

**THE CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY 2010 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures  
For the Fiscal Year Ended June 30, 2008**

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*SECTION I*  
*Introduction*

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## INTRODUCTION

The FY 2010 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, 2008. 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

## INTRODUCTION

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

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

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

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

### **Detail Data**

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

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

*SECTION II*

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**HOUSTON FIRE DEPARTMENT**

**Full Cost Allocation Plan**

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

\* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPERATIONS ADM	LIFE SAFETY BUREAU	FIRE MARSHAL	COMM. OUTREACH	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	91,158	50,389	380,809	189,726	34,432	33,592
FLEET	0	0	87,734	1,754,666	1,153,066	125,333	50,134
INFO TECH	0	8,259	3,748	27,957	14,072	2,188	2,179
PROF. DEVLPMT.	0	66,636	43,279	329,977	163,271	0	31,372
OEC	0	68,297	44,357	338,197	167,338	0	32,154
COMMUNICATIONS	0	0	19,065	73,327	95,325	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	3,329	29,673	14,322	2,279	1,050
CENTRAL SVCS	0	28,156	67,648	1,126,423	717,553	84,239	41,457
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	41,952,913	0	49,493	441,123	212,921	33,881	15,612
Total Allocated	41,952,913	262,506	369,042	4,502,152	2,727,594	282,352	207,550
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	41,952,913	262,506	369,042	4,502,152	2,727,594	282,352	207,550
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,952,913	262,506	369,042	4,502,152	2,727,594	282,352	207,550



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

\* Group

Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	MED STRIKE	STAFF SVCS	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	12,199	115,196	358,166	164,731	0	12,409	0
FLEET	50,134	37,600	50,134	50,134	37,600	25,067	0
INFO TECH	1,394	8,105	24,823	10,972	0	1,054	0
PROF. DEVLPMT.	6,641	102,588	321,963	151,593	0	9,618	0
OEC	6,807	105,144	329,983	155,369	0	9,858	0
COMMUNICATIONS	0	63,061	0	77,727	0	0	0
PLANNING ADM	0	127,633	400,563	188,601	0	11,966	0
CLASSIF RECRUITING	0	10,011	31,416	14,792	0	715	0
CENTRAL SVCS	31,001	64,556	164,431	92,340	21,146	18,164	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	148,812	467,032	219,897	0	10,629	0
<b>Total Allocated</b>	<b>108,176</b>	<b>782,706</b>	<b>2,148,511</b>	<b>1,126,156</b>	<b>58,746</b>	<b>99,480</b>	<b>0</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>108,176</b>	<b>782,706</b>	<b>2,148,511</b>	<b>1,126,156</b>	<b>58,746</b>	<b>99,480</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>108,176</b>	<b>782,706</b>	<b>2,148,511</b>	<b>1,126,156</b>	<b>58,746</b>	<b>99,480</b>	<b>0</b>



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

\* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,442,807	0	26,696,368	28,139,175
FLEET	3,421,602	0	0	3,421,602
INFO TECH	104,751	0	0	104,751
PROF. DEVLPMT.	1,226,938	0	0	1,226,938
OEC	1,257,504	0	0	1,257,504
COMMUNICATIONS	328,505	0	0	328,505
PLANNING ADM	728,763	0	0	728,763
CLASSIF RECRUITING	107,587	0	0	107,587
CENTRAL SVCS	2,457,114	0	0	2,457,114
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	43,552,313	11,030,395	0	54,582,708
<b>Total Allocated</b>	<b>54,627,884</b>	<b>11,030,395</b>	<b>26,696,368</b>	<b>92,354,647</b>
Roll Forward	0	0	0	0
<b>Cost With Roll Forward</b>	<b>54,627,884</b>	<b>11,030,395</b>	<b>26,696,368</b>	<b>92,354,647</b>
Adjustments	0	0	0	0
<b>Proposed Costs</b>	<b>54,627,884</b>	<b>11,030,395</b>	<b>26,696,368</b>	<b>92,354,647</b>



**HOUSTON FIRE DEPARTMENT**  
**Full Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	26,491,672		
CHIEF'S ADMIN	10,764,121	( 35,671)		
FLEET	8,675,927	0		
INFO TECH	706,312	0		
PROF. DEVLPMT.	7,282,563	0		
OEC	8,276,252	0		
COMMUNICATIONS	1,496,982	0		
PLANNING ADM	712,712	0		
CLASSIF RECRUITING	775,932	0		
CENTRAL SVCS	16,509,730	( 6,985,015)		
EMS ADMIN	4,027,591	0		
FIRE/EMS OPTNS.	281,980,714	( 268,325,175)		
FIRE/EMS OPTNS			41,952,913	
MEDICAL DIR			262,506	
OPERATIONS ADM			369,042	
LIFE SAFETY BUREAU			4,502,152	
FIRE MARSHAL			2,727,594	
COMM. OUTREACH			282,352	
LOGISTICS ADM			207,550	
AIR PACK			108,176	
HAZMAT OPERATIONS			782,706	
AIRPORT OPERATIONS			2,148,511	
RESCUE TEAM			1,126,156	
MED STRIKE			58,746	
STAFF SVCS			99,480	
All Others			0	
Direct Billed Total			11,030,395	
Unallocated Total			26,696,368	
Totals	<u>341,208,836</u>	<u>( 248,854,189)</u>	<u>92,354,647</u>	Deviation 0



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

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



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

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



***SECTION III***

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***CENTRAL SERVICES COST ALLOCATION PLAN***

**SCHEDULE 1.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
CITYWIDE INDIRECT COSTS  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
CITYWIDE INDIRECT	26,491,672			
Total Departmental Cost Adjustments:	26,491,672			26,491,672
Total To Be Allocated:	26,491,672	0		26,491,672

**HOUSTON FIRE DEPARTMENT**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
CITYWIDE INDIRECT	26,491,672	0	26,491,672
Functional Cost	26,491,672	0	26,491,672
<b>Allocation Step 1</b>			
1st Allocation	26,491,672	0	26,491,672
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10 CITYWIDE</b>			
Total Allocated	26,491,672	0	26,491,672



**HOUSTON FIRE DEPARTMENT**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITYWIDE INDIRECT COSTS**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	26,491,672		26,491,672		26,491,672
SubTotal	100	100.0000	26,491,672		26,491,672		26,491,672
TOTAL	100	100.0000	26,491,672		26,491,672		26,491,672

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A

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

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	26,491,672	26,491,672
Direct Billed	0	0
<b>Total</b>	<b>26,491,672</b>	<b>26,491,672</b>



**SCHEDULE 2.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
CHIEF'S ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,764,121			10,764,121
INTEREST	( 35,671)			
Total Deductions:	( 35,671)			( 35,671)
CITYWIDE INDIRECT COSTS	26,491,672		26,491,672	
CHIEF'S ADMIN		242,248	242,248	
FLEET		197,462	197,462	
INFO TECH		21,176	21,176	
PROF. DEVLPMT.		5,076	5,076	
OEC		5,523	5,523	
CLASSIF RECRUITING		530	530	
CENTRAL SVCS		197,174	197,174	
FIRE/EMS OPTNS.		8,304	8,304	
Total Allocated Additions:	26,491,672	677,493	27,169,165	27,169,165
Total To Be Allocated:	37,220,122	677,493		37,897,615

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

	Total	General & Admin	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	3,431,708	0	447,182	758,144	844,137
FRINGE BENEFITS	1,326,484	0	166,636	312,287	296,413
<b>Other Expense &amp; Cost</b>					
SUPPLIES	4,987,393	0	3,808	30,047	13,460
OTHER EXPENSES	982,865	0	108,710	106,408	83,734
*INTEREST	35,671	35,671	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	10,764,121	35,671	726,336	1,206,886	1,237,744
<b>Deductions</b>					
Total Deductions	( 35,671)	( 35,671)	0	0	0
Functional Cost	10,728,450	0	726,336	1,206,886	1,237,744
<b>Allocation Step 1</b>					
Inbound- All Others	26,491,672	26,491,672	0	0	0
Reallocate Admin Costs		( 26,491,672)	1,793,539	2,980,154	3,056,344
Unallocated Costs	( 26,219,119)	0	0	0	0
1st Allocation	11,001,003	0	2,519,875	4,187,040	4,294,088
<b>Allocation Step 2</b>					
Inbound- All Others	677,493	677,493	0	0	0
Reallocate Admin Costs		( 677,493)	45,868	76,214	78,162
Unallocated Costs	( 477,249)	0	0	0	0
2nd Allocation	200,244	0	45,868	76,214	78,162
<b>Total For 1100 CHIEF'S ADMIN</b>					
Total Allocated	11,201,247	0	2,565,743	4,263,254	4,372,250



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

	PERMITS/REV	WAREHOUSE
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	285,734	1,096,511
FRINGE BENEFITS	114,786	436,362
<b>Other Expense &amp; Cost</b>		
SUPPLIES	7,137	4,932,941
OTHER EXPENSES	5,818	678,195
*INTEREST	0	0
<b>Departmental Totals</b>		
Total Expenditures	413,475	7,144,009
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
	413,475	7,144,009
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	1,020,989	17,640,646
Unallocated Costs	( 1,434,464)	( 24,784,655)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	26,111	451,138
Unallocated Costs	( 26,111)	( 451,138)
2nd Allocation	0	0
<b>Total For 1100 CHIEF'S ADMIN</b>		
Total Allocated	0	0



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

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8260	46,013		46,013		46,013
FLEET	88	2.0223	50,959		50,959	945	51,904
INFO TECH	2	0.0525	1,323		1,323	25	1,348
PROF. DEVLPMT.	192	4.4029	110,948		110,948	2,057	113,005
OEC	88	2.0200	50,901		50,901	944	51,845
COMMUNICATIONS	14	0.3310	8,340		8,340	155	8,495
PLANNING ADM	7	0.1621	4,084		4,084	76	4,160
CLASSIF RECRUITING	9	0.2054	5,176		5,176	96	5,272
EMS ADMIN	27	0.6254	15,759		15,759	292	16,051
FIRE/EMS OPTNS.	3,320	75.7986	1,910,036		1,910,036	35,413	1,945,449
MEDICAL DIR	29	0.6642	16,737		16,737	310	17,047
OPERATIONS ADM	18	0.4314	10,870		10,870	202	11,072
LIFE SAFETY BUREAU	144	3.2891	82,880		82,880	1,537	84,417
FIRE MARSHAL	71	1.6274	41,009		41,009	760	41,769
COMM. OUTREACH	14	0.3241	8,167		8,167	151	8,318
LOGISTICS ADM	13	0.3127	7,880		7,880	146	8,026
AIR PACK	2	0.0662	1,668		1,668	31	1,699
HAZMAT OPERATIONS	44	1.0226	25,767		25,767	478	26,245
AIRPORT OPERATIONS	140	3.2092	80,867		80,867	1,499	82,366
RESCUE TEAM	66	1.5110	38,075		38,075	706	38,781
STAFF SVCS	4	0.0959	2,416		2,416	45	2,461
SubTotal	4,381	100.0000	2,519,875		2,519,875	45,868	2,565,743
TOTAL	4,381	100.0000	2,519,875		2,519,875	45,868	2,565,743

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

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

Activity - ACCT/FIN	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
CHIEF'S ADMIN	10,728,450	2.8141	117,826		117,826		117,826
FLEET	8,675,926	2.2757	95,284		95,284	1,785	97,069
INFO TECH	706,314	0.1853	7,757		7,757	145	7,902
PROF. DEVLPMT.	7,282,561	1.9102	79,981		79,981	1,498	81,479
OEC	8,276,251	2.1708	90,894		90,894	1,702	92,596
COMMUNICATIONS	1,496,979	0.3927	16,441		16,441	308	16,749
PLANNING ADM	712,709	0.1869	7,827		7,827	147	7,974
CLASSIF RECRUITING	775,932	0.2035	8,522		8,522	160	8,682
CENTRAL SVCS	9,524,716	2.4983	104,606		104,606	1,959	106,565
EMS ADMIN	3,231,415	0.8476	35,489		35,489	665	36,154
FIRE/EMS OPTNS.	278,749,299	73.1156	3,061,373		3,061,373	57,337	3,118,710
MEDICAL DIR	4,027,591	1.0564	44,233		44,233	828	45,061
OPERATIONS ADM	1,827,821	0.4794	20,074		20,074	376	20,450
LIFE SAFETY BUREAU	13,633,846	3.5761	149,734		149,734	2,804	152,538
FIRE MARSHAL	6,862,427	1.8000	75,367		75,367	1,412	76,779
COMM. OUTREACH	1,067,058	0.2799	11,719		11,719	219	11,938
LOGISTICS ADM	1,062,611	0.2787	11,670		11,670	219	11,889
AIR PACK	679,686	0.1783	7,465		7,465	140	7,605
HAZMAT OPERATIONS	3,953,079	1.0369	43,415		43,415	813	44,228
AIRPORT OPERATIONS	12,105,719	3.1753	132,951		132,951	2,490	135,441
RESCUE TEAM	5,350,449	1.4034	58,762		58,762	1,101	59,863
STAFF SVCS	514,468	0.1349	5,650		5,650	106	5,756
SubTotal	381,245,307	100.0000	4,187,040		4,187,040	76,214	4,263,254
TOTAL	381,245,307	100.0000	4,187,040		4,187,040	76,214	4,263,254

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

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

## Activity - HUMAN RES/RISK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8260	78,409		78,409		78,409
FLEET	88	2.0223	86,838		86,838	1,610	88,448
INFO TECH	2	0.0525	2,254		2,254	42	2,296
PROF. DEVLPMT.	192	4.4029	189,065		189,065	3,505	192,570
OEC	88	2.0200	86,740		86,740	1,608	88,348
COMMUNICATIONS	14	0.3310	14,212		14,212	263	14,475
PLANNING ADM	7	0.1621	6,959		6,959	129	7,088
CLASSIF RECRUITING	9	0.2054	8,821		8,821	164	8,985
EMS ADMIN	27	0.6254	26,855		26,855	498	27,353
FIRE/EMS OPTNS.	3,320	75.7986	3,254,872		3,254,872	60,348	3,315,220
MEDICAL DIR	29	0.6642	28,521		28,521	529	29,050
OPERATIONS ADM	18	0.4314	18,524		18,524	343	18,867
LIFE SAFETY BUREAU	144	3.2891	141,235		141,235	2,619	143,854
FIRE MARSHAL	71	1.6274	69,882		69,882	1,296	71,178
COMM. OUTREACH	14	0.3241	13,918		13,918	258	14,176
LOGISTICS ADM	13	0.3127	13,428		13,428	249	13,677
AIR PACK	2	0.0662	2,842		2,842	53	2,895
HAZMAT OPERATIONS	44	1.0226	43,909		43,909	814	44,723
AIRPORT OPERATIONS	140	3.2092	137,804		137,804	2,555	140,359
RESCUE TEAM	66	1.5110	64,884		64,884	1,203	66,087
STAFF SVCS	4	0.0959	4,116		4,116	76	4,192
SubTotal	4,381	100.0000	4,294,088		4,294,088	78,162	4,372,250
TOTAL	4,381	100.0000	4,294,088		4,294,088	78,162	4,372,250

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

## HOUSTON FIRE DEPARTMENT

## Full Cost Allocation Plan

## Schedule .5 - Allocation Summary

## For Department CHIEF'S ADMIN

Receiving Department	Total	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
CHIEF'S ADMIN	242,248	46,013	117,826	78,409
FLEET	237,421	51,904	97,069	88,448
INFO TECH	11,546	1,348	7,902	2,296
PROF. DEVLPMT.	387,054	113,005	81,479	192,570
OEC	232,789	51,845	92,596	88,348
COMMUNICATIONS	39,719	8,495	16,749	14,475
PLANNING ADM	19,222	4,160	7,974	7,088
CLASSIF RECRUITING	22,939	5,272	8,682	8,985
CENTRAL SVCS	106,565	0	106,565	0
EMS ADMIN	79,558	16,051	36,154	27,353
FIRE/EMS OPTNS.	8,379,379	1,945,449	3,118,710	3,315,220
MEDICAL DIR	91,158	17,047	45,061	29,050
OPERATIONS ADM	50,389	11,072	20,450	18,867
LIFE SAFETY BUREAU	380,809	84,417	152,538	143,854
FIRE MARSHAL	189,726	41,769	76,779	71,178
COMM. OUTREACH	34,432	8,318	11,938	14,176
LOGISTICS ADM	33,592	8,026	11,889	13,677
AIR PACK	12,199	1,699	7,605	2,895
HAZMAT OPERATIONS	115,196	26,245	44,228	44,723
AIRPORT OPERATIONS	358,166	82,366	135,441	140,359
RESCUE TEAM	164,731	38,781	59,863	66,087
STAFF SVCS	12,409	2,461	5,756	4,192
Direct Billed	0	0	0	0
<b>Total.</b>	<b>11,201,247</b>	<b>2,565,743</b>	<b>4,263,254</b>	<b>4,372,250</b>

**SCHEDULE 3.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
FLEET MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,675,927			8,675,927
CHIEF'S ADMIN	233,081	4,340	237,421	
FLEET		313,616	313,616	
INFO TECH		17,124	17,124	
COMMUNICATIONS		30,012	30,012	
CLASSIF RECRUITING		1,357	1,357	
CENTRAL SVCS		275,961	275,961	
FIRE/EMS OPTNS.		21,259	21,259	
Total Allocated Additions:	<u>233,081</u>	<u>663,669</u>	<u>896,750</u>	<u>896,750</u>
Total To Be Allocated:	<u><u>8,909,008</u></u>	<u><u>663,669</u></u>		<u><u>9,572,677</u></u>

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

	Total	General & Admin	FLEET MGMT.
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	3,496,039	0	3,496,039
FRINGE BENEFITS	1,511,736	0	1,511,736
<b>Other Expense &amp; Cost</b>			
SUPPLIES	2,827,799	0	2,827,799
OTHER EXPENSES	840,353	0	840,353
<b>Departmental Totals</b>			
Total Expenditures	8,675,927	0	8,675,927
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	8,675,927	0	8,675,927
<b>Allocation Step 1</b>			
Inbound- All Others	233,081	233,081	0
Reallocate Admin Costs		( 233,081)	233,081
1st Allocation	8,909,008	0	8,909,008
<b>Allocation Step 2</b>			
Inbound- All Others	663,669	663,669	0
Reallocate Admin Costs		( 663,669)	663,669
2nd Allocation	663,669	0	663,669
<b>Total For 1270 FLEET</b>			
Total Allocated	9,572,677	0	9,572,677



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

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	17	2.2164	197,462		197,462		197,462
FLEET	27	3.5202	313,616		313,616		313,616
INFO TECH	3	0.3911	34,846		34,846	2,754	37,600
PROF. DEVLPMT.	17	2.2164	197,462		197,462	15,605	213,067
OEC	4	0.5215	46,462		46,462	3,672	50,134
COMMUNICATIONS	12	1.5645	139,385		139,385	11,015	150,400
CLASSIF RECRUITING	4	0.5215	46,462		46,462	3,672	50,134
EMS ADMIN	20	2.6076	232,308		232,308	18,359	250,667
FIRE/EMS OPTNS.	390	50.8477	4,530,001		4,530,001	357,994	4,887,995
OPERATIONS ADM	7	0.9126	81,308		81,308	6,426	87,734
LIFE SAFETY BUREAU	140	18.2529	1,626,155		1,626,155	128,511	1,754,666
FIRE MARSHAL	92	11.9948	1,068,616		1,068,616	84,450	1,153,066
COMM. OUTREACH	10	1.3038	116,154		116,154	9,179	125,333
LOGISTICS ADM	4	0.5215	46,462		46,462	3,672	50,134
AIR PACK	4	0.5215	46,462		46,462	3,672	50,134
HAZMAT OPERATIONS	3	0.3911	34,846		34,846	2,754	37,600
AIRPORT OPERATIONS	4	0.5215	46,462		46,462	3,672	50,134
RESCUE TEAM	4	0.5215	46,462		46,462	3,672	50,134
MED STRIKE	3	0.3911	34,846		34,846	2,754	37,600
STAFF SVCS	2	0.2608	23,231		23,231	1,836	25,067
<b>SubTotal</b>	<b>767</b>	<b>100.0000</b>	<b>8,909,008</b>		<b>8,909,008</b>	<b>663,669</b>	<b>9,572,677</b>
<b>TOTAL</b>	<b>767</b>	<b>100.0000</b>	<b>8,909,008</b>		<b>8,909,008</b>	<b>663,669</b>	<b>9,572,677</b>

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

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

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	197,462	197,462
FLEET	313,616	313,616
INFO TECH	37,600	37,600
PROF. DEVLPMT.	213,067	213,067
OEC	50,134	50,134
COMMUNICATIONS	150,400	150,400
CLASSIF RECRUITING	50,134	50,134
EMS ADMIN	250,667	250,667
FIRE/EMS OPTNS.	4,887,995	4,887,995
OPERATIONS ADM	87,734	87,734
LIFE SAFETY BUREAU	1,754,666	1,754,666
FIRE MARSHAL	1,153,066	1,153,066
COMM. OUTREACH	125,333	125,333
LOGISTICS ADM	50,134	50,134
AIR PACK	50,134	50,134
HAZMAT OPERATIONS	37,600	37,600
AIRPORT OPERATIONS	50,134	50,134
RESCUE TEAM	50,134	50,134
MED STRIKE	37,600	37,600
STAFF SVCS	25,067	25,067
Direct Billed	0	0
<b>Total</b>	<b>9,572,677</b>	<b>9,572,677</b>

**SCHEDULE 4.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
INFORMATION TECHNOLOGY  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	706,312			706,312
CHIEF'S ADMIN	11,334	212	11,546	
FLEET	34,846	2,754	37,600	
INFO TECH		1,394	1,394	
CENTRAL SVCS		23,364	23,364	
Total Allocated Additions:	<u>46,180</u>	<u>27,724</u>	<u>73,904</u>	73,904
Total To Be Allocated:	<u><u>752,492</u></u>	<u><u>27,724</u></u>		<u><u>780,216</u></u>



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

	Total	General & Admin	INFO TECH
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	233,830	0	233,830
FRINGE BENEFITS	75,478	0	75,478
<b>Other Expense &amp; Cost</b>			
SUPPLIES	41,480	0	41,480
OTHER EXPENSES	355,524	0	355,524
<b>Departmental Totals</b>			
Total Expenditures	706,312	0	706,312
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	706,312	0	706,312
<b>Allocation Step 1</b>			
Inbound- All Others	46,180	46,180	0
Reallocate Admin Costs		( 46,180)	46,180
1st Allocation	752,492	0	752,492
<b>Allocation Step 2</b>			
Inbound- All Others	27,724	27,724	0
Reallocate Admin Costs		( 27,724)	27,724
2nd Allocation	27,724	0	27,724
<b>Total For 1430 INFO TECH</b>			
Total Allocated	780,216	0	780,216



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

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	10,728,450	2.8141	21,176		21,176		21,176
FLEET	8,675,926	2.2757	17,124		17,124		17,124
INFO TECH	706,314	0.1853	1,394		1,394		1,394
PROF. DEVLPMT.	7,282,561	1.9102	14,374		14,374	559	14,933
OEC	8,276,251	2.1708	16,335		16,335	635	16,970
COMMUNICATIONS	1,496,979	0.3927	2,955		2,955	115	3,070
PLANNING ADM	712,709	0.1869	1,407		1,407	55	1,462
CLASSIF RECRUITING	775,932	0.2035	1,532		1,532	60	1,592
CENTRAL SVCS	9,524,716	2.4983	18,800		18,800	731	19,531
EMS ADMIN	3,231,415	0.8476	6,378		6,378	248	6,626
FIRE/EMS OPTNS.	278,749,299	73.1156	550,187		550,187	21,400	571,587
MEDICAL DIR	4,027,591	1.0564	7,950		7,950	309	8,259
OPERATIONS ADM	1,827,821	0.4794	3,608		3,608	140	3,748
LIFE SAFETY BUREAU	13,633,846	3.5761	26,910		26,910	1,047	27,957
FIRE MARSHAL	6,862,427	1.8000	13,545		13,545	527	14,072
COMM. OUTREACH	1,067,058	0.2799	2,106		2,106	82	2,188
LOGISTICS ADM	1,062,611	0.2787	2,097		2,097	82	2,179
AIR PACK	679,686	0.1783	1,342		1,342	52	1,394
HAZMAT OPERATIONS	3,953,079	1.0369	7,802		7,802	303	8,105
AIRPORT OPERATIONS	12,105,719	3.1753	23,894		23,894	929	24,823
RESCUE TEAM	5,350,449	1.4034	10,561		10,561	411	10,972
STAFF SVCS	514,468	0.1349	1,015		1,015	39	1,054
SubTotal	381,245,307	100.0000	752,492		752,492	27,724	780,216
TOTAL	381,245,307	100.0000	752,492		752,492	27,724	780,216

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

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

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	21,176	21,176
FLEET	17,124	17,124
INFO TECH	1,394	1,394
PROF. DEVLPMT.	14,933	14,933
OEC	16,970	16,970
COMMUNICATIONS	3,070	3,070
PLANNING ADM	1,462	1,462
CLASSIF RECRUITING	1,592	1,592
CENTRAL SVCS	19,531	19,531
EMS ADMIN	6,626	6,626
FIRE/EMS OPTNS.	571,587	571,587
MEDICAL DIR	8,259	8,259
OPERATIONS ADM	3,748	3,748
LIFE SAFETY BUREAU	27,957	27,957
FIRE MARSHAL	14,072	14,072
COMM. OUTREACH	2,188	2,188
LOGISTICS ADM	2,179	2,179
AIR PACK	1,394	1,394
HAZMAT OPERATIONS	8,105	8,105
AIRPORT OPERATIONS	24,823	24,823
RESCUE TEAM	10,972	10,972
STAFF SVCS	1,054	1,054
Direct Billed	0	0
<b>Total</b>	<b>780,216</b>	<b>780,216</b>



**SCHEDULE 5.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
PROFESSIONAL DEVELOPMENT  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,282,563			7,282,563
CHIEF'S ADMIN	379,994	7,060	387,054	
FLEET	197,462	15,605	213,067	
INFO TECH	14,374	559	14,933	
COMMUNICATIONS		5,885	5,885	
CLASSIF RECRUITING		40,187	40,187	
CENTRAL SVCS		306,640	306,640	
FIRE/EMS OPTNS.		629,796	629,796	
Total Allocated Additions:	591,830	1,005,732	1,597,562	1,597,562
Total To Be Allocated:	7,874,393	1,005,732		8,880,125

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

	Total	General & Admin	TRAINING
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	5,189,304	0	5,189,304
FRINGE BENEFITS	1,672,723	0	1,672,723
<b>Other Expense &amp; Cost</b>			
SUPPLIES	96,925	0	96,925
OTHER EXPENSES	307,491	0	307,491
NON-CAP EQUIPMENT	16,120	0	16,120
<b>Departmental Totals</b>			
Total Expenditures	7,282,563	0	7,282,563
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	7,282,563	0	7,282,563
<b>Allocation Step 1</b>			
Inbound- All Others	591,830	591,830	0
Reallocate Admin Costs		( 591,830)	591,830
1st Allocation	7,874,393	0	7,874,393
<b>Allocation Step 2</b>			
Inbound- All Others	1,005,732	1,005,732	0
Reallocate Admin Costs		( 1,005,732)	1,005,732
2nd Allocation	1,005,732	0	1,005,732
<b>Total For 1460 PROF.</b>			
Total Allocated	8,880,125	0	8,880,125



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

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0645	5,076		5,076		5,076
EMS ADMIN	19	0.4951	38,984		38,984	4,982	43,966
FIRE/EMS OPTNS.	3,320	85.6247	6,742,432		6,742,432	861,713	7,604,145
MEDICAL DIR	29	0.7503	59,085		59,085	7,551	66,636
OPERATIONS ADM	18	0.4873	38,375		38,375	4,904	43,279
LIFE SAFETY BUREAU	144	3.7156	292,584		292,584	37,393	329,977
FIRE MARSHAL	71	1.8385	144,769		144,769	18,502	163,271
LOGISTICS ADM	13	0.3533	27,817		27,817	3,555	31,372
AIR PACK	2	0.0748	5,888		5,888	753	6,641
HAZMAT OPERATIONS	44	1.1552	90,963		90,963	11,625	102,588
AIRPORT OPERATIONS	140	3.6254	285,478		285,478	36,485	321,963
RESCUE TEAM	66	1.7070	134,414		134,414	17,179	151,593
STAFF SVCS	4	0.1083	8,528		8,528	1,090	9,618
SubTotal	3,878	100.0000	7,874,393		7,874,393	1,005,732	8,880,125
TOTAL	3,878	100.0000	7,874,393		7,874,393	1,005,732	8,880,125

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

Allocation Source: Personnel report

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

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	5,076	5,076
EMS ADMIN	43,966	43,966
FIRE/EMS OPTNS.	7,604,145	7,604,145
MEDICAL DIR	66,636	66,636
OPERATIONS ADM	43,279	43,279
LIFE SAFETY BUREAU	329,977	329,977
FIRE MARSHAL	163,271	163,271
LOGISTICS ADM	31,372	31,372
AIR PACK	6,641	6,641
HAZMAT OPERATIONS	102,588	102,588
AIRPORT OPERATIONS	321,963	321,963
RESCUE TEAM	151,593	151,593
STAFF SVCS	9,618	9,618
Direct Billed	0	0
<b>Total</b>	<b>8,880,125</b>	<b>8,880,125</b>



**SCHEDULE 6.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
OFFICE OF EMERGENCY COMMUNICATIONS  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	8,276,252			8,276,252
CHIEF'S ADMIN	228,535	4,254	232,789	
FLEET	46,462	3,672	50,134	
INFO TECH	16,335	635	16,970	
COMMUNICATIONS		105,925	105,925	
CLASSIF RECRUITING		18,334	18,334	
CENTRAL SVCS		113,910	113,910	
FIRE/EMS OPTNS.		287,328	287,328	
<b>Total Allocated Additions:</b>	<u>291,332</u>	<u>534,058</u>	<u>825,390</u>	<u>825,390</u>
<b>Total To Be Allocated:</b>	<u><u>8,567,584</u></u>	<u><u>534,058</u></u>		<u><u>9,101,642</u></u>



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

	Total	General & Admin	DISPATCH & RECORDS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	5,897,985	0	5,897,985
FRINGE BENEFITS	2,365,025	0	2,365,025
<b>Other Expense &amp; Cost</b>			
SUPPLIES	9,378	0	9,378
OTHER EXPENSES	595	0	595
NON-CAP EQUIPMENT	3,269	0	3,269
<b>Departmental Totals</b>			
Total Expenditures	8,276,252	0	8,276,252
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	8,276,252	0	8,276,252
<b>Allocation Step 1</b>			
Inbound- All Others	291,332	291,332	0
Reallocate Admin Costs		( 291,332)	291,332
1st Allocation	8,567,584	0	8,567,584
<b>Allocation Step 2</b>			
Inbound- All Others	534,058	534,058	0
Reallocate Admin Costs		( 534,058)	534,058
2nd Allocation	534,058	0	534,058
<b>Total For 1470 OEC</b>			
Total Allocated	9,101,642	0	9,101,642



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

Activity - DISPATCH & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0645	5,523		5,523		5,523
EMS ADMIN	19	0.4951	42,416		42,416	2,646	45,062
FIRE/EMS OPTNS.	3,320	85.6247	7,335,972		7,335,972	457,581	7,793,553
MEDICAL DIR	29	0.7503	64,287		64,287	4,010	68,297
OPERATIONS ADM	18	0.4873	41,753		41,753	2,604	44,357
LIFE SAFETY BUREAU	144	3.7156	318,341		318,341	19,856	338,197
FIRE MARSHAL	71	1.8385	157,513		157,513	9,825	167,338
LOGISTICS ADM	13	0.3533	30,266		30,266	1,888	32,154
AIR PACK	2	0.0748	6,407		6,407	400	6,807
HAZMAT OPERATIONS	44	1.1552	98,971		98,971	6,173	105,144
AIRPORT OPERATIONS	140	3.6254	310,609		310,609	19,374	329,983
RESCUE TEAM	66	1.7070	146,247		146,247	9,122	155,369
STAFF SVCS	4	0.1083	9,279		9,279	579	9,858
SubTotal	3,878	100.0000	8,567,584		8,567,584	534,058	9,101,642
TOTAL	3,878	100.0000	8,567,584		8,567,584	534,058	9,101,642

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

Allocation Source: Personnel report

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

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	5,523	5,523
EMS ADMIN	45,062	45,062
FIRE/EMS OPTNS.	7,793,553	7,793,553
MEDICAL DIR	68,297	68,297
OPERATIONS ADM	44,357	44,357
LIFE SAFETY BUREAU	338,197	338,197
FIRE MARSHAL	167,338	167,338
LOGISTICS ADM	32,154	32,154
AIR PACK	6,807	6,807
HAZMAT OPERATIONS	105,144	105,144
AIRPORT OPERATIONS	329,983	329,983
RESCUE TEAM	155,369	155,369
STAFF SVCS	9,858	9,858
Direct Billed	0	0
<b>Total</b>	<b>9,101,642</b>	<b>9,101,642</b>



**SCHEDULE 7.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
COMMUNICATIONS AND RECORDS  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,496,982			1,496,982
CHIEF'S ADMIN	38,993	726	39,719	
FLEET	139,385	11,015	150,400	
INFO TECH	2,955	115	3,070	
COMMUNICATIONS		214,791	214,791	
CENTRAL SVCS		98,582	98,582	
Total Allocated Additions:	<u>181,333</u>	<u>325,229</u>	<u>506,562</u>	<u>506,562</u>
Total To Be Allocated:	<u><u>1,678,315</u></u>	<u><u>325,229</u></u>		<u><u>2,003,544</u></u>



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

	Total	General & Admin	COMMUNICATION
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	673,905	0	673,905
FRINGE BENEFITS	249,629	0	249,629
<b>Other Expense &amp; Cost</b>			
SUPPLIES	456,457	0	456,457
OTHER EXPENSES	116,991	0	116,991
<b>Departmental Totals</b>			
Total Expenditures	1,496,982	0	1,496,982
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,496,982	0	1,496,982
<b>Allocation Step 1</b>			
Inbound- All Others	181,333	181,333	0
Reallocate Admin Costs		( 181,333)	181,333
1st Allocation	1,678,315	0	1,678,315
<b>Allocation Step 2</b>			
Inbound- All Others	325,229	325,229	0
Reallocate Admin Costs		( 325,229)	325,229
2nd Allocation	325,229	0	325,229
<b>Total For 1480</b>			
Total Allocated	2,003,544	0	2,003,544



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

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET	51	1.7882	30,012		30,012		30,012
PROF. DEVLPMT.	10	0.3506	5,885		5,885		5,885
OEC	180	6.3114	105,925		105,925		105,925
COMMUNICATIONS	365	12.7980	214,791		214,791		214,791
FIRE/EMS OPTNS.	1,798	63.0436	1,058,068		1,058,068	260,358	1,318,426
OPERATIONS ADM	26	0.9116	15,300		15,300	3,765	19,065
LIFE SAFETY BUREAU	100	3.5063	58,847		58,847	14,480	73,327
FIRE MARSHAL	130	4.5582	76,501		76,501	18,824	95,325
HAZMAT OPERATIONS	86	3.0154	50,608		50,608	12,453	63,061
RESCUE TEAM	106	3.7167	62,378		62,378	15,349	77,727
SubTotal	2,852	100.0000	1,678,315		1,678,315	325,229	2,003,544
TOTAL	2,852	100.0000	1,678,315		1,678,315	325,229	2,003,544

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory

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

Receiving Department	Total	COMMUNICATION
FLEET	30,012	30,012
PROF. DEVLPMT.	5,885	5,885
OEC	105,925	105,925
COMMUNICATIONS	214,791	214,791
FIRE/EMS OPTNS.	1,318,426	1,318,426
OPERATIONS ADM	19,065	19,065
LIFE SAFETY BUREAU	73,327	73,327
FIRE MARSHAL	95,325	95,325
HAZMAT OPERATIONS	63,061	63,061
RESCUE TEAM	77,727	77,727
Direct Billed	0	0
<b>Total</b>	<b>2,003,544</b>	<b>2,003,544</b>



**SCHEDULE 8.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
PLANNING ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	712,712			712,712
CHIEF'S ADMIN	18,870	352	19,222	
INFO TECH	1,407	55	1,462	
CLASSIF RECRUITING		848	848	
CENTRAL SVCS		6,873	6,873	
FIRE/EMS OPTNS.		13,287	13,287	
Total Allocated Additions:	<u>20,277</u>	<u>21,415</u>	<u>41,692</u>	<u>41,692</u>
Total To Be Allocated:	<u><u>732,989</u></u>	<u><u>21,415</u></u>		<u><u>754,404</u></u>



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

	Total	General & Admin	PLANNING ADM
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	506,929	0	506,929
FRINGE BENEFITS	178,584	0	178,584
<b>Other Expense &amp; Cost</b>			
SUPPLIES	9,992	0	9,992
OTHER EXPENSES	17,207	0	17,207
<b>Departmental Totals</b>			
Total Expenditures	712,712	0	712,712
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	712,712	0	712,712
<b>Allocation Step 1</b>			
Inbound- All Others	20,277	20,277	0
Reallocate Admin Costs		( 20,277)	20,277
1st Allocation	732,989	0	732,989
<b>Allocation Step 2</b>			
Inbound- All Others	21,415	21,415	0
Reallocate Admin Costs		( 21,415)	21,415
2nd Allocation	21,415	0	21,415
<b>Total For 1510 PLANNING ADM</b>			
Total Allocated	754,404	0	754,404



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

Activity - PLANNING ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLASSIF RECRUITING	9	3.3988	24,913		24,913	728	25,641
HAZMAT OPERATIONS	44	16.9184	124,010		124,010	3,623	127,633
AIRPORT OPERATIONS	140	53.0967	389,193		389,193	11,370	400,563
RESCUE TEAM	66	25.0000	183,247		183,247	5,354	188,601
STAFF SVCS	4	1.5861	11,626		11,626	340	11,966
SubTotal	264	100.0000	732,989		732,989	21,415	754,404
TOTAL	264	100.0000	732,989		732,989	21,415	754,404

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

Allocation Source: Personnel report

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

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	25,641	25,641
HAZMAT OPERATIONS	127,633	127,633
AIRPORT OPERATIONS	400,563	400,563
RESCUE TEAM	188,601	188,601
STAFF SVCS	11,966	11,966
Direct Billed	0	0
<b>Total</b>	<b>754,404</b>	<b>754,404</b>



**SCHEDULE 9.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
CLASSIFIED RECRUITING  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	775,932			775,932
CHIEF'S ADMIN	22,519	420	22,939	
FLEET	46,462	3,672	50,134	
INFO TECH	1,532	60	1,592	
PLANNING ADM	24,913	728	25,641	
CLASSIF RECRUITING		127	127	
CENTRAL SVCS		36,892	36,892	
FIRE/EMS OPTNS.		1,993	1,993	
Total Allocated Additions:	<u>95,426</u>	<u>43,892</u>	<u>139,318</u>	<u>139,318</u>
Total To Be Allocated:	<u><u>871,358</u></u>	<u><u>43,892</u></u>		<u><u>915,250</u></u>



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

	Total	General & Admin	RECRUITING
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	374,873	0	374,873
FRINGE BENEFITS	203,462	0	203,462
<b>Other Expense &amp; Cost</b>			
SUPPLIES	11,690	0	11,690
OTHER EXPENSES	185,907	0	185,907
<b>Departmental Totals</b>			
Total Expenditures	775,932	0	775,932
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	775,932	0	775,932
<b>Allocation Step 1</b>			
Inbound- All Others	95,426	95,426	0
Reallocate Admin Costs		( 95,426)	95,426
1st Allocation	871,358	0	871,358
<b>Allocation Step 2</b>			
Inbound- All Others	43,892	43,892	0
Reallocate Admin Costs		( 43,892)	43,892
2nd Allocation	43,892	0	43,892
<b>Total For 1580 CLASSIF</b>			
Total Allocated	915,250	0	915,250



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

Activity - RECRUITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0608	530		530		530
FLEET	6	0.1557	1,357		1,357		1,357
PROF. DEVL.PMT.	189	4.6120	40,187		40,187		40,187
OEC	86	2.1041	18,334		18,334		18,334
PLANNING ADM	4	0.0973	848		848		848
CLASSIF RECRUITING	0	0.0146	127		127		127
EMS ADMIN	19	0.4670	4,070		4,070	221	4,291
FIRE/EMS OPTNS.	3,320	80.7761	703,848		703,848	38,141	741,989
OPERATIONS ADM	14	0.3624	3,158		3,158	171	3,329
LIFE SAFETY BUREAU	132	3.2304	28,148		28,148	1,525	29,673
FIRE MARSHAL	64	1.5592	13,586		13,586	736	14,322
COMM. OUTREACH	10	0.2481	2,162		2,162	117	2,279
LOGISTICS ADM	4	0.1143	996		996	54	1,050
HAZMAT OPERATIONS	44	1.0898	9,496		9,496	515	10,011
AIRPORT OPERATIONS	140	3.4201	29,801		29,801	1,615	31,416
RESCUE TEAM	66	1.6103	14,032		14,032	760	14,792
STAFF SVCS	3	0.0778	678		678	37	715
<b>SubTotal</b>	<b>4,111</b>	<b>100.0000</b>	<b>871,358</b>		<b>871,358</b>	<b>43,892</b>	<b>915,250</b>
<b>TOTAL</b>	<b>4,111</b>	<b>100.0000</b>	<b>871,358</b>		<b>871,358</b>	<b>43,892</b>	<b>915,250</b>

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

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

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	530	530
FLEET	1,357	1,357
PROF. DEVLPMT.	40,187	40,187
OEC	18,334	18,334
PLANNING ADM	848	848
CLASSIF RECRUITING	127	127
EMS ADMIN	4,291	4,291
FIRE/EMS OPTNS.	741,989	741,989
OPERATIONS ADM	3,329	3,329
LIFE SAFETY BUREAU	29,673	29,673
FIRE MARSHAL	14,322	14,322
COMM. OUTREACH	2,279	2,279
LOGISTICS ADM	1,050	1,050
HAZMAT OPERATIONS	10,011	10,011
AIRPORT OPERATIONS	31,416	31,416
RESCUE TEAM	14,792	14,792
STAFF SVCS	715	715
Direct Billed	0	0
<b>Total</b>	<b>915,250</b>	<b>915,250</b>



**SCHEDULE 10.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
CENTRAL SERVICES  
NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,509,730			16,509,730
TRANSFERS	( 6,985,015)			
Total Deductions:	( 6,985,015)			( 6,985,015)
CHIEF'S ADMIN	104,606	1,959	106,565	
INFO TECH	18,800	731	19,531	
Total Allocated Additions:	123,406	2,690	126,096	126,096
Total To Be Allocated:	9,648,121	2,690		9,650,811



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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	( 7,256)	0	( 7,256)	0	0
FRINGE BENEFITS	( 3,595)	0	( 3,595)	0	0
<b>Other Expense &amp; Cost</b>					
POSTAGE	30,617	0	30,617	0	0
FUEL	5,283,460	0	0	5,283,460	0
VEH & MOTOR EQUIP SV	52,033	0	0	52,033	0
OTHER SUPPLIES	1,012,964	0	1,012,964	0	0
CLASS. C.S. ARBITRATION COST	5,705	0	0	0	5,705
OFFICE EQUIPMENT RENTAL	107,822	0	107,822	0	0
TELEPHONE	2,107,745	0	2,107,745	0	0
INSURANCE FEES	224,887	0	224,887	0	0
NON-CAP. EQUIPMENT	133,919	0	133,919	0	0
DATA SERVICES	242,267	0	242,267	0	0
MISC OTHER SERVICES & CHARGES	334,147	0	334,147	0	0
*TRANSFERS	6,985,015	6,985,015	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	16,509,730	6,985,015	4,183,517	5,335,493	5,705
<b>Deductions</b>					
Total Deductions	( 6,985,015)	( 6,985,015)	0	0	0
Functional Cost	9,524,715	0	4,183,517	5,335,493	5,705
<b>Allocation Step 1</b>					
Inbound- All Others	123,406	123,406	0	0	0
Reallocate Admin Costs		( 123,406)	54,203	69,129	74
1st Allocation	9,648,121	0	4,237,720	5,404,622	5,779
<b>Allocation Step 2</b>					
Inbound- All Others	2,690	2,690	0	0	0
Reallocate Admin Costs		( 2,690)	1,182	1,506	2
2nd Allocation	2,690	0	1,182	1,506	2



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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
<b>Total For 1950 CENTRAL SVCS</b>					
Total Allocated	9,650,811	0	4,238,902	5,406,128	5,781



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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8260	77,380		77,380		77,380
FLEET	88	2.0223	85,698		85,698		85,698
INFO TECH	2	0.0525	2,225		2,225		2,225
PROF. DEVLPMT.	192	4.4029	186,583		186,583		186,583
OEC	88	2.0200	85,602		85,602		85,602
COMMUNICATIONS	14	0.3310	14,025		14,025		14,025
PLANNING ADM	7	0.1621	6,867		6,867		6,867
CLASSIF RECRUITING	9	0.2054	8,705		8,705		8,705
EMS ADMIN	27	0.6254	26,503		26,503	8	26,511
FIRE/EMS OPTNS.	3,320	75.7986	3,212,145		3,212,145	1,006	3,213,151
MEDICAL DIR	29	0.6642	28,147		28,147	9	28,156
OPERATIONS ADM	18	0.4314	18,281		18,281	6	18,287
LIFE SAFETY BUREAU	144	3.2891	139,381		139,381	44	139,425
FIRE MARSHAL	71	1.6274	68,965		68,965	22	68,987
COMM. OUTREACH	14	0.3241	13,735		13,735	4	13,739
LOGISTICS ADM	13	0.3127	13,251		13,251	4	13,255
AIR PACK	2	0.0662	2,805		2,805	1	2,806
HAZMAT OPERATIONS	44	1.0226	43,333		43,333	14	43,347
AIRPORT OPERATIONS	140	3.2092	135,995		135,995	43	136,038
RESCUE TEAM	66	1.5110	64,032		64,032	20	64,052
STAFF SVCS	4	0.0959	4,062		4,062	1	4,063
SubTotal	4,381	100.0000	4,237,720		4,237,720	1,182	4,238,902
TOTAL	4,381	100.0000	4,237,720		4,237,720	1,182	4,238,902

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



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

Activity - VEHICLE CHGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	17	2.2164	119,790		119,790		119,790
FLEET	27	3.5202	190,254		190,254		190,254
INFO TECH	3	0.3911	21,139		21,139		21,139
PROF. DEVLPMT.	17	2.2164	119,790		119,790		119,790
OEC	4	0.5215	28,186		28,186		28,186
COMMUNICATIONS	12	1.5645	84,557		84,557		84,557
CLASSIF RECRUITING	4	0.5215	28,186		28,186		28,186
EMS ADMIN	20	2.6076	140,929		140,929	44	140,973
FIRE/EMS OPTNS.	390	50.8477	2,748,112		2,748,112	859	2,748,971
OPERATIONS ADM	7	0.9126	49,325		49,325	15	49,340
LIFE SAFETY BUREAU	140	18.2529	986,502		986,502	309	986,811
FIRE MARSHAL	92	11.9948	648,273		648,273	203	648,476
COMM. OUTREACH	10	1.3038	70,464		70,464	22	70,486
LOGISTICS ADM	4	0.5215	28,186		28,186	9	28,195
AIR PACK	4	0.5215	28,186		28,186	9	28,195
HAZMAT OPERATIONS	3	0.3911	21,139		21,139	7	21,146
AIRPORT OPERATIONS	4	0.5215	28,186		28,186	9	28,195
RESCUE TEAM	4	0.5215	28,186		28,186	9	28,195
MED STRIKE	3	0.3911	21,139		21,139	7	21,146
STAFF SVCS	2	0.2608	14,093		14,093	4	14,097
SubTotal	767	100.0000	5,404,622		5,404,622	1,506	5,406,128
TOTAL	767	100.0000	5,404,622		5,404,622	1,506	5,406,128

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

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

Activity - CLASSIF EMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0608	4		4		4
FLEET	6	0.1557	9		9		9
PROF. DEVLPMT.	189	4.6120	267		267		267
OEC	86	2.1041	122		122		122
PLANNING ADM	4	0.0973	6		6		6
CLASSIF RECRUITING	0	0.0146	1		1		1
EMS ADMIN	19	0.4670	27		27		27
FIRE/EMS OPTNS.	3,320	80.7761	4,666		4,666	2	4,668
OPERATIONS ADM	14	0.3624	21		21		21
LIFE SAFETY BUREAU	132	3.2304	187		187		187
FIRE MARSHAL	64	1.5592	90		90		90
COMM. OUTREACH	10	0.2481	14		14		14
LOGISTICS ADM	4	0.1143	7		7		7
HAZMAT OPERATIONS	44	1.0898	63		63		63
AIRPORT OPERATIONS	140	3.4201	198		198		198
RESCUE TEAM	66	1.6103	93		93		93
STAFF SVCS	3	0.0778	4		4		4
<b>SubTotal</b>	<b>4,111</b>	<b>100.0000</b>	<b>5,779</b>		<b>5,779</b>	<b>2</b>	<b>5,781</b>
<b>TOTAL</b>	<b>4,111</b>	<b>100.0000</b>	<b>5,779</b>		<b>5,779</b>	<b>2</b>	<b>5,781</b>

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



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

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	197,174	77,380	119,790	4
FLEET	275,961	85,698	190,254	9
INFO TECH	23,364	2,225	21,139	0
PROF. DEVLPMT.	306,640	186,583	119,790	267
OEC	113,910	85,602	28,186	122
COMMUNICATIONS	98,582	14,025	84,557	0
PLANNING ADM	6,873	6,867	0	6
CLASSIF RECRUITING	36,892	8,705	28,186	1
EMS ADMIN	167,511	26,511	140,973	27
FIRE/EMS OPTNS.	5,966,790	3,213,151	2,748,971	4,668
MEDICAL DIR	28,156	28,156	0	0
OPERATIONS ADM	67,648	18,287	49,340	21
LIFE SAFETY BUREAU	1,126,423	139,425	986,811	187
FIRE MARSHAL	717,553	68,987	648,476	90
COMM. OUTREACH	84,239	13,739	70,486	14
LOGISTICS ADM	41,457	13,255	28,195	7
AIR PACK	31,001	2,806	28,195	0
HAZMAT OPERATIONS	64,556	43,347	21,146	63
AIRPORT OPERATIONS	164,431	136,038	28,195	198
RESCUE TEAM	92,340	64,052	28,195	93
MED STRIKE	21,146	0	21,146	0
STAFF SVCS	18,164	4,063	14,097	4
Direct Billed	0	0	0	0
<b>Total</b>	<b>9,650,811</b>	<b>4,238,902</b>	<b>5,406,128</b>	<b>5,781</b>



**SCHEDULE 11.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>4,027,591</b>			<b>4,027,591</b>
CHIEF'S ADMIN	78,103	1,455	79,558	
FLEET	232,308	18,359	250,667	
INFO TECH	6,378	248	6,626	
PROF. DEVLPMT.	38,984	4,982	43,966	
OEC	42,416	2,646	45,062	
CLASSIF RECRUITING	4,070	221	4,291	
CENTRAL SVCS	167,459	52	167,511	
FIRE/EMS OPTNS.		63,777	63,777	
<b>Total Allocated Additions:</b>	<b>569,718</b>	<b>91,740</b>	<b>661,458</b>	<b>661,458</b>
<b>Total To Be Allocated:</b>	<b>4,597,309</b>	<b>91,740</b>		<b>4,689,049</b>



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

	Total	General & Admin	EMS ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,802,116	0	1,802,116
FRINGE BENEFITS	551,707	0	551,707
<b>Other Expense &amp; Cost</b>			
SUPPLIES	158,122	0	158,122
SERVICES	1,515,646	0	1,515,646
<b>Departmental Totals</b>			
Total Expenditures	4,027,591	0	4,027,591
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,027,591	0	4,027,591
<b>Allocation Step 1</b>			
Inbound- All Others	569,718	569,718	0
Reallocate Admin Costs		( 569,718)	569,718
1st Allocation	4,597,309	0	4,597,309
<b>Allocation Step 2</b>			
Inbound- All Others	91,740	91,740	0
Reallocate Admin Costs		( 91,740)	91,740
2nd Allocation	91,740	0	91,740
<b>Total For 1220 EMS ADMIN</b>			
Total Allocated	4,689,049	0	4,689,049



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

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS.	100	100.0000	4,597,309		4,597,309	91,740	4,689,049
SubTotal	100	100.0000	4,597,309		4,597,309	91,740	4,689,049
TOTAL	100	100.0000	4,597,309		4,597,309	91,740	4,689,049

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,689,049	4,689,049
Direct Billed	0	0
<b>Total</b>	<b>4,689,049</b>	<b>4,689,049</b>



**SCHEDULE 12.1  
FY 2010 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
FIRE/EMS OPERATIONS  
NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,980,714			281,980,714
CHIEF'S ADMIN	8,226,281	153,098	8,379,379	
FLEET	4,530,001	357,994	4,887,995	
INFO TECH	550,187	21,400	571,587	
PROF. DEVL.PMT.	6,742,432	861,713	7,604,145	
OEC	7,335,972	457,581	7,793,553	
COMMUNICATIONS	1,058,068	260,358	1,318,426	
CLASSIF RECRUITING	703,848	38,141	741,989	
CENTRAL SVCS	5,964,923	1,867	5,966,790	
EMS ADMIN	4,597,309	91,740	4,689,049	
Total Allocated Additions:	39,709,021	2,243,892	41,952,913	41,952,913
Deduct direct costs	( 268,325,175)			
Total Departmental Cost Adjustments:	( 268,325,175)			( 268,325,175)
Total To Be Allocated:	53,364,560	2,243,892		55,608,452



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

	Total	General & Admin	CLSFD RET BEN.	OPERATIONS
<b>Wages &amp; Benefits</b>				
Salaries & Wages	187,266,492	0	0	187,266,492
Fringe Benefits	80,040,748	0	0	80,040,748
<b>Other Expense &amp; Cost</b>				
Class. Ret. Health Benefits	13,655,539	0	13,655,539	0
Supplies	127,735	0	0	127,735
Contractual Svcs	890,200	0	0	890,200
<b>Departmental Totals</b>				
Total Expenditures	281,980,714	0	13,655,539	268,325,175
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Deduct direct costs	( 268,325,175)	0	0	( 268,325,175)
<b>Functional Cost</b>				
Functional Cost	13,655,539	0	13,655,539	0
<b>Allocation Step 1</b>				
Inbound- All Others	39,709,021	0	0	39,709,021
1st Allocation	53,364,560	0	13,655,539	39,709,021
<b>Allocation Step 2</b>				
Inbound- All Others	2,243,892	0	0	2,243,892
2nd Allocation	2,243,892	0	0	2,243,892
<b>Total For 1210 FIRE/EMS</b>				
Total Allocated	55,608,452	0	13,655,539	41,952,913



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

Activity - CLSFD RET BEN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0608	8,304		8,304		8,304
FLEET	6	0.1557	21,259		21,259		21,259
PROF. DEVLPMT.	189	4.6120	629,796		629,796		629,796
OEC	86	2.1041	287,328		287,328		287,328
PLANNING ADM	4	0.0973	13,287		13,287		13,287
CLASSIF RECRUITING	0	0.0146	1,993		1,993		1,993
EMS ADMIN	19	0.4670	63,777		63,777		63,777
FIRE/EMS OPTNS.	3,320	80.7761	11,030,395	-11,030,395			
OPERATIONS ADM	14	0.3624	49,493		49,493		49,493
LIFE SAFETY BUREAU	132	3.2304	441,123		441,123		441,123
FIRE MARSHAL	64	1.5592	212,921		212,921		212,921
COMM. OUTREACH	10	0.2481	33,881		33,881		33,881
LOGISTICS ADM	4	0.1143	15,612		15,612		15,612
HAZMAT OPERATIONS	44	1.0898	148,812		148,812		148,812
AIRPORT OPERATIONS	140	3.4201	467,032		467,032		467,032
RESCUE TEAM	66	1.6103	219,897		219,897		219,897
STAFF SVCS	3	0.0778	10,629		10,629		10,629
<b>SubTotal</b>	<b>4,111</b>	<b>100.0000</b>	<b>13,655,539</b>	<b>-11,030,395</b>	<b>2,625,144</b>		<b>2,625,144</b>
<b>Direct Billed</b>				<b>11,030,395</b>	<b>11,030,395</b>		<b>11,030,395</b>
<b>TOTAL</b>	<b>4,111</b>	<b>100.0000</b>	<b>13,655,539</b>		<b>13,655,539</b>		<b>13,655,539</b>

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS	100	100.0000	39,709,021		39,709,021	2,243,892	41,952,913
SubTotal	100	100.0000	39,709,021		39,709,021	2,243,892	41,952,913
TOTAL	100	100.0000	39,709,021		39,709,021	2,243,892	41,952,913

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	8,304	8,304	0
FLEET	21,259	21,259	0
PROF. DEVLPMT.	629,796	629,796	0
OEC	287,328	287,328	0
PLANNING ADM	13,287	13,287	0
CLASSIF RECRUITING	1,993	1,993	0
EMS ADMIN	63,777	63,777	0
FIRE/EMS OPTNS	41,952,913	0	41,952,913
OPERATIONS ADM	49,493	49,493	0
LIFE SAFETY BUREAU	441,123	441,123	0
FIRE MARSHAL	212,921	212,921	0
COMM. OUTREACH	33,881	33,881	0
LOGISTICS ADM	15,612	15,612	0
HAZMAT OPERATIONS	148,812	148,812	0
AIRPORT OPERATIONS	467,032	467,032	0
RESCUE TEAM	219,897	219,897	0
STAFF SVCS	10,629	10,629	0
Direct Billed	11,030,395	11,030,395	0
<b>Total</b>	<b>55,608,452</b>	<b>13,655,539</b>	<b>41,952,913</b>