

# **A COST ALLOCATION PLAN**

*for the*

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

## **FY 2014 FULL COST ALLOCATION PLAN**

Based on Actual Expenditures  
For the Fiscal Year Ending June 30, 2012

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*Helping Government Serve the People*  
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***SECTION I***  
***Introduction***

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## INTRODUCTION

The FY 2014 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, 2012. 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 dollar 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 III***

### ***DETAIL SCHEDULES***

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## ***SECTION II***

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**HOUSTON FIRE DEPARTMENT****Full Cost Allocation Plan****Table of Contents**

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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**

HFD FULL COST ALLOCATION PLAN  
 2014 Version 1.0081-2  
 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	36,986	24,720	246,921	133,889	16,782	14,285
FLEET	0	27,377	27,377	1,286,721	702,677	100,383	27,377
INFO TECH	0	10,736	4,662	43,478	20,780	2,235	2,297
PROF DEVLPMNT	0	0	9,303	119,597	64,192	0	4,961
OEC	0	0	26,003	334,274	179,417	0	13,868
COMMUNICATIONS	0	376	312	3,186	1,795	0	0
PLANNING ADM	0	0	0	0	0	0	0
CENTRAL SVCS	0	36,029	31,733	726,888	400,572	55,710	23,586
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS	32,214,620	0	18,764	241,216	129,469	13,551	10,007
STAFF SVCS	0	0	4,956	63,717	34,199	3,580	2,644
Total Allocated	32,214,620	111,504	147,830	3,065,998	1,666,990	192,241	99,025
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	32,214,620	111,504	147,830	3,065,998	1,666,990	192,241	99,025
Adjustments	0	0	0	0	0	0	0
Proposed Costs	32,214,620	111,504	147,830	3,065,998	1,666,990	192,241	99,025

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

HFD FULL COST ALLOCATION PLAN  
2014 Version 1.0081-2  
Groups

\* Group

Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	SubTotal	Direct Billed	Unallocated
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	7,217	80,840	249,263	92,944	903,847	0	29,183,552
FLEET	45,629	191,639	0	237,268	2,646,448	0	0
INFO TECH	1,800	13,549	39,169	13,519	152,225	0	0
PROF DEVLPMT	0	42,174	132,519	50,443	423,189	0	0
OEC	0	117,877	370,389	140,991	1,182,819	0	0
COMMUNICATIONS	0	1,060	3,329	1,268	11,326	0	0
PLANNING ADM	0	216,452	680,127	258,894	1,155,473	0	0
CENTRAL SVCS	23,599	147,309	222,223	179,412	1,847,061	0	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS	0	85,061	267,276	101,740	33,081,704	10,939,409	0
STAFF SVCS	0	22,469	70,601	26,874	229,040	0	0
Total Allocated	78,245	918,430	2,034,896	1,103,353	41,633,132	10,939,409	29,183,552
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	78,245	918,430	2,034,896	1,103,353	41,633,132	10,939,409	29,183,552
Adjustments	0	0	0	0	0	0	0
Proposed Costs	78,245	918,430	2,034,896	1,103,353	41,633,132	10,939,409	29,183,552

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

HFD FULL COST ALLOCATION PLAN  
2014 Version 1.0081-2  
Groups

\* Group

Central Service Departments      Total

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CITYWIDE INDIRECT	0
CHIEF'S ADMIN	30,087,399
FLEET	2,646,448
INFO TECH	152,225
PROF DEVLPMT	423,189
OEC	1,182,819
COMMUNICATIONS	11,326
PLANNING ADM	1,155,473
CENTRAL SVCS	1,847,061
EMS ADMIN	0
FIRE/EMS OPTNS	44,021,113
STAFF SVCS	229,040
Total Allocated	81,756,093
Roll Forward	0
Cost With Roll Forward	81,756,093
Adjustments	0
Proposed Costs	81,756,093

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

HFD FULL COST ALLOCATION PLAN  
 2014 Version 1.0081-2  
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	24,942,532		
CHIEF'S ADMIN	11,326,609	0		
FLEET	7,880,876	0		
INFO TECH	982,194	0		
PROF DEVLPMT	3,312,651	0		
OEC	10,011,406	0		
COMMUNICATIONS	48,280	0		
PLANNING ADM	1,083,079	0		
CENTRAL SVCS	10,114,846	0		
EMS ADMIN	2,463,606	0		
FIRE/EMS OPTNS	316,434,117	( 308,509,644)		
STAFF SVCS	1,665,541	0		
FIRE/EMS OPTNS			32,214,620	
MEDICAL DIR			111,504	
OPERATIONS ADM			147,830	
LIFE SAFETY BUREAU			3,065,998	
FIRE MARSHAL			1,666,990	
COMM OUTREACH			192,241	
LOGISTICS ADM			99,025	
AIR PACK			78,245	
HAZMAT OPERATIONS			918,430	
AIRPORT OPERATIONS			2,034,896	
RESCUE TEAM			1,103,353	
Direct Billed Total			10,939,409	
Unallocated Total			29,183,552	
Totals	<u>365,323,205</u>	<u>( 283,567,112)</u>	<u>81,756,093</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'S ADMIN	Total number of full time equivalent positions	Personnel Report
2.4.2 ACCT/FIN	Total operating expenditures	Financial Summaries - Finance, Cost Accounting
2.4.3 HUMAN RES/RISK MANAGEMENT	Total number of full time equivalent positions	Personnel Report
2.4.4 PROCUREMENT	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	Financial Summaries - Finance, Cost Accounting
PROF DEVLPMT		
5.4.1 TRAINING	Number of classified FTEs in Hazmat, Fire Optns, Airport, Marshal	Personnel Report
OEC		
6.4.1 DISPTCH/REC	Number of classified FTEs in Hazmat, Fire Optns, Airport, Marshal	Personnel Report
COMMUNICATIONS		
7.4.1 COMMUNICATION	Number of FTEs excl comm outr, logist, air pack, planning, staff sv	Personnel Report
PLANNING ADM		
8.4.1 PLANNING ADM	Number of full time equivalent positions served by Planning Adm	Personnel Report
CENTRAL SVCS		
9.4.1 DEPARTMENTAL	Total number of full time equivalent positions	Personnel Report
9.4.2 VEHICLE CHGS	Number of vehicles	Fire Dept. Inventory
9.4.3 CLASSIFIED 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		
10.4.1 EMS ADMIN	Direct allocation to EMS Operations	N/A
FIRE/EMS OPTNS		
11.4.1 CLSFD RET BEN	Number of classified operations employees	Personnel Report
11.4.2 OPERATIONS	Direct allocation to Fire/EMS Operations	N/A
STAFF SVCS		
12.4.1 INVESTIGATIONS	Number of classified operations employees	Personnel Report

**SCHEDULE 1.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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	24,942,532			
Total Departmental Cost Adjustments:	24,942,532			24,942,532
Total To Be Allocated:	24,942,532	0		24,942,532

**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	24,942,532	0	24,942,532
 Functional Cost	 24,942,532	 0	 24,942,532
<b>Allocation Step 1</b>			
1st Allocation	24,942,532	0	24,942,532
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10 CITYWIDE INDIRECT COSTS</b>			
Total Allocated	24,942,532	0	24,942,532



**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	24,942,532		24,942,532		24,942,532
SubTotal	100	100.0000	24,942,532		24,942,532		24,942,532
Total	100	100.0000	24,942,532		24,942,532		24,942,532

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	24,942,532	24,942,532
Direct Billed	0	0
Total	<u>24,942,532</u>	<u>24,942,532</u>

**SCHEDULE 2.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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 Admin.** – 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.
- **Procurement** – The Procurement office is responsible for insuring the availability of supplies and services in support of HFD operations. The costs have been allocated based on the number of employees per division.
- **Permits/Revenue** - Costs of permits have not been allocated.
- **Warehouse** – Costs of procurement & warehouse have not been allocated.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,326,609			11,326,609
CITYWIDE INDIRECT COSTS	24,942,532		24,942,532	
CHIEF'S ADMIN		119,977	119,977	
FLEET		170,913	170,913	
INFO TECH		29,549	29,549	
PROF DEVLPMT		4,188	4,188	
OEC		11,949	11,949	
COMMUNICATIONS		1,075	1,075	
CENTRAL SVCS		164,074	164,074	
FIRE/EMS OPTNS		8,965	8,965	
STAFF SVCS		2,179	2,179	
Total Allocated Additions:	24,942,532	512,869	25,455,401	25,455,401
Total To Be Allocated:	36,269,141	512,869		36,782,010

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

	Total	General & Admin	CHIEF'S ADMIN	ACCT/FIN	HUMAN RES/RISK
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	2,757,529	0	477,891	358,194	446,647
FRINGE BENEFITS	1,304,909	0	178,187	135,961	283,483
<b>Other Expense &amp; Cost</b>					
SUPPLIES	6,355,638	0	1,327	4,429	1,445
CONTRACT SERVICES	908,533	0	1,824	2,381	60,470
NON CAPITALIZED EQUIPMENT	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	11,326,609	0	659,229	500,965	792,045
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	11,326,609	0	659,229	500,965	792,045
<b>Allocation Step 1</b>					
Inbound- All Others	24,942,532	24,942,532	0	0	0
Reallocate Admin Costs		( 24,942,532)	1,451,705	1,103,183	1,744,181
Unallocated Costs	( 28,776,632)	0	0	0	0
1st Allocation	7,492,509	0	2,110,934	1,604,148	2,536,226
<b>Allocation Step 2</b>					
Inbound- All Others	512,869	512,869	0	0	0
Reallocate Admin Costs		( 512,869)	29,850	22,684	35,864
Unallocated Costs	( 406,920)	0	0	0	0
2nd Allocation	105,949	0	29,850	22,684	35,864
<b>Total For 1100 CHIEF'S ADMIN</b>					
Total Allocated	7,598,458	0	2,140,784	1,626,832	2,572,090

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

	PROCUREMENT	PERMITS/REV	WAREHOUSE
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	279,777	420,595	774,425
FRINGE BENEFITS	105,453	199,650	402,175
<b>Other Expense &amp; Cost</b>			
SUPPLIES	2,297	8,726	6,337,414
CONTRACT SERVICES	91	7,577	836,190
NON CAPITALIZED EQUIPMENT	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	387,618	636,548	8,350,204
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	387,618	636,548	8,350,204
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	853,583	1,401,745	18,388,135
Unallocated Costs	0	( 2,038,293)	( 26,738,339)
1st Allocation	1,241,201	0	0
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	17,551	28,823	378,097
Unallocated Costs	0	( 28,823)	( 378,097)
2nd Allocation	17,551	0	0
<b>Total For 1100 CHIEF'S ADMIN</b>			
Total Allocated	1,258,752	0	0



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

## Activity - CHIEF'S ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	51	1.3015	27,475		27,475		27,475
INFO TECH	6	0.1729	3,649		3,649	52	3,701
PROF DEVLPMT	34	0.8643	18,245		18,245	261	18,506
OEC	91	2.3311	49,208		49,208	705	49,913
PLANNING ADM	7	0.1907	4,025		4,025	58	4,083
EMS ADMIN	22	0.5669	11,967		11,967	171	12,138
FIRE/EMS OPTNS	3,252	82.6859	1,745,443		1,745,443	25,009	1,770,452
MEDICAL DIR	14	0.3686	7,781		7,781	111	7,892
OPERATIONS ADM	12	0.3050	6,439		6,439	92	6,531
LIFE SAFETY BUREAU	122	3.1191	65,843		65,843	943	66,786
FIRE MARSHAL	69	1.7566	37,080		37,080	531	37,611
COMM OUTREACH	9	0.2288	4,830		4,830	69	4,899
LOGISTICS ADM	7	0.1856	3,917		3,917	56	3,973
AIR PACK	3	0.0788	1,664		1,664	24	1,688
HAZMAT OPERATIONS	40	1.0372	21,894		21,894	314	22,208
AIRPORT OPERATIONS	128	3.2589	68,794		68,794	986	69,780
RESCUE TEAM	48	1.2405	26,187		26,187	375	26,562
STAFF SVCS	12	0.3076	6,493		6,493	93	6,586
SubTotal	3,933	100.0000	2,110,934		2,110,934	29,850	2,140,784
Total	3,933	100.0000	2,110,934		2,110,934	29,850	2,140,784

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	11,399,978	2.7015	43,337		43,337		43,337
FLEET	7,880,875	1.8676	29,959		29,959	435	30,394
INFO TECH	982,195	0.2328	3,734		3,734	54	3,788
PROF DEVLPMT	3,312,652	0.7850	12,593		12,593	183	12,776
OEC	10,011,407	2.3725	38,058		38,058	553	38,611
COMMUNICATIONS	145,780	0.0345	554		554	8	562
PLANNING ADM	1,095,189	0.2595	4,163		4,163	61	4,224
CENTRAL SVCS	11,554,606	2.7382	43,924		43,924	638	44,562
EMS ADMIN	2,463,605	0.5838	9,365		9,365	136	9,501
FIRE/EMS OPTNS	316,434,117	74.9876	1,202,915		1,202,915	17,484	1,220,399
MEDICAL DIR	3,881,554	0.9198	14,756		14,756	214	14,970
OPERATIONS ADM	1,685,753	0.3995	6,408		6,408	93	6,501
LIFE SAFETY BUREAU	15,719,221	3.7251	59,756		59,756	868	60,624
FIRE MARSHAL	7,512,662	1.7803	28,559		28,559	415	28,974
COMM OUTREACH	807,906	0.1915	3,071		3,071	45	3,116
LOGISTICS ADM	830,575	0.1968	3,157		3,157	46	3,203
AIR PACK	650,671	0.1542	2,473		2,473	36	2,509
HAZMAT OPERATIONS	4,898,736	1.1609	18,622		18,622	271	18,893
AIRPORT OPERATIONS	14,161,153	3.3559	53,833		53,833	782	54,615
RESCUE TEAM	4,887,683	1.1583	18,580		18,580	270	18,850
STAFF SVCS	1,665,540	0.3947	6,331		6,331	92	6,423
SubTotal	421,981,858	100.0000	1,604,148		1,604,148	22,684	1,626,832
Total	421,981,858	100.0000	1,604,148		1,604,148	22,684	1,626,832

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

Allocation Basis: Total operating expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

**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	51	1.3015	33,010		33,010		33,010
INFO TECH	6	0.1729	4,384		4,384	63	4,447
PROF DEVLPMT	34	0.8643	21,921		21,921	314	22,235
OEC	91	2.3311	59,121		59,121	847	59,968
PLANNING ADM	7	0.1907	4,835		4,835	69	4,904
EMS ADMIN	22	0.5669	14,377		14,377	206	14,583
FIRE/EMS OPTNS	3,252	82.6859	2,097,102		2,097,102	30,046	2,127,148
MEDICAL DIR	14	0.3686	9,349		9,349	134	9,483
OPERATIONS ADM	12	0.3050	7,737		7,737	111	7,848
LIFE SAFETY BUREAU	122	3.1191	79,108		79,108	1,133	80,241
FIRE MARSHAL	69	1.7566	44,551		44,551	638	45,189
COMM OUTREACH	9	0.2288	5,803		5,803	83	5,886
LOGISTICS ADM	7	0.1856	4,706		4,706	67	4,773
AIR PACK	3	0.0788	1,999		1,999	29	2,028
HAZMAT OPERATIONS	40	1.0372	26,305		26,305	377	26,682
AIRPORT OPERATIONS	128	3.2589	82,654		82,654	1,184	83,838
RESCUE TEAM	48	1.2405	31,463		31,463	451	31,914
STAFF SVCS	12	0.3076	7,801		7,801	112	7,913
SubTotal	3,933	100.0000	2,536,226		2,536,226	35,864	2,572,090
Total	3,933	100.0000	2,536,226		2,536,226	35,864	2,572,090

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 - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	51	1.3015	16,155		16,155		16,155
INFO TECH	6	0.1729	2,146		2,146	31	2,177
PROF DEVLPMT	34	0.8643	10,728		10,728	154	10,882
OEC	91	2.3311	28,933		28,933	415	29,348
PLANNING ADM	7	0.1907	2,366		2,366	34	2,400
EMS ADMIN	22	0.5669	7,036		7,036	101	7,137
FIRE/EMS OPTNS	3,252	82.6859	1,026,299		1,026,299	14,701	1,041,000
MEDICAL DIR	14	0.3686	4,575		4,575	66	4,641
OPERATIONS ADM	12	0.3050	3,786		3,786	54	3,840
LIFE SAFETY BUREAU	122	3.1191	38,715		38,715	555	39,270
FIRE MARSHAL	69	1.7566	21,803		21,803	312	22,115
COMM OUTREACH	9	0.2288	2,840		2,840	41	2,881
LOGISTICS ADM	7	0.1856	2,303		2,303	33	2,336
AIR PACK	3	0.0788	978		978	14	992
HAZMAT OPERATIONS	40	1.0372	12,873		12,873	184	13,057
AIRPORT OPERATIONS	128	3.2589	40,450		40,450	580	41,030
RESCUE TEAM	48	1.2405	15,397		15,397	221	15,618
STAFF SVCS	12	0.3076	3,818		3,818	55	3,873
SubTotal	3,933	100.0000	1,241,201		1,241,201	17,551	1,258,752
Total	3,933	100.0000	1,241,201		1,241,201	17,551	1,258,752

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'S ADMIN	ACCT/FIN	HUMAN RES/RISK	PROCUREMENT
CHIEF'S ADMIN	119,977	27,475	43,337	33,010	16,155
FLEET	30,394	0	30,394	0	0
INFO TECH	14,113	3,701	3,788	4,447	2,177
PROF DEVLPMT	64,399	18,506	12,776	22,235	10,882
OEC	177,840	49,913	38,611	59,968	29,348
COMMUNICATIONS	562	0	562	0	0
PLANNING ADM	15,611	4,083	4,224	4,904	2,400
CENTRAL SVCS	44,562	0	44,562	0	0
EMS ADMIN	43,359	12,138	9,501	14,583	7,137
FIRE/EMS OPTNS	6,158,999	1,770,452	1,220,399	2,127,148	1,041,000
MEDICAL DIR	36,986	7,892	14,970	9,483	4,641
OPERATIONS ADM	24,720	6,531	6,501	7,848	3,840
LIFE SAFETY BUREAU	246,921	66,786	60,624	80,241	39,270
FIRE MARSHAL	133,889	37,611	28,974	45,189	22,115
COMM OUTREACH	16,782	4,899	3,116	5,886	2,881
LOGISTICS ADM	14,285	3,973	3,203	4,773	2,336
AIR PACK	7,217	1,688	2,509	2,028	992
HAZMAT OPERATIONS	80,840	22,208	18,893	26,682	13,057
AIRPORT OPERATIONS	249,263	69,780	54,615	83,838	41,030
RESCUE TEAM	92,944	26,562	18,850	31,914	15,618
STAFF SVCS	24,795	6,586	6,423	7,913	3,873
Direct Billed	0	0	0	0	0
Total	7,598,458	2,140,784	1,626,832	2,572,090	1,258,752

**SCHEDULE 3.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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:	7,880,876			7,880,876
CHIEF'S ADMIN	29,959	435	30,394	
FLEET		585,988	585,988	
INFO TECH		20,427	20,427	
CENTRAL SVCS		260,693	260,693	
Total Allocated Additions:	29,959	867,543	897,502	897,502
Total To Be Allocated:	7,910,835	867,543		8,778,378



**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	0	0	0
FRINGE BENEFITS	30,734	0	30,734
<b>Other Expense &amp; Cost</b>			
SUPPLIES	835,376	0	835,376
INTERFUND VEH SERVICES	7,014,300	0	7,014,300
OTHER EXPENSES	466	0	466
NON CAPITALIZED EQUIP	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	7,880,876	0	7,880,876
<b>Deductions</b>			
Total Deductions	0	0	0
 Functional Cost	 7,880,876	 0	 7,880,876
<b>Allocation Step 1</b>			
Inbound- All Others	29,959	29,959	0
Reallocate Admin Costs		( 29,959)	29,959
1st Allocation	7,910,835	0	7,910,835
<b>Allocation Step 2</b>			
Inbound- All Others	867,543	867,543	0
Reallocate Admin Costs		( 867,543)	867,543
2nd Allocation	867,543	0	867,543
<b>Total For 1270 FLEET</b>			
Total Allocated	8,778,378	0	8,778,378

**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	2.1605	170,913		170,913		170,913
FLEET	72	7.4074	585,988		585,988		585,988
INFO TECH	12	1.2346	97,665		97,665	11,844	109,509
PROF DEVLPMT	25	2.5720	203,468		203,468	24,674	228,142
OEC	3	0.3086	24,416		24,416	2,961	27,377
COMMUNICATIONS	4	0.4115	32,555		32,555	3,948	36,503
PLANNING ADM	7	0.7202	56,971		56,971	6,909	63,880
CENTRAL SVCS	13	1.3374	105,803		105,803	12,831	118,634
EMS ADMIN	11	1.1317	89,526		89,526	10,857	100,383
FIRE/EMS OPTNS	505	51.9549	4,110,054		4,110,054	498,416	4,608,470
MEDICAL DIR	3	0.3086	24,416		24,416	2,961	27,377
OPERATIONS ADM	3	0.3086	24,416		24,416	2,961	27,377
LIFE SAFETY BUREAU	141	14.5062	1,147,559		1,147,559	139,162	1,286,721
FIRE MARSHAL	77	7.9218	626,681		626,681	75,996	702,677
COMM OUTREACH	11	1.1317	89,526		89,526	10,857	100,383
LOGISTICS ADM	3	0.3086	24,416		24,416	2,961	27,377
AIR PACK	5	0.5144	40,694		40,694	4,935	45,629
HAZMAT OPERATIONS	21	2.1605	170,913		170,913	20,726	191,639
RESCUE TEAM	26	2.6749	211,607		211,607	25,661	237,268
STAFF SVCS	9	0.9259	73,248		73,248	8,883	82,131
SubTotal	972	100.0000	7,910,835		7,910,835	867,543	8,778,378
Total	972	100.0000	7,910,835		7,910,835	867,543	8,778,378

**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	170,913	170,913
FLEET	585,988	585,988
INFO TECH	109,509	109,509
PROF DEVLPMT	228,142	228,142
OEC	27,377	27,377
COMMUNICATIONS	36,503	36,503
PLANNING ADM	63,880	63,880
CENTRAL SVCS	118,634	118,634
EMS ADMIN	100,383	100,383
FIRE/EMS OPTNS	4,608,470	4,608,470
MEDICAL DIR	27,377	27,377
OPERATIONS ADM	27,377	27,377
LIFE SAFETY BUREAU	1,286,721	1,286,721
FIRE MARSHAL	702,677	702,677
COMM OUTREACH	100,383	100,383
LOGISTICS ADM	27,377	27,377
AIR PACK	45,629	45,629
HAZMAT OPERATIONS	191,639	191,639
RESCUE TEAM	237,268	237,268
STAFF SVCS	82,131	82,131
Direct Billed	0	0
Total	8,778,378	8,778,378

**SCHEDULE 4.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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:	982,194			982,194
CHIEF'S ADMIN	13,913	200	14,113	
FLEET	97,665	11,844	109,509	
INFO TECH		2,546	2,546	
COMMUNICATIONS		143	143	
CENTRAL SVCS		55,140	55,140	
Total Allocated Additions:	111,578	69,873	181,451	181,451
Total To Be Allocated:	1,093,772	69,873		1,163,645

**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	517,159	0	517,159
FRINGE BENEFITS	201,066	0	201,066
<b>Other Expense &amp; Cost</b>			
SUPPLIES	15,398	0	15,398
OTHER EXPENSES	248,571	0	248,571
<b>Departmental Totals</b>			
Total Expenditures	982,194	0	982,194
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	982,194	0	982,194
<b>Allocation Step 1</b>			
Inbound- All Others	111,578	111,578	0
Reallocate Admin Costs		( 111,578)	111,578
1st Allocation	1,093,772	0	1,093,772
<b>Allocation Step 2</b>			
Inbound- All Others	69,873	69,873	0
Reallocate Admin Costs		( 69,873)	69,873
2nd Allocation	69,873	0	69,873
<b>Total For 1430 INFO TECH</b>			
Total Allocated	1,163,645	0	1,163,645

**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	11,399,978	2.7015	29,549		29,549		29,549
FLEET	7,880,875	1.8676	20,427		20,427		20,427
INFO TECH	982,195	0.2328	2,546		2,546		2,546
PROF DEVLPMT	3,312,652	0.7850	8,586		8,586	576	9,162
OEC	10,011,407	2.3725	25,949		25,949	1,741	27,690
COMMUNICATIONS	145,780	0.0345	378		378	25	403
PLANNING ADM	1,095,189	0.2595	2,839		2,839	190	3,029
CENTRAL SVCS	11,554,606	2.7382	29,949		29,949	2,010	31,959
EMS ADMIN	2,463,605	0.5838	6,386		6,386	429	6,815
FIRE/EMS OPTNS	316,434,117	74.9876	820,193		820,193	55,040	875,233
MEDICAL DIR	3,881,554	0.9198	10,061		10,061	675	10,736
OPERATIONS ADM	1,685,753	0.3995	4,369		4,369	293	4,662
LIFE SAFETY BUREAU	15,719,221	3.7251	40,744		40,744	2,734	43,478
FIRE MARSHAL	7,512,662	1.7803	19,473		19,473	1,307	20,780
COMM OUTREACH	807,906	0.1915	2,094		2,094	141	2,235
LOGISTICS ADM	830,575	0.1968	2,153		2,153	144	2,297
AIR PACK	650,671	0.1542	1,687		1,687	113	1,800
HAZMAT OPERATIONS	4,898,736	1.1609	12,697		12,697	852	13,549
AIRPORT OPERATIONS	14,161,153	3.3559	36,706		36,706	2,463	39,169
RESCUE TEAM	4,887,683	1.1583	12,669		12,669	850	13,519
STAFF SVCS	1,665,540	0.3947	4,317		4,317	290	4,607
SubTotal	421,981,858	100.0000	1,093,772		1,093,772	69,873	1,163,645
Total	421,981,858	100.0000	1,093,772		1,093,772	69,873	1,163,645



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

Allocation Basis: Total operating expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	29,549	29,549
FLEET	20,427	20,427
INFO TECH	2,546	2,546
PROF DEVLPMT	9,162	9,162
OEC	27,690	27,690
COMMUNICATIONS	403	403
PLANNING ADM	3,029	3,029
CENTRAL SVCS	31,959	31,959
EMS ADMIN	6,815	6,815
FIRE/EMS OPTNS	875,233	875,233
MEDICAL DIR	10,736	10,736
OPERATIONS ADM	4,662	4,662
LIFE SAFETY BUREAU	43,478	43,478
FIRE MARSHAL	20,780	20,780
COMM OUTREACH	2,235	2,235
LOGISTICS ADM	2,297	2,297
AIR PACK	1,800	1,800
HAZMAT OPERATIONS	13,549	13,549
AIRPORT OPERATIONS	39,169	39,169
RESCUE TEAM	13,519	13,519
STAFF SVCS	4,607	4,607
Direct Billed	0	0
Total	1,163,645	1,163,645

**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:	3,312,651			3,312,651
CHIEF'S ADMIN	63,487	912	64,399	
FLEET	203,468	24,674	228,142	
INFO TECH	8,586	576	9,162	
COMMUNICATIONS		714	714	
CENTRAL SVCS		149,025	149,025	
FIRE/EMS OPTNS		35,025	35,025	
STAFF SVCS		8,514	8,514	
Total Allocated Additions:	275,541	219,440	494,981	494,981
Total To Be Allocated:	3,588,192	219,440		3,807,632

**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	1,632,306	0	1,632,306
FRINGE BENEFITS	1,259,812	0	1,259,812
<b>Other Expense &amp; Cost</b>			
SUPPLIES	41,772	0	41,772
OTHER EXPENSES	378,761	0	378,761
<b>Departmental Totals</b>			
Total Expenditures	3,312,651	0	3,312,651
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	3,312,651	0	3,312,651
<b>Allocation Step 1</b>			
Inbound- All Others	275,541	275,541	0
Reallocate Admin Costs		( 275,541)	275,541
1st Allocation	3,588,192	0	3,588,192
<b>Allocation Step 2</b>			
Inbound- All Others	219,440	219,440	0
Reallocate Admin Costs		( 219,440)	219,440
2nd Allocation	219,440	0	219,440
<b>Total For 1460 PROF DEVLPMT</b>			
Total Allocated	3,807,632	0	3,807,632

**SCHEDULE 5.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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 complete training.

**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	4	0.1167	4,188		4,188		4,188
EMS ADMIN	9	0.2660	9,546		9,546	584	10,130
FIRE/EMS OPTNS	3,252	88.2974	3,168,282		3,168,282	193,987	3,362,269
OPERATIONS ADM	9	0.2443	8,766		8,766	537	9,303
LIFE SAFETY BUREAU	115	3.1408	112,697		112,697	6,900	119,597
FIRE MARSHAL	62	1.6858	60,488		60,488	3,704	64,192
LOGISTICS ADM	4	0.1303	4,675		4,675	286	4,961
HAZMAT OPERATIONS	40	1.1076	39,741		39,741	2,433	42,174
AIRPORT OPERATIONS	128	3.4801	124,873		124,873	7,646	132,519
RESCUE TEAM	48	1.3247	47,533		47,533	2,910	50,443
STAFF SVCS	7	0.2063	7,403		7,403	453	7,856
SubTotal	3,683	100.0000	3,588,192		3,588,192	219,440	3,807,632
Total	3,683	100.0000	3,588,192		3,588,192	219,440	3,807,632

Allocation Basis: Number of classified 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	4,188	4,188
EMS ADMIN	10,130	10,130
FIRE/EMS OPTNS	3,362,269	3,362,269
OPERATIONS ADM	9,303	9,303
LIFE SAFETY BUREAU	119,597	119,597
FIRE MARSHAL	64,192	64,192
LOGISTICS ADM	4,961	4,961
HAZMAT OPERATIONS	42,174	42,174
AIRPORT OPERATIONS	132,519	132,519
RESCUE TEAM	50,443	50,443
STAFF SVCS	7,856	7,856
Direct Billed	0	0
Total	3,807,632	3,807,632

**SCHEDULE 6.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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:	10,011,406			10,011,406
CHIEF'S ADMIN	175,320	2,520	177,840	
FLEET	24,416	2,961	27,377	
INFO TECH	25,949	1,741	27,690	
COMMUNICATIONS		1,925	1,925	
CENTRAL SVCS		168,795	168,795	
FIRE/EMS OPTNS		183,049	183,049	
STAFF SVCS		44,496	44,496	
Total Allocated Additions:	225,685	405,487	631,172	631,172
Total To Be Allocated:	10,237,091	405,487		10,642,578

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

	Total	General & Admin	DISPTCH/REC
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	6,841,652	0	6,841,652
FRINGE BENEFITS	3,160,041	0	3,160,041
<b>Other Expense &amp; Cost</b>			
SUPPLIES	7,051	0	7,051
OTHER EXPENSES	2,662	0	2,662
<b>Departmental Totals</b>			
Total Expenditures	10,011,406	0	10,011,406
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	10,011,406	0	10,011,406
<b>Allocation Step 1</b>			
Inbound- All Others	225,685	225,685	0
Reallocate Admin Costs		( 225,685)	225,685
1st Allocation	10,237,091	0	10,237,091
<b>Allocation Step 2</b>			
Inbound- All Others	405,487	405,487	0
Reallocate Admin Costs		( 405,487)	405,487
2nd Allocation	405,487	0	405,487
<b>Total For 1470 OEC</b>			
Total Allocated	10,642,578	0	10,642,578

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

## Activity - DISPTCH/REC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	4	0.1167	11,949		11,949		11,949
EMS ADMIN	9	0.2660	27,234		27,234	1,080	28,314
FIRE/EMS OPTNS	3,252	88.2974	9,039,086		9,039,086	358,452	9,397,538
OPERATIONS ADM	9	0.2443	25,011		25,011	992	26,003
LIFE SAFETY BUREAU	115	3.1408	321,524		321,524	12,750	334,274
FIRE MARSHAL	62	1.6858	172,573		172,573	6,844	179,417
LOGISTICS ADM	4	0.1303	13,339		13,339	529	13,868
HAZMAT OPERATIONS	40	1.1076	113,381		113,381	4,496	117,877
AIRPORT OPERATIONS	128	3.4801	356,261		356,261	14,128	370,389
RESCUE TEAM	48	1.3247	135,613		135,613	5,378	140,991
STAFF SVCS	7	0.2063	21,120		21,120	838	21,958
SubTotal	3,683	100.0000	10,237,091		10,237,091	405,487	10,642,578
Total	3,683	100.0000	10,237,091		10,237,091	405,487	10,642,578

Allocation Basis: Number of classified 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	DISPTCH/REC
CHIEF'S ADMIN	11,949	11,949
EMS ADMIN	28,314	28,314
FIRE/EMS OPTNS	9,397,538	9,397,538
OPERATIONS ADM	26,003	26,003
LIFE SAFETY BUREAU	334,274	334,274
FIRE MARSHAL	179,417	179,417
LOGISTICS ADM	13,868	13,868
HAZMAT OPERATIONS	117,877	117,877
AIRPORT OPERATIONS	370,389	370,389
RESCUE TEAM	140,991	140,991
STAFF SVCS	21,958	21,958
Direct Billed	0	0
Total	<u>10,642,578</u>	<u>10,642,578</u>

**SCHEDULE 7.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**COMMUNICATIONS AND RECORDS**  
**NATURE AND EXTENT OF SERVICES**

The Communications and Records Division receives all calls for Fire and Emergency Medical Services (EMS), 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 full time equivalent positions, excluding the Community Outreach, Logistics, Air Pack, Planning, and Staff Services divisions.

**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:	48,280			48,280
CHIEF'S ADMIN	554	8	562	
FLEET	32,555	3,948	36,503	
INFO TECH	378	25	403	
CENTRAL SVCS		14,483	14,483	
Total Allocated Additions:	33,487	18,464	51,951	51,951
Total To Be Allocated:	81,767	18,464		100,231

**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	0	0	0
<b>Other Expense &amp; Cost</b>			
SUPPLIES	8,373	0	8,373
OTHER EXPENSES	39,907	0	39,907
<b>Departmental Totals</b>			
Total Expenditures	48,280	0	48,280
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	48,280	0	48,280
<b>Allocation Step 1</b>			
Inbound- All Others	33,487	33,487	0
Reallocate Admin Costs		( 33,487)	33,487
1st Allocation	81,767	0	81,767
<b>Allocation Step 2</b>			
Inbound- All Others	18,464	18,464	0
Reallocate Admin Costs		( 18,464)	18,464
2nd Allocation	18,464	0	18,464
<b>Total For 1480 COMMUNICATIONS</b>			
Total Allocated	100,231	0	100,231

**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	51	1.3146	1,075		1,075		1,075
INFO TECH	6	0.1746	143		143		143
PROF DEVLPMT	34	0.8730	714		714		714
OEC	91	2.3544	1,925		1,925		1,925
EMS ADMIN	22	0.5726	468		468	111	579
FIRE/EMS OPTNS	3,252	83.5136	68,286		68,286	16,183	84,469
MEDICAL DIR	14	0.3723	304		304	72	376
OPERATIONS ADM	12	0.3081	252		252	60	312
LIFE SAFETY BUREAU	122	3.1504	2,576		2,576	610	3,186
FIRE MARSHAL	69	1.7742	1,451		1,451	344	1,795
HAZMAT OPERATIONS	40	1.0476	857		857	203	1,060
AIRPORT OPERATIONS	128	3.2916	2,691		2,691	638	3,329
RESCUE TEAM	48	1.2530	1,025		1,025	243	1,268
SubTotal	3,894	100.0000	81,767		81,767	18,464	100,231
Total	3,894	100.0000	81,767		81,767	18,464	100,231

Allocation Basis: Number of FTEs excl comm outr, logist, air pack, planning, staff sv

Allocation Source: Personnel Report



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

Receiving Department	Total	COMMUNICATION
CHIEF'S ADMIN	1,075	1,075
INFO TECH	143	143
PROF DEVLPMT	714	714
OEC	1,925	1,925
EMS ADMIN	579	579
FIRE/EMS OPTNS	84,469	84,469
MEDICAL DIR	376	376
OPERATIONS ADM	312	312
LIFE SAFETY BUREAU	3,186	3,186
FIRE MARSHAL	1,795	1,795
HAZMAT OPERATIONS	1,060	1,060
AIRPORT OPERATIONS	3,329	3,329
RESCUE TEAM	1,268	1,268
Direct Billed	0	0
Total	100,231	100,231

**SCHEDULE 8.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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 have been allocated based on the number of full time equivalent positions 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:	1,083,079			1,083,079
CHIEF'S ADMIN	15,389	222	15,611	
FLEET	56,971	6,909	63,880	
INFO TECH	2,839	190	3,029	
CENTRAL SVCS		38,258	38,258	
FIRE/EMS OPTNS		12,718	12,718	
STAFF SVCS		3,091	3,091	
Total Allocated Additions:	75,199	61,388	136,587	136,587
Total To Be Allocated:	1,158,278	61,388		1,219,666

**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	656,058	0	656,058
FRINGE BENEFITS	414,031	0	414,031
<b>Other Expense &amp; Cost</b>			
SUPPLIES	12,342	0	12,342
OTHER EXPENSES	648	0	648
<b>Departmental Totals</b>			
Total Expenditures	1,083,079	0	1,083,079
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	1,083,079	0	1,083,079
<b>Allocation Step 1</b>			
Inbound- All Others	75,199	75,199	0
Reallocate Admin Costs		( 75,199)	75,199
1st Allocation	1,158,278	0	1,158,278
<b>Allocation Step 2</b>			
Inbound- All Others	61,388	61,388	0
Reallocate Admin Costs		( 61,388)	61,388
2nd Allocation	61,388	0	61,388
<b>Total For 1510 PLANNING ADM</b>			
Total Allocated	1,219,666	0	1,219,666

**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
HAZMAT OPERATIONS	40	17.7468	205,558		205,558	10,894	216,452
AIRPORT OPERATIONS	128	55.7634	645,895		645,895	34,232	680,127
RESCUE TEAM	48	21.2266	245,863		245,863	13,031	258,894
STAFF SVCS	12	5.2632	60,962		60,962	3,231	64,193
SubTotal	229	100.0000	1,158,278		1,158,278	61,388	1,219,666
Total	229	100.0000	1,158,278		1,158,278	61,388	1,219,666

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
HAZMAT OPERATIONS	216,452	216,452
AIRPORT OPERATIONS	680,127	680,127
RESCUE TEAM	258,894	258,894
STAFF SVCS	64,193	64,193
Direct Billed	0	0
Total	<u>1,219,666</u>	<u>1,219,666</u>

**SCHEDULE 9.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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:	10,114,846			10,114,846
CHIEF'S ADMIN	43,924	638	44,562	
FLEET	105,803	12,831	118,634	
INFO TECH	29,949	2,010	31,959	
CENTRAL SVCS		47,070	47,070	
Total Allocated Additions:	179,676	62,549	242,225	242,225
Total To Be Allocated:	10,294,522	62,549		10,357,071



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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIFIED EMP
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
POSTAGE	27,997	0	27,997	0	0
FUEL	3,457,926	0	0	3,457,926	0
OTHER SUPPLIES	( 276,629)	0	( 276,629)	0	0
CLASS. C.S. ARBITRATION COST	11,848	0	0	0	11,848
RENTAL FEES	102,245	0	102,245	0	0
TELEPHONE	2,545,841	0	2,545,841	0	0
INSURANCE FEES	237,734	0	237,734	0	0
DATA SERVICES	266,422	0	266,422	0	0
MISC OTHER SERVICES & CHARGES	3,741,462	0	3,741,462	0	0
NON CAPITALIZED EQUIPMENT	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	10,114,846	0	6,645,072	3,457,926	11,848
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	10,114,846	0	6,645,072	3,457,926	11,848
<b>Allocation Step 1</b>					
Inbound- All Others	179,676	179,676	0	0	0
Reallocate Admin Costs		( 179,676)	118,041	61,425	210
1st Allocation	10,294,522	0	6,763,113	3,519,351	12,058
<b>Allocation Step 2</b>					
Inbound- All Others	62,549	62,549	0	0	0
Reallocate Admin Costs		( 62,549)	41,093	21,383	73
2nd Allocation	62,549	0	41,093	21,383	73

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

HFD FULL COST ALLOCATION PLAN  
2014                      Version 1.0081-2

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIFIED EMP
Total For 1950 CENTRAL SVCS					
Total Allocated	10,357,071	0	6,804,206	3,540,734	12,131

**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	51	1.3015	88,025		88,025		88,025
INFO TECH	6	0.1729	11,691		11,691		11,691
PROF DEVLPMT	34	0.8643	58,454		58,454		58,454
OEC	91	2.3311	157,654		157,654		157,654
PLANNING ADM	7	0.1907	12,894		12,894		12,894
EMS ADMIN	22	0.5669	38,339		38,339	245	38,584
FIRE/EMS OPTNS	3,252	82.6859	5,592,142		5,592,142	35,713	5,627,855
MEDICAL DIR	14	0.3686	24,929		24,929	159	25,088
OPERATIONS ADM	12	0.3050	20,631		20,631	132	20,763
LIFE SAFETY BUREAU	122	3.1191	210,950		210,950	1,347	212,297
FIRE MARSHAL	69	1.7566	118,799		118,799	759	119,558
COMM OUTREACH	9	0.2288	15,473		15,473	99	15,572
LOGISTICS ADM	7	0.1856	12,550		12,550	80	12,630
AIR PACK	3	0.0788	5,330		5,330	34	5,364
HAZMAT OPERATIONS	40	1.0372	70,145		70,145	448	70,593
AIRPORT OPERATIONS	128	3.2589	220,405		220,405	1,408	221,813
RESCUE TEAM	48	1.2405	83,899		83,899	536	84,435
STAFF SVCS	12	0.3076	20,803		20,803	133	20,936
SubTotal	3,933	100.0000	6,763,113		6,763,113	41,093	6,804,206
Total	3,933	100.0000	6,763,113		6,763,113	41,093	6,804,206

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	2.1605	76,035		76,035		76,035
FLEET	72	7.4074	260,693		260,693		260,693
INFO TECH	12	1.2346	43,449		43,449		43,449
PROF DEVLPMT	25	2.5720	90,518		90,518		90,518
OEC	3	0.3086	10,862		10,862		10,862
COMMUNICATIONS	4	0.4115	14,483		14,483		14,483
PLANNING ADM	7	0.7202	25,345		25,345		25,345
CENTRAL SVCS	13	1.3374	47,070		47,070		47,070
EMS ADMIN	11	1.1317	39,828		39,828	289	40,117
FIRE/EMS OPTNS	505	51.9549	1,828,470		1,828,470	13,249	1,841,719
MEDICAL DIR	3	0.3086	10,862		10,862	79	10,941
OPERATIONS ADM	3	0.3086	10,862		10,862	79	10,941
LIFE SAFETY BUREAU	141	14.5062	510,523		510,523	3,699	514,222
FIRE MARSHAL	77	7.9218	278,796		278,796	2,020	280,816
COMM OUTREACH	11	1.1317	39,828		39,828	289	40,117
LOGISTICS ADM	3	0.3086	10,862		10,862	79	10,941
AIR PACK	5	0.5144	18,104		18,104	131	18,235
HAZMAT OPERATIONS	21	2.1605	76,035		76,035	551	76,586
RESCUE TEAM	26	2.6749	94,139		94,139	682	94,821
STAFF SVCS	9	0.9259	32,587		32,587	236	32,823
SubTotal	972	100.0000	3,519,351		3,519,351	21,383	3,540,734
Total	972	100.0000	3,519,351		3,519,351	21,383	3,540,734

**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 - CLASSIFIED EMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	4	0.1131	14		14		14
PROF DEVLPMT	16	0.4420	53		53		53
OEC	87	2.3099	279		279		279
PLANNING ADM	6	0.1605	19		19		19
EMS ADMIN	9	0.2578	31		31		31
FIRE/EMS OPTNS	3,252	85.5749	10,318		10,318	65	10,383
OPERATIONS ADM	9	0.2368	29		29		29
LIFE SAFETY BUREAU	115	3.0439	367		367	2	369
FIRE MARSHAL	62	1.6338	197		197	1	198
COMM OUTREACH	6	0.1710	21		21		21
LOGISTICS ADM	4	0.1263	15		15		15
HAZMAT OPERATIONS	40	1.0734	129		129	1	130
AIRPORT OPERATIONS	128	3.3728	407		407	3	410
RESCUE TEAM	48	1.2839	155		155	1	156
STAFF SVCS	7	0.1999	24		24		24
SubTotal	3,801	100.0000	12,058		12,058	73	12,131
Total	3,801	100.0000	12,058		12,058	73	12,131

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	CLASSIFIED EMP
CHIEF'S ADMIN	164,074	88,025	76,035	14
FLEET	260,693	0	260,693	0
INFO TECH	55,140	11,691	43,449	0
PROF DEVLPMT	149,025	58,454	90,518	53
OEC	168,795	157,654	10,862	279
COMMUNICATIONS	14,483	0	14,483	0
PLANNING ADM	38,258	12,894	25,345	19
CENTRAL SVCS	47,070	0	47,070	0
EMS ADMIN	78,732	38,584	40,117	31
FIRE/EMS OPTNS	7,479,957	5,627,855	1,841,719	10,383
MEDICAL DIR	36,029	25,088	10,941	0
OPERATIONS ADM	31,733	20,763	10,941	29
LIFE SAFETY BUREAU	726,888	212,297	514,222	369
FIRE MARSHAL	400,572	119,558	280,816	198
COMM OUTREACH	55,710	15,572	40,117	21
LOGISTICS ADM	23,586	12,630	10,941	15
AIR PACK	23,599	5,364	18,235	0
HAZMAT OPERATIONS	147,309	70,593	76,586	130
AIRPORT OPERATIONS	222,223	221,813	0	410
RESCUE TEAM	179,412	84,435	94,821	156
STAFF SVCS	53,783	20,936	32,823	24
Direct Billed	0	0	0	0
Total	10,357,071	6,804,206	3,540,734	12,131

**SCHEDULE 10.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 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:	2,463,606			2,463,606
CHIEF'S ADMIN	42,745	614	43,359	
FLEET	89,526	10,857	100,383	
INFO TECH	6,386	429	6,815	
PROF DEVLPMT	9,546	584	10,130	
OEC	27,234	1,080	28,314	
COMMUNICATIONS	468	111	579	
CENTRAL SVCS	78,198	534	78,732	
FIRE/EMS OPTNS		20,431	20,431	
STAFF SVCS		4,967	4,967	
Total Allocated Additions:	254,103	39,607	293,710	293,710
Total To Be Allocated:	2,717,709	39,607		2,757,316

**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	1,382,136	0	1,382,136
FRINGE BENEFITS	579,645	0	579,645
<b>Other Expense &amp; Cost</b>			
SUPPLIES	23,072	0	23,072
SERVICES	478,753	0	478,753
NON CAPITALIZED EQUIPMENT	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	2,463,606	0	2,463,606
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,463,606	0	2,463,606
<b>Allocation Step 1</b>			
Inbound- All Others	254,103	254,103	0
Reallocate Admin Costs		( 254,103)	254,103
1st Allocation	2,717,709	0	2,717,709
<b>Allocation Step 2</b>			
Inbound- All Others	39,607	39,607	0
Reallocate Admin Costs		( 39,607)	39,607
2nd Allocation	39,607	0	39,607
<b>Total For 1220 EMS ADMIN</b>			
Total Allocated	2,757,316	0	2,757,316

**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	2,717,709		2,717,709	39,607	2,757,316
SubTotal	100	100.0000	2,717,709		2,717,709	39,607	2,757,316
Total	100	100.0000	2,717,709		2,717,709	39,607	2,757,316

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	2,757,316	2,757,316
Direct Billed	0	0
Total	<u>2,757,316</u>	<u>2,757,316</u>

**SCHEDULE 11.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FIRE/EMS OPERATIONS**  
**NATURE AND EXTENT OF SERVICES**

The Fire Department/Emergency Medical Service (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:	316,434,117			316,434,117
CHIEF'S ADMIN	6,071,759	87,240	6,158,999	
FLEET	4,110,054	498,416	4,608,470	
INFO TECH	820,193	55,040	875,233	
PROF DEVLPMT	3,168,282	193,987	3,362,269	
OEC	9,039,086	358,452	9,397,538	
COMMUNICATIONS	68,286	16,183	84,469	
CENTRAL SVCS	7,430,930	49,027	7,479,957	
EMS ADMIN	2,717,709	39,607	2,757,316	
FIRE/EMS OPTNS		( 4,158,053)	( 4,158,053)	
STAFF SVCS		1,648,422	1,648,422	
Total Allocated Additions:	33,426,299	( 1,211,679)	32,214,620	32,214,620
Deduct direct costs	( 308,509,644)			
Total Departmental Cost Adjustments:	( 308,509,644)			( 308,509,644)
Total To Be Allocated:	41,350,772	( 1,211,679)		40,139,093

**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	211,694,751	0	0	211,694,751
Fringe Benefits	96,718,169	0	0	96,718,169
<b>Other Expense &amp; Cost</b>				
Class. Ret. Health Benefits	7,924,473	0	7,924,473	0
Supplies	23,756	0	0	23,756
Contractual Svcs	72,968	0	0	72,968
<b>Departmental Totals</b>				
Total Expenditures	316,434,117	0	7,924,473	308,509,644
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Deduct direct costs	( 308,509,644)	0	0	( 308,509,644)
<b>Functional Cost</b>				
Functional Cost	7,924,473	0	7,924,473	0
<b>Allocation Step 1</b>				
Inbound- All Others	33,426,299	0	0	33,426,299
1st Allocation	41,350,772	0	7,924,473	33,426,299
<b>Allocation Step 2</b>				
Inbound- All Others	( 1,211,679)	0	0	( 1,211,679)
2nd Allocation	( 1,211,679)	0	0	( 1,211,679)
<b>Total For 1210 FIRE/EMS OPTNS</b>				
Total Allocated	40,139,093	0	7,924,473	32,214,620

**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	4	0.1131	8,965		8,965		8,965
PROF DEVLPMT	16	0.4420	35,025		35,025		35,025
OEC	87	2.3099	183,049		183,049		183,049
PLANNING ADM	6	0.1605	12,718		12,718		12,718
EMS ADMIN	9	0.2578	20,431		20,431		20,431
FIRE/EMS OPTNS	3,252	85.5749	6,781,356	-10,939,409	-4,158,053		-4,158,053
OPERATIONS ADM	9	0.2368	18,764		18,764		18,764
LIFE SAFETY BUREAU	115	3.0439	241,216		241,216		241,216
FIRE MARSHAL	62	1.6338	129,469		129,469		129,469
COMM OUTREACH	6	0.1710	13,551		13,551		13,551
LOGISTICS ADM	4	0.1263	10,007		10,007		10,007
HAZMAT OPERATIONS	40	1.0734	85,061		85,061		85,061
AIRPORT OPERATIONS	128	3.3728	267,276		267,276		267,276
RESCUE TEAM	48	1.2839	101,740		101,740		101,740
STAFF SVCS	7	0.1999	15,845		15,845		15,845
SubTotal	3,801	100.0000	7,924,473	-10,939,409	-3,014,936		-3,014,936
Direct Billed				10,939,409	10,939,409		10,939,409
Total	3,801	100.0000	7,924,473		7,924,473		7,924,473

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	33,426,299		33,426,299	-1,211,679	32,214,620
SubTotal	100	100.0000	33,426,299		33,426,299	-1,211,679	32,214,620
Total	100	100.0000	33,426,299		33,426,299	-1,211,679	32,214,620

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	8,965	8,965	0
PROF DEVLPMT	35,025	35,025	0
OEC	183,049	183,049	0
PLANNING ADM	12,718	12,718	0
EMS ADMIN	20,431	20,431	0
FIRE/EMS OPTNS ( 4,158,053)	( 4,158,053)	( 4,158,053)	0
FIRE/EMS OPTNS	32,214,620	0	32,214,620
OPERATIONS ADM	18,764	18,764	0
LIFE SAFETY BUREAU	241,216	241,216	0
FIRE MARSHAL	129,469	129,469	0
COMM OUTREACH	13,551	13,551	0
LOGISTICS ADM	10,007	10,007	0
HAZMAT OPERATIONS	85,061	85,061	0
AIRPORT OPERATIONS	267,276	267,276	0
RESCUE TEAM	101,740	101,740	0
STAFF SVCS	15,845	15,845	0
Direct Billed	10,939,409	10,939,409	0
Total	40,139,093	7,924,473	32,214,620

**SCHEDULE 12.1**  
**FY 2014 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**STAFF SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Staff Services Division is responsible for investigation of violation of department, city, state, and federal laws and regulations by HFD classified personnel. 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 STAFF SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,665,541			1,665,541
CHIEF'S ADMIN	24,443	352	24,795	
FLEET	73,248	8,883	82,131	
INFO TECH	4,317	290	4,607	
PROF DEVLPMT	7,403	453	7,856	
OEC	21,120	838	21,958	
PLANNING ADM	60,962	3,231	64,193	
CENTRAL SVCS	53,414	369	53,783	
FIRE/EMS OPTNS	15,845		15,845	
STAFF SVCS		3,852	3,852	
Total Allocated Additions:	260,752	18,268	279,020	279,020
Total To Be Allocated:	1,926,293	18,268		1,944,561

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

	Total	General & Admin	INVESTIGATIONS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,095,391	0	1,095,391
FRINGE BENEFITS	558,266	0	558,266
<b>Other Expense &amp; Cost</b>			
SUPPLIES	7,980	0	7,980
SERVICES	3,904	0	3,904
<b>Departmental Totals</b>			
Total Expenditures	1,665,541	0	1,665,541
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	1,665,541	0	1,665,541
<b>Allocation Step 1</b>			
Inbound- All Others	260,752	260,752	0
Reallocate Admin Costs		( 260,752)	260,752
1st Allocation	1,926,293	0	1,926,293
<b>Allocation Step 2</b>			
Inbound- All Others	18,268	18,268	0
Reallocate Admin Costs		( 18,268)	18,268
2nd Allocation	18,268	0	18,268
<b>Total For 1570 STAFF SVCS</b>			
Total Allocated	1,944,561	0	1,944,561

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

## Activity - INVESTIGATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	4	0.1131	2,179		2,179		2,179
PROF DEVLPMT	16	0.4420	8,514		8,514		8,514
OEC	87	2.3099	44,496		44,496		44,496
PLANNING ADM	6	0.1605	3,091		3,091		3,091
EMS ADMIN	9	0.2578	4,967		4,967		4,967
FIRE/EMS OPTNS	3,252	85.5749	1,648,422		1,648,422		1,648,422
OPERATIONS ADM	9	0.2368	4,561		4,561	395	4,956
LIFE SAFETY BUREAU	115	3.0439	58,635		58,635	5,082	63,717
FIRE MARSHAL	62	1.6338	31,471		31,471	2,728	34,199
COMM OUTREACH	6	0.1710	3,294		3,294	286	3,580
LOGISTICS ADM	4	0.1263	2,433		2,433	211	2,644
HAZMAT OPERATIONS	40	1.0734	20,677		20,677	1,792	22,469
AIRPORT OPERATIONS	128	3.3728	64,970		64,970	5,631	70,601
RESCUE TEAM	48	1.2839	24,731		24,731	2,143	26,874
STAFF SVCS	7	0.1999	3,852		3,852		3,852
SubTotal	3,801	100.0000	1,926,293		1,926,293	18,268	1,944,561
Total	3,801	100.0000	1,926,293		1,926,293	18,268	1,944,561

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel Report

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

Receiving Department	Total	INVESTIGATIONS
CHIEF'S ADMIN	2,179	2,179
PROF DEVLPMT	8,514	8,514
OEC	44,496	44,496
PLANNING ADM	3,091	3,091
EMS ADMIN	4,967	4,967
FIRE/EMS OPTNS	1,648,422	1,648,422
OPERATIONS ADM	4,956	4,956
LIFE SAFETY BUREAU	63,717	63,717
FIRE MARSHAL	34,199	34,199
COMM OUTREACH	3,580	3,580
LOGISTICS ADM	2,644	2,644
HAZMAT OPERATIONS	22,469	22,469
AIRPORT OPERATIONS	70,601	70,601
RESCUE TEAM	26,874	26,874
STAFF SVCS	3,852	3,852
Direct Billed	0	0
Total	1,944,561	1,944,561