

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPERATIONS ADM	LIFE SAFETY BUREAU	FIRE MARSHAL	COMM. OUTREACH	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	83,746	51,260	483,019	269,458	45,827	35,429
FLEET	0	58,187	69,825	1,512,884	907,731	58,187	46,551
INFO TECH	0	9,219	4,222	34,612	19,287	2,735	2,465
PROF. DEVLPMT.	0	0	10,694	140,223	78,092	0	7,108
OEC	0	0	28,171	369,376	205,710	0	18,724
COMMUNICATIONS	0	3,276	7,208	40,956	42,595	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	2,659	34,869	19,419	2,479	1,768
CENTRAL SVCS	0	41,850	42,873	763,477	451,858	39,032	29,992
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	42,286,737	0	37,379	490,112	272,950	34,834	24,844
Total Allocated	42,286,737	196,278	254,291	3,869,528	2,267,100	183,094	166,881
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	42,286,737	196,278	254,291	3,869,528	2,267,100	183,094	166,881
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42,286,737	196,278	254,291	3,869,528	2,267,100	183,094	166,881



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department

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Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	STAFF SVCS	HURRICANE IKE	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	11,815	155,814	441,142	196,296	13,567	0	0
FLEET	34,913	69,825	384,040	81,463	0	0	0
INFO TECH	1,068	10,475	28,490	12,141	821	0	0
PROF. DEVLPMT.	0	51,212	147,812	67,066	3,608	0	0
OEC	0	134,903	389,369	176,665	9,503	0	0
COMMUNICATIONS	0	12,778	15,727	6,553	0	0	0
PLANNING ADM	0	227,560	656,804	298,006	20,787	0	0
CLASSIF RECRUITING	0	12,735	36,756	16,678	897	0	0
CENTRAL SVCS	17,293	78,052	299,411	98,163	4,534	0	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	178,998	516,640	234,411	12,609	0	0
Total Allocated	65,089	932,352	2,916,191	1,187,442	66,326	0	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	65,089	932,352	2,916,191	1,187,442	66,326	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	65,089	932,352	2,916,191	1,187,442	66,326	0	0



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department

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Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,787,373	0	27,209,553	28,996,926
FLEET	3,223,606	0	0	3,223,606
INFO TECH	125,535	0	0	125,535
PROF. DEVLPMT.	505,815	0	0	505,815
OEC	1,332,421	0	0	1,332,421
COMMUNICATIONS	129,093	0	0	129,093
PLANNING ADM	1,203,157	0	0	1,203,157
CLASSIF RECRUITING	128,260	0	0	128,260
CENTRAL SVCS	1,866,535	0	0	1,866,535
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	44,089,514	12,472,972	0	56,562,486
Total Allocated	54,391,309	12,472,972	27,209,553	94,073,834
Roll Forward	0	0	0	0
Cost With Roll Forward	54,391,309	12,472,972	27,209,553	94,073,834
Adjustments	0	0	0	0
Proposed Costs	54,391,309	12,472,972	27,209,553	94,073,834



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	30,197,183		
CHIEF'S ADMIN	10,671,688	0		
FLEET	8,126,744	0		
INFO TECH	857,262	0		
PROF. DEVLPMT.	3,865,946	0		
OEC	10,361,902	0		
COMMUNICATIONS	447,030	0		
PLANNING ADM	1,153,213	0		
CLASSIF RECRUITING	957,314	0		
CENTRAL SVCS	13,265,790	(5,029,211)		
EMS ADMIN	3,736,206	0		
FIRE/EMS OPTNS.	324,510,953	(309,048,186)		
FIRE/EMS OPTNS			42,286,737	
MEDICAL DIR			196,278	
OPERATIONS ADM			254,291	
LIFE SAFETY BUREAU			3,869,528	
FIRE MARSHAL			2,267,100	
COMM. OUTREACH			183,094	
LOGISTICS ADM			166,881	
AIR PACK			65,089	
HAZMAT OPERATIONS			932,352	
AIRPORT OPERATIONS			2,916,191	
RESCUE TEAM			1,187,442	
STAFF SVCS			66,326	
HURRICANE IKE			0	
All Others			0	
Direct Billed Total			12,472,972	
Unallocated Total			27,209,553	
Totals	<u>377,954,048</u>	<u>(283,880,214)</u>	<u>94,073,834</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



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	30,197,183			
Total Departmental Cost Adjustments:	30,197,183			30,197,183
Total To Be Allocated:	30,197,183	0		30,197,183



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	30,197,183	0	30,197,183
Functional Cost	30,197,183	0	30,197,183
Allocation Step 1			
1st Allocation	30,197,183	0	30,197,183
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE INDIRECT COSTS			
Total Allocated	30,197,183	0	30,197,183



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	30,197,183		30,197,183		30,197,183
SubTotal	100	100.0000	30,197,183		30,197,183		30,197,183
Total	100	100.0000	30,197,183		30,197,183		30,197,183

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	30,197,183	30,197,183
Direct Billed	0	0
Total	<u>30,197,183</u>	<u>30,197,183</u>



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:	10,671,688			10,671,688
CITYWIDE INDIRECT COSTS	30,197,183		30,197,183	
CHIEF'S ADMIN		287,624	287,624	
FLEET		148,186	148,186	
INFO TECH		26,615	26,615	
PROF. DEVLPMT.		3,070	3,070	
OEC		8,075	8,075	
COMMUNICATIONS		1,742	1,742	
CLASSIF RECRUITING		773	773	
CENTRAL SVCS		140,719	140,719	
FIRE/EMS OPTNS.		11,225	11,225	
Total Allocated Additions:	<u>30,197,183</u>	<u>628,029</u>	<u>30,825,212</u>	<u>30,825,212</u>
Total To Be Allocated:	<u><u>40,868,871</u></u>	<u><u>628,029</u></u>		<u><u>41,496,900</u></u>



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	3,506,217	0	391,367	874,421	1,181,888
FRINGE BENEFITS	1,324,626	0	164,651	280,741	424,339
Other Expense & Cost					
SUPPLIES	4,502,277	0	1,775	6,474	22,362
OTHER EXPENSES	1,338,568	0	200,338	27,223	98,678
Departmental Totals					
Total Expenditures	10,671,688	0	758,131	1,188,859	1,727,267
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	10,671,688	0	758,131	1,188,859	1,727,267
Allocation Step 1					
Inbound- All Others	30,197,183	30,197,183	0	0	0
Reallocate Admin Costs		(30,197,183)	2,145,238	3,364,057	4,887,565
Unallocated Costs	(26,797,754)	0	0	0	0
1st Allocation	14,071,117	0	2,903,369	4,552,916	6,614,832
Allocation Step 2					
Inbound- All Others	628,029	628,029	0	0	0
Reallocate Admin Costs		(628,029)	44,616	69,964	101,650
Unallocated Costs	(411,799)	0	0	0	0
2nd Allocation	216,230	0	44,616	69,964	101,650
Total For 1100 CHIEF'S ADMIN					
Total Allocated	14,287,347	0	2,947,985	4,622,880	6,716,482



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	357,355	701,186
FRINGE BENEFITS	139,912	314,983
Other Expense & Cost		
SUPPLIES	6,526	4,465,140
OTHER EXPENSES	6,881	1,005,448
Departmental Totals		
Total Expenditures	510,674	6,486,757
Deductions		
Total Deductions	0	0
Functional Cost	510,674	6,486,757
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,445,026	18,355,297
Unallocated Costs	(1,955,700)	(24,842,054)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	30,053	381,746
Unallocated Costs	(30,053)	(381,746)
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	72	1.6269	47,235		47,235		47,235
FLEET	84	1.9079	55,395		55,395	865	56,260
INFO TECH	6	0.1365	3,962		3,962	62	4,024
PROF. DEVLPMT.	76	1.7345	50,359		50,359	787	51,146
OEC	94	2.1355	62,002		62,002	969	62,971
COMMUNICATIONS	6	0.1392	4,041		4,041	63	4,104
PLANNING ADM	10	0.2350	6,824		6,824	107	6,931
CLASSIF RECRUITING	11	0.2501	7,262		7,262	113	7,375
EMS ADMIN	34	0.7698	22,350		22,350	349	22,699
FIRE/EMS OPTNS.	3,500	78.9601	2,292,495		2,292,495	35,811	2,328,306
MEDICAL DIR	17	0.3974	11,539		11,539	180	11,719
OPERATIONS ADM	13	0.3155	9,161		9,161	143	9,304
LIFE SAFETY BUREAU	143	3.2362	93,959		93,959	1,468	95,427
FIRE MARSHAL	80	1.8064	52,448		52,448	819	53,267
COMM. OUTREACH	14	0.3349	9,725		9,725	152	9,877
LOGISTICS ADM	10	0.2411	7,000		7,000	109	7,109
AIR PACK	3	0.0679	1,971		1,971	31	2,002
HAZMAT OPERATIONS	47	1.0790	31,329		31,329	489	31,818
AIRPORT OPERATIONS	138	3.1144	90,423		90,423	1,413	91,836
RESCUE TEAM	62	1.4131	41,027		41,027	641	41,668
STAFF SVCS	4	0.0986	2,862		2,862	45	2,907
SubTotal	4,433	100.0000	2,903,369		2,903,369	44,616	2,947,985
Total	4,433	100.0000	2,903,369		2,903,369	44,616	2,947,985



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	12,647,021	2.9162	132,772		132,772		132,772
FLEET	8,126,744	1.8739	85,317		85,317	1,350	86,667
INFO TECH	1,015,992	0.2343	10,666		10,666	169	10,835
PROF. DEVLPMT.	3,865,946	0.8914	40,586		40,586	642	41,228
OEC	10,361,902	2.3893	108,783		108,783	1,722	110,505
COMMUNICATIONS	447,030	0.1031	4,693		4,693	74	4,767
PLANNING ADM	1,151,430	0.2655	12,088		12,088	191	12,279
CLASSIF RECRUITING	957,314	0.2207	10,050		10,050	159	10,209
CENTRAL SVCS	8,983,407	2.0714	94,311		94,311	1,493	95,804
EMS ADMIN	3,736,206	0.8615	39,224		39,224	621	39,845
FIRE/EMS OPTNS.	324,510,953	74.8273	3,406,819		3,406,819	53,924	3,460,743
MEDICAL DIR	4,250,324	0.9801	44,621		44,621	706	45,327
OPERATIONS ADM	1,946,407	0.4488	20,434		20,434	323	20,757
LIFE SAFETY BUREAU	15,957,463	3.6795	167,526		167,526	2,652	170,178
FIRE MARSHAL	8,892,227	2.0504	93,353		93,353	1,478	94,831
COMM. OUTREACH	1,260,921	0.2907	13,238		13,238	210	13,448
LOGISTICS ADM	1,136,643	0.2621	11,933		11,933	189	12,122
AIR PACK	492,486	0.1136	5,170		5,170	82	5,252
HAZMAT OPERATIONS	4,829,461	1.1136	50,701		50,701	803	51,504
AIRPORT OPERATIONS	13,134,623	3.0286	137,891		137,891	2,183	140,074
RESCUE TEAM	5,597,557	1.2907	58,765		58,765	930	59,695
STAFF SVCS	378,613	0.0873	3,975		3,975	63	4,038
SubTotal	433,680,670	100.0000	4,552,916		4,552,916	69,964	4,622,880
Total	433,680,670	100.0000	4,552,916		4,552,916	69,964	4,622,880



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	72	1.6269	107,617		107,617		107,617
FLEET	84	1.9079	126,207		126,207	1,971	128,178
INFO TECH	6	0.1365	9,027		9,027	141	9,168
PROF. DEVLPMT.	76	1.7345	114,734		114,734	1,792	116,526
OEC	94	2.1355	141,261		141,261	2,207	143,468
COMMUNICATIONS	6	0.1392	9,206		9,206	144	9,350
PLANNING ADM	10	0.2350	15,547		15,547	243	15,790
CLASSIF RECRUITING	11	0.2501	16,546		16,546	258	16,804
EMS ADMIN	34	0.7698	50,922		50,922	795	51,717
FIRE/EMS OPTNS.	3,500	78.9601	5,223,060		5,223,060	81,591	5,304,651
MEDICAL DIR	17	0.3974	26,289		26,289	411	26,700
OPERATIONS ADM	13	0.3155	20,873		20,873	326	21,199
LIFE SAFETY BUREAU	143	3.2362	214,070		214,070	3,344	217,414
FIRE MARSHAL	80	1.8064	119,493		119,493	1,867	121,360
COMM. OUTREACH	14	0.3349	22,156		22,156	346	22,502
LOGISTICS ADM	10	0.2411	15,949		15,949	249	16,198
AIR PACK	3	0.0679	4,491		4,491	70	4,561
HAZMAT OPERATIONS	47	1.0790	71,377		71,377	1,115	72,492
AIRPORT OPERATIONS	138	3.1144	206,014		206,014	3,218	209,232
RESCUE TEAM	62	1.4131	93,473		93,473	1,460	94,933
STAFF SVCS	4	0.0986	6,520		6,520	102	6,622
SubTotal	4,433	100.0000	6,614,832		6,614,832	101,650	6,716,482
Total	4,433	100.0000	6,614,832		6,614,832	101,650	6,716,482



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	287,624	47,235	132,772	107,617
FLEET	271,105	56,260	86,667	128,178
INFO TECH	24,027	4,024	10,835	9,168
PROF. DEVLPMT.	208,900	51,146	41,228	116,526
OEC	316,944	62,971	110,505	143,468
COMMUNICATIONS	18,221	4,104	4,767	9,350
PLANNING ADM	35,000	6,931	12,279	15,790
CLASSIF RECRUITING	34,388	7,375	10,209	16,804
CENTRAL SVCS	95,804	0	95,804	0
EMS ADMIN	114,261	22,699	39,845	51,717
FIRE/EMS OPTNS.	11,093,700	2,328,306	3,460,743	5,304,651
MEDICAL DIR	83,746	11,719	45,327	26,700
OPERATIONS ADM	51,260	9,304	20,757	21,199
LIFE SAFETY BUREAU	483,019	95,427	170,178	217,414
FIRE MARSHAL	269,458	53,267	94,831	121,360
COMM. OUTREACH	45,827	9,877	13,448	22,502
LOGISTICS ADM	35,429	7,109	12,122	16,198
AIR PACK	11,815	2,002	5,252	4,561
HAZMAT OPERATIONS	155,814	31,818	51,504	72,492
AIRPORT OPERATIONS	441,142	91,836	140,074	209,232
RESCUE TEAM	196,296	41,668	59,695	94,933
STAFF SVCS	13,567	2,907	4,038	6,622
Direct Billed	0	0	0	0
Total	14,287,347	2,947,985	4,622,880	6,716,482



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:	8,126,744			8,126,744
CHIEF'S ADMIN	266,919	4,186	271,105	
FLEET		444,557	444,557	
INFO TECH		17,103	17,103	
COMMUNICATIONS		3,485	3,485	
CLASSIF RECRUITING		1,335	1,335	
CENTRAL SVCS		285,926	285,926	
FIRE/EMS OPTNS.		19,381	19,381	
Total Allocated Additions:	<u>266,919</u>	<u>775,973</u>	1,042,892	<u>1,042,892</u>
Total To Be Allocated:	<u><u>8,393,663</u></u>	<u><u>775,973</u></u>		<u><u>9,169,636</u></u>



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	3,701,596	0	3,701,596
FRINGE BENEFITS	1,422,082	0	1,422,082
Other Expense & Cost			
SUPPLIES	2,271,048	0	2,271,048
OTHER EXPENSES	728,446	0	728,446
NON CAPITALIZED EQUIP	3,572	0	3,572
Departmental Totals			
Total Expenditures	8,126,744	0	8,126,744
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	8,126,744	0	8,126,744
Allocation Step 1			
Inbound- All Others	266,919	266,919	0
Reallocate Admin Costs		(266,919)	266,919
1st Allocation	8,393,663	0	8,393,663
Allocation Step 2			
Inbound- All Others	775,973	775,973	0
Reallocate Admin Costs		(775,973)	775,973
2nd Allocation	775,973	0	775,973
Total For 1270 FLEET			
Total Allocated	9,169,636	0	9,169,636



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	14	1.7654	148,186		148,186		148,186
FLEET	42	5.2963	444,557		444,557		444,557
INFO TECH	3	0.3783	31,754		31,754	3,159	34,913
PROF. DEVLPMT.	1	0.1261	10,585		10,585	1,053	11,638
OEC	6	0.7566	63,508		63,508	6,317	69,825
COMMUNICATIONS	12	1.5132	127,016		127,016	12,635	139,651
PLANNING ADM	2	0.2522	21,169		21,169	2,106	23,275
CLASSIF RECRUITING	2	0.2522	21,169		21,169	2,106	23,275
EMS ADMIN	22	2.7743	232,863		232,863	23,163	256,026
FIRE/EMS OPTNS.	412	51.9549	4,360,897		4,360,897	433,787	4,794,684
MEDICAL DIR	5	0.6305	52,923		52,923	5,264	58,187
OPERATIONS ADM	6	0.7566	63,508		63,508	6,317	69,825
LIFE SAFETY BUREAU	130	16.3934	1,376,010		1,376,010	136,874	1,512,884
FIRE MARSHAL	78	9.8361	825,606		825,606	82,125	907,731
COMM. OUTREACH	5	0.6305	52,923		52,923	5,264	58,187
LOGISTICS ADM	4	0.5044	42,339		42,339	4,212	46,551
AIR PACK	3	0.3783	31,754		31,754	3,159	34,913
HAZMAT OPERATIONS	6	0.7566	63,508		63,508	6,317	69,825
AIRPORT OPERATIONS	33	4.1614	349,295		349,295	34,745	384,040
RESCUE TEAM	7	0.8827	74,093		74,093	7,370	81,463
SubTotal	793	100.0000	8,393,663		8,393,663	775,973	9,169,636
Total	793	100.0000	8,393,663		8,393,663	775,973	9,169,636



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	148,186	148,186
FLEET	444,557	444,557
INFO TECH	34,913	34,913
PROF. DEVLPMT.	11,638	11,638
OEC	69,825	69,825
COMMUNICATIONS	139,651	139,651
PLANNING ADM	23,275	23,275
CLASSIF RECRUITING	23,275	23,275
EMS ADMIN	256,026	256,026
FIRE/EMS OPTNS.	4,794,684	4,794,684
MEDICAL DIR	58,187	58,187
OPERATIONS ADM	69,825	69,825
LIFE SAFETY BUREAU	1,512,884	1,512,884
FIRE MARSHAL	907,731	907,731
COMM. OUTREACH	58,187	58,187
LOGISTICS ADM	46,551	46,551
AIR PACK	34,913	34,913
HAZMAT OPERATIONS	69,825	69,825
AIRPORT OPERATIONS	384,040	384,040
RESCUE TEAM	81,463	81,463
Direct Billed	0	0
Total	9,169,636	9,169,636



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:	857,262			857,262
CHIEF'S ADMIN	23,655	372	24,027	
FLEET	31,754	3,159	34,913	
INFO TECH		2,138	2,138	
COMMUNICATIONS		498	498	
CENTRAL SVCS		20,429	20,429	
Total Allocated Additions:	<u>55,409</u>	<u>26,596</u>	<u>82,005</u>	82,005
Total To Be Allocated:	<u><u>912,671</u></u>	<u><u>26,596</u></u>		<u><u>939,267</u></u>



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	467,614	0	467,614
FRINGE BENEFITS	144,584	0	144,584
Other Expense & Cost			
SUPPLIES	42,859	0	42,859
OTHER EXPENSES	202,205	0	202,205
Departmental Totals			
Total Expenditures	857,262	0	857,262
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	857,262	0	857,262
Allocation Step 1			
Inbound- All Others	55,409	55,409	0
Reallocate Admin Costs		(55,409)	55,409
1st Allocation	912,671	0	912,671
Allocation Step 2			
Inbound- All Others	26,596	26,596	0
Reallocate Admin Costs		(26,596)	26,596
2nd Allocation	26,596	0	26,596
Total For 1430 INFO TECH			
Total Allocated	939,267	0	939,267



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	12,647,021	2.9162	26,615		26,615		26,615
FLEET	8,126,744	1.8739	17,103		17,103		17,103
INFO TECH	1,015,992	0.2343	2,138		2,138		2,138
PROF. DEVLPMT.	3,865,946	0.8914	8,136		8,136	250	8,386
OEC	10,361,902	2.3893	21,806		21,806	669	22,475
COMMUNICATIONS	447,030	0.1031	941		941	29	970
PLANNING ADM	1,151,430	0.2655	2,423		2,423	74	2,497
CLASSIF RECRUITING	957,314	0.2207	2,015		2,015	62	2,077
CENTRAL SVCS	8,983,407	2.0714	18,905		18,905	580	19,485
EMS ADMIN	3,736,206	0.8615	7,863		7,863	241	8,104
FIRE/EMS OPTNS.	324,510,953	74.8273	682,926		682,926	20,956	703,882
MEDICAL DIR	4,250,324	0.9801	8,945		8,945	274	9,219
OPERATIONS ADM	1,946,407	0.4488	4,096		4,096	126	4,222
LIFE SAFETY BUREAU	15,957,463	3.6795	33,582		33,582	1,030	34,612
FIRE MARSHAL	8,892,227	2.0504	18,713		18,713	574	19,287
COMM. OUTREACH	1,260,921	0.2907	2,654		2,654	81	2,735
LOGISTICS ADM	1,136,643	0.2621	2,392		2,392	73	2,465
AIR PACK	492,486	0.1136	1,036		1,036	32	1,068
HAZMAT OPERATIONS	4,829,461	1.1136	10,163		10,163	312	10,475
AIRPORT OPERATIONS	13,134,623	3.0286	27,642		27,642	848	28,490
RESCUE TEAM	5,597,557	1.2907	11,780		11,780	361	12,141
STAFF SVCS	378,613	0.0873	797		797	24	821
SubTotal	433,680,670	100.0000	912,671		912,671	26,596	939,267
Total	433,680,670	100.0000	912,671		912,671	26,596	939,267



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	26,615	26,615
FLEET	17,103	17,103
INFO TECH	2,138	2,138
PROF. DEVLPMT.	8,386	8,386
OEC	22,475	22,475
COMMUNICATIONS	970	970
PLANNING ADM	2,497	2,497
CLASSIF RECRUITING	2,077	2,077
CENTRAL SVCS	19,485	19,485
EMS ADMIN	8,104	8,104
FIRE/EMS OPTNS.	703,882	703,882
MEDICAL DIR	9,219	9,219
OPERATIONS ADM	4,222	4,222
LIFE SAFETY BUREAU	34,612	34,612
FIRE MARSHAL	19,287	19,287
COMM. OUTREACH	2,735	2,735
LOGISTICS ADM	2,465	2,465
AIR PACK	1,068	1,068
HAZMAT OPERATIONS	10,475	10,475
AIRPORT OPERATIONS	28,490	28,490
RESCUE TEAM	12,141	12,141
STAFF SVCS	821	821
Direct Billed	0	0
Total	939,267	939,267



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:	3,865,946			3,865,946
CHIEF'S ADMIN	205,679	3,221	208,900	
FLEET	10,585	1,053	11,638	
INFO TECH	8,136	250	8,386	
COMMUNICATIONS		15,931	15,931	
CLASSIF RECRUITING		5,387	5,387	
CENTRAL SVCS		84,303	84,303	
FIRE/EMS OPTNS.		78,200	78,200	
Total Allocated Additions:	<u>224,400</u>	<u>188,345</u>	<u>412,745</u>	<u>412,745</u>
Total To Be Allocated:	<u><u>4,090,346</u></u>	<u><u>188,345</u></u>		<u><u>4,278,691</u></u>



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	1,719,317	0	1,719,317
FRINGE BENEFITS	1,870,913	0	1,870,913
Other Expense & Cost			
SUPPLIES	62,219	0	62,219
OTHER EXPENSES	213,497	0	213,497
Departmental Totals			
Total Expenditures	3,865,946	0	3,865,946
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	3,865,946	0	3,865,946
Allocation Step 1			
Inbound- All Others	224,400	224,400	0
Reallocate Admin Costs		(224,400)	224,400
1st Allocation	4,090,346	0	4,090,346
Allocation Step 2			
Inbound- All Others	188,345	188,345	0
Reallocate Admin Costs		(188,345)	188,345
2nd Allocation	188,345	0	188,345
Total For 1460 PROF. DEVLPMT.			
Total Allocated	4,278,691	0	4,278,691



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	0.0751	3,070		3,070		3,070
EMS ADMIN	21	0.5256	21,500		21,500	991	22,491
FIRE/EMS OPTNS.	3,500	87.5780	3,582,242		3,582,242	165,073	3,747,315
OPERATIONS ADM	9	0.2499	10,223		10,223	471	10,694
LIFE SAFETY BUREAU	130	3.2771	134,046		134,046	6,177	140,223
FIRE MARSHAL	72	1.8251	74,652		74,652	3,440	78,092
LOGISTICS ADM	6	0.1661	6,795		6,795	313	7,108
HAZMAT OPERATIONS	47	1.1969	48,956		48,956	2,256	51,212
AIRPORT OPERATIONS	138	3.4545	141,301		141,301	6,511	147,812
RESCUE TEAM	62	1.5674	64,112		64,112	2,954	67,066
STAFF SVCS	3	0.0843	3,449		3,449	159	3,608
SubTotal	3,997	100.0000	4,090,346		4,090,346	188,345	4,278,691
Total	3,997	100.0000	4,090,346		4,090,346	188,345	4,278,691

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	3,070	3,070
EMS ADMIN	22,491	22,491
FIRE/EMS OPTNS.	3,747,315	3,747,315
OPERATIONS ADM	10,694	10,694
LIFE SAFETY BUREAU	140,223	140,223
FIRE MARSHAL	78,092	78,092
LOGISTICS ADM	7,108	7,108
HAZMAT OPERATIONS	51,212	51,212
AIRPORT OPERATIONS	147,812	147,812
RESCUE TEAM	67,066	67,066
STAFF SVCS	3,608	3,608
Direct Billed	0	0
Total	4,278,691	4,278,691



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:	10,361,902			10,361,902
CHIEF'S ADMIN	312,046	4,898	316,944	
FLEET	63,508	6,317	69,825	
INFO TECH	21,806	669	22,475	
COMMUNICATIONS		2,489	2,489	
CLASSIF RECRUITING		23,889	23,889	
CENTRAL SVCS		126,660	126,660	
FIRE/EMS OPTNS.		346,772	346,772	
Total Allocated Additions:	<u>397,360</u>	<u>511,694</u>	<u>909,054</u>	<u>909,054</u>
Total To Be Allocated:	<u><u>10,759,262</u></u>	<u><u>511,694</u></u>		<u><u>11,270,956</u></u>



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	6,929,099	0	6,929,099
FRINGE BENEFITS	3,422,290	0	3,422,290
Other Expense & Cost			
SUPPLIES	7,301	0	7,301
OTHER EXPENSES	3,212	0	3,212
Departmental Totals			
Total Expenditures	10,361,902	0	10,361,902
Deductions			
Total Deductions	0	0	0
Functional Cost	10,361,902	0	10,361,902
Allocation Step 1			
Inbound- All Others	397,360	397,360	0
Reallocate Admin Costs		(397,360)	397,360
1st Allocation	10,759,262	0	10,759,262
Allocation Step 2			
Inbound- All Others	511,694	511,694	0
Reallocate Admin Costs		(511,694)	511,694
2nd Allocation	511,694	0	511,694
Total For 1470 OEC			
Total Allocated	11,270,956	0	11,270,956



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	0.0751	8,075		8,075		8,075
EMS ADMIN	21	0.5256	56,554		56,554	2,692	59,246
FIRE/EMS OPTNS.	3,500	87.5780	9,422,747		9,422,747	448,467	9,871,214
OPERATIONS ADM	9	0.2499	26,891		26,891	1,280	28,171
LIFE SAFETY BUREAU	130	3.2771	352,595		352,595	16,781	369,376
FIRE MARSHAL	72	1.8251	196,364		196,364	9,346	205,710
LOGISTICS ADM	6	0.1661	17,873		17,873	851	18,724
HAZMAT OPERATIONS	47	1.1969	128,774		128,774	6,129	134,903
AIRPORT OPERATIONS	138	3.4545	371,679		371,679	17,690	389,369
RESCUE TEAM	62	1.5674	168,639		168,639	8,026	176,665
STAFF SVCS	3	0.0843	9,071		9,071	432	9,503
SubTotal	3,997	100.0000	10,759,262		10,759,262	511,694	11,270,956
Total	3,997	100.0000	10,759,262		10,759,262	511,694	11,270,956

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	8,075	8,075
EMS ADMIN	59,246	59,246
FIRE/EMS OPTNS.	9,871,214	9,871,214
OPERATIONS ADM	28,171	28,171
LIFE SAFETY BUREAU	369,376	369,376
FIRE MARSHAL	205,710	205,710
LOGISTICS ADM	18,724	18,724
HAZMAT OPERATIONS	134,903	134,903
AIRPORT OPERATIONS	389,369	389,369
RESCUE TEAM	176,665	176,665
STAFF SVCS	9,503	9,503
Direct Billed	0	0
Total	11,270,956	11,270,956



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:	447,030			447,030
CHIEF'S ADMIN	17,940	281	18,221	
FLEET	127,016	12,635	139,651	
INFO TECH	941	29	970	
COMMUNICATIONS		78,908	78,908	
CENTRAL SVCS		63,085	63,085	
Total Allocated Additions:	<u>145,897</u>	<u>154,938</u>	<u>300,835</u>	300,835
Total To Be Allocated:	<u><u>592,927</u></u>	<u><u>154,938</u></u>		<u><u>747,865</u></u>



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	378,379	0	378,379
OTHER EXPENSES	68,651	0	68,651
Departmental Totals			
Total Expenditures	447,030	0	447,030
Deductions			
Total Deductions	0	0	0
Functional Cost	447,030	0	447,030
Allocation Step 1			
Inbound- All Others	145,897	145,897	0
Reallocate Admin Costs		(145,897)	145,897
1st Allocation	592,927	0	592,927
Allocation Step 2			
Inbound- All Others	154,938	154,938	0
Reallocate Admin Costs		(154,938)	154,938
2nd Allocation	154,938	0	154,938
Total For 1480 COMMUNICATIONS			
Total Allocated	747,865	0	747,865



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	0.2939	1,742		1,742		1,742
FLEET	14	0.5877	3,485		3,485		3,485
INFO TECH	2	0.0840	498		498		498
PROF. DEVLPMT.	64	2.6868	15,931		15,931		15,931
OEC	10	0.4198	2,489		2,489		2,489
COMMUNICATIONS	317	13.3081	78,908		78,908		78,908
EMS ADMIN	35	1.4694	8,712		8,712	2,756	11,468
FIRE/EMS OPTNS.	1,539	64.6096	383,088		383,088	121,163	504,251
MEDICAL DIR	10	0.4198	2,489		2,489	787	3,276
OPERATIONS ADM	22	0.9236	5,476		5,476	1,732	7,208
LIFE SAFETY BUREAU	125	5.2477	31,115		31,115	9,841	40,956
FIRE MARSHAL	130	5.4576	32,360		32,360	10,235	42,595
HAZMAT OPERATIONS	39	1.6373	9,708		9,708	3,070	12,778
AIRPORT OPERATIONS	48	2.0151	11,948		11,948	3,779	15,727
RESCUE TEAM	20	0.8396	4,978		4,978	1,575	6,553
SubTotal	2,382	100.0000	592,927		592,927	154,938	747,865
Total	2,382	100.0000	592,927		592,927	154,938	747,865

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	1,742	1,742
FLEET	3,485	3,485
INFO TECH	498	498
PROF. DEVLPMT.	15,931	15,931
OEC	2,489	2,489
COMMUNICATIONS	78,908	78,908
EMS ADMIN	11,468	11,468
FIRE/EMS OPTNS.	504,251	504,251
MEDICAL DIR	3,276	3,276
OPERATIONS ADM	7,208	7,208
LIFE SAFETY BUREAU	40,956	40,956
FIRE MARSHAL	42,595	42,595
HAZMAT OPERATIONS	12,778	12,778
AIRPORT OPERATIONS	15,727	15,727
RESCUE TEAM	6,553	6,553
Direct Billed	0	0
Total	747,865	747,865



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:	1,153,213			1,153,213
CHIEF'S ADMIN	34,459	541	35,000	
FLEET	21,169	2,106	23,275	
INFO TECH	2,423	74	2,497	
CLASSIF RECRUITING		1,397	1,397	
CENTRAL SVCS		20,247	20,247	
FIRE/EMS OPTNS.		20,279	20,279	
Total Allocated Additions:	<u>58,051</u>	<u>44,644</u>	<u>102,695</u>	<u>102,695</u>
Total To Be Allocated:	<u><u>1,211,264</u></u>	<u><u>44,644</u></u>		<u><u>1,255,908</u></u>



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	760,434	0	760,434
FRINGE BENEFITS	376,109	0	376,109
Other Expense & Cost			
SUPPLIES	6,450	0	6,450
OTHER EXPENSES	10,220	0	10,220
Departmental Totals			
Total Expenditures	1,153,213	0	1,153,213
Deductions			
Total Deductions	0	0	0
Functional Cost	1,153,213	0	1,153,213
Allocation Step 1			
Inbound- All Others	58,051	58,051	0
Reallocate Admin Costs		(58,051)	58,051
1st Allocation	1,211,264	0	1,211,264
Allocation Step 2			
Inbound- All Others	44,644	44,644	0
Reallocate Admin Costs		(44,644)	44,644
2nd Allocation	44,644	0	44,644
Total For 1510 PLANNING ADM			
Total Allocated	1,255,908	0	1,255,908



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	4.2003	50,876		50,876	1,875	52,751
HAZMAT OPERATIONS	47	18.1192	219,471		219,471	8,089	227,560
AIRPORT OPERATIONS	138	52.2970	633,456		633,456	23,348	656,804
RESCUE TEAM	62	23.7284	287,413		287,413	10,593	298,006
STAFF SVCS	4	1.6551	20,048		20,048	739	20,787
SubTotal	264	100.0000	1,211,264		1,211,264	44,644	1,255,908
Total	264	100.0000	1,211,264		1,211,264	44,644	1,255,908

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	52,751	52,751
HAZMAT OPERATIONS	227,560	227,560
AIRPORT OPERATIONS	656,804	656,804
RESCUE TEAM	298,006	298,006
STAFF SVCS	20,787	20,787
Direct Billed	0	0
Total	<u>1,255,908</u>	<u>1,255,908</u>



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:	957,314			957,314
CHIEF'S ADMIN	33,858	530	34,388	
FLEET	21,169	2,106	23,275	
INFO TECH	2,015	62	2,077	
PLANNING ADM	50,876	1,875	52,751	
CLASSIF RECRUITING		534	534	
CENTRAL SVCS		20,922	20,922	
FIRE/EMS OPTNS.		7,745	7,745	
Total Allocated Additions:	<u>107,918</u>	<u>33,774</u>	<u>141,692</u>	<u>141,692</u>
Total To Be Allocated:	<u><u>1,065,232</u></u>	<u><u>33,774</u></u>		<u><u>1,099,006</u></u>



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	642,521	0	642,521
FRINGE BENEFITS	235,971	0	235,971
Other Expense & Cost			
SUPPLIES	14,506	0	14,506
OTHER EXPENSES	64,316	0	64,316
Departmental Totals			
Total Expenditures	957,314	0	957,314
Deductions			
Total Deductions	0	0	0
Functional Cost	957,314	0	957,314
Allocation Step 1			
Inbound- All Others	107,918	107,918	0
Reallocate Admin Costs		(107,918)	107,918
1st Allocation	1,065,232	0	1,065,232
Allocation Step 2			
Inbound- All Others	33,774	33,774	0
Reallocate Admin Costs		(33,774)	33,774
2nd Allocation	33,774	0	33,774
Total For 1580 CLASSIF RECRUITING			
Total Allocated	1,099,006	0	1,099,006



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	0.0726	773		773		773
FLEET	5	0.1253	1,335		1,335		1,335
PROF. DEVLPMT.	20	0.5057	5,387		5,387		5,387
OEC	92	2.2426	23,889		23,889		23,889
PLANNING ADM	5	0.1312	1,397		1,397		1,397
CLASSIF RECRUITING	2	0.0501	534		534		534
EMS ADMIN	21	0.5084	5,416		5,416	177	5,593
FIRE/EMS OPTNS.	3,500	84.7053	902,306		902,306	29,532	931,838
OPERATIONS ADM	9	0.2417	2,575		2,575	84	2,659
LIFE SAFETY BUREAU	130	3.1696	33,764		33,764	1,105	34,869
FIRE MARSHAL	72	1.7652	18,804		18,804	615	19,419
COMM. OUTREACH	9	0.2253	2,400		2,400	79	2,479
LOGISTICS ADM	6	0.1607	1,712		1,712	56	1,768
HAZMAT OPERATIONS	47	1.1576	12,331		12,331	404	12,735
AIRPORT OPERATIONS	138	3.3412	35,591		35,591	1,165	36,756
RESCUE TEAM	62	1.5160	16,149		16,149	529	16,678
STAFF SVCS	3	0.0815	869		869	28	897
SubTotal	4,132	100.0000	1,065,232		1,065,232	33,774	1,099,006
Total	4,132	100.0000	1,065,232		1,065,232	33,774	1,099,006

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	773	773
FLEET	1,335	1,335
PROF. DEVLPMT.	5,387	5,387
OEC	23,889	23,889
PLANNING ADM	1,397	1,397
CLASSIF RECRUITING	534	534
EMS ADMIN	5,593	5,593
FIRE/EMS OPTNS.	931,838	931,838
OPERATIONS ADM	2,659	2,659
LIFE SAFETY BUREAU	34,869	34,869
FIRE MARSHAL	19,419	19,419
COMM. OUTREACH	2,479	2,479
LOGISTICS ADM	1,768	1,768
HAZMAT OPERATIONS	12,735	12,735
AIRPORT OPERATIONS	36,756	36,756
RESCUE TEAM	16,678	16,678
STAFF SVCS	897	897
Direct Billed	0	0
Total	1,099,006	1,099,006



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:	13,265,790			13,265,790
TRANSFERS	(5,029,211)			
Total Deductions:	<u>(5,029,211)</u>			(5,029,211)
CHIEF'S ADMIN	94,311	1,493	95,804	
INFO TECH	18,905	580	19,485	
Total Allocated Additions:	<u>113,216</u>	<u>2,073</u>	<u>115,289</u>	115,289
Total To Be Allocated:	<u><u>8,349,795</u></u>	<u><u>2,073</u></u>		<u><u>8,351,868</u></u>



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	23,592	0	23,592	0	0
FUEL	3,696,661	0	0	3,696,661	0
OTHER SUPPLIES	7,537	0	7,537	0	0
CLASS. C.S. ARBITRATION COST	20,087	0	0	0	20,087
RENTAL FEES	292,597	0	292,597	0	0
TELEPHONE	2,518,697	0	2,518,697	0	0
INSURANCE FEES	220,055	0	220,055	0	0
DATA SERVICES	145,933	0	145,933	0	0
MISC OTHER SERVICES & CHARGES	1,311,420	0	1,311,420	0	0
*TRANSFERS	5,029,211	5,029,211	0	0	0
Departmental Totals					
Total Expenditures	13,265,790	5,029,211	4,519,831	3,696,661	20,087
Deductions					
Total Deductions	(5,029,211)	(5,029,211)	0	0	0
Functional Cost					
Functional Cost	8,236,579	0	4,519,831	3,696,661	20,087
Allocation Step 1					
Inbound- All Others	113,216	113,216	0	0	0
Reallocate Admin Costs		(113,216)	62,128	50,812	276
1st Allocation	8,349,795	0	4,581,959	3,747,473	20,363
Allocation Step 2					
Inbound- All Others	2,073	2,073	0	0	0
Reallocate Admin Costs		(2,073)	1,138	930	5
2nd Allocation	2,073	0	1,138	930	5



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
Total For 1950 CENTRAL SVCS					
Total Allocated	8,351,868	0	4,583,097	3,748,403	20,368



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	72	1.6269	74,544		74,544		74,544
FLEET	84	1.9079	87,421		87,421		87,421
INFO TECH	6	0.1365	6,252		6,252		6,252
PROF. DEVLPMT.	76	1.7345	79,474		79,474		79,474
OEC	94	2.1355	97,849		97,849		97,849
COMMUNICATIONS	6	0.1392	6,377		6,377		6,377
PLANNING ADM	10	0.2350	10,769		10,769		10,769
CLASSIF RECRUITING	11	0.2501	11,461		11,461		11,461
EMS ADMIN	34	0.7698	35,272		35,272	10	35,282
FIRE/EMS OPTNS.	3,500	78.9601	3,617,908		3,617,908	978	3,618,886
MEDICAL DIR	17	0.3974	18,210		18,210	5	18,215
OPERATIONS ADM	13	0.3155	14,458		14,458	4	14,462
LIFE SAFETY BUREAU	143	3.2362	148,282		148,282	40	148,322
FIRE MARSHAL	80	1.8064	82,771		82,771	22	82,793
COMM. OUTREACH	14	0.3349	15,347		15,347	4	15,351
LOGISTICS ADM	10	0.2411	11,048		11,048	3	11,051
AIR PACK	3	0.0679	3,111		3,111	1	3,112
HAZMAT OPERATIONS	47	1.0790	49,441		49,441	13	49,454
AIRPORT OPERATIONS	138	3.1144	142,701		142,701	39	142,740
RESCUE TEAM	62	1.4131	64,747		64,747	18	64,765
STAFF SVCS	4	0.0986	4,516		4,516	1	4,517
SubTotal	4,433	100.0000	4,581,959		4,581,959	1,138	4,583,097
Total	4,433	100.0000	4,581,959		4,581,959	1,138	4,583,097



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	14	1.7654	66,160		66,160		66,160
FLEET	42	5.2963	198,479		198,479		198,479
INFO TECH	3	0.3783	14,177		14,177		14,177
PROF. DEVLPMT.	1	0.1261	4,726		4,726		4,726
OEC	6	0.7566	28,354		28,354		28,354
COMMUNICATIONS	12	1.5132	56,708		56,708		56,708
PLANNING ADM	2	0.2522	9,451		9,451		9,451
CLASSIF RECRUITING	2	0.2522	9,451		9,451		9,451
EMS ADMIN	22	2.7743	103,965		103,965	29	103,994
FIRE/EMS OPTNS.	412	51.9549	1,946,986		1,946,986	538	1,947,524
MEDICAL DIR	5	0.6305	23,628		23,628	7	23,635
OPERATIONS ADM	6	0.7566	28,354		28,354	8	28,362
LIFE SAFETY BUREAU	130	16.3934	614,340		614,340	170	614,510
FIRE MARSHAL	78	9.8361	368,604		368,604	102	368,706
COMM. OUTREACH	5	0.6305	23,628		23,628	7	23,635
LOGISTICS ADM	4	0.5044	18,903		18,903	5	18,908
AIR PACK	3	0.3783	14,177		14,177	4	14,181
HAZMAT OPERATIONS	6	0.7566	28,354		28,354	8	28,362
AIRPORT OPERATIONS	33	4.1614	155,948		155,948	43	155,991
RESCUE TEAM	7	0.8827	33,080		33,080	9	33,089
SubTotal	793	100.0000	3,747,473		3,747,473	930	3,748,403
Total	793	100.0000	3,747,473		3,747,473	930	3,748,403



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	0.0726	15		15		15
FLEET	5	0.1253	26		26		26
PROF. DEVLPMT.	20	0.5057	103		103		103
OEC	92	2.2426	457		457		457
PLANNING ADM	5	0.1312	27		27		27
CLASSIF RECRUITING	2	0.0501	10		10		10
EMS ADMIN	21	0.5084	104		104		104
FIRE/EMS OPTNS.	3,500	84.7053	17,247		17,247	5	17,252
OPERATIONS ADM	9	0.2417	49		49		49
LIFE SAFETY BUREAU	130	3.1696	645		645		645
FIRE MARSHAL	72	1.7652	359		359		359
COMM. OUTREACH	9	0.2253	46		46		46
LOGISTICS ADM	6	0.1607	33		33		33
HAZMAT OPERATIONS	47	1.1576	236		236		236
AIRPORT OPERATIONS	138	3.3412	680		680		680
RESCUE TEAM	62	1.5160	309		309		309
STAFF SVCS	3	0.0815	17		17		17
SubTotal	4,132	100.0000	20,363		20,363	5	20,368
Total	4,132	100.0000	20,363		20,363	5	20,368

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	140,719	74,544	66,160	15
FLEET	285,926	87,421	198,479	26
INFO TECH	20,429	6,252	14,177	0
PROF. DEVLPMT.	84,303	79,474	4,726	103
OEC	126,660	97,849	28,354	457
COMMUNICATIONS	63,085	6,377	56,708	0
PLANNING ADM	20,247	10,769	9,451	27
CLASSIF RECRUITING	20,922	11,461	9,451	10
EMS ADMIN	139,380	35,282	103,994	104
FIRE/EMS OPTNS.	5,583,662	3,618,886	1,947,524	17,252
MEDICAL DIR	41,850	18,215	23,635	0
OPERATIONS ADM	42,873	14,462	28,362	49
LIFE SAFETY BUREAU	763,477	148,322	614,510	645
FIRE MARSHAL	451,858	82,793	368,706	359
COMM. OUTREACH	39,032	15,351	23,635	46
LOGISTICS ADM	29,992	11,051	18,908	33
AIR PACK	17,293	3,112	14,181	0
HAZMAT OPERATIONS	78,052	49,454	28,362	236
AIRPORT OPERATIONS	299,411	142,740	155,991	680
RESCUE TEAM	98,163	64,765	33,089	309
STAFF SVCS	4,534	4,517	0	17
Direct Billed	0	0	0	0
Total	8,351,868	4,583,097	3,748,403	20,368



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:	3,736,206			3,736,206
CHIEF'S ADMIN	112,496	1,765	114,261	
FLEET	232,863	23,163	256,026	
INFO TECH	7,863	241	8,104	
PROF. DEVLPMT.	21,500	991	22,491	
OEC	56,554	2,692	59,246	
COMMUNICATIONS	8,712	2,756	11,468	
CLASSIF RECRUITING	5,416	177	5,593	
CENTRAL SVCS	139,341	39	139,380	
FIRE/EMS OPTNS.		78,611	78,611	
Total Allocated Additions:	<u>584,745</u>	<u>110,435</u>	<u>695,180</u>	<u>695,180</u>
Total To Be Allocated:	<u><u>4,320,951</u></u>	<u><u>110,435</u></u>		<u><u>4,431,386</u></u>



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	1,989,178	0	1,989,178
FRINGE BENEFITS	1,011,352	0	1,011,352
Other Expense & Cost			
SUPPLIES	58,522	0	58,522
SERVICES	677,154	0	677,154
Departmental Totals			
Total Expenditures	3,736,206	0	3,736,206
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	3,736,206	0	3,736,206
Allocation Step 1			
Inbound- All Others	584,745	584,745	0
Reallocate Admin Costs		(584,745)	584,745
1st Allocation	4,320,951	0	4,320,951
Allocation Step 2			
Inbound- All Others	110,435	110,435	0
Reallocate Admin Costs		(110,435)	110,435
2nd Allocation	110,435	0	110,435
Total For 1220 EMS ADMIN			
Total Allocated	4,431,386	0	4,431,386



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

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS.	100	100.0000	4,320,951		4,320,951	110,435	4,431,386
SubTotal	100	100.0000	4,320,951		4,320,951	110,435	4,431,386
Total	100	100.0000	4,320,951		4,320,951	110,435	4,431,386

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,431,386	4,431,386
Direct Billed	0	0
Total	<u>4,431,386</u>	<u>4,431,386</u>



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:	324,510,953			324,510,953
CHIEF'S ADMIN	10,922,374	171,326	11,093,700	
FLEET	4,360,897	433,787	4,794,684	
INFO TECH	682,926	20,956	703,882	
PROF. DEVLPMT.	3,582,242	165,073	3,747,315	
OEC	9,422,747	448,467	9,871,214	
COMMUNICATIONS	383,088	121,163	504,251	
CLASSIF RECRUITING	902,306	29,532	931,838	
CENTRAL SVCS	5,582,141	1,521	5,583,662	
EMS ADMIN	4,320,951	110,435	4,431,386	
FIRE/EMS OPTNS.		624,805	624,805	
Total Allocated Additions:	<u>40,159,672</u>	<u>2,127,065</u>	<u>42,286,737</u>	42,286,737
Deduct direct costs	(309,048,186)			
Total Departmental Cost Adjustments:	<u>(309,048,186)</u>			(309,048,186)
Total To Be Allocated:	<u><u>55,622,439</u></u>	<u><u>2,127,065</u></u>		<u><u>57,749,504</u></u>



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	205,672,163	0	0	205,672,163
Fringe Benefits	103,287,785	0	0	103,287,785
Other Expense & Cost				
Class. Ret. Health Benefits	15,462,767	0	15,462,767	0
Supplies	15,280	0	0	15,280
Contractual Svcs	72,958	0	0	72,958
Departmental Totals				
Total Expenditures	324,510,953	0	15,462,767	309,048,186
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct direct costs	(309,048,186)	0	0	(309,048,186)
Functional Cost	15,462,767	0	15,462,767	0
Allocation Step 1				
Inbound- All Others	40,159,672	0	0	40,159,672
1st Allocation	55,622,439	0	15,462,767	40,159,672
Allocation Step 2				
Inbound- All Others	2,127,065	0	0	2,127,065
2nd Allocation	2,127,065	0	0	2,127,065
Total For 1210 FIRE/EMS OPTNS.				
Total Allocated	57,749,504	0	15,462,767	42,286,737



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	0.0726	11,225		11,225		11,225
FLEET	5	0.1253	19,381		19,381		19,381
PROF. DEVLPMT.	20	0.5057	78,200		78,200		78,200
OEC	92	2.2426	346,772		346,772		346,772
PLANNING ADM	5	0.1312	20,279		20,279		20,279
CLASSIF RECRUITING	2	0.0501	7,745		7,745		7,745
EMS ADMIN	21	0.5084	78,611		78,611		78,611
FIRE/EMS OPTNS.	3,500	84.7053	13,097,777	-12,472,972	624,805		624,805
OPERATIONS ADM	9	0.2417	37,379		37,379		37,379
LIFE SAFETY BUREAU	130	3.1696	490,112		490,112		490,112
FIRE MARSHAL	72	1.7652	272,950		272,950		272,950
COMM. OUTREACH	9	0.2253	34,834		34,834		34,834
LOGISTICS ADM	6	0.1607	24,844		24,844		24,844
HAZMAT OPERATIONS	47	1.1576	178,998		178,998		178,998
AIRPORT OPERATIONS	138	3.3412	516,640		516,640		516,640
RESCUE TEAM	62	1.5160	234,411		234,411		234,411
STAFF SVCS	3	0.0815	12,609		12,609		12,609
SubTotal	4,132	100.0000	15,462,767	-12,472,972	2,989,795		2,989,795
Direct Billed				12,472,972	12,472,972		12,472,972
Total	4,132	100.0000	15,462,767		15,462,767		15,462,767

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	40,159,672		40,159,672	2,127,065	42,286,737
SubTotal	100	100.0000	40,159,672		40,159,672	2,127,065	42,286,737
Total	100	100.0000	40,159,672		40,159,672	2,127,065	42,286,737

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	11,225	11,225	0
FLEET	19,381	19,381	0
PROF. DEVLPMT.	78,200	78,200	0
OEC	346,772	346,772	0
PLANNING ADM	20,279	20,279	0
CLASSIF RECRUITING	7,745	7,745	0
EMS ADMIN	78,611	78,611	0
FIRE/EMS OPTNS.	624,805	624,805	0
FIRE/EMS OPTNS	42,286,737	0	42,286,737
OPERATIONS ADM	37,379	37,379	0
LIFE SAFETY BUREAU	490,112	490,112	0
FIRE MARSHAL	272,950	272,950	0
COMM. OUTREACH	34,834	34,834	0
LOGISTICS ADM	24,844	24,844	0
HAZMAT OPERATIONS	178,998	178,998	0
AIRPORT OPERATIONS	516,640	516,640	0
RESCUE TEAM	234,411	234,411	0
STAFF SVCS	12,609	12,609	0
Direct Billed	12,472,972	12,472,972	0
Total	57,749,504	15,462,767	42,286,737



HOUSTON FIRE DEPARTMENT

Full Cost Allocation Plan

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