

A COST ALLOCATION PLAN

for the

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

FY 2013 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2011

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Helping Government Serve the People
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SECTION I
Introduction

INTRODUCTION

The FY 2013 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, 2011. 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** - The total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.
3. **Costs to be Allocated by Function** - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page.
4. **Detail Allocation** - A detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.
5. **Divisional Cost Allocation Summary** - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

SECTION II

SUMMARY SCHEDULES

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department

HFD FULL COST ALLOCATION PLAN
 2013 Version 1.0065-2
 Groups

* 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	86,719	50,387	513,973	287,335	47,633	37,012
FLEET	0	32,314	32,314	1,518,803	829,417	118,488	32,314
INFO TECH	0	11,099	4,407	46,387	24,556	3,081	2,811
PROF. DEVLPMT.	0	0	11,636	157,278	86,846	0	7,962
OEC	0	0	26,671	360,476	199,048	0	18,248
COMMUNICATIONS	0	1,081	2,261	13,174	13,666	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	2,040	27,582	15,230	1,933	1,396
CENTRAL SVCS	0	32,882	28,570	812,583	447,949	67,562	25,485
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	41,012,178	0	28,851	389,949	215,322	27,333	19,740
Total Allocated	41,012,178	164,095	187,137	3,840,205	2,119,369	266,030	144,968
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	41,012,178	164,095	187,137	3,840,205	2,119,369	266,030	144,968
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,012,178	164,095	187,137	3,840,205	2,119,369	266,030	144,968

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department

HFD FULL COST ALLOCATION PLAN
 2013 Version 1.0065-2
 Groups

* Group

Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	STAFF SVCS	SubTotal	Direct Billed
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	13,153	161,447	460,791	206,615	15,683	1,880,748	0
FLEET	53,858	226,204	0	280,063	96,944	3,220,719	0
INFO TECH	1,601	11,471	34,343	13,737	562	154,055	0
PROF. DEVLPMT.	0	58,183	162,912	76,312	4,042	565,171	0
OEC	0	133,353	373,390	174,904	9,265	1,295,355	0
COMMUNICATIONS	0	4,129	5,014	2,065	0	41,390	0
PLANNING ADM	0	269,553	754,751	353,542	31,211	1,409,057	0
CLASSIF RECRUITING	0	10,203	28,570	13,382	709	101,045	0
CENTRAL SVCS	26,677	150,101	141,472	189,553	48,518	1,971,352	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	144,257	403,919	189,204	10,022	42,440,775	11,950,871
Total Allocated	95,289	1,168,901	2,365,162	1,499,377	216,956	53,079,667	11,950,871
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	95,289	1,168,901	2,365,162	1,499,377	216,956	53,079,667	11,950,871
Adjustments	0	0	0	0	0	0	0
Proposed Costs	95,289	1,168,901	2,365,162	1,499,377	216,956	53,079,667	11,950,871

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT	0	0
CHIEF'S ADMIN	28,682,932	30,563,680
FLEET	0	3,220,719
INFO TECH	0	154,055
PROF. DEVLPMT.	0	565,171
OEC	0	1,295,355
COMMUNICATIONS	0	41,390
PLANNING ADM	0	1,409,057
CLASSIF RECRUITING	0	101,045
CENTRAL SVCS	0	1,971,352
EMS ADMIN	0	0
FIRE/EMS OPTNS.	0	54,391,646
Total Allocated	28,682,932	93,713,470
Roll Forward	0	0
Cost With Roll Forward	28,682,932	93,713,470
Adjustments	0	0
Proposed Costs	28,682,932	93,713,470

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Summary Of Allocated Costs

HFD FULL COST ALLOCATION PLAN
 2013 Version 1.0065-2
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	32,867,299		
CHIEF'S ADMIN	10,569,641	0		
FLEET	8,971,403	0		
INFO TECH	1,021,256	0		
PROF. DEVLPMT.	4,253,087	0		
OEC	10,319,516	0		
COMMUNICATIONS	132,002	0		
PLANNING ADM	1,291,069	0		
CLASSIF RECRUITING	712,635	0		
CENTRAL SVCS	8,870,075	0		
EMS ADMIN	2,299,110	0		
FIRE/EMS OPTNS.	340,281,979	(327,875,602)		
FIRE/EMS OPTNS			41,012,178	
MEDICAL DIR			164,095	
OPERATIONS ADM			187,137	
LIFE SAFETY BUREAU			3,840,205	
FIRE MARSHAL			2,119,369	
COMM. OUTREACH			266,030	
LOGISTICS ADM			144,968	
AIR PACK			95,289	
HAZMAT OPERATIONS			1,168,901	
AIRPORT OPERATIONS			2,365,162	
RESCUE TEAM			1,499,377	
STAFF SVCS			216,956	
Direct Billed Total			11,950,871	
Unallocated Total			28,682,932	
Totals	<u>388,721,773</u>	<u>(295,008,303)</u>	<u>93,713,470</u>	Deviation 0

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

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

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

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

SECTION III

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SCHEDULE 1.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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	32,867,299			
Total Departmental Cost Adjustments:	32,867,299			32,867,299
Total To Be Allocated:	32,867,299	0		32,867,299

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

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	32,867,299	0	32,867,299
 Functional Cost	 32,867,299	 0	 32,867,299
Allocation Step 1			
1st Allocation	32,867,299	0	32,867,299
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE INDIRECT COSTS			
Total Allocated	32,867,299	0	32,867,299

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	32,867,299		32,867,299		32,867,299
SubTotal	100	100.0000	32,867,299		32,867,299		32,867,299
Total	100	100.0000	32,867,299		32,867,299		32,867,299

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	32,867,299	32,867,299
Direct Billed	0	0
Total	<u>32,867,299</u>	<u>32,867,299</u>

SCHEDULE 2.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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:	10,569,641			10,569,641
CITYWIDE INDIRECT COSTS	32,867,299		32,867,299	
CHIEF'S ADMIN		284,081	284,081	
FLEET		199,062	199,062	
INFO TECH		29,942	29,942	
PROF. DEVLPMT.		3,489	3,489	
OEC		8,115	8,115	
COMMUNICATIONS		509	509	
CLASSIF RECRUITING		614	614	
CENTRAL SVCS		168,156	168,156	
FIRE/EMS OPTNS.		9,111	9,111	
Total Allocated Additions:	32,867,299	703,079	33,570,378	33,570,378
Total To Be Allocated:	43,436,940	703,079		44,140,019

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

	Total	General & Admin	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
Wages & Benefits					
SALARIES & WAGES	3,188,426	0	400,627	830,815	827,503
FRINGE BENEFITS	1,357,154	0	155,475	324,022	375,685
Other Expense & Cost					
SUPPLIES	4,343,138	0	1,228	7,840	6,803
CONTRACT SERVICES	1,680,723	0	181,725	11,071	578,518
NON CAPITALIZED EQUIPMENT	200	0	0	0	0
Departmental Totals					
Total Expenditures	10,569,641	0	739,055	1,173,748	1,788,509
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	10,569,641	0	739,055	1,173,748	1,788,509
Allocation Step 1					
Inbound- All Others	32,867,299	32,867,299	0	0	0
Reallocate Admin Costs		(32,867,299)	2,298,147	3,649,881	5,561,541
Unallocated Costs	(28,226,059)	0	0	0	0
1st Allocation	15,210,881	0	3,037,202	4,823,629	7,350,050
Allocation Step 2					
Inbound- All Others	703,079	703,079	0	0	0
Reallocate Admin Costs		(703,079)	49,161	78,076	118,969
Unallocated Costs	(456,873)	0	0	0	0
2nd Allocation	246,206	0	49,161	78,076	118,969
Total For 1100 CHIEF'S ADMIN					
Total Allocated	15,457,087	0	3,086,363	4,901,705	7,469,019

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

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	357,301	772,180
FRINGE BENEFITS	143,584	358,388
Other Expense & Cost		
SUPPLIES	7,130	4,320,137
CONTRACT SERVICES	5,722	903,687
NON CAPITALIZED EQUIPMENT	0	200
Departmental Totals		
Total Expenditures	513,737	6,354,592
Deductions		
Total Deductions	0	0
Functional Cost	513,737	6,354,592
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,597,515	19,760,215
Unallocated Costs	(2,111,252)	(26,114,807)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	34,173	422,700
Unallocated Costs	(34,173)	(422,700)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0

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

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	66	1.5387	46,735		46,735		46,735
FLEET	71	1.6687	50,682		50,682	833	51,515
INFO TECH	6	0.1416	4,300		4,300	71	4,371
PROF. DEVLPMT.	22	0.5245	15,931		15,931	262	16,193
OEC	89	2.0795	63,159		63,159	1,038	64,197
COMMUNICATIONS	5	0.1160	3,524		3,524	58	3,582
PLANNING ADM	10	0.2414	7,331		7,331	121	7,452
CLASSIF RECRUITING	11	0.2553	7,754		7,754	127	7,881
EMS ADMIN	33	0.7659	23,262		23,262	382	23,644
FIRE/EMS OPTNS.	3,472	80.5859	2,447,553		2,447,553	40,237	2,487,790
MEDICAL DIR	17	0.4085	12,406		12,406	204	12,610
OPERATIONS ADM	13	0.3133	9,516		9,516	156	9,672
LIFE SAFETY BUREAU	135	3.1425	95,443		95,443	1,569	97,012
FIRE MARSHAL	77	1.8080	54,912		54,912	903	55,815
COMM. OUTREACH	14	0.3365	10,221		10,221	168	10,389
LOGISTICS ADM	10	0.2460	7,472		7,472	123	7,595
AIR PACK	2	0.0650	1,974		1,974	32	2,006
HAZMAT OPERATIONS	47	1.1024	33,483		33,483	550	34,033
AIRPORT OPERATIONS	133	3.0868	93,752		93,752	1,541	95,293
RESCUE TEAM	62	1.4459	43,915		43,915	722	44,637
STAFF SVCS	5	0.1276	3,877		3,877	64	3,941
SubTotal	4,308	100.0000	3,037,202		3,037,202	49,161	3,086,363
Total	4,308	100.0000	3,037,202		3,037,202	49,161	3,086,363

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

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

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

Activity - ACCT/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	11,458,791	2.5758	124,247		124,247		124,247
FLEET	8,986,554	2.0201	97,441		97,441	1,619	99,060
INFO TECH	1,174,568	0.2640	12,736		12,736	212	12,948
PROF. DEVLPMT.	4,253,087	0.9560	46,116		46,116	766	46,882
OEC	10,319,516	2.3197	111,894		111,894	1,859	113,753
COMMUNICATIONS	230,282	0.0518	2,497		2,497	41	2,538
PLANNING ADM	1,318,606	0.2964	14,298		14,298	238	14,536
CLASSIF RECRUITING	712,635	0.1602	7,727		7,727	128	7,855
CENTRAL SVCS	8,936,756	2.0089	96,901		96,901	1,610	98,511
EMS ADMIN	2,299,109	0.5168	24,929		24,929	414	25,343
FIRE/EMS OPTNS.	340,281,979	76.4913	3,689,657		3,689,657	61,302	3,750,959
MEDICAL DIR	3,954,628	0.8890	42,880		42,880	712	43,592
OPERATIONS ADM	1,570,094	0.3529	17,024		17,024	283	17,307
LIFE SAFETY BUREAU	16,528,094	3.7153	179,213		179,213	2,977	182,190
FIRE MARSHAL	8,749,656	1.9668	94,872		94,872	1,576	96,448
COMM. OUTREACH	1,097,817	0.2468	11,904		11,904	198	12,102
LOGISTICS ADM	1,001,423	0.2251	10,858		10,858	180	11,038
AIR PACK	570,773	0.1283	6,189		6,189	103	6,292
HAZMAT OPERATIONS	4,087,223	0.9188	44,318		44,318	736	45,054
AIRPORT OPERATIONS	12,236,937	2.7507	132,684		132,684	2,204	134,888
RESCUE TEAM	4,894,805	1.1003	53,074		53,074	882	53,956
STAFF SVCS	200,150	0.0450	2,170		2,170	36	2,206
SubTotal	444,863,483	100.0000	4,823,629		4,823,629	78,076	4,901,705
Total	444,863,483	100.0000	4,823,629		4,823,629	78,076	4,901,705

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

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	66	1.5387	113,099		113,099		113,099
FLEET	71	1.6687	122,652		122,652	2,016	124,668
INFO TECH	6	0.1416	10,406		10,406	171	10,577
PROF. DEVLPMT.	22	0.5245	38,552		38,552	634	39,186
OEC	89	2.0795	152,845		152,845	2,513	155,358
COMMUNICATIONS	5	0.1160	8,529		8,529	140	8,669
PLANNING ADM	10	0.2414	17,741		17,741	292	18,033
CLASSIF RECRUITING	11	0.2553	18,764		18,764	308	19,072
EMS ADMIN	33	0.7659	56,293		56,293	925	57,218
FIRE/EMS OPTNS.	3,472	80.5859	5,923,098		5,923,098	97,369	6,020,467
MEDICAL DIR	17	0.4085	30,023		30,023	494	30,517
OPERATIONS ADM	13	0.3133	23,029		23,029	379	23,408
LIFE SAFETY BUREAU	135	3.1425	230,974		230,974	3,797	234,771
FIRE MARSHAL	77	1.8080	132,887		132,887	2,185	135,072
COMM. OUTREACH	14	0.3365	24,735		24,735	407	25,142
LOGISTICS ADM	10	0.2460	18,082		18,082	297	18,379
AIR PACK	2	0.0650	4,776		4,776	79	4,855
HAZMAT OPERATIONS	47	1.1024	81,028		81,028	1,332	82,360
AIRPORT OPERATIONS	133	3.0868	226,880		226,880	3,730	230,610
RESCUE TEAM	62	1.4459	106,275		106,275	1,747	108,022
STAFF SVCS	5	0.1276	9,382		9,382	154	9,536
SubTotal	4,308	100.0000	7,350,050		7,350,050	118,969	7,469,019
Total	4,308	100.0000	7,350,050		7,350,050	118,969	7,469,019

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

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	284,081	46,735	124,247	113,099
FLEET	275,243	51,515	99,060	124,668
INFO TECH	27,896	4,371	12,948	10,577
PROF. DEVLPMT.	102,261	16,193	46,882	39,186
OEC	333,308	64,197	113,753	155,358
COMMUNICATIONS	14,789	3,582	2,538	8,669
PLANNING ADM	40,021	7,452	14,536	18,033
CLASSIF RECRUITING	34,808	7,881	7,855	19,072
CENTRAL SVCS	98,511	0	98,511	0
EMS ADMIN	106,205	23,644	25,343	57,218
FIRE/EMS OPTNS.	12,259,216	2,487,790	3,750,959	6,020,467
MEDICAL DIR	86,719	12,610	43,592	30,517
OPERATIONS ADM	50,387	9,672	17,307	23,408
LIFE SAFETY BUREAU	513,973	97,012	182,190	234,771
FIRE MARSHAL	287,335	55,815	96,448	135,072
COMM. OUTREACH	47,633	10,389	12,102	25,142
LOGISTICS ADM	37,012	7,595	11,038	18,379
AIR PACK	13,153	2,006	6,292	4,855
HAZMAT OPERATIONS	161,447	34,033	45,054	82,360
AIRPORT OPERATIONS	460,791	95,293	134,888	230,610
RESCUE TEAM	206,615	44,637	53,956	108,022
STAFF SVCS	15,683	3,941	2,206	9,536
Direct Billed	0	0	0	0
Total	15,457,087	3,086,363	4,901,705	7,469,019

SCHEDULE 3.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 FULL COST ALLOCATION PLAN
FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES

Fleet Management Division of the Fire Department maintains and repairs all department vehicles. Responsibilities also include 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:	8,971,403			8,971,403
CHIEF'S ADMIN	270,775	4,468	275,243	
FLEET		682,499	682,499	
INFO TECH		23,482	23,482	
CLASSIF RECRUITING		1,024	1,024	
CENTRAL SVCS		413,323	413,323	
FIRE/EMS OPTNS.		15,185	15,185	
Total Allocated Additions:	270,775	1,139,981	1,410,756	1,410,756
Total To Be Allocated:	9,242,178	1,139,981		10,382,159

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

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,497,096	0	3,497,096
FRINGE BENEFITS	1,526,881	0	1,526,881
Other Expense & Cost			
SUPPLIES	3,285,831	0	3,285,831
OTHER EXPENSES	654,935	0	654,935
NON CAPITALIZED EQUIP	6,660	0	6,660
Departmental Totals			
Total Expenditures	8,971,403	0	8,971,403
Deductions			
Total Deductions	0	0	0
 Functional Cost	 8,971,403	 0	 8,971,403
Allocation Step 1			
Inbound- All Others	270,775	270,775	0
Reallocate Admin Costs		(270,775)	270,775
1st Allocation	9,242,178	0	9,242,178
Allocation Step 2			
Inbound- All Others	1,139,981	1,139,981	0
Reallocate Admin Costs		(1,139,981)	1,139,981
2nd Allocation	1,139,981	0	1,139,981
Total For 1270 FLEET			
Total Allocated	10,382,159	0	10,382,159

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	21	2.1538	199,062		199,062		199,062
FLEET	72	7.3846	682,499		682,499		682,499
INFO TECH	12	1.2308	113,750		113,750	15,510	129,260
PROF. DEVLPMT.	25	2.5641	236,979		236,979	32,312	269,291
OEC	3	0.3077	28,437		28,437	3,877	32,314
COMMUNICATIONS	4	0.4103	37,917		37,917	5,170	43,087
PLANNING ADM	7	0.7179	66,354		66,354	9,047	75,401
CLASSIF RECRUITING	3	0.3077	28,437		28,437	3,877	32,314
CENTRAL SVCS	13	1.3333	123,229		123,229	16,802	140,031
EMS ADMIN	11	1.1282	104,271		104,271	14,217	118,488
FIRE/EMS OPTNS.	505	51.7950	4,786,977		4,786,977	652,716	5,439,693
MEDICAL DIR	3	0.3077	28,437		28,437	3,877	32,314
OPERATIONS ADM	3	0.3077	28,437		28,437	3,877	32,314
LIFE SAFETY BUREAU	141	14.4615	1,336,561		1,336,561	182,242	1,518,803
FIRE MARSHAL	77	7.8974	729,895		729,895	99,522	829,417
COMM. OUTREACH	11	1.1282	104,271		104,271	14,217	118,488
LOGISTICS ADM	3	0.3077	28,437		28,437	3,877	32,314
AIR PACK	5	0.5128	47,396		47,396	6,462	53,858
HAZMAT OPERATIONS	21	2.1538	199,062		199,062	27,142	226,204
RESCUE TEAM	26	2.6667	246,458		246,458	33,605	280,063
STAFF SVCS	9	0.9231	85,312		85,312	11,632	96,944
SubTotal	975	100.0000	9,242,178		9,242,178	1,139,981	10,382,159
Total	975	100.0000	9,242,178		9,242,178	1,139,981	10,382,159

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

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	199,062	199,062
FLEET	682,499	682,499
INFO TECH	129,260	129,260
PROF. DEVLPMT.	269,291	269,291
OEC	32,314	32,314
COMMUNICATIONS	43,087	43,087
PLANNING ADM	75,401	75,401
CLASSIF RECRUITING	32,314	32,314
CENTRAL SVCS	140,031	140,031
EMS ADMIN	118,488	118,488
FIRE/EMS OPTNS.	5,439,693	5,439,693
MEDICAL DIR	32,314	32,314
OPERATIONS ADM	32,314	32,314
LIFE SAFETY BUREAU	1,518,803	1,518,803
FIRE MARSHAL	829,417	829,417
COMM. OUTREACH	118,488	118,488
LOGISTICS ADM	32,314	32,314
AIR PACK	53,858	53,858
HAZMAT OPERATIONS	226,204	226,204
RESCUE TEAM	280,063	280,063
STAFF SVCS	96,944	96,944
Direct Billed	0	0
Total	10,382,159	10,382,159

SCHEDULE 4.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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:	1,021,256			1,021,256
CHIEF'S ADMIN	27,442	454	27,896	
FLEET	113,750	15,510	129,260	
INFO TECH		3,069	3,069	
COMMUNICATIONS		145	145	
CENTRAL SVCS		62,706	62,706	
Total Allocated Additions:	141,192	81,884	223,076	223,076
Total To Be Allocated:	1,162,448	81,884		1,244,332

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

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	548,139	0	548,139
FRINGE BENEFITS	185,128	0	185,128
Other Expense & Cost			
SUPPLIES	19,063	0	19,063
OTHER EXPENSES	268,926	0	268,926
Departmental Totals			
Total Expenditures	1,021,256	0	1,021,256
Deductions			
Total Deductions	0	0	0
Functional Cost	1,021,256	0	1,021,256
Allocation Step 1			
Inbound- All Others	141,192	141,192	0
Reallocate Admin Costs		(141,192)	141,192
1st Allocation	1,162,448	0	1,162,448
Allocation Step 2			
Inbound- All Others	81,884	81,884	0
Reallocate Admin Costs		(81,884)	81,884
2nd Allocation	81,884	0	81,884
Total For 1430 INFO TECH			
Total Allocated	1,244,332	0	1,244,332

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	11,458,791	2.5758	29,942		29,942		29,942
FLEET	8,986,554	2.0201	23,482		23,482		23,482
INFO TECH	1,174,568	0.2640	3,069		3,069		3,069
PROF. DEVLPMT.	4,253,087	0.9560	11,114		11,114	823	11,937
OEC	10,319,516	2.3197	26,965		26,965	1,996	28,961
COMMUNICATIONS	230,282	0.0518	602		602	45	647
PLANNING ADM	1,318,606	0.2964	3,446		3,446	255	3,701
CLASSIF RECRUITING	712,635	0.1602	1,862		1,862	138	2,000
CENTRAL SVCS	8,936,756	2.0089	23,352		23,352	1,729	25,081
EMS ADMIN	2,299,109	0.5168	6,008		6,008	445	6,453
FIRE/EMS OPTNS.	340,281,979	76.4913	889,171		889,171	65,833	955,004
MEDICAL DIR	3,954,628	0.8890	10,334		10,334	765	11,099
OPERATIONS ADM	1,570,094	0.3529	4,103		4,103	304	4,407
LIFE SAFETY BUREAU	16,528,094	3.7153	43,189		43,189	3,198	46,387
FIRE MARSHAL	8,749,656	1.9668	22,863		22,863	1,693	24,556
COMM. OUTREACH	1,097,817	0.2468	2,869		2,869	212	3,081
LOGISTICS ADM	1,001,423	0.2251	2,617		2,617	194	2,811
AIR PACK	570,773	0.1283	1,491		1,491	110	1,601
HAZMAT OPERATIONS	4,087,223	0.9188	10,680		10,680	791	11,471
AIRPORT OPERATIONS	12,236,937	2.7507	31,976		31,976	2,367	34,343
RESCUE TEAM	4,894,805	1.1003	12,790		12,790	947	13,737
STAFF SVCS	200,150	0.0450	523		523	39	562
SubTotal	444,863,483	100.0000	1,162,448		1,162,448	81,884	1,244,332
Total	444,863,483	100.0000	1,162,448		1,162,448	81,884	1,244,332

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

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	29,942	29,942
FLEET	23,482	23,482
INFO TECH	3,069	3,069
PROF. DEVLPMT.	11,937	11,937
OEC	28,961	28,961
COMMUNICATIONS	647	647
PLANNING ADM	3,701	3,701
CLASSIF RECRUITING	2,000	2,000
CENTRAL SVCS	25,081	25,081
EMS ADMIN	6,453	6,453
FIRE/EMS OPTNS.	955,004	955,004
MEDICAL DIR	11,099	11,099
OPERATIONS ADM	4,407	4,407
LIFE SAFETY BUREAU	46,387	46,387
FIRE MARSHAL	24,556	24,556
COMM. OUTREACH	3,081	3,081
LOGISTICS ADM	2,811	2,811
AIR PACK	1,601	1,601
HAZMAT OPERATIONS	11,471	11,471
AIRPORT OPERATIONS	34,343	34,343
RESCUE TEAM	13,737	13,737
STAFF SVCS	562	562
Direct Billed	0	0
Total	1,244,332	1,244,332

SCHEDULE 5.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 Marshal 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:	4,253,087			4,253,087
CHIEF'S ADMIN	100,599	1,662	102,261	
FLEET	236,979	32,312	269,291	
INFO TECH	11,114	823	11,937	
COMMUNICATIONS		4,947	4,947	
CLASSIF RECRUITING		4,014	4,014	
CENTRAL SVCS		141,096	141,096	
FIRE/EMS OPTNS.		59,525	59,525	
Total Allocated Additions:	348,692	244,379	593,071	593,071
Total To Be Allocated:	4,601,779	244,379		4,846,158

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

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	1,473,308	0	1,473,308
FRINGE BENEFITS	2,561,804	0	2,561,804
Other Expense & Cost			
SUPPLIES	48,547	0	48,547
OTHER EXPENSES	169,428	0	169,428
Departmental Totals			
Total Expenditures	4,253,087	0	4,253,087
Deductions			
Total Deductions	0	0	0
Functional Cost	4,253,087	0	4,253,087
Allocation Step 1			
Inbound- All Others	348,692	348,692	0
Reallocate Admin Costs		(348,692)	348,692
1st Allocation	4,601,779	0	4,601,779
Allocation Step 2			
Inbound- All Others	244,379	244,379	0
Reallocate Admin Costs		(244,379)	244,379
2nd Allocation	244,379	0	244,379
Total For 1460 PROF. DEVLPMT.			
Total Allocated	4,846,158	0	4,846,158

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	3	0.0758	3,489		3,489		3,489
EMS ADMIN	19	0.5030	23,146		23,146	1,230	24,376
FIRE/EMS OPTNS.	3,472	87.7593	4,038,494		4,038,494	214,628	4,253,122
OPERATIONS ADM	9	0.2401	11,049		11,049	587	11,636
LIFE SAFETY BUREAU	128	3.2453	149,341		149,341	7,937	157,278
FIRE MARSHAL	70	1.7920	82,463		82,463	4,383	86,846
LOGISTICS ADM	6	0.1643	7,560		7,560	402	7,962
HAZMAT OPERATIONS	47	1.2006	55,247		55,247	2,936	58,183
AIRPORT OPERATIONS	133	3.3616	154,691		154,691	8,221	162,912
RESCUE TEAM	62	1.5746	72,461		72,461	3,851	76,312
STAFF SVCS	3	0.0834	3,838		3,838	204	4,042
SubTotal	3,956	100.0000	4,601,779		4,601,779	244,379	4,846,158
Total	3,956	100.0000	4,601,779		4,601,779	244,379	4,846,158

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

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	3,489	3,489
EMS ADMIN	24,376	24,376
FIRE/EMS OPTNS.	4,253,122	4,253,122
OPERATIONS ADM	11,636	11,636
LIFE SAFETY BUREAU	157,278	157,278
FIRE MARSHAL	86,846	86,846
LOGISTICS ADM	7,962	7,962
HAZMAT OPERATIONS	58,183	58,183
AIRPORT OPERATIONS	162,912	162,912
RESCUE TEAM	76,312	76,312
STAFF SVCS	4,042	4,042
Direct Billed	0	0
Total	4,846,158	4,846,158

SCHEDULE 6.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 Marshal.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,319,516			10,319,516
CHIEF'S ADMIN	327,898	5,410	333,308	
FLEET	28,437	3,877	32,314	
INFO TECH	26,965	1,996	28,961	
COMMUNICATIONS		800	800	
CLASSIF RECRUITING		17,939	17,939	
CENTRAL SVCS		108,475	108,475	
FIRE/EMS OPTNS.		266,040	266,040	
Total Allocated Additions:	383,300	404,537	787,837	787,837
Total To Be Allocated:	10,702,816	404,537		11,107,353

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

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	7,305,042	0	7,305,042
FRINGE BENEFITS	3,004,668	0	3,004,668
Other Expense & Cost			
SUPPLIES	9,333	0	9,333
OTHER EXPENSES	473	0	473
Departmental Totals			
Total Expenditures	10,319,516	0	10,319,516
Deductions			
Total Deductions	0	0	0
Functional Cost	10,319,516	0	10,319,516
Allocation Step 1			
Inbound- All Others	383,300	383,300	0
Reallocate Admin Costs		(383,300)	383,300
1st Allocation	10,702,816	0	10,702,816
Allocation Step 2			
Inbound- All Others	404,537	404,537	0
Reallocate Admin Costs		(404,537)	404,537
2nd Allocation	404,537	0	404,537
Total For 1470 OEC			
Total Allocated	11,107,353	0	11,107,353

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	3	0.0758	8,115		8,115		8,115
EMS ADMIN	19	0.5030	53,832		53,832	2,036	55,868
FIRE/EMS OPTNS.	3,472	87.7593	9,392,726		9,392,726	355,289	9,748,015
OPERATIONS ADM	9	0.2401	25,699		25,699	972	26,671
LIFE SAFETY BUREAU	128	3.2453	347,338		347,338	13,138	360,476
FIRE MARSHAL	70	1.7920	191,793		191,793	7,255	199,048
LOGISTICS ADM	6	0.1643	17,583		17,583	665	18,248
HAZMAT OPERATIONS	47	1.2006	128,493		128,493	4,860	133,353
AIRPORT OPERATIONS	133	3.3616	359,781		359,781	13,609	373,390
RESCUE TEAM	62	1.5746	168,529		168,529	6,375	174,904
STAFF SVCS	3	0.0834	8,927		8,927	338	9,265
SubTotal	3,956	100.0000	10,702,816		10,702,816	404,537	11,107,353
Total	3,956	100.0000	10,702,816		10,702,816	404,537	11,107,353

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

Allocation Source: Personnel Report

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

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	8,115	8,115
EMS ADMIN	55,868	55,868
FIRE/EMS OPTNS.	9,748,015	9,748,015
OPERATIONS ADM	26,671	26,671
LIFE SAFETY BUREAU	360,476	360,476
FIRE MARSHAL	199,048	199,048
LOGISTICS ADM	18,248	18,248
HAZMAT OPERATIONS	133,353	133,353
AIRPORT OPERATIONS	373,390	373,390
RESCUE TEAM	174,904	174,904
STAFF SVCS	9,265	9,265
Direct Billed	0	0
Total	11,107,353	11,107,353

SCHEDULE 7.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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:	132,002			132,002
CHIEF'S ADMIN	14,550	239	14,789	
FLEET	37,917	5,170	43,087	
INFO TECH	602	45	647	
COMMUNICATIONS		24,662	24,662	
CENTRAL SVCS		24,017	24,017	
Total Allocated Additions:	53,069	54,133	107,202	107,202
Total To Be Allocated:	185,071	54,133		239,204

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

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	0	0	0
Other Expense & Cost			
SUPPLIES	90,959	0	90,959
OTHER EXPENSES	41,043	0	41,043
Departmental Totals			
Total Expenditures	132,002	0	132,002
Deductions			
Total Deductions	0	0	0
Functional Cost	132,002	0	132,002
Allocation Step 1			
Inbound- All Others	53,069	53,069	0
Reallocate Admin Costs		(53,069)	53,069
1st Allocation	185,071	0	185,071
Allocation Step 2			
Inbound- All Others	54,133	54,133	0
Reallocate Admin Costs		(54,133)	54,133
2nd Allocation	54,133	0	54,133
Total For 1480 COMMUNICATIONS			
Total Allocated	239,204	0	239,204

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

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	7	0.2752	509		509		509
INFO TECH	2	0.0786	145		145		145
PROF. DEVLPMT.	68	2.6730	4,947		4,947		4,947
OEC	11	0.4324	800		800		800
COMMUNICATIONS	339	13.3255	24,662		24,662		24,662
EMS ADMIN	37	1.4544	2,692		2,692	946	3,638
FIRE/EMS OPTNS.	1,659	65.2122	120,690		120,690	42,423	163,113
MEDICAL DIR	11	0.4324	800		800	281	1,081
OPERATIONS ADM	23	0.9041	1,673		1,673	588	2,261
LIFE SAFETY BUREAU	134	5.2673	9,748		9,748	3,426	13,174
FIRE MARSHAL	139	5.4638	10,112		10,112	3,554	13,666
HAZMAT OPERATIONS	42	1.6509	3,055		3,055	1,074	4,129
AIRPORT OPERATIONS	51	2.0047	3,710		3,710	1,304	5,014
RESCUE TEAM	21	0.8255	1,528		1,528	537	2,065
SubTotal	2,544	100.0000	185,071		185,071	54,133	239,204
Total	2,544	100.0000	185,071		185,071	54,133	239,204

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory

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

Receiving Department	Total	COMMUNICATION
CHIEF'S ADMIN	509	509
INFO TECH	145	145
PROF. DEVLPMT.	4,947	4,947
OEC	800	800
COMMUNICATIONS	24,662	24,662
EMS ADMIN	3,638	3,638
FIRE/EMS OPTNS.	163,113	163,113
MEDICAL DIR	1,081	1,081
OPERATIONS ADM	2,261	2,261
LIFE SAFETY BUREAU	13,174	13,174
FIRE MARSHAL	13,666	13,666
HAZMAT OPERATIONS	4,129	4,129
AIRPORT OPERATIONS	5,014	5,014
RESCUE TEAM	2,065	2,065
Direct Billed	0	0
Total	<u>239,204</u>	<u>239,204</u>

SCHEDULE 8.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 served.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,291,069			1,291,069
CHIEF'S ADMIN	39,370	651	40,021	
FLEET	66,354	9,047	75,401	
INFO TECH	3,446	255	3,701	
CLASSIF RECRUITING		1,106	1,106	
CENTRAL SVCS		43,782	43,782	
FIRE/EMS OPTNS.		16,400	16,400	
Total Allocated Additions:	109,170	71,241	180,411	180,411
Total To Be Allocated:	1,400,239	71,241		1,471,480

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

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	914,545	0	914,545
FRINGE BENEFITS	343,518	0	343,518
Other Expense & Cost			
SUPPLIES	12,309	0	12,309
OTHER EXPENSES	20,697	0	20,697
Departmental Totals			
Total Expenditures	1,291,069	0	1,291,069
Deductions			
Total Deductions	0	0	0
Functional Cost	1,291,069	0	1,291,069
Allocation Step 1			
Inbound- All Others	109,170	109,170	0
Reallocate Admin Costs		(109,170)	109,170
1st Allocation	1,400,239	0	1,400,239
Allocation Step 2			
Inbound- All Others	71,241	71,241	0
Reallocate Admin Costs		(71,241)	71,241
2nd Allocation	71,241	0	71,241
Total For 1510 PLANNING ADM			
Total Allocated	1,471,480	0	1,471,480

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	11	4.2422	59,401		59,401	3,022	62,423
HAZMAT OPERATIONS	47	18.3186	256,503		256,503	13,050	269,553
AIRPORT OPERATIONS	133	51.2919	718,210		718,210	36,541	754,751
RESCUE TEAM	62	24.0262	336,425		336,425	17,117	353,542
STAFF SVCS	5	2.1211	29,700		29,700	1,511	31,211
SubTotal	259	100.0000	1,400,239		1,400,239	71,241	1,471,480
Total	259	100.0000	1,400,239		1,400,239	71,241	1,471,480

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	62,423	62,423
HAZMAT OPERATIONS	269,553	269,553
AIRPORT OPERATIONS	754,751	754,751
RESCUE TEAM	353,542	353,542
STAFF SVCS	31,211	31,211
Direct Billed	0	0
Total	1,471,480	1,471,480

SCHEDULE 9.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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:	712,635			712,635
CHIEF'S ADMIN	34,245	563	34,808	
FLEET	28,437	3,877	32,314	
INFO TECH	1,862	138	2,000	
PLANNING ADM	59,401	3,022	62,423	
CLASSIF RECRUITING		410	410	
CENTRAL SVCS		25,633	25,633	
FIRE/EMS OPTNS.		6,074	6,074	
Total Allocated Additions:	123,945	39,717	163,662	163,662
Total To Be Allocated:	836,580	39,717		876,297

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

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	273,580	0	273,580
FRINGE BENEFITS	109,316	0	109,316
Other Expense & Cost			
SUPPLIES	8,069	0	8,069
OTHER EXPENSES	321,670	0	321,670
Departmental Totals			
Total Expenditures	712,635	0	712,635
Deductions			
Total Deductions	0	0	0
Functional Cost	712,635	0	712,635
Allocation Step 1			
Inbound- All Others	123,945	123,945	0
Reallocate Admin Costs		(123,945)	123,945
1st Allocation	836,580	0	836,580
Allocation Step 2			
Inbound- All Others	39,717	39,717	0
Reallocate Admin Costs		(39,717)	39,717
2nd Allocation	39,717	0	39,717
Total For 1580 CLASSIF RECRUITING			
Total Allocated	876,297	0	876,297

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	3	0.0734	614		614		614
FLEET	5	0.1224	1,024		1,024		1,024
PROF. DEVLPMT.	19	0.4798	4,014		4,014		4,014
OEC	87	2.1444	17,939		17,939		17,939
PLANNING ADM	5	0.1322	1,106		1,106		1,106
CLASSIF RECRUITING	2	0.0490	410		410		410
EMS ADMIN	19	0.4871	4,075		4,075	199	4,274
FIRE/EMS OPTNS.	3,472	84.9966	711,067		711,067	34,804	745,871
OPERATIONS ADM	9	0.2326	1,945		1,945	95	2,040
LIFE SAFETY BUREAU	128	3.1431	26,295		26,295	1,287	27,582
FIRE MARSHAL	70	1.7356	14,519		14,519	711	15,230
COMM. OUTREACH	9	0.2203	1,843		1,843	90	1,933
LOGISTICS ADM	6	0.1591	1,331		1,331	65	1,396
HAZMAT OPERATIONS	47	1.1628	9,727		9,727	476	10,203
AIRPORT OPERATIONS	133	3.2557	27,237		27,237	1,333	28,570
RESCUE TEAM	62	1.5251	12,758		12,758	624	13,382
STAFF SVCS	3	0.0808	676		676	33	709
SubTotal	4,085	100.0000	836,580		836,580	39,717	876,297
Total	4,085	100.0000	836,580		836,580	39,717	876,297

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	614	614
FLEET	1,024	1,024
PROF. DEVLPMT.	4,014	4,014
OEC	17,939	17,939
PLANNING ADM	1,106	1,106
CLASSIF RECRUITING	410	410
EMS ADMIN	4,274	4,274
FIRE/EMS OPTNS.	745,871	745,871
OPERATIONS ADM	2,040	2,040
LIFE SAFETY BUREAU	27,582	27,582
FIRE MARSHAL	15,230	15,230
COMM. OUTREACH	1,933	1,933
LOGISTICS ADM	1,396	1,396
HAZMAT OPERATIONS	10,203	10,203
AIRPORT OPERATIONS	28,570	28,570
RESCUE TEAM	13,382	13,382
STAFF SVCS	709	709
Direct Billed	0	0
Total	<u>876,297</u>	<u>876,297</u>

SCHEDULE 10.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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:	8,870,075			8,870,075
CHIEF'S ADMIN	96,901	1,610	98,511	
FLEET	123,229	16,802	140,031	
INFO TECH	23,352	1,729	25,081	
CENTRAL SVCS		60,993	60,993	
Total Allocated Additions:	243,482	81,134	324,616	324,616
Total To Be Allocated:	9,113,557	81,134		9,194,691

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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
POSTAGE	19,083	0	19,083	0	0
FUEL	4,452,249	0	0	4,452,249	0
OTHER SUPPLIES	9,437	0	9,437	0	0
CLASS. C.S. ARBITRATION COST	14,352	0	0	0	14,352
RENTAL FEES	97,232	0	97,232	0	0
TELEPHONE	2,539,303	0	2,539,303	0	0
INSURANCE FEES	207,792	0	207,792	0	0
DATA SERVICES	170,604	0	170,604	0	0
MISC OTHER SERVICES & CHARGES	1,355,528	0	1,355,528	0	0
NON CAPITALIZED EQUIPMENT	4,495	0	4,495	0	0
Departmental Totals					
Total Expenditures	8,870,075	0	4,403,474	4,452,249	14,352
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,870,075	0	4,403,474	4,452,249	14,352
Allocation Step 1					
Inbound- All Others	243,482	243,482	0	0	0
Reallocate Admin Costs		(243,482)	120,875	122,213	394
1st Allocation	9,113,557	0	4,524,349	4,574,462	14,746
Allocation Step 2					
Inbound- All Others	81,134	81,134	0	0	0
Reallocate Admin Costs		(81,134)	40,278	40,725	131
2nd Allocation	81,134	0	40,278	40,725	131

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

HFD FULL COST ALLOCATION PLAN
2013 Version 1.0065-2

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS					
Total Allocated	9,194,691	0	4,564,627	4,615,187	14,877

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	66	1.5387	69,618		69,618		69,618
FLEET	71	1.6687	75,499		75,499		75,499
INFO TECH	6	0.1416	6,405		6,405		6,405
PROF. DEVLPMT.	22	0.5245	23,731		23,731		23,731
OEC	89	2.0795	94,084		94,084		94,084
COMMUNICATIONS	5	0.1160	5,250		5,250		5,250
PLANNING ADM	10	0.2414	10,921		10,921		10,921
CLASSIF RECRUITING	11	0.2553	11,551		11,551		11,551
EMS ADMIN	33	0.7659	34,652		34,652	330	34,982
FIRE/EMS OPTNS.	3,472	80.5859	3,645,981		3,645,981	34,740	3,680,721
MEDICAL DIR	17	0.4085	18,481		18,481	176	18,657
OPERATIONS ADM	13	0.3133	14,176		14,176	135	14,311
LIFE SAFETY BUREAU	135	3.1425	142,177		142,177	1,355	143,532
FIRE MARSHAL	77	1.8080	81,799		81,799	779	82,578
COMM. OUTREACH	14	0.3365	15,226		15,226	145	15,371
LOGISTICS ADM	10	0.2460	11,131		11,131	106	11,237
AIR PACK	2	0.0650	2,940		2,940	28	2,968
HAZMAT OPERATIONS	47	1.1024	49,877		49,877	475	50,352
AIRPORT OPERATIONS	133	3.0868	139,657		139,657	1,331	140,988
RESCUE TEAM	62	1.4459	65,418		65,418	623	66,041
STAFF SVCS	5	0.1276	5,775		5,775	55	5,830
SubTotal	4,308	100.0000	4,524,349		4,524,349	40,278	4,564,627
Total	4,308	100.0000	4,524,349		4,524,349	40,278	4,564,627

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

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	21	2.1538	98,527		98,527		98,527
FLEET	72	7.3846	337,806		337,806		337,806
INFO TECH	12	1.2308	56,301		56,301		56,301
PROF. DEVLPMT.	25	2.5641	117,294		117,294		117,294
OEC	3	0.3077	14,075		14,075		14,075
COMMUNICATIONS	4	0.4103	18,767		18,767		18,767
PLANNING ADM	7	0.7179	32,842		32,842		32,842
CLASSIF RECRUITING	3	0.3077	14,075		14,075		14,075
CENTRAL SVCS	13	1.3333	60,993		60,993		60,993
EMS ADMIN	11	1.1282	51,609		51,609	550	52,159
FIRE/EMS OPTNS.	505	51.7950	2,369,338		2,369,338	25,233	2,394,571
MEDICAL DIR	3	0.3077	14,075		14,075	150	14,225
OPERATIONS ADM	3	0.3077	14,075		14,075	150	14,225
LIFE SAFETY BUREAU	141	14.4615	661,538		661,538	7,046	668,584
FIRE MARSHAL	77	7.8974	361,265		361,265	3,848	365,113
COMM. OUTREACH	11	1.1282	51,609		51,609	550	52,159
LOGISTICS ADM	3	0.3077	14,075		14,075	150	14,225
AIR PACK	5	0.5128	23,459		23,459	250	23,709
HAZMAT OPERATIONS	21	2.1538	98,527		98,527	1,049	99,576
RESCUE TEAM	26	2.6667	121,986		121,986	1,299	123,285
STAFF SVCS	9	0.9231	42,226		42,226	450	42,676
SubTotal	975	100.0000	4,574,462		4,574,462	40,725	4,615,187
Total	975	100.0000	4,574,462		4,574,462	40,725	4,615,187

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

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	3	0.0734	11		11		11
FLEET	5	0.1224	18		18		18
PROF. DEVLPMT.	19	0.4798	71		71		71
OEC	87	2.1444	316		316		316
PLANNING ADM	5	0.1322	19		19		19
CLASSIF RECRUITING	2	0.0490	7		7		7
EMS ADMIN	19	0.4871	72		72	1	73
FIRE/EMS OPTNS.	3,472	84.9966	12,536		12,536	116	12,652
OPERATIONS ADM	9	0.2326	34		34		34
LIFE SAFETY BUREAU	128	3.1431	463		463	4	467
FIRE MARSHAL	70	1.7356	256		256	2	258
COMM. OUTREACH	9	0.2203	32		32		32
LOGISTICS ADM	6	0.1591	23		23		23
HAZMAT OPERATIONS	47	1.1628	171		171	2	173
AIRPORT OPERATIONS	133	3.2557	480		480	4	484
RESCUE TEAM	62	1.5251	225		225	2	227
STAFF SVCS	3	0.0808	12		12		12
SubTotal	4,085	100.0000	14,746		14,746	131	14,877
Total	4,085	100.0000	14,746		14,746	131	14,877

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	168,156	69,618	98,527	11
FLEET	413,323	75,499	337,806	18
INFO TECH	62,706	6,405	56,301	0
PROF. DEVLPMT.	141,096	23,731	117,294	71
OEC	108,475	94,084	14,075	316
COMMUNICATIONS	24,017	5,250	18,767	0
PLANNING ADM	43,782	10,921	32,842	19
CLASSIF RECRUITING	25,633	11,551	14,075	7
CENTRAL SVCS	60,993	0	60,993	0
EMS ADMIN	87,214	34,982	52,159	73
FIRE/EMS OPTNS.	6,087,944	3,680,721	2,394,571	12,652
MEDICAL DIR	32,882	18,657	14,225	0
OPERATIONS ADM	28,570	14,311	14,225	34
LIFE SAFETY BUREAU	812,583	143,532	668,584	467
FIRE MARSHAL	447,949	82,578	365,113	258
COMM. OUTREACH	67,562	15,371	52,159	32
LOGISTICS ADM	25,485	11,237	14,225	23
AIR PACK	26,677	2,968	23,709	0
HAZMAT OPERATIONS	150,101	50,352	99,576	173
AIRPORT OPERATIONS	141,472	140,988	0	484
RESCUE TEAM	189,553	66,041	123,285	227
STAFF SVCS	48,518	5,830	42,676	12
Direct Billed	0	0	0	0
Total	9,194,691	4,564,627	4,615,187	14,877

SCHEDULE 11.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 FULL COST ALLOCATION PLAN
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,299,110			2,299,110
CHIEF'S ADMIN	104,484	1,721	106,205	
FLEET	104,271	14,217	118,488	
INFO TECH	6,008	445	6,453	
PROF. DEVLPMT.	23,146	1,230	24,376	
OEC	53,832	2,036	55,868	
COMMUNICATIONS	2,692	946	3,638	
CLASSIF RECRUITING	4,075	199	4,274	
CENTRAL SVCS	86,333	881	87,214	
FIRE/EMS OPTNS.		60,436	60,436	
Total Allocated Additions:	384,841	82,111	466,952	466,952
Total To Be Allocated:	2,683,951	82,111		2,766,062

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

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,182,397	0	1,182,397
FRINGE BENEFITS	519,192	0	519,192
Other Expense & Cost			
SUPPLIES	76,064	0	76,064
SERVICES	519,744	0	519,744
NON CAPITALIZED EQUIPMENT	1,713	0	1,713
Departmental Totals			
Total Expenditures	2,299,110	0	2,299,110
Deductions			
Total Deductions	0	0	0
Functional Cost	2,299,110	0	2,299,110
Allocation Step 1			
Inbound- All Others	384,841	384,841	0
Reallocate Admin Costs		(384,841)	384,841
1st Allocation	2,683,951	0	2,683,951
Allocation Step 2			
Inbound- All Others	82,111	82,111	0
Reallocate Admin Costs		(82,111)	82,111
2nd Allocation	82,111	0	82,111
Total For 1220 EMS ADMIN			
Total Allocated	2,766,062	0	2,766,062

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	2,683,951		2,683,951	82,111	2,766,062
SubTotal	100	100.0000	2,683,951		2,683,951	82,111	2,766,062
Total	100	100.0000	2,683,951		2,683,951	82,111	2,766,062

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.	2,766,062	2,766,062
Direct Billed	0	0
Total	<u>2,766,062</u>	<u>2,766,062</u>

SCHEDULE 12.1
FY 2013 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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:	340,281,979			340,281,979
CHIEF'S ADMIN	12,060,308	198,908	12,259,216	
FLEET	4,786,977	652,716	5,439,693	
INFO TECH	889,171	65,833	955,004	
PROF. DEVLPMT.	4,038,494	214,628	4,253,122	
OEC	9,392,726	355,289	9,748,015	
COMMUNICATIONS	120,690	42,423	163,113	
CLASSIF RECRUITING	711,067	34,804	745,871	
CENTRAL SVCS	6,027,855	60,089	6,087,944	
EMS ADMIN	2,683,951	82,111	2,766,062	
FIRE/EMS OPTNS.		(1,405,862)	(1,405,862)	
Total Allocated Additions:	40,711,239	300,939	41,012,178	41,012,178
Deduct direct costs	(327,875,602)			
Total Departmental Cost Adjustments:	(327,875,602)			(327,875,602)
Total To Be Allocated:	53,117,616	300,939		53,418,555

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

	Total	General & Admin	CLSFD RET BEN.	OPERATIONS
Wages & Benefits				
Salaries & Wages	216,865,221	0	0	216,865,221
Fringe Benefits	110,927,414	0	0	110,927,414
Other Expense & Cost				
Class. Ret. Health Benefits	12,406,377	0	12,406,377	0
Supplies	13,624	0	0	13,624
Contractual Svcs	69,343	0	0	69,343
Departmental Totals				
Total Expenditures	340,281,979	0	12,406,377	327,875,602
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct direct costs	(327,875,602)	0	0	(327,875,602)
Functional Cost				
Functional Cost	12,406,377	0	12,406,377	0
Allocation Step 1				
Inbound- All Others	40,711,239	0	0	40,711,239
1st Allocation	53,117,616	0	12,406,377	40,711,239
Allocation Step 2				
Inbound- All Others	300,939	0	0	300,939
2nd Allocation	300,939	0	0	300,939
Total For 1210 FIRE/EMS OPTNS.				
Total Allocated	53,418,555	0	12,406,377	41,012,178

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	3	0.0734	9,111		9,111		9,111
FLEET	5	0.1224	15,185		15,185		15,185
PROF. DEVLPMT.	19	0.4798	59,525		59,525		59,525
OEC	87	2.1444	266,040		266,040		266,040
PLANNING ADM	5	0.1322	16,400		16,400		16,400
CLASSIF RECRUITING	2	0.0490	6,074		6,074		6,074
EMS ADMIN	19	0.4871	60,436		60,436		60,436
FIRE/EMS OPTNS.	3,472	84.9966	10,545,009	-11,950,871	-1,405,862		-1,405,862
OPERATIONS ADM	9	0.2326	28,851		28,851		28,851
LIFE SAFETY BUREAU	128	3.1431	389,949		389,949		389,949
FIRE MARSHAL	70	1.7356	215,322		215,322		215,322
COMM. OUTREACH	9	0.2203	27,333		27,333		27,333
LOGISTICS ADM	6	0.1591	19,740		19,740		19,740
HAZMAT OPERATIONS	47	1.1628	144,257		144,257		144,257
AIRPORT OPERATIONS	133	3.2557	403,919		403,919		403,919
RESCUE TEAM	62	1.5251	189,204		189,204		189,204
STAFF SVCS	3	0.0808	10,022		10,022		10,022
SubTotal	4,085	100.0000	12,406,377	-11,950,871	455,506		455,506
Direct Billed				11,950,871	11,950,871		11,950,871
Total	4,085	100.0000	12,406,377		12,406,377		12,406,377

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	40,711,239		40,711,239	300,939	41,012,178
SubTotal	100	100.0000	40,711,239		40,711,239	300,939	41,012,178
Total	100	100.0000	40,711,239		40,711,239	300,939	41,012,178

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	9,111	9,111	0
FLEET	15,185	15,185	0
PROF. DEVLPMT.	59,525	59,525	0
OEC	266,040	266,040	0
PLANNING ADM	16,400	16,400	0
CLASSIF RECRUITING	6,074	6,074	0
EMS ADMIN	60,436	60,436	0
FIRE/EMS OPTNS.	(1,405,862)	(1,405,862)	0
FIRE/EMS OPTNS	41,012,178	0	41,012,178
OPERATIONS ADM	28,851	28,851	0
LIFE SAFETY BUREAU	389,949	389,949	0
FIRE MARSHAL	215,322	215,322	0
COMM. OUTREACH	27,333	27,333	0
LOGISTICS ADM	19,740	19,740	0
HAZMAT OPERATIONS	144,257	144,257	0
AIRPORT OPERATIONS	403,919	403,919	0
RESCUE TEAM	189,204	189,204	0
STAFF SVCS	10,022	10,022	0
Direct Billed	11,950,871	11,950,871	0
Total	53,418,555	12,406,377	41,012,178