

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY 2016 FULL COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2014**



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**City of Houston, Texas  
Houston Fire Department  
FY 2016 Full Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2014**

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## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Fire Department  
FY 2016 Full Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2014**

## **OVERVIEW**

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”<sup>1</sup>

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there is a centralized payroll and accounting office that assist agencies within the government.

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<sup>1</sup> 2 CFR Part 200

## **USING A COST ALLOCATION PLAN**

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.<sup>2</sup>

A cost allocation plan is composed of five primary components:

- Central service agencies,
- Benefiting agencies,
- Expenditures of central service agencies,
- Functions or activities carried out by central service agencies, and
- Means of allocating the functions or activities of central service agencies.

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan.

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<sup>2</sup> There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

The costs of providing central services are identified from the government's financial records. Expenditures of the central service agencies are analyzed to ensure the expenditures are allowable according to federal standards and to identify expenditures that may benefit another agency or agencies disproportionately to others. After analyzing, the expenditures are distributed into cost pools called functions or activities.

One or more function or activity is identified for each central service agency. Examples of functions are payroll services, administrative coordination, building operations, and legal services. The purpose of identifying the various activities within a unit of government is to allow for different allocation bases to be used to distribute the costs of providing the function.

An allocation base is a reasonable and measurable means of distributing costs to those units of government that benefit from the service. Different allocation bases are required to recognize the value of providing a service proportionate to the service received. It is reasonable to allocate payroll services based upon the number of payroll checks issued. It is most likely not reasonable to allocate payroll based upon square footage of occupied space. The chosen allocation base must reflect the service being provided and it must reflect those who benefit from the service.

After this is accomplished, the information is entered into a cost allocation computer program. This program performs the mathematical operations of allocating costs from central service providers to benefiting agencies. The system performs two allocations. The first allocation distributes the central service agency's direct expenses to all agencies within the government that benefit from the services provided by that central service agency. Those benefiting agencies may include other central service agencies. The second allocation takes the result of the first allocation to central services agencies, the incoming indirect costs, and reallocates those indirect costs. Using a multiple allocation methodology more

equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

The result of the mathematical operations, the cost allocation plan documents indirect costs. Some of the benefiting agencies may participate in programs that are eligible for recovery from the federal or state government. The sum calculated by benefiting agency is the maximum amount the government should have recovered during the fiscal year in question. In addition, the cost allocation plan provides management information by helping to more closely identify the total costs of providing services to the public.

## **READING THE COST ALLOCATION PLAN**

The cost allocation plan is produced in schedules. Except for the summary schedule, each schedule represents one central service agency. The summary is at the front of the document after the Table of Contents and it accumulates data from each of the subsequent schedules.

The Table of Contents serves to assist the reader in navigating the document but also describes the allocation base for each function that is allocated.

Each schedule is composed of the following sections:

- Department Costs
- Incoming Costs
- Total Allocated
- Allocations
- Allocation Summary

The section called Department Costs identifies the amount of costs incurred by the agency as reported on the financial records. Costs are categorized as salaries, benefits, and various operating costs, as appropriate. This section also documents the distribution of expenditures between the identified functions. Between the costs categories and the functions, the reader will find the letters “S,” “S1,” “P,” or “D.” These are codes that instruct the cost allocation system how to distribute expenditures between functions. “S” stands for salaries as documented in the Personnel Service Analysis, “S1” means based on reported salaries and wages by function, “P” indicates that a percentage has been used, and “D” means that the expenditure has been disallowed from allocation.

The next section, Incoming Costs, details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the program uses a multiple allocation approach. This section documents the amount of the first and second allocation and its origin. If the reader is interested in knowing where a cost is derived, the reader can go to the referenced schedule and verify the amount of the allocation and the basis for the allocation.

Total Allocated is the sum of Department Costs plus Incoming Costs. This is the total amount by function that is allocated to benefiting agencies of the services rendered by this central service agency. The Allocation section, documents the distribution of the Total Allocated by each separate function. Benefiting departments are identified as the allocation basis and units. First and second allocations are calculated and any billings made by the central service agency to those agencies that benefit from the services are identified to provide a credit to the allocated amounts. There will be as many allocations as there are different functions that are allocated.

The last page of each schedule will be the Allocation Summary. As the name implies, this section shows the total amount allocated by function to each benefiting agency.

Each schedule of the cost allocation plan is described in the narrative section called Nature and Extent of Services. The purpose of the narrative is to explain what costs are being allocated in the cost allocation plan. The narrative describes any unusual circumstances that may have occurred during the fiscal year, describes the functions or activities that have been identified, and discusses the allocation base and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2014 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

## **INDIRECT COST RATE PROPOSAL**

Some governmental agencies that prepare cost allocation plans must go the additional step of creating an indirect cost rate proposal. An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. Depending upon the types of programs operated by a governmental agency, one rate base may be more appropriate than another. A rate base could be salaries and wages or total direct costs or total modified direct costs, for example. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

## **ABBREVIATIONS**

In the accounting documents in Sections III the reader will find abbreviations, such as "dept" for "department" and "mgt" for "management." The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the

name of an agency as completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

## **ROUNDING METHODOLOGY**

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000th of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION II – FY 2016 FULL COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2014**

**CITY OF HOUSTON, TEXAS**  
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**Summary Schedule**

Department	Fire/EMS Operating	Medical Dir	Operations Admin	Life Safety Bureau	Fire Marshal	Comm Outreach	Logistics	Air Pack	Hazmat Ops	Airport Ops
1 Citywide Indirect	\$2,766,597	\$127,223	\$89,560	\$831,489	\$410,995	\$53,252	\$15,911	\$23,084	\$262,734	\$529,366
2 Chief's Admin	0	81,008	39,649	373,079	182,115	20,767	8,482	14,746	110,049	345,205
3 Info Tech	0	7,418	3,266	30,883	15,007	1,626	742	1,351	8,877	27,606
4 Prof Development	0	0	18,073	280,130	140,065	13,555	4,518	0	97,142	316,276
5 OEC	0	0	40,398	428,656	202,657	21,533	4,383	0	148,920	483,505
6 Planning Admin	0	0	0	44,985	21,268	0	0	0	15,628	50,741
7 Central Svcs	0	58,098	63,422	1,091,311	630,385	79,167	22,050	33,546	248,936	422,107
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	64,529,418	0	30,515	323,791	153,079	16,265	3,311	0	112,488	365,221
10 Staff Svcs	0	0	6,576	69,777	32,989	3,505	713	0	24,241	78,705
<b>Total Current Allocations</b>	<b>\$67,296,015</b>	<b>\$273,747</b>	<b>\$291,459</b>	<b>\$3,474,101</b>	<b>\$1,788,559</b>	<b>\$209,670</b>	<b>\$60,111</b>	<b>\$72,727</b>	<b>\$1,029,016</b>	<b>\$2,618,732</b>

**CITY OF HOUSTON, TEXAS**  
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**Summary Schedule**

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$319,588	\$0	\$0	\$0	\$5,429,801
2 Chief's Admin	137,449	124,210	0	0	1,436,758
3 Info Tech	11,201	0	0	0	107,977
4 Prof Development	117,474	0	0	0	987,233
5 OEC	178,138	0	0	0	1,508,189
6 Planning Admin	18,695	0	0	0	151,316
7 Central Svcs	310,640	353,326	0	0	3,312,989
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	134,559	0	0	0	65,668,647
10 Staff Svcs	28,998	0	0	0	245,505
<b>Total Current Allocations</b>	<b>\$1,256,741</b>	<b>\$477,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,848,414</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**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 50% based on FTEs and 50% based on expenditures. General Services indirect costs are allocated based on FTEs, excluding Aviation. Claims and judgements are allocated directly to Fire operations.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Judgements
<hr/>							
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
<hr/>							
Services & Supplies Cost							
Citywide Indirect	P	15,430,445	0	7,715,223	7,715,223	0	0
GSD	P	8,358,632	0	0	0	8,358,632	0
Judgements	P	2,766,597	0	0	0	0	2,766,597
Subtotal - Services & Supplies		26,555,674	0	7,715,223	7,715,223	8,358,632	2,766,597
<b>Department Cost Total</b>		26,555,674	0	7,715,223	7,715,223	8,358,632	2,766,597
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		26,555,674	0	7,715,223	7,715,223	8,358,632	2,766,597
<hr/>							
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<u>\$26,555,673</u>		<u>\$7,715,223</u>	<u>\$7,715,223</u>	<u>\$8,358,632</u>	<u>\$2,766,597</u>

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:1 Citywide Indirect**

No Indirect Costs

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**CITY OF HOUSTON, TEXAS**  
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**Indirect Costs FTE Allocations**

**Dept:1 Citywide Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$104,435	\$0	\$104,435	\$0	\$104,435
3 Info Tech	5.00	0.1184%	9,135	0	9,135	0	9,135
4 Prof Development	144.90	3.4314%	264,742	0	264,742	0	264,742
5 OEC	105.10	2.4889%	192,025	0	192,025	0	192,025
6 Planning Admin	6.95	0.1646%	12,698	0	12,698	0	12,698
8 EMS Admin	28.08	0.6650%	51,304	0	51,304	0	51,304
9 Fire/EMS Operations	3,346.50	79.2495%	6,114,275	0	6,114,275	0	6,114,275
10 Staff Svcs	15.40	0.3647%	28,137	0	28,137	0	28,137
12 Medical Dir	15.39	0.3645%	28,119	0	28,119	0	28,119
13 Operations Admin	15.42	0.3652%	28,173	0	28,173	0	28,173
14 Life Safety Bureau	141.85	3.3592%	259,169	0	259,169	0	259,169
15 Fire Marshal	70.72	1.6747%	129,210	0	129,210	0	129,210
16 Comm Outreach	9.91	0.2347%	18,106	0	18,106	0	18,106
17 Logistics	2.36	0.0559%	4,312	0	4,312	0	4,312
18 Air Pack	2.78	0.0658%	5,079	0	5,079	0	5,079
19 Hazmat Ops	46.89	1.1104%	85,671	0	85,671	0	85,671
20 Airport Ops	152.24	3.6052%	278,152	0	278,152	0	278,152
21 Rescue Team	56.09	1.3283%	102,480	0	102,480	0	102,480
<b>Subtotal</b>	4,222.74	100.0000%	7,715,223	0	7,715,223	0	7,715,223
Direct Bills					0		0
<b>Total</b>					<b>\$7,715,223</b>		<b>\$7,715,223</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$173,982	\$0	\$173,982	\$0	\$173,982
3 Info Tech	748,130	0.1650%	12,731	0	12,731	0	12,731
4 Prof Development	7,099,572	1.5660%	120,818	0	120,818	0	120,818
5 OEC	10,574,924	2.3325%	179,961	0	179,961	0	179,961
6 Planning Admin	1,105,293	0.2438%	18,810	0	18,810	0	18,810
7 Central Svcs	16,548,814	3.6502%	281,622	0	281,622	0	281,622
8 EMS Admin	3,559,795	0.7852%	60,579	0	60,579	0	60,579
9 Fire/EMS Operations	344,106,068	75.9004%	5,855,886	0	5,855,886	0	5,855,886
10 Staff Svcs	1,659,719	0.3661%	28,245	0	28,245	0	28,245
12 Medical Dir	3,966,577	0.8749%	67,502	0	67,502	0	67,502
13 Operations Admin	1,746,536	0.3852%	29,722	0	29,722	0	29,722
14 Life Safety Bureau	16,514,365	3.6426%	281,036	0	281,036	0	281,036
15 Fire Marshal	8,024,822	1.7701%	136,564	0	136,564	0	136,564
16 Comm Outreach	869,474	0.1918%	14,796	0	14,796	0	14,796
17 Logistics	396,836	0.0875%	6,753	0	6,753	0	6,753
18 Air Pack	722,554	0.1594%	12,296	0	12,296	0	12,296
19 Hazmat Ops	4,746,614	1.0470%	80,776	0	80,776	0	80,776
20 Airport Ops	14,761,928	3.2561%	251,214	0	251,214	0	251,214
21 Rescue Team	5,989,572	1.3211%	101,929	0	101,929	0	101,929
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>7,715,223</b>	<b>0</b>	<b>7,715,223</b>	<b>0</b>	<b>7,715,223</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,715,223</b>		<b>\$7,715,223</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

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**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**GSD Allocations**

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.4043%	\$117,376	\$0	\$117,376	\$0	\$117,376
3 Info Tech	5.00	0.1228%	10,267	0	10,267	0	10,267
4 Prof Development	144.90	3.5598%	297,547	0	297,547	0	297,547
5 OEC	105.10	2.5820%	215,819	0	215,819	0	215,819
6 Planning Admin	6.95	0.1707%	14,272	0	14,272	0	14,272
8 EMS Admin	28.08	0.6898%	57,661	0	57,661	0	57,661
9 Fire/EMS Operations	3,346.50	82.2135%	6,871,923	0	6,871,923	0	6,871,923
10 Staff Svcs	15.40	0.3783%	31,623	0	31,623	0	31,623
12 Medical Dir	15.39	0.3781%	31,603	0	31,603	0	31,603
13 Operations Admin	15.42	0.3788%	31,664	0	31,664	0	31,664
14 Life Safety Bureau	141.85	3.4848%	291,284	0	291,284	0	291,284
15 Fire Marshal	70.72	1.7374%	145,221	0	145,221	0	145,221
16 Comm Outreach	9.91	0.2435%	20,350	0	20,350	0	20,350
17 Logistics	2.36	0.0580%	4,846	0	4,846	0	4,846
18 Air Pack	2.78	0.0683%	5,709	0	5,709	0	5,709
19 Hazmat Ops	46.89	1.1519%	96,287	0	96,287	0	96,287
21 Rescue Team	56.09	1.3780%	115,179	0	115,179	0	115,179
<b>Subtotal</b>	4,070.50	100.0000%	8,358,632	0	8,358,632	0	8,358,632
Direct Bills					0		0
<b>Total</b>					<b>\$8,358,632</b>		<b>\$8,358,632</b>

Basis Units: Total number of FTEs, excluding Aviation

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Judgements Allocations**

**Dept:1 Citywide Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000%	\$2,766,597	\$0	\$2,766,597	\$0	\$2,766,597
<b>Subtotal</b>	100	100.0000%	2,766,597	0	2,766,597	0	2,766,597
Direct Bills					0		0
<b>Total</b>					<b>\$2,766,597</b>		<b>\$2,766,597</b>

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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**Allocation Summary**

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Judgements	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	104,435	173,982	117,376	0	395,793
3 Info Tech	9,135	12,731	10,267	0	32,134
4 Prof Development	264,742	120,818	297,547	0	683,107
5 OEC	192,025	179,961	215,819	0	587,804
6 Planning Admin	12,698	18,810	14,272	0	45,779
7 Central Svcs	0	281,622	0	0	281,622
8 EMS Admin	51,304	60,579	57,661	0	169,545
9 Fire/EMS Operations	6,114,275	5,855,886	6,871,923	0	18,842,084
10 Staff Svcs	28,137	28,245	31,623	0	88,005
11 Fire/EMS Operating	0	0	0	2,766,597	2,766,597
12 Medical Dir	28,119	67,502	31,603	0	127,223
13 Operations Admin	28,173	29,722	31,664	0	89,560
14 Life Safety Bureau	259,169	281,036	291,284	0	831,489
15 Fire Marshal	129,210	136,564	145,221	0	410,995
16 Comm Outreach	18,106	14,796	20,350	0	53,252
17 Logistics	4,312	6,753	4,846	0	15,911
18 Air Pack	5,079	12,296	5,709	0	23,084
19 Hazmat Ops	85,671	80,776	96,287	0	262,734
20 Airport Ops	278,152	251,214	0	0	529,366
21 Rescue Team	102,480	101,929	115,179	0	319,588
<b>Total</b>	<b>\$7,715,223</b>	<b>\$7,715,223</b>	<b>\$8,358,632</b>	<b>\$2,766,597</b>	<b>\$26,555,674</b>

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014  
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**CHIEF'S ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

- **Chief's Administration** – Costs of providing direction and support, planning and research, and oversight of special projects for the Houston Fire Department. These costs have been allocated based on the number of FTEs.
- **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 FTEs per division.
- **Permits/Revenue** – Costs of permits have been allocated directly to the Permit Center.
- **Warehouse** – Costs of procurement & warehouse have been allocated based on the amount of operating expenditures.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Permits/ Revenues	Warehouse
Personnel Costs								
Salaries	S1	3,107,313	0	465,674	782,735	645,869	414,618	798,417
Salary % Split			.00%	14.99%	25.19%	20.79%	13.34%	25.69%
Benefits	P	1,440,647	0	181,150	315,833	256,832	228,687	458,145
Subtotal - Personnel Costs		4,547,959	0	646,825	1,098,567	902,700	643,305	1,256,562
Services & Supplies Cost								
Supplies	P	4,753,131	0	0	765	1,044	1,611	4,749,711
Services	P	922,495	0	722	4,839	57,528	4,921	854,484
Credit Expenses	P	(649,837)	0	0	0	0	(649,837)	0
Subtotal - Services & Supplies		5,025,789	0	723	5,604	58,572	(643,305)	5,604,194
<b>Department Cost Total</b>		9,573,748	0	647,547	1,104,172	961,273	(0)	6,860,757
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		9,573,748	0	647,547	1,104,172	961,273	(0)	6,860,757
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<u>\$9,573,749</u>		<u>\$647,547</u>	<u>\$1,104,172</u>	<u>\$961,273</u>	<u>\$(0)</u>	<u>\$6,860,757</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Permits/ Revenues	Warehouse
1 Indirect Costs FTE	\$104,435	\$0	\$15,651	\$26,307	\$21,707	\$13,935	\$26,834
1 Indirect Costs Exps	173,982	0	26,074	43,826	36,163	23,215	44,704
1 GSD	117,376	0	17,590	29,567	24,397	15,662	30,160
Subtotal - Citywide Indirect	395,793	0	59,315	99,701	82,267	52,812	101,698
2 Chief's Admin	0	9,568	1,434	2,410	1,989	1,277	2,459
2 Accounting & Finance	0	27,148	4,068	6,839	5,643	3,622	6,976
2 Human Resources/Risk	0	14,126	2,117	3,558	2,936	1,885	3,630
2 Warehouse	0	157,006	23,530	39,550	32,634	20,950	40,342
Subtotal - Chief's Admin	0	207,848	31,149	52,357	43,202	27,734	53,406
3 Info Tech Svcs	0	17,946	2,689	4,521	3,730	2,395	4,611
Subtotal - Info Tech	0	17,946	2,689	4,521	3,730	2,395	4,611
4 Training	0	10,504	1,574	2,646	2,183	1,402	2,699
Subtotal - Prof Development	0	10,504	1,574	2,646	2,183	1,402	2,699
5 Dispatch & Records	0	19,749	2,960	4,975	4,105	2,635	5,074
Subtotal - OEC	0	19,749	2,960	4,975	4,105	2,635	5,074
6 Planning Svcs *	0	3,923	0	3,923	0	0	0
Subtotal - Planning Admin	0	3,923	0	3,923	0	0	0
7 Departmental	0	154,305	23,125	38,870	32,073	20,589	39,648
7 Vehicle Charges	0	105,749	15,848	26,638	21,980	14,110	27,172
7 Classified Emp	0	35	5	9	7	5	9
Subtotal - Central Svcs	0	260,089	38,978	65,517	54,061	34,704	66,829
9 Clasfd Ret Benes	0	15,737	2,358	3,964	3,271	2,100	4,044
Subtotal - Fire/EMS Operations	0	15,737	2,358	3,964	3,271	2,100	4,044
10 Investigations	0	3,216	482	810	669	429	826
Subtotal - Staff Svcs	0	3,216	482	810	669	429	826
<b>Total Incoming</b>	<b>395,793</b>	<b>539,013</b>	<b>139,506</b>	<b>238,413</b>	<b>193,488</b>	<b>124,210</b>	<b>239,188</b>
<b>C. Total Allocated</b>		<b>\$10,508,555</b>	<b>\$787,053</b>	<b>\$1,342,585</b>	<b>\$1,154,761</b>	<b>\$124,210</b>	<b>\$7,099,945</b>
			7.49%	12.78%	10.99%	1.18%	67.56%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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Chief's Admin Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$9,568	\$0	\$9,568	\$0	\$9,568
3 Info Tech	5.00	0.1184%	837	0	837	96	933
4 Prof Development	144.90	3.4314%	24,255	0	24,255	2,789	27,045
5 OEC	105.10	2.4889%	17,593	0	17,593	2,023	19,616
6 Planning Admin	6.95	0.1646%	1,163	0	1,163	134	1,297
8 EMS Admin	28.08	0.6650%	4,700	0	4,700	541	5,241
9 Fire/EMS Operations	3,346.50	79.2495%	560,185	0	560,185	64,423	624,607
10 Staff Svcs	15.40	0.3647%	2,578	0	2,578	296	2,874
12 Medical Dir	15.39	0.3645%	2,576	0	2,576	296	2,872
13 Operations Admin	15.42	0.3652%	2,581	0	2,581	297	2,878
14 Life Safety Bureau	141.85	3.3592%	23,745	0	23,745	2,731	26,476
15 Fire Marshal	70.72	1.6747%	11,838	0	11,838	1,361	13,200
16 Comm Outreach	9.91	0.2347%	1,659	0	1,659	191	1,850
17 Logistics	2.36	0.0559%	395	0	395	45	440
18 Air Pack	2.78	0.0658%	465	0	465	54	519
19 Hazmat Ops	46.89	1.1104%	7,849	0	7,849	903	8,752
20 Airport Ops	152.24	3.6052%	25,484	0	25,484	2,931	28,415
21 Rescue Team	56.09	1.3283%	9,389	0	9,389	1,080	10,469
<b>Subtotal</b>	4,222.74	100.0000%	706,862	0	706,862	80,191	787,053
Direct Bills					0		0
<b>Total</b>					<b>\$706,862</b>		<b>\$787,053</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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Accounting & Finance Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$27,148	\$0	\$27,148	\$0	\$27,148
3 Info Tech	748,130	0.1650%	1,987	0	1,987	234	2,221
4 Prof Development	7,099,572	1.5660%	18,852	0	18,852	2,222	21,075
5 OEC	10,574,924	2.3325%	28,081	0	28,081	3,310	31,391
6 Planning Admin	1,105,293	0.2438%	2,935	0	2,935	346	3,281
7 Central Svcs	16,548,814	3.6502%	43,944	0	43,944	5,180	49,124
8 EMS Admin	3,559,795	0.7852%	9,453	0	9,453	1,114	10,567
9 Fire/EMS Operations	344,106,068	75.9004%	913,744	0	913,744	107,712	1,021,457
10 Staff Svcs	1,659,719	0.3661%	4,407	0	4,407	520	4,927
12 Medical Dir	3,966,577	0.8749%	10,533	0	10,533	1,242	11,775
13 Operations Admin	1,746,536	0.3852%	4,638	0	4,638	547	5,184
14 Life Safety Bureau	16,514,365	3.6426%	43,852	0	43,852	5,169	49,022
15 Fire Marshal	8,024,822	1.7701%	21,309	0	21,309	2,512	23,821
16 Comm Outreach	869,474	0.1918%	2,309	0	2,309	272	2,581
17 Logistics	396,836	0.0875%	1,054	0	1,054	124	1,178
18 Air Pack	722,554	0.1594%	1,919	0	1,919	226	2,145
19 Hazmat Ops	4,746,614	1.0470%	12,604	0	12,604	1,486	14,090
20 Airport Ops	14,761,928	3.2561%	39,199	0	39,199	4,621	43,820
21 Rescue Team	5,989,572	1.3211%	15,905	0	15,905	1,875	17,780
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>1,203,872</b>	<b>0</b>	<b>1,203,872</b>	<b>138,713</b>	<b>1,342,585</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,203,872</b>		<b>\$1,342,585</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

Human Resources/Risk Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$14,126	\$0	\$14,126	\$0	\$14,126
3 Info Tech	5.00	0.1184%	1,236	0	1,236	133	1,369
4 Prof Development	144.90	3.4314%	35,808	0	35,808	3,869	39,677
5 OEC	105.10	2.4889%	25,973	0	25,973	2,806	28,779
6 Planning Admin	6.95	0.1646%	1,718	0	1,718	186	1,903
8 EMS Admin	28.08	0.6650%	6,939	0	6,939	750	7,689
9 Fire/EMS Operations	3,346.50	79.2495%	827,000	0	827,000	89,351	916,352
10 Staff Svcs	15.40	0.3647%	3,806	0	3,806	411	4,217
12 Medical Dir	15.39	0.3645%	3,803	0	3,803	411	4,214
13 Operations Admin	15.42	0.3652%	3,811	0	3,811	412	4,222
14 Life Safety Bureau	141.85	3.3592%	35,055	0	35,055	3,787	38,842
15 Fire Marshal	70.72	1.6747%	17,477	0	17,477	1,888	19,365
16 Comm Outreach	9.91	0.2347%	2,449	0	2,449	265	2,714
17 Logistics	2.36	0.0559%	583	0	583	63	646
18 Air Pack	2.78	0.0658%	687	0	687	74	761
19 Hazmat Ops	46.89	1.1104%	11,588	0	11,588	1,252	12,840
20 Airport Ops	152.24	3.6052%	37,622	0	37,622	4,065	41,687
21 Rescue Team	56.09	1.3283%	13,861	0	13,861	1,498	15,359
<b>Subtotal</b>	4,222.74	100.0000%	1,043,540	0	1,043,540	111,221	1,154,761
Direct Bills					0		0
<b>Total</b>					<b>\$1,043,540</b>		<b>\$1,154,761</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Permits/Revenues Allocations**

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000%	\$52,812	\$0	\$52,812	\$71,399	\$124,210
<b>Subtotal</b>	100	100.0000%	52,812	0	52,812	71,399	124,210
Direct Bills					0		0
<b>Total</b>					<b>\$52,812</b>		<b>\$124,210</b>

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Warehouse Allocations**

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$157,006	\$0	\$157,006	\$0	\$157,006
3 Info Tech	748,130	0.1650%	11,489	0	11,489	232	11,721
4 Prof Development	7,099,572	1.5660%	109,030	0	109,030	2,203	111,233
5 OEC	10,574,924	2.3325%	162,402	0	162,402	3,281	165,683
6 Planning Admin	1,105,293	0.2438%	16,974	0	16,974	343	17,317
7 Central Svcs	16,548,814	3.6502%	254,145	0	254,145	5,134	259,279
8 EMS Admin	3,559,795	0.7852%	54,669	0	54,669	1,104	55,773
9 Fire/EMS Operations	344,106,068	75.9004%	5,284,532	0	5,284,532	106,763	5,391,295
10 Staff Svcs	1,659,719	0.3661%	25,489	0	25,489	515	26,004
12 Medical Dir	3,966,577	0.8749%	60,916	0	60,916	1,231	62,147
13 Operations Admin	1,746,536	0.3852%	26,822	0	26,822	542	27,364
14 Life Safety Bureau	16,514,365	3.6426%	253,616	0	253,616	5,124	258,739
15 Fire Marshal	8,024,822	1.7701%	123,239	0	123,239	2,490	125,729
16 Comm Outreach	869,474	0.1918%	13,353	0	13,353	270	13,623
17 Logistics	396,836	0.0875%	6,094	0	6,094	123	6,217
18 Air Pack	722,554	0.1594%	11,096	0	11,096	224	11,321
19 Hazmat Ops	4,746,614	1.0470%	72,895	0	72,895	1,473	74,368
20 Airport Ops	14,761,928	3.2561%	226,703	0	226,703	4,580	231,283
21 Rescue Team	5,989,572	1.3211%	91,984	0	91,984	1,858	93,842
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>6,962,455</b>	<b>0</b>	<b>6,962,455</b>	<b>137,490</b>	<b>7,099,945</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,962,455</b>		<b>\$7,099,945</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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**Allocation Summary**

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Permits/ Revenues	Warehouse	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	9,568	27,148	14,126	0	157,006	207,848
3 Info Tech	933	2,221	1,369	0	11,721	16,244
4 Prof Development	27,045	21,075	39,677	0	111,233	199,029
5 OEC	19,616	31,391	28,779	0	165,683	245,469
6 Planning Admin	1,297	3,281	1,903	0	17,317	23,798
7 Central Svcs	0	49,124	0	0	259,279	308,403
8 EMS Admin	5,241	10,567	7,689	0	55,773	79,270
9 Fire/EMS Operations	624,607	1,021,457	916,352	0	5,391,295	7,953,711
10 Staff Svcs	2,874	4,927	4,217	0	26,004	38,022
12 Medical Dir	2,872	11,775	4,214	0	62,147	81,008
13 Operations Admin	2,878	5,184	4,222	0	27,364	39,649
14 Life Safety Bureau	26,476	49,022	38,842	0	258,739	373,079
15 Fire Marshal	13,200	23,821	19,365	0	125,729	182,115
16 Comm Outreach	1,850	2,581	2,714	0	13,623	20,767
17 Logistics	440	1,178	646	0	6,217	8,482
18 Air Pack	519	2,145	761	0	11,321	14,746
19 Hazmat Ops	8,752	14,090	12,840	0	74,368	110,049
20 Airport Ops	28,415	43,820	41,687	0	231,283	345,205
21 Rescue Team	10,469	17,780	15,359	0	93,842	137,449
22 Permit Ctr	0	0	0	124,210	0	124,210
<b>Total</b>	<b>\$787,053</b>	<b>\$1,342,585</b>	<b>\$1,154,761</b>	<b>\$124,210</b>	<b>\$7,099,945</b>	<b>\$10,508,554</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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**INFORMATION TECHNOLOGY**  
**NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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6/26/2015

**A. Department Costs**

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	346,234	0	346,234
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	162,335	0	162,335
Subtotal - Personnel Costs		508,569	0	508,569
Services & Supplies Cost				
Supplies	S	20,393	0	20,393
Services	S	219,168	0	219,168
Subtotal - Services & Supplies		239,561	0	239,561
<b>Department Cost Total</b>		748,130	0	748,130
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		748,130	0	748,130
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$748,130</u>		<u>\$748,130</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$9,135	\$0	\$9,135
1 Indirect Costs Exps	12,731	0	12,731
1 GSD	10,267	0	10,267
Subtotal - Citywide Indirect	32,134	0	32,134
2 Chief's Admin	837	96	933
2 Accounting & Finance	1,987	234	2,221
2 Human Resources/Risk	1,236	133	1,369
2 Warehouse	11,489	232	11,721
Subtotal - Chief's Admin	15,548	696	16,244
3 Info Tech Svcs	0	1,313	1,313
Subtotal - Info Tech	0	1,313	1,313
7 Departmental	0	13,498	13,498
7 Vehicle Charges	0	35,250	35,250
Subtotal - Central Svcs	0	48,747	48,747
<b>Total Incoming</b>	<b>47,683</b>	<b>50,756</b>	<b>98,439</b>
<b>C. Total Allocated</b>		<b>\$846,569</b>	<b>\$846,569</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Info Tech Svcs Allocations**

**Dept:3 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$17,946	\$0	\$17,946	\$0	\$17,946
3 Info Tech	748,130	0.1650%	1,313	0	1,313	0	1,313
4 Prof Development	7,099,572	1.5660%	12,462	0	12,462	815	13,277
5 OEC	10,574,924	2.3325%	18,563	0	18,563	1,213	19,776
6 Planning Admin	1,105,293	0.2438%	1,940	0	1,940	127	2,067
7 Central Svcs	16,548,814	3.6502%	29,049	0	29,049	1,899	30,948
8 EMS Admin	3,559,795	0.7852%	6,249	0	6,249	408	6,657
9 Fire/EMS Operations	344,106,068	75.9004%	604,025	0	604,025	39,480	643,505
10 Staff Svcs	1,659,719	0.3661%	2,913	0	2,913	190	3,104
12 Medical Dir	3,966,577	0.8749%	6,963	0	6,963	455	7,418
13 Operations Admin	1,746,536	0.3852%	3,066	0	3,066	200	3,266
14 Life Safety Bureau	16,514,365	3.6426%	28,988	0	28,988	1,895	30,883
15 Fire Marshal	8,024,822	1.7701%	14,086	0	14,086	921	15,007
16 Comm Outreach	869,474	0.1918%	1,526	0	1,526	100	1,626
17 Logistics	396,836	0.0875%	697	0	697	46	742
18 Air Pack	722,554	0.1594%	1,268	0	1,268	83	1,351
19 Hazmat Ops	4,746,614	1.0470%	8,332	0	8,332	545	8,877
20 Airport Ops	14,761,928	3.2561%	25,912	0	25,912	1,694	27,606
21 Rescue Team	5,989,572	1.3211%	10,514	0	10,514	687	11,201
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>795,813</b>	<b>0</b>	<b>795,813</b>	<b>50,756</b>	<b>846,569</b>
Direct Bills					0		0
<b>Total</b>					<b>\$795,813</b>		<b>\$846,569</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:3 Info Tech

Department	Info Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	17,946	17,946
3 Info Tech	1,313	1,313
4 Prof Development	13,277	13,277
5 OEC	19,776	19,776
6 Planning Admin	2,067	2,067
7 Central Svcs	30,948	30,948
8 EMS Admin	6,657	6,657
9 Fire/EMS Operations	643,505	643,505
10 Staff Svcs	3,104	3,104
12 Medical Dir	7,418	7,418
13 Operations Admin	3,266	3,266
14 Life Safety Bureau	30,883	30,883
15 Fire Marshal	15,007	15,007
16 Comm Outreach	1,626	1,626
17 Logistics	742	742
18 Air Pack	1,351	1,351
19 Hazmat Ops	8,877	8,877
20 Airport Ops	27,606	27,606
21 Rescue Team	11,201	11,201
<b>Total</b>	<b>\$846,569</b>	<b>\$846,569</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**PROFESSIONAL DEVELOPMENT**  
**NATURE AND EXTENT OF SERVICES**

The costs of the Professional Development division have been allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Marshal that go through training.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

**Dept:4 Prof Development**

Description		Amount	General Admin	Training
<hr/>				
Personnel Costs				
Salaries	S1	1,454,018	0	1,454,018
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	5,172,865	0	5,172,865
Subtotal - Personnel Costs		6,626,883	0	6,626,883
Services & Supplies Cost				
Supplies	S	60,314	0	60,314
Services	S	412,375	0	412,375
Subtotal - Services & Supplies		472,689	0	472,689
<b>Department Cost Total</b>		7,099,572	0	7,099,572
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		7,099,572	0	7,099,572
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$7,099,572</u>		<u>\$7,099,572</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:4 Prof Development**

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$264,742	\$0	\$264,742
1 Indirect Costs Exps	120,818	0	120,818
1 GSD	297,547	0	297,547
Subtotal - Citywide Indirect	683,107	0	683,107
2 Chief's Admin	24,255	2,789	27,045
2 Accounting & Finance	18,852	2,222	21,075
2 Human Resources/Risk	35,808	3,869	39,677
2 Warehouse	109,030	2,203	111,233
Subtotal - Chief's Admin	187,946	11,083	199,029
3 Info Tech Svcs	12,462	815	13,277
Subtotal - Info Tech	12,462	815	13,277
4 Training	0	21,008	21,008
Subtotal - Prof Development	0	21,008	21,008
7 Departmental	0	391,162	391,162
7 Vehicle Charges	0	120,856	120,856
7 Classified Emp	0	101	101
Subtotal - Central Svcs	0	512,118	512,118
9 Clasfd Ret Benes	0	44,957	44,957
Subtotal - Fire/EMS Operations	0	44,957	44,957
10 Investigations	0	9,188	9,188
Subtotal - Staff Svcs	0	9,188	9,188
<b>Total Incoming</b>	<b>883,515</b>	<b>599,169</b>	<b>1,482,685</b>
<b>C. Total Allocated</b>		<b>\$8,582,257</b>	<b>\$8,582,257</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Training Allocations**

**Dept:4 Prof Development**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5	0.1316%	\$10,504	\$0	\$10,504	\$0	\$10,504
4 Prof Development	10	0.2632%	21,008	0	21,008	0	21,008
5 OEC	91	2.3947%	191,174	0	191,174	14,405	205,579
6 Planning Admin	5	0.1316%	10,504	0	10,504	792	11,296
8 EMS Admin	5	0.1316%	10,504	0	10,504	792	11,296
9 Fire/EMS Operations	3,237	85.1842%	6,800,330	0	6,800,330	512,421	7,312,750
10 Staff Svcs	10	0.2632%	21,008	0	21,008	1,583	22,591
13 Operations Admin	8	0.2105%	16,806	0	16,806	1,266	18,073
14 Life Safety Bureau	124	3.2632%	260,501	0	260,501	19,629	280,130
15 Fire Marshal	62	1.6316%	130,250	0	130,250	9,815	140,065
16 Comm Outreach	6	0.1579%	12,605	0	12,605	950	13,555
17 Logistics	2	0.0526%	4,202	0	4,202	317	4,518
19 Hazmat Ops	43	1.1316%	90,335	0	90,335	6,807	97,142
20 Airport Ops	140	3.6842%	294,114	0	294,114	22,162	316,276
21 Rescue Team	52	1.3684%	109,242	0	109,242	8,232	117,474
<b>Subtotal</b>	<b>3,800</b>	<b>100.0000%</b>	<b>7,983,087</b>	<b>0</b>	<b>7,983,087</b>	<b>599,169</b>	<b>8,582,257</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,983,087</b>		<b>\$8,582,257</b>

Basis Units: Number of classified FTEs trained by division

Source: Fire Department Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

**Dept:4 Prof Development**

Department	Training	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	10,504	10,504
4 Prof Development	21,008	21,008
5 OEC	205,579	205,579
6 Planning Admin	11,296	11,296
8 EMS Admin	11,296	11,296
9 Fire/EMS Operations	7,312,750	7,312,750
10 Staff Svcs	22,591	22,591
13 Operations Admin	18,073	18,073
14 Life Safety Bureau	280,130	280,130
15 Fire Marshal	140,065	140,065
16 Comm Outreach	13,555	13,555
17 Logistics	4,518	4,518
19 Hazmat Ops	97,142	97,142
20 Airport Ops	316,276	316,276
21 Rescue Team	117,474	117,474
<b>Total</b>	<b>\$8,582,257</b>	<b>\$8,582,257</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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 FTEs in Hazmat, Fire Operations, Airport, and Marshal.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
<hr/>				
Personnel Costs				
Salaries	S1	7,472,451	0	7,472,451
Salary % Split			.00%	100.00%
Benefits	S	3,092,444	0	3,092,444
Subtotal - Personnel Costs		10,564,895	0	10,564,895
 Services & Supplies Cost				
Supplies	S	5,294	0	5,294
Services	S	4,734	0	4,734
Subtotal - Services & Supplies		10,029	0	10,029
<b>Department Cost Total</b>		10,574,924	0	10,574,924
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		10,574,924	0	10,574,924
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$10,574,924</u>		<u>\$10,574,924</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$192,025	\$0	\$192,025
1 Indirect Costs Exps	179,961	0	179,961
1 GSD	215,819	0	215,819
Subtotal - Citywide Indirect	587,804	0	587,804
2 Chief's Admin	17,593	2,023	19,616
2 Accounting & Finance	28,081	3,310	31,391
2 Human Resources/Risk	25,973	2,806	28,779
2 Warehouse	162,402	3,281	165,683
Subtotal - Chief's Admin	234,049	11,421	245,469
3 Info Tech Svcs	18,563	1,213	19,776
Subtotal - Info Tech	18,563	1,213	19,776
4 Training	191,174	14,405	205,579
Subtotal - Prof Development	191,174	14,405	205,579
7 Departmental	0	283,721	283,721
7 Vehicle Charges	0	35,250	35,250
7 Classified Emp	0	540	540
Subtotal - Central Svcs	0	319,510	319,510
9 Clasfd Ret Benes	0	240,906	240,906
Subtotal - Fire/EMS Operations	0	240,906	240,906
10 Investigations	0	49,236	49,236
Subtotal - Staff Svcs	0	49,236	49,236
<b>Total Incoming</b>	<b>1,031,590</b>	<b>636,691</b>	<b>1,668,281</b>
<b>C. Total Allocated</b>		<b>\$12,243,205</b>	<b>\$12,243,204</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Dispatch & Records Allocations**

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1702%	\$19,749	\$0	\$19,749	\$0	\$19,749
8 EMS Admin	16.87	0.4376%	50,787	0	50,787	2,791	53,578
9 Fire/EMS Operations	3,346.50	86.8019%	10,074,675	0	10,074,675	553,602	10,628,277
10 Staff Svcs	10.52	0.2729%	31,671	0	31,671	1,740	33,411
13 Operations Admin	12.72	0.3299%	38,294	0	38,294	2,104	40,398
14 Life Safety Bureau	134.97	3.5009%	406,329	0	406,329	22,328	428,656
15 Fire Marshal	63.81	1.6551%	192,101	0	192,101	10,556	202,657
16 Comm Outreach	6.78	0.1759%	20,411	0	20,411	1,122	21,533
17 Logistics	1.38	0.0358%	4,155	0	4,155	228	4,383
19 Hazmat Ops	46.89	1.2162%	141,163	0	141,163	7,757	148,920
20 Airport Ops	152.24	3.9488%	458,320	0	458,320	25,185	483,505
21 Rescue Team	56.09	1.4549%	168,860	0	168,860	9,279	178,138
<b>Subtotal</b>	<b>3,855.33</b>	<b>100.0000%</b>	<b>11,606,513</b>	<b>0</b>	<b>11,606,513</b>	<b>636,691</b>	<b>12,243,204</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,606,513</b>		<b>\$12,243,204</b>

Basis Units: # of classified FTEs in Hazmat, Fire Optns,Airport,Marshal

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:5 OEC

Department	Dispatch & Records	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	19,749	19,749
8 EMS Admin	53,578	53,578
9 Fire/EMS Operations	10,628,277	10,628,277
10 Staff Svcs	33,411	33,411
13 Operations Admin	40,398	40,398
14 Life Safety Bureau	428,656	428,656
15 Fire Marshal	202,657	202,657
16 Comm Outreach	21,533	21,533
17 Logistics	4,383	4,383
19 Hazmat Ops	148,920	148,920
20 Airport Ops	483,505	483,505
21 Rescue Team	178,138	178,138
<b>Total</b>	<b>\$12,243,204</b>	<b>\$12,243,204</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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 have been allocated based on the number of FTEs served.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs
<hr/>				
Personnel Costs				
Salaries	S1	700,526	0	700,526
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	340,832	0	340,832
Subtotal - Personnel Costs		1,041,358	0	1,041,358
<hr/>				
Services & Supplies Cost				
Supplies	S	653	0	653
Services	S	63,282	0	63,282
Subtotal - Services & Supplies		63,935	0	63,935
<hr/>				
<b>Department Cost Total</b>		1,105,293	0	1,105,293
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		1,105,293	0	1,105,293
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$1,105,293</b>		<b>\$1,105,293</b>
<hr/>				

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs
1 Indirect Costs FTE	\$12,698	\$0	\$12,698
1 Indirect Costs Exps	18,810	0	18,810
1 GSD	14,272	0	14,272
Subtotal - Citywide Indirect	45,779	0	45,779
2 Chief's Admin	1,163	134	1,297
2 Accounting & Finance	2,935	346	3,281
2 Human Resources/Risk	1,718	186	1,903
2 Warehouse	16,974	343	17,317
Subtotal - Chief's Admin	22,790	1,008	23,798
3 Info Tech Svcs	1,940	127	2,067
Subtotal - Info Tech	1,940	127	2,067
4 Training	10,504	792	11,296
Subtotal - Prof Development	10,504	792	11,296
7 Departmental	0	18,762	18,762
7 Vehicle Charges	0	45,321	45,321
7 Classified Emp	0	34	34
Subtotal - Central Svcs	0	64,117	64,117
9 Clasfd Ret Benes	0	15,162	15,162
Subtotal - Fire/EMS Operations	0	15,162	15,162
10 Investigations	0	3,099	3,099
Subtotal - Staff Svcs	0	3,099	3,099
<b>Total Incoming</b>	<b>81,014</b>	<b>84,303</b>	<b>165,317</b>
<b>C. Total Allocated</b>		<b>\$1,270,610</b>	<b>\$1,270,610</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Planning Svcs Allocations**

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	12.61	0.3307%	\$3,923	\$0	\$3,923	\$0	\$3,923
9 Fire/EMS Operations	3,346.50	87.7630%	1,041,138	0	1,041,138	74,233	1,115,371
14 Life Safety Bureau	134.97	3.5396%	41,991	0	41,991	2,994	44,985
15 Fire Marshal	63.81	1.6734%	19,852	0	19,852	1,415	21,268
19 Hazmat Ops	46.89	1.2297%	14,588	0	14,588	1,040	15,628
20 Airport Ops	152.24	3.9925%	47,364	0	47,364	3,377	50,741
21 Rescue Team	56.09	1.4710%	17,450	0	17,450	1,244	18,695
<b>Subtotal</b>	<b>3,813.11</b>	<b>100.0000%</b>	<b>1,186,306</b>	<b>0</b>	<b>1,186,306</b>	<b>84,303</b>	<b>1,270,610</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,186,306</b>		<b>\$1,270,610</b>

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:6 Planning Admin

Department	Planning Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	3,923	3,923
9 Fire/EMS Operations	1,115,371	1,115,371
14 Life Safety Bureau	44,985	44,985
15 Fire Marshal	21,268	21,268
19 Hazmat Ops	15,628	15,628
20 Airport Ops	50,741	50,741
21 Rescue Team	18,695	18,695
<b>Total</b>	<b>\$1,270,610</b>	<b>\$1,270,610</b>

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014  
6/26/2015

**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 FTEs 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 FTEs.
- **Permits/Revenue** – Costs of permits have been allocated directly to the Permit Center.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:7 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Paper	P	13,689	0	13,689	0	0	0
Postage	P	39,179	0	39,179	0	0	0
Other Supplies	P	214,632	0	214,632	0	0	0
Fuel	P	5,088,779	0	0	5,088,779	0	0
Class Arbitration	P	20,640	0	0	0	20,640	0
Voice Svcs	P	3,329,697	0	3,329,697	0	0	0
HR Client	P	3,369,169	0	3,369,169	0	0	0
KRONOS	P	169,876	0	169,876	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	333,008	0	0	0	0	333,008
Vehc Repair	P	14,819	0	0	14,819	0	0
Bldg Mtc Svcs	P	274,008	0	274,008	0	0	0
Other Svcs	P	3,537,137	0	3,537,137	0	0	0
Mgmt Consulting Services	P	45,229	0	45,229	0	0	0
Subtotal - Services & Supplies		16,548,814	0	10,992,615	5,103,597	20,640	333,008
<b>Department Cost Total</b>		16,548,814	0	10,992,615	5,103,597	20,640	333,008
Adjustments to Cost							
Drainage	D	(98,954)	0	0	0	0	0
Subtotal - Adjustments		(98,954)	0	0	0	0	0
<b>Total Costs After Adjustments</b>		16,449,860	0	10,992,615	5,103,597	20,640	333,008
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$16,449,860</b>		<b>\$10,992,615</b>	<b>\$5,103,597</b>	<b>\$20,640</b>	<b>\$333,008</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
1 Indirect Costs Exps	\$281,622	\$0	\$188,194	\$87,374	\$353	\$5,701
Subtotal - Citywide Indirect	281,622	0	188,194	87,374	353	5,701
2 Accounting & Finance	43,944	5,180	32,827	15,241	62	994
2 Warehouse	254,145	5,134	173,263	80,442	325	5,249
Subtotal - Chief's Admin	298,089	10,315	206,090	95,683	387	6,243
3 Info Tech Svcs	29,049	1,899	20,681	9,602	39	626
Subtotal - Info Tech	29,049	1,899	20,681	9,602	39	626
7 Vehicle Charges	0	382,709	255,745	118,736	480	7,747
Subtotal - Central Svcs	0	382,709	255,745	118,736	480	7,747
<b>Total Incoming</b>	<b>608,760</b>	<b>394,923</b>	<b>670,711</b>	<b>311,394</b>	<b>1,259</b>	<b>20,318</b>
<b>C. Total Allocated</b>	<b>\$17,453,542</b>	<b>\$11,663,326</b>	<b>\$5,414,992</b>	<b>\$21,899</b>	<b>\$353,326</b>	
		66.82%	31.03%	0.13%	2.02%	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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**Departmental Allocations**

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$154,305	\$0	\$154,305	\$0	\$154,305
3 Info Tech	5.00	0.1184%	13,498	0	13,498	0	13,498
4 Prof Development	144.90	3.4314%	391,162	0	391,162	0	391,162
5 OEC	105.10	2.4889%	283,721	0	283,721	0	283,721
6 Planning Admin	6.95	0.1646%	18,762	0	18,762	0	18,762
8 EMS Admin	28.08	0.6650%	75,803	0	75,803	1,898	77,701
9 Fire/EMS Operations	3,346.50	79.2495%	9,033,982	0	9,033,982	226,242	9,260,223
10 Staff Svcs	15.40	0.3647%	41,573	0	41,573	1,041	42,614
12 Medical Dir	15.39	0.3645%	41,546	0	41,546	1,040	42,586
13 Operations Admin	15.42	0.3652%	41,627	0	41,627	1,042	42,669
14 Life Safety Bureau	141.85	3.3592%	382,929	0	382,929	9,590	392,518
15 Fire Marshal	70.72	1.6747%	190,911	0	190,911	4,781	195,692
16 Comm Outreach	9.91	0.2347%	26,752	0	26,752	670	27,422
17 Logistics	2.36	0.0559%	6,371	0	6,371	160	6,530
18 Air Pack	2.78	0.0658%	7,505	0	7,505	188	7,693
19 Hazmat Ops	46.89	1.1104%	126,581	0	126,581	3,170	129,751
20 Airport Ops	152.24	3.6052%	410,977	0	410,977	10,292	421,269
21 Rescue Team	56.09	1.3283%	151,417	0	151,417	3,792	155,209
<b>Subtotal</b>	4,222.74	100.0000%	11,399,419	0	11,399,419	263,907	11,663,326
Direct Bills					0		0
<b>Total</b>					<b>\$11,399,419</b>		<b>\$11,663,326</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Vehicle Charges Allocations**

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	21	1.9981%	\$105,749	\$0	\$105,749	\$0	\$105,749
3 Info Tech	7	0.6660%	35,250	0	35,250	0	35,250
4 Prof Development	24	2.2835%	120,856	0	120,856	0	120,856
5 OEC	7	0.6660%	35,250	0	35,250	0	35,250
6 Planning Admin	9	0.8563%	45,321	0	45,321	0	45,321
7 Central Svcs	76	7.2312%	382,709	0	382,709	0	382,709
8 EMS Admin	11	1.0466%	55,392	0	55,392	1,486	56,878
9 Fire/EMS Operations	590	56.1370%	2,971,032	0	2,971,032	79,702	3,050,735
10 Staff Svcs	9	0.8563%	45,321	0	45,321	1,216	46,537
12 Medical Dir	3	0.2854%	15,107	0	15,107	405	15,512
13 Operations Admin	4	0.3806%	20,143	0	20,143	540	20,683
14 Life Safety Bureau	135	12.8449%	679,812	0	679,812	18,237	698,049
15 Fire Marshal	84	7.9924%	422,994	0	422,994	11,347	434,342
16 Comm Outreach	10	0.9515%	50,356	0	50,356	1,351	51,707
17 Logistics	3	0.2854%	15,107	0	15,107	405	15,512
18 Air Pack	5	0.4757%	25,178	0	25,178	675	25,854
19 Hazmat Ops	23	2.1884%	115,820	0	115,820	3,107	118,927
21 Rescue Team	30	2.8544%	151,069	0	151,069	4,053	155,122
<b>Subtotal</b>	1,051	100.0000%	5,292,466	0	5,292,466	122,525	5,414,992
Direct Bills					0		0
<b>Total</b>					<b>\$5,292,466</b>		<b>\$5,414,992</b>

Basis Units: Number of working vehicles  
Source: City Vehicle Inventory Report

**CITY OF HOUSTON, TEXAS**  
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**Classified Emp Allocations**

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1648%	\$35	\$0	\$35	\$0	\$35
4 Prof Development	18.74	0.4708%	101	0	101	0	101
5 OEC	100.42	2.5226%	540	0	540	0	540
6 Planning Admin	6.32	0.1588%	34	0	34	0	34
8 EMS Admin	16.87	0.4238%	91	0	91	2	93
9 Fire/EMS Operations	3,346.50	84.0658%	17,993	0	17,993	431	18,424
10 Staff Svcs	10.52	0.2643%	57	0	57	1	58
13 Operations Admin	12.72	0.3195%	68	0	68	2	70
14 Life Safety Bureau	134.97	3.3905%	726	0	726	17	743
15 Fire Marshal	63.81	1.6029%	343	0	343	8	351
16 Comm Outreach	6.78	0.1703%	36	0	36	1	37
17 Logistics	1.38	0.0347%	7	0	7	0	8
19 Hazmat Ops	46.89	1.1779%	252	0	252	6	258
20 Airport Ops	152.24	3.8243%	819	0	819	20	838
21 Rescue Team	56.09	1.4090%	302	0	302	7	309
<b>Subtotal</b>	3,980.81	100.0000%	21,404	0	21,404	496	21,899
Direct Bills					0		0
<b>Total</b>					<b>\$21,404</b>		<b>\$21,899</b>

Basis Units: Number of classified FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
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**Permit Center Charge Allocations**

**Dept:7 Central Svcs**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000%	\$345,331	\$0	\$345,331	\$7,995	\$353,326
<b>Subtotal</b>	100	100.0000%	345,331	0	345,331	7,995	353,326
Direct Bills					0		0
<b>Total</b>					<b>\$345,331</b>		<b>\$353,326</b>

Basis Units: Direct allocation to Permit Center  
Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
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**Allocation Summary**

Dept:7 Central Svcs

Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	154,305	105,749	35	0	260,089
3 Info Tech	13,498	35,250	0	0	48,747
4 Prof Development	391,162	120,856	101	0	512,118
5 OEC	283,721	35,250	540	0	319,510
6 Planning Admin	18,762	45,321	34	0	64,117
7 Central Svcs	0	382,709	0	0	382,709
8 EMS Admin	77,701	56,878	93	0	134,672
9 Fire/EMS Operations	9,260,223	3,050,735	18,424	0	12,329,382
10 Staff Svcs	42,614	46,537	58	0	89,208
12 Medical Dir	42,586	15,512	0	0	58,098
13 Operations Admin	42,669	20,683	70	0	63,422
14 Life Safety Bureau	392,518	698,049	743	0	1,091,311
15 Fire Marshal	195,692	434,342	351	0	630,385
16 Comm Outreach	27,422	51,707	37	0	79,167
17 Logistics	6,530	15,512	8	0	22,050
18 Air Pack	7,693	25,854	0	0	33,546
19 Hazmat Ops	129,751	118,927	258	0	248,936
20 Airport Ops	421,269	0	838	0	422,107
21 Rescue Team	155,209	155,122	309	0	310,640
22 Permit Ctr	0	0	0	353,326	353,326
<b>Total</b>	<b>\$11,663,326</b>	<b>\$5,414,992</b>	<b>\$21,899</b>	<b>\$353,326</b>	<b>\$17,453,543</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The administrative and supervisory services of the Emergency Medical Services 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 procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

**Dept:8 EMS Admin**

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	1,602,063	0	1,602,063
Salary % Split			.00%	100.00%
Benefits	S	777,557	0	777,557
Subtotal - Personnel Costs		2,379,620	0	2,379,620
 Services & Supplies Cost				
Supplies	S	25,159	0	25,159
Services	S	1,155,017	0	1,155,017
Subtotal - Services & Supplies		1,180,176	0	1,180,176
<b>Department Cost Total</b>		3,559,795	0	3,559,795
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		3,559,795	0	3,559,795
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$3,559,795</u>		<u>\$3,559,795</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 EMS Admin**

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$51,304	\$0	\$51,304
1 Indirect Costs Exps	60,579	0	60,579
1 GSD	57,661	0	57,661
Subtotal - Citywide Indirect	169,545	0	169,545
2 Chief's Admin	4,700	541	5,241
2 Accounting & Finance	9,453	1,114	10,567
2 Human Resources/Risk	6,939	750	7,689
2 Warehouse	54,669	1,104	55,773
Subtotal - Chief's Admin	75,761	3,509	79,270
3 Info Tech Svcs	6,249	408	6,657
Subtotal - Info Tech	6,249	408	6,657
4 Training	10,504	792	11,296
Subtotal - Prof Development	10,504	792	11,296
5 Dispatch & Records	50,787	2,791	53,578
Subtotal - OEC	50,787	2,791	53,578
7 Departmental	75,803	1,898	77,701
7 Vehicle Charges	55,392	1,486	56,878
7 Classified Emp	91	2	93
Subtotal - Central Svcs	131,286	3,387	134,672
9 Clasfd Ret Benes	0	40,471	40,471
Subtotal - Fire/EMS Operations	0	40,471	40,471
10 Investigations	0	8,271	8,271
Subtotal - Staff Svcs	0	8,271	8,271
<b>Total Incoming</b>	<b>444,132</b>	<b>59,628</b>	<b>503,760</b>
<b>C. Total Allocated</b>		<b>\$4,063,555</b>	<b>\$4,063,556</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**EMS Admin Svcs Allocations**

**Dept:8 EMS Admin**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Fire/EMS Operations	100	100.0000%	\$4,003,927	\$0	\$4,003,927	\$59,628	\$4,063,556
<b>Subtotal</b>	100	100.0000%	4,003,927	0	4,003,927	59,628	4,063,556
Direct Bills					0		0
<b>Total</b>					<b>\$4,003,927</b>		<b>\$4,063,556</b>

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:8 EMS Admin**

Department	EMS Admin Svcs	Total
0 Direct Billed	\$0	\$0
9 Fire/EMS Operations	4,063,556	4,063,556
<b>Total</b>	<b>\$4,063,556</b>	<b>\$4,063,556</b>

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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**FIRE/EMS OPERATIONS  
NATURE AND EXTENT OF SERVICES**

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

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

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	218,693,211	0	0	218,693,211
Salary % Split			.00%	.00%	100.00%
Benefits	S	102,835,075	0	0	102,835,075
Subtotal - Personnel Costs		321,528,286	0	0	321,528,286
Services & Supplies Cost					
Supplies	S	12,868	0	0	12,868
Services	S	13,015,025	0	0	13,015,025
Hlth Ins Ret Class	P	9,549,890	0	9,549,890	0
Credit direct Expenses	P	(334,556,178)	0	0	(334,556,178)
Subtotal - Services & Supplies		(311,978,395)	0	9,549,890	(321,528,285)
<b>Department Cost Total</b>		9,549,890	0	9,549,890	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		9,549,890	0	9,549,890	0
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$9,549,890</b>		<b>\$9,549,890</b>	<b>\$0</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 Fire/EMS Operations**

Department	First Incoming	Second Incoming	Clasfd Ret Benes	Operations
1 Indirect Costs FTE	\$6,114,275	\$0	\$0	\$6,114,275
1 Indirect Costs Exps	5,855,886	0	0	5,855,886
1 GSD	6,871,923	0	0	6,871,923
Subtotal - Citywide Indirect	18,842,084	0	0	18,842,084
2 Chief's Admin	560,185	64,423	0	624,607
2 Accounting & Finance	913,744	107,712	0	1,021,457
2 Human Resources/Risk	827,000	89,351	0	916,352
2 Warehouse	5,284,532	106,763	0	5,391,295
Subtotal - Chief's Admin	7,585,461	368,250	0	7,953,711
3 Info Tech Svcs	604,025	39,480	0	643,505
Subtotal - Info Tech	604,025	39,480	0	643,505
4 Training	6,800,330	512,421	0	7,312,750
Subtotal - Prof Development	6,800,330	512,421	0	7,312,750
5 Dispatch & Records	10,074,675	553,602	0	10,628,277
Subtotal - OEC	10,074,675	553,602	0	10,628,277
6 Planning Svcs	1,041,138	74,233	0	1,115,371
Subtotal - Planning Admin	1,041,138	74,233	0	1,115,371
7 Departmental	9,033,982	226,242	0	9,260,223
7 Vehicle Charges	2,971,032	79,702	0	3,050,735
7 Classified Emp	17,993	431	0	18,424
Subtotal - Central Svcs	12,023,007	306,375	0	12,329,382
8 EMS Admin Svcs	4,003,927	59,628	0	4,063,556
Subtotal - EMS Admin	4,003,927	59,628	0	4,063,556
10 Investigations	0	1,640,782	0	1,640,782
Subtotal - Staff Svcs	0	1,640,782	0	1,640,782
<b>Total Incoming</b>	<b>60,974,647</b>	<b>3,554,771</b>	<b>0</b>	<b>64,529,418</b>
<b>C. Total Allocated</b>		<b>\$74,079,308</b>	<b>\$9,549,890</b>	<b>\$64,529,418</b>
		12.89%	87.11%	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
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Clasfd Ret Benes Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1648%	\$15,737	\$0	\$15,737	\$0	\$15,737
4 Prof Development	18.74	0.4708%	44,957	0	44,957	0	44,957
5 OEC	100.42	2.5226%	240,906	0	240,906	0	240,906
6 Planning Admin	6.32	0.1588%	15,162	0	15,162	0	15,162
8 EMS Admin	16.87	0.4238%	40,471	0	40,471	0	40,471
10 Staff Svcs	10.52	0.2643%	25,237	0	25,237	0	25,237
11 Fire/EMS Operating	3,346.50	84.0658%	8,028,192	(8,028,192)	0	0	0
13 Operations Admin	12.72	0.3195%	30,515	0	30,515	0	30,515
14 Life Safety Bureau	134.97	3.3905%	323,791	0	323,791	0	323,791
15 Fire Marshal	63.81	1.6029%	153,079	0	153,079	0	153,079
16 Comm Outreach	6.78	0.1703%	16,265	0	16,265	0	16,265
17 Logistics	1.38	0.0347%	3,311	0	3,311	0	3,311
19 Hazmat Ops	46.89	1.1779%	112,488	0	112,488	0	112,488
20 Airport Ops	152.24	3.8243%	365,221	0	365,221	0	365,221
21 Rescue Team	56.09	1.4090%	134,559	0	134,559	0	134,559
<b>Subtotal</b>	3,980.81	100.0000%	9,549,890	(8,028,192)	1,521,698	0	1,521,698
Direct Bills					8,028,192		8,028,192
<b>Total</b>					<b>\$9,549,890</b>		<b>\$9,549,890</b>

Basis Units: Number of classified FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Operations Allocations**

**Dept:9 Fire/EMS Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000%	\$60,974,648	\$0	\$60,974,648	\$3,554,771	\$64,529,418
<b>Subtotal</b>	100	100.0000%	60,974,648	0	60,974,648	3,554,771	64,529,418
Direct Bills					0		0
<b>Total</b>					\$60,974,648		\$64,529,418

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:9 Fire/EMS Operations**

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$8,028,192	\$0	\$8,028,192
2 Chief's Admin	15,737	0	15,737
4 Prof Development	44,957	0	44,957
5 OEC	240,906	0	240,906
6 Planning Admin	15,162	0	15,162
8 EMS Admin	40,471	0	40,471
10 Staff Svcs	25,237	0	25,237
11 Fire/EMS Operating	0	64,529,418	64,529,418
13 Operations Admin	30,515	0	30,515
14 Life Safety Bureau	323,791	0	323,791
15 Fire Marshal	153,079	0	153,079
16 Comm Outreach	16,265	0	16,265
17 Logistics	3,311	0	3,311
19 Hazmat Ops	112,488	0	112,488
20 Airport Ops	365,221	0	365,221
21 Rescue Team	134,559	0	134,559
<b>Total</b>	<b>\$9,549,890</b>	<b>\$64,529,418</b>	<b>\$74,079,308</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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 FTEs.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
<hr/>				
Personnel Costs				
Salaries	S1	1,142,606	0	1,142,606
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	505,966	0	505,966
Subtotal - Personnel Costs		1,648,572	0	1,648,572
<hr/>				
Services & Supplies Cost				
Supplies	S	1,597	0	1,597
Services	S	9,550	0	9,550
Subtotal - Services & Supplies		11,147	0	11,147
<hr/>				
<b>Department Cost Total</b>		1,659,720	0	1,659,720
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		1,659,720	0	1,659,720
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$1,659,720</b>		<b>\$1,659,720</b>
<hr/>				

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:10 Staff Svcs**

Department	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$28,137	\$0	\$28,137
1 Indirect Costs Exps	28,245	0	28,245
1 GSD	31,623	0	31,623
Subtotal - Citywide Indirect	88,005	0	88,005
2 Chief's Admin	2,578	296	2,874
2 Accounting & Finance	4,407	520	4,927
2 Human Resources/Risk	3,806	411	4,217
2 Warehouse	25,489	515	26,004
Subtotal - Chief's Admin	36,280	1,742	38,022
3 Info Tech Svcs	2,913	190	3,104
Subtotal - Info Tech	2,913	190	3,104
4 Training	21,008	1,583	22,591
Subtotal - Prof Development	21,008	1,583	22,591
5 Dispatch & Records	31,671	1,740	33,411
Subtotal - OEC	31,671	1,740	33,411
7 Departmental	41,573	1,041	42,614
7 Vehicle Charges	45,321	1,216	46,537
7 Classified Emp	57	1	58
Subtotal - Central Svcs	86,950	2,258	89,208
9 Clasfd Ret Benes	25,237	0	25,237
Subtotal - Fire/EMS Operations	25,237	0	25,237
10 Investigations	0	5,158	5,158
Subtotal - Staff Svcs	0	5,158	5,158
<b>Total Incoming</b>	<b>292,064</b>	<b>12,672</b>	<b>304,736</b>
<b>C. Total Allocated</b>		<b>\$1,964,456</b>	<b>\$1,964,456</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Investigations Allocations**

**Dept:10 Staff Svcs**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1648%	\$3,216	\$0	\$3,216	\$0	\$3,216
4 Prof Development	18.74	0.4708%	9,188	0	9,188	0	9,188
5 OEC	100.42	2.5226%	49,236	0	49,236	0	49,236
6 Planning Admin	6.32	0.1588%	3,099	0	3,099	0	3,099
8 EMS Admin	16.87	0.4238%	8,271	0	8,271	0	8,271
9 Fire/EMS Operations	3,346.50	84.0658%	1,640,782	0	1,640,782	0	1,640,782
10 Staff Svcs	10.52	0.2643%	5,158	0	5,158	0	5,158
13 Operations Admin	12.72	0.3195%	6,237	0	6,237	339	6,576
14 Life Safety Bureau	134.97	3.3905%	66,176	0	66,176	3,602	69,777
15 Fire Marshal	63.81	1.6029%	31,286	0	31,286	1,703	32,989
16 Comm Outreach	6.78	0.1703%	3,324	0	3,324	181	3,505
17 Logistics	1.38	0.0347%	677	0	677	37	713
19 Hazmat Ops	46.89	1.1779%	22,990	0	22,990	1,251	24,241
20 Airport Ops	152.24	3.8243%	74,643	0	74,643	4,062	78,705
21 Rescue Team	56.09	1.4090%	27,501	0	27,501	1,497	28,998
<b>Subtotal</b>	<b>3,980.81</b>	<b>100.0000%</b>	<b>1,951,783</b>	<b>0</b>	<b>1,951,783</b>	<b>12,672</b>	<b>1,964,456</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,951,783</b>		<b>\$1,964,456</b>

Basis Units: Number of classified FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:10 Staff Svcs**

<b>Department</b>	<b>Investigations</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
2 Chief's Admin	3,216	3,216
4 Prof Development	9,188	9,188
5 OEC	49,236	49,236
6 Planning Admin	3,099	3,099
8 EMS Admin	8,271	8,271
9 Fire/EMS Operations	1,640,782	1,640,782
10 Staff Svcs	5,158	5,158
13 Operations Admin	6,576	6,576
14 Life Safety Bureau	69,777	69,777
15 Fire Marshal	32,989	32,989
16 Comm Outreach	3,505	3,505
17 Logistics	713	713
19 Hazmat Ops	24,241	24,241
20 Airport Ops	78,705	78,705
21 Rescue Team	28,998	28,998
<b>Total</b>	<b>\$1,964,456</b>	<b>\$1,964,456</b>