

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2017 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2015**



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**City of Houston, Texas
Houston Fire Department
FY 2017 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2015**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2017 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2015**

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.”¹

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.

¹ 2 CFR Part 200.56

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.²

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.

² 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: FY2015 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

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 2017 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

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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	\$2,284,486	\$115,939	\$78,598	\$783,330	\$368,667	\$36,032	\$17,346	\$26,179	\$223,560	\$527,971
2 Chief's Admin	0	82,646	39,816	396,496	184,852	14,461	10,086	17,327	105,851	367,759
3 Info Tech	0	9,829	4,179	41,603	19,311	1,335	1,121	2,015	10,754	37,731
4 Prof Development	0	0	24,709	326,704	164,725	5,491	5,491	0	109,816	376,121
5 OEC	0	0	41,369	481,065	218,497	13,963	6,510	0	150,764	506,257
6 Planning Admin	0	0	0	38,744	17,597	0	0	0	12,142	40,773
7 Central Svcs	0	43,618	99,017	1,197,741	497,097	58,016	17,411	33,875	187,257	334,133
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	62,224,955	0	30,766	357,763	162,494	10,384	4,841	0	112,122	376,499
10 Staff Svcs	0	0	6,317	73,457	33,364	2,132	994	0	23,021	77,304
Total Current Allocations	\$64,509,441	\$252,033	\$324,770	\$3,696,903	\$1,666,605	\$141,814	\$63,800	\$79,396	\$935,288	\$2,644,548

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$300,790	\$0	\$0	\$0	\$4,762,897
2 Chief's Admin	149,581	0	0	0	1,368,876
3 Info Tech	15,566	0	0	0	143,445
4 Prof Development	131,780	0	0	0	1,144,836
5 OEC	195,453	0	0	0	1,613,879
6 Planning Admin	15,742	99,346	0	0	224,345
7 Central Svcs	242,346	516,447	0	0	3,226,957
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	145,357	0	0	0	63,425,181
10 Staff Svcs	29,845	0	0	0	246,434
Total Current Allocations	\$1,226,459	\$615,793	\$0	\$0	\$76,156,850

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 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 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Judgements
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							
Citywide Indirect	P	15,347,308	0	7,673,654	7,673,654	0	0
GSD	P	6,325,479	0	0	0	6,325,479	0
Judgements	P	2,284,486	0	0	0	0	2,284,486
Subtotal - Services & Supplies		23,957,273	0	7,673,654	7,673,654	6,325,479	2,284,486
Department Cost Total		23,957,273	0	7,673,654	7,673,654	6,325,479	2,284,486
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		23,957,273	0	7,673,654	7,673,654	6,325,479	2,284,486
General Admin Distribution			0	0	0	0	0
Grand Total		\$23,957,273		\$7,673,654	\$7,673,654	\$6,325,479	\$2,284,486

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

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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
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

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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	32.73	0.7496%	\$57,523	\$0	\$57,523	\$0	\$57,523
3 Info Tech	5.47	0.1253%	9,614	0	9,614	0	9,614
4 Prof Development	162.69	3.7261%	285,929	0	285,929	0	285,929
5 OEC	105.91	2.4257%	186,138	0	186,138	0	186,138
6 Planning Admin	17.28	0.3958%	30,370	0	30,370	0	30,370
8 EMS Admin	18.15	0.4157%	31,899	0	31,899	0	31,899
9 Fire/EMS Operations	3,474.08	79.5674%	6,105,727	0	6,105,727	0	6,105,727
10 Staff Svcs	14.86	0.3403%	26,117	0	26,117	0	26,117
12 Medical Dir	15.22	0.3486%	26,749	0	26,749	0	26,749
13 Operations Admin	15.46	0.3541%	27,171	0	27,171	0	27,171
14 Life Safety Bureau	154.18	3.5312%	270,973	0	270,973	0	270,973
15 Fire Marshal	73.12	1.6747%	128,509	0	128,509	0	128,509
16 Comm Outreach	8.29	0.1899%	14,570	0	14,570	0	14,570
17 Logistics	3.00	0.0687%	5,273	0	5,273	0	5,273
18 Air Pack	3.86	0.0884%	6,784	0	6,784	0	6,784
19 Hazmat Ops	46.32	1.0609%	81,408	0	81,408	0	81,408
20 Airport Ops	155.54	3.5624%	273,363	0	273,363	0	273,363
21 Rescue Team	60.05	1.3753%	105,538	0	105,538	0	105,538
Subtotal	4,366.21	100.0000%	7,673,654	0	7,673,654	0	7,673,654
Direct Bills					0		0
Total					\$7,673,654		\$7,673,654

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	10,225,566	2.0990%	\$161,070	\$0	\$161,070	\$0	\$161,070
3 Info Tech	1,034,846	0.2124%	16,301	0	16,301	0	16,301
4 Prof Development	9,231,239	1.8949%	145,407	0	145,407	0	145,407
5 OEC	11,396,442	2.3393%	179,513	0	179,513	0	179,513
6 Planning Admin	1,643,731	0.3374%	25,892	0	25,892	0	25,892
7 Central Svcs	13,678,285	2.8077%	215,456	0	215,456	0	215,456
8 EMS Admin	2,549,364	0.5233%	40,157	0	40,157	0	40,157
9 Fire/EMS Operations	374,250,642	76.8223%	5,895,074	0	5,895,074	0	5,895,074
10 Staff Svcs	1,702,384	0.3494%	26,815	0	26,815	0	26,815
12 Medical Dir	4,210,695	0.8643%	66,325	0	66,325	0	66,325
13 Operations Admin	1,790,412	0.3675%	28,202	0	28,202	0	28,202
14 Life Safety Bureau	17,822,862	3.6585%	280,740	0	280,740	0	280,740
15 Fire Marshal	8,272,976	1.6982%	130,313	0	130,313	0	130,313
16 Comm Outreach	571,896	0.1174%	9,008	0	9,008	0	9,008
17 Logistics	480,405	0.0986%	7,567	0	7,567	0	7,567
18 Air Pack	863,192	0.1772%	13,597	0	13,597	0	13,597
19 Hazmat Ops	4,606,974	0.9457%	72,568	0	72,568	0	72,568
20 Airport Ops	16,163,876	3.3180%	254,608	0	254,608	0	254,608
21 Rescue Team	6,668,575	1.3689%	105,041	0	105,041	0	105,041
Subtotal	487,164,362	100.0000%	7,673,654	0	7,673,654	0	7,673,654
Direct Bills					0		0
Total					\$7,673,654		\$7,673,654

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

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6/6/2016

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	32.73	0.7773%	\$49,169	\$0	\$49,169	\$0	\$49,169
3 Info Tech	5.47	0.1299%	8,217	0	8,217	0	8,217
4 Prof Development	162.69	3.8638%	244,401	0	244,401	0	244,401
5 OEC	105.91	2.5153%	159,103	0	159,103	0	159,103
6 Planning Admin	17.28	0.4104%	25,959	0	25,959	0	25,959
8 EMS Admin	18.15	0.4310%	27,266	0	27,266	0	27,266
9 Fire/EMS Operations	3,474.08	82.5066%	5,218,937	0	5,218,937	0	5,218,937
10 Staff Svcs	14.86	0.3529%	22,323	0	22,323	0	22,323
12 Medical Dir	15.22	0.3615%	22,864	0	22,864	0	22,864
13 Operations Admin	15.46	0.3672%	23,225	0	23,225	0	23,225
14 Life Safety Bureau	154.18	3.6617%	231,617	0	231,617	0	231,617
15 Fire Marshal	73.12	1.7365%	109,845	0	109,845	0	109,845
16 Comm Outreach	8.29	0.1969%	12,454	0	12,454	0	12,454
17 Logistics	3.00	0.0712%	4,507	0	4,507	0	4,507
18 Air Pack	3.86	0.0917%	5,799	0	5,799	0	5,799
19 Hazmat Ops	46.32	1.1001%	69,584	0	69,584	0	69,584
21 Rescue Team	60.05	1.4261%	90,210	0	90,210	0	90,210
Subtotal	4,210.67	100.0000%	6,325,479	0	6,325,479	0	6,325,479
Direct Bills					0		0
Total					\$6,325,479		\$6,325,479

Basis Units: Number of FTEs, excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

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6/6/2016

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%	\$2,284,486	\$0	\$2,284,486	\$0	\$2,284,486
Subtotal	100	100.0000%	2,284,486	0	2,284,486	0	2,284,486
Direct Bills					0		0
Total					\$2,284,486		\$2,284,486

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	57,523	161,070	49,169	0	267,762
3 Info Tech	9,614	16,301	8,217	0	34,131
4 Prof Development	285,929	145,407	244,401	0	675,738
5 OEC	186,138	179,513	159,103	0	524,754
6 Planning Admin	30,370	25,892	25,959	0	82,220
7 Central Svcs	0	215,456	0	0	215,456
8 EMS Admin	31,899	40,157	27,266	0	99,321
9 Fire/EMS Operations	6,105,727	5,895,074	5,218,937	0	17,219,738
10 Staff Svcs	26,117	26,815	22,323	0	75,255
11 Fire/EMS Operating	0	0	0	2,284,486	2,284,486
12 Medical Dir	26,749	66,325	22,864	0	115,939
13 Operations Admin	27,171	28,202	23,225	0	78,598
14 Life Safety Bureau	270,973	280,740	231,617	0	783,330
15 Fire Marshal	128,509	130,313	109,845	0	368,667
16 Comm Outreach	14,570	9,008	12,454	0	36,032
17 Logistics	5,273	7,567	4,507	0	17,346
18 Air Pack	6,784	13,597	5,799	0	26,179
19 Hazmat Ops	81,408	72,568	69,584	0	223,560
20 Airport Ops	273,363	254,608	0	0	527,971
21 Rescue Team	105,538	105,041	90,210	0	300,790
Total	\$7,673,654	\$7,673,654	\$6,325,479	\$2,284,486	\$23,957,273

**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 are 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 are 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 are allocated based on the number of FTEs per division.
- **Warehouse** – Costs of procurement & warehouse are allocated based on the amount of operating expenditures.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/Risk	Warehouse
Personnel Costs							
Salaries	S1	1,930,254	0	309,492	0	838,069	782,693
Salary % Split			.00%	16.03%	.00%	43.42%	40.55%
Benefits	P	1,113,547	0	203,016	1,587	444,040	464,905
Subtotal - Personnel Costs		3,043,801	0	512,508	1,587	1,282,109	1,247,598
Services & Supplies Cost							
Supplies	P	5,026,514	0	644	47	2,947	5,022,876
Services	P	2,155,251	0	2,036	1,060,012	61,608	1,031,595
Subtotal - Services & Supplies		7,181,765	0	2,680	1,060,059	64,555	6,054,471
Department Cost Total		10,225,566	0	515,188	1,061,646	1,346,664	7,302,069
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		10,225,566	0	515,188	1,061,646	1,346,664	7,302,069
General Admin Distribution			0	0	0	0	0
Grand Total		<u>\$10,225,566</u>		<u>\$515,188</u>	<u>\$1,061,646</u>	<u>\$1,346,664</u>	<u>\$7,302,069</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015

6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/Risk	Warehouse
1 Indirect Costs FTE	\$57,523	\$0	\$9,223	\$0	\$24,975	\$23,325
1 Indirect Costs Exps	161,070	0	25,826	0	69,933	65,312
1 GSD	49,169	0	7,884	0	21,348	19,937
Subtotal - Citywide Indirect	267,762	0	42,932	0	116,256	108,574
2 Chief's Admin	0	4,184	671	0	1,816	1,696
2 Accounting & Finance	0	22,284	3,573	0	9,675	9,036
2 Human Resources/Risk	0	10,966	1,758	0	4,761	4,447
2 Warehouse	0	155,549	24,940	0	67,536	63,073
Subtotal - Chief's Admin	0	192,983	30,942	0	83,789	78,252
3 Info Tech Svcs	0	22,869	3,667	0	9,929	9,273
Subtotal - Info Tech	0	22,869	3,667	0	9,929	9,273
4 Training	0	12,970	2,080	0	5,631	5,259
Subtotal - Prof Development	0	12,970	2,080	0	5,631	5,259
5 Dispatch & Records	0	19,065	3,057	0	8,278	7,731
Subtotal - OEC	0	19,065	3,057	0	8,278	7,731
6 Planning Svcs *	0	1,536	0	1,536	0	0
Subtotal - Planning Admin	0	1,536	0	1,536	0	0
7 Departmental	0	68,599	10,999	0	29,784	27,816
7 Vehicle Charges	0	82,036	13,153	0	35,618	33,264
7 Classified Emp	0	18	3	0	8	7
Subtotal - Central Svcs	0	150,653	24,155	0	65,410	61,088
9 Clasfd Ret Benes	0	14,838	2,379	0	6,442	6,017
Subtotal - Fire/EMS Operations	0	14,838	2,379	0	6,442	6,017
10 Investigations	0	2,915	467	0	1,266	1,182
Subtotal - Staff Svcs	0	2,915	467	0	1,266	1,182
Total Incoming	267,762	417,830	109,680	1,536	297,000	277,376
C. Total Allocated		\$10,911,157	\$624,868	\$1,063,182	\$1,643,664	\$7,579,444
			5.73%	9.74%	15.06%	69.47%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	32.73	0.7496%	\$4,184	\$0	\$4,184	\$0	\$4,184
3 Info Tech	5.47	0.1253%	699	0	699	84	783
4 Prof Development	162.69	3.7261%	20,796	0	20,796	2,506	23,302
5 OEC	105.91	2.4257%	13,538	0	13,538	1,631	15,169
6 Planning Admin	17.28	0.3958%	2,209	0	2,209	266	2,475
8 EMS Admin	18.15	0.4157%	2,320	0	2,320	280	2,600
9 Fire/EMS Operations	3,474.08	79.5674%	444,082	0	444,082	53,510	497,592
10 Staff Svcs	14.86	0.3403%	1,900	0	1,900	229	2,128
12 Medical Dir	15.22	0.3486%	1,946	0	1,946	234	2,180
13 Operations Admin	15.46	0.3541%	1,976	0	1,976	238	2,214
14 Life Safety Bureau	154.18	3.5312%	19,708	0	19,708	2,375	22,083
15 Fire Marshal	73.12	1.6747%	9,347	0	9,347	1,126	10,473
16 Comm Outreach	8.29	0.1899%	1,060	0	1,060	128	1,187
17 Logistics	3.00	0.0687%	383	0	383	46	430
18 Air Pack	3.86	0.0884%	493	0	493	59	553
19 Hazmat Ops	46.32	1.0609%	5,921	0	5,921	713	6,634
20 Airport Ops	155.54	3.5624%	19,882	0	19,882	2,396	22,278
21 Rescue Team	60.05	1.3753%	7,676	0	7,676	925	8,601
Subtotal	4,366.21	100.0000%	558,120	0	558,120	66,748	624,868
Direct Bills					0		0
Total					\$558,120		\$624,868

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	10,225,566	2.0990%	\$22,284	\$0	\$22,284	\$0	\$22,284
3 Info Tech	1,034,846	0.2124%	2,255	0	2,255	3	2,259
4 Prof Development	9,231,239	1.8949%	20,117	0	20,117	30	20,147
5 OEC	11,396,442	2.3393%	24,836	0	24,836	37	24,872
6 Planning Admin	1,643,731	0.3374%	3,582	0	3,582	5	3,587
7 Central Svcs	13,678,285	2.8077%	29,808	0	29,808	44	29,852
8 EMS Admin	2,549,364	0.5233%	5,556	0	5,556	8	5,564
9 Fire/EMS Operations	374,250,642	76.8223%	815,580	0	815,580	1,205	816,785
10 Staff Svcs	1,702,384	0.3494%	3,710	0	3,710	5	3,715
12 Medical Dir	4,210,695	0.8643%	9,176	0	9,176	14	9,190
13 Operations Admin	1,790,412	0.3675%	3,902	0	3,902	6	3,907
14 Life Safety Bureau	17,822,862	3.6585%	38,840	0	38,840	57	38,898
15 Fire Marshal	8,272,976	1.6982%	18,029	0	18,029	27	18,055
16 Comm Outreach	571,896	0.1174%	1,246	0	1,246	2	1,248
17 Logistics	480,405	0.0986%	1,047	0	1,047	2	1,048
18 Air Pack	863,192	0.1772%	1,881	0	1,881	3	1,884
19 Hazmat Ops	4,606,974	0.9457%	10,040	0	10,040	15	10,055
20 Airport Ops	16,163,876	3.3180%	35,225	0	35,225	52	35,277
21 Rescue Team	6,668,575	1.3689%	14,532	0	14,532	21	14,554
Subtotal	487,164,362	100.0000%	1,061,646	0	1,061,646	1,536	1,063,182
Direct Bills					0		0
Total					\$1,061,646		\$1,063,182

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	32.73	0.7496%	\$10,966	\$0	\$10,966	\$0	\$10,966
3 Info Tech	5.47	0.1253%	1,833	0	1,833	228	2,061
4 Prof Development	162.69	3.7261%	54,510	0	54,510	6,786	61,296
5 OEC	105.91	2.4257%	35,486	0	35,486	4,417	39,903
6 Planning Admin	17.28	0.3958%	5,790	0	5,790	721	6,510
8 EMS Admin	18.15	0.4157%	6,081	0	6,081	757	6,838
9 Fire/EMS Operations	3,474.08	79.5674%	1,164,007	0	1,164,007	144,900	1,308,907
10 Staff Svcs	14.86	0.3403%	4,979	0	4,979	620	5,599
12 Medical Dir	15.22	0.3486%	5,100	0	5,100	635	5,734
13 Operations Admin	15.46	0.3541%	5,180	0	5,180	645	5,825
14 Life Safety Bureau	154.18	3.5312%	51,659	0	51,659	6,431	58,089
15 Fire Marshal	73.12	1.6747%	24,499	0	24,499	3,050	27,549
16 Comm Outreach	8.29	0.1899%	2,778	0	2,778	346	3,123
17 Logistics	3.00	0.0687%	1,005	0	1,005	125	1,130
18 Air Pack	3.86	0.0884%	1,293	0	1,293	161	1,454
19 Hazmat Ops	46.32	1.0609%	15,520	0	15,520	1,932	17,452
20 Airport Ops	155.54	3.5624%	52,114	0	52,114	6,487	58,602
21 Rescue Team	60.05	1.3753%	20,120	0	20,120	2,505	22,625
Subtotal	4,366.21	100.0000%	1,462,919	0	1,462,919	180,745	1,643,664
Direct Bills					0		0
Total					\$1,462,919		\$1,643,664

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,225,566	2.0990%	\$155,549	\$0	\$155,549	\$0	\$155,549
3 Info Tech	1,034,846	0.2124%	15,742	0	15,742	366	16,108
4 Prof Development	9,231,239	1.8949%	140,424	0	140,424	3,267	143,691
5 OEC	11,396,442	2.3393%	173,360	0	173,360	4,034	177,394
6 Planning Admin	1,643,731	0.3374%	25,004	0	25,004	582	25,586
7 Central Svcs	13,678,285	2.8077%	208,071	0	208,071	4,841	212,912
8 EMS Admin	2,549,364	0.5233%	38,780	0	38,780	902	39,683
9 Fire/EMS Operations	374,250,642	76.8223%	5,693,023	0	5,693,023	132,458	5,825,480
10 Staff Svcs	1,702,384	0.3494%	25,896	0	25,896	603	26,499
12 Medical Dir	4,210,695	0.8643%	64,052	0	64,052	1,490	65,542
13 Operations Admin	1,790,412	0.3675%	27,235	0	27,235	634	27,869
14 Life Safety Bureau	17,822,862	3.6585%	271,118	0	271,118	6,308	277,426
15 Fire Marshal	8,272,976	1.6982%	125,847	0	125,847	2,928	128,775
16 Comm Outreach	571,896	0.1174%	8,700	0	8,700	202	8,902
17 Logistics	480,405	0.0986%	7,308	0	7,308	170	7,478
18 Air Pack	863,192	0.1772%	13,131	0	13,131	306	13,436
19 Hazmat Ops	4,606,974	0.9457%	70,080	0	70,080	1,631	71,711
20 Airport Ops	16,163,876	3.3180%	245,882	0	245,882	5,721	251,602
21 Rescue Team	6,668,575	1.3689%	101,441	0	101,441	2,360	103,801
Subtotal	487,164,362	100.0000%	7,410,642	0	7,410,642	168,802	7,579,444
Direct Bills					0		0
Total					\$7,410,642		\$7,579,444

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/Risk	Warehouse	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	4,184	22,284	10,966	155,549	192,983
3 Info Tech	783	2,259	2,061	16,108	21,211
4 Prof Development	23,302	20,147	61,296	143,691	248,435
5 OEC	15,169	24,872	39,903	177,394	257,339
6 Planning Admin	2,475	3,587	6,510	25,586	38,159
7 Central Svcs	0	29,852	0	212,912	242,765
8 EMS Admin	2,600	5,564	6,838	39,683	54,684
9 Fire/EMS Operations	497,592	816,785	1,308,907	5,825,480	8,448,765
10 Staff Svcs	2,128	3,715	5,599	26,499	37,941
12 Medical Dir	2,180	9,190	5,734	65,542	82,646
13 Operations Admin	2,214	3,907	5,825	27,869	39,816
14 Life Safety Bureau	22,083	38,898	58,089	277,426	396,496
15 Fire Marshal	10,473	18,055	27,549	128,775	184,852
16 Comm Outreach	1,187	1,248	3,123	8,902	14,461
17 Logistics	430	1,048	1,130	7,478	10,086
18 Air Pack	553	1,884	1,454	13,436	17,327
19 Hazmat Ops	6,634	10,055	17,452	71,711	105,851
20 Airport Ops	22,278	35,277	58,602	251,602	367,759
21 Rescue Team	8,601	14,554	22,625	103,801	149,581
Total	\$624,868	\$1,063,182	\$1,643,664	\$7,579,444	\$10,911,157

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	436,399	0	436,399
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	204,727	0	204,727
Subtotal - Personnel Costs		641,126	0	641,126
Services & Supplies Cost				
Supplies	S	46,993	0	46,993
Services	S	346,727	0	346,727
Subtotal - Services & Supplies		393,720	0	393,720
Department Cost Total		1,034,846	0	1,034,846
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,034,846	0	1,034,846
General Admin Distribution			0	0
Grand Total		<u>\$1,034,846</u>	<u>\$1,034,846</u>	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$9,614	\$0	\$9,614
1 Indirect Costs Exps	16,301	0	16,301
1 GSD	8,217	0	8,217
Subtotal - Citywide Indirect	34,131	0	34,131
2 Chief's Admin	699	84	783
2 Accounting & Finance	2,255	3	2,259
2 Human Resources/Risk	1,833	228	2,061
2 Warehouse	15,742	366	16,108
Subtotal - Chief's Admin	20,529	682	21,211
3 Info Tech Svcs	0	2,314	2,314
Subtotal - Info Tech	0	2,314	2,314
7 Departmental	0	11,465	11,465
7 Vehicle Charges	0	32,101	32,101
Subtotal - Central Svcs	0	43,566	43,566
Total Incoming	54,660	46,562	101,222
C. Total Allocated		\$1,136,068	\$1,136,068
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	10,225,566	2.0990%	\$22,869	\$0	\$22,869	\$0	\$22,869
3 Info Tech	1,034,846	0.2124%	2,314	0	2,314	0	2,314
4 Prof Development	9,231,239	1.8949%	20,645	0	20,645	903	21,548
5 OEC	11,396,442	2.3393%	25,487	0	25,487	1,115	26,602
6 Planning Admin	1,643,731	0.3374%	3,676	0	3,676	161	3,837
7 Central Svcs	13,678,285	2.8077%	30,590	0	30,590	1,338	31,929
8 EMS Admin	2,549,364	0.5233%	5,701	0	5,701	249	5,951
9 Fire/EMS Operations	374,250,642	76.8223%	836,983	0	836,983	36,616	873,600
10 Staff Svcs	1,702,384	0.3494%	3,807	0	3,807	167	3,974
12 Medical Dir	4,210,695	0.8643%	9,417	0	9,417	412	9,829
13 Operations Admin	1,790,412	0.3675%	4,004	0	4,004	175	4,179
14 Life Safety Bureau	17,822,862	3.6585%	39,859	0	39,859	1,744	41,603
15 Fire Marshal	8,272,976	1.6982%	18,502	0	18,502	809	19,311
16 Comm Outreach	571,896	0.1174%	1,279	0	1,279	56	1,335
17 Logistics	480,405	0.0986%	1,074	0	1,074	47	1,121
18 Air Pack	863,192	0.1772%	1,930	0	1,930	84	2,015
19 Hazmat Ops	4,606,974	0.9457%	10,303	0	10,303	451	10,754
20 Airport Ops	16,163,876	3.3180%	36,149	0	36,149	1,581	37,731
21 Rescue Team	6,668,575	1.3689%	14,914	0	14,914	652	15,566
Subtotal	487,164,362	100.0000%	1,089,506	0	1,089,506	46,562	1,136,068
Direct Bills					0		0
Total					\$1,089,506		\$1,136,068

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	22,869	22,869
3 Info Tech	2,314	2,314
4 Prof Development	21,548	21,548
5 OEC	26,602	26,602
6 Planning Admin	3,837	3,837
7 Central Svcs	31,929	31,929
8 EMS Admin	5,951	5,951
9 Fire/EMS Operations	873,600	873,600
10 Staff Svcs	3,974	3,974
12 Medical Dir	9,829	9,829
13 Operations Admin	4,179	4,179
14 Life Safety Bureau	41,603	41,603
15 Fire Marshal	19,311	19,311
16 Comm Outreach	1,335	1,335
17 Logistics	1,121	1,121
18 Air Pack	2,015	2,015
19 Hazmat Ops	10,754	10,754
20 Airport Ops	37,731	37,731
21 Rescue Team	15,566	15,566
Total	\$1,136,068	\$1,136,068

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

PROFESSIONAL DEVELOPMENT
NATURE AND EXTENT OF SERVICES

The costs of the Professional Development division are allocated based on the number of classified employees trained by division.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
<hr/>				
Personnel Costs				
Salaries	S1	2,279,620	0	2,279,620
Salary % Split			.00%	100.00%
Benefits	S	6,482,333	0	6,482,333
Subtotal - Personnel Costs		8,761,953	0	8,761,953
<hr/>				
Services & Supplies Cost				
Supplies	S	45,514	0	45,514
Services	S	423,772	0	423,772
Subtotal - Services & Supplies		469,286	0	469,286
<hr/>				
Department Cost Total		9,231,239	0	9,231,239
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		9,231,239	0	9,231,239
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$9,231,239</u>	<u>0</u>	<u>\$9,231,239</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$285,929	\$0	\$285,929
1 Indirect Costs Exps	145,407	0	145,407
1 GSD	244,401	0	244,401
Subtotal - Citywide Indirect	675,738	0	675,738
2 Chief's Admin	20,796	2,506	23,302
2 Accounting & Finance	20,117	30	20,147
2 Human Resources/Risk	54,510	6,786	61,296
2 Warehouse	140,424	3,267	143,691
Subtotal - Chief's Admin	235,847	12,588	248,435
3 Info Tech Svcs	20,645	903	21,548
Subtotal - Info Tech	20,645	903	21,548
4 Training	0	67,445	67,445
Subtotal - Prof Development	0	67,445	67,445
7 Departmental	0	340,985	340,985
7 Vehicle Charges	0	107,003	107,003
7 Classified Emp	0	61	61
Subtotal - Central Svcs	0	448,049	448,049
9 Clasfd Ret Benes	0	49,622	49,622
Subtotal - Fire/EMS Operations	0	49,622	49,622
10 Investigations	0	9,748	9,748
Subtotal - Staff Svcs	0	9,748	9,748
Total Incoming	932,230	588,356	1,520,586
C. Total Allocated		\$10,751,825	\$10,751,825
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5	0.1276%	\$12,970	\$0	\$12,970	\$0	\$12,970
4 Prof Development	26	0.6636%	67,445	0	67,445	0	67,445
5 OEC	87	2.2205%	225,682	0	225,682	13,169	238,851
6 Planning Admin	5	0.1276%	12,970	0	12,970	757	13,727
8 EMS Admin	5	0.1276%	12,970	0	12,970	757	13,727
9 Fire/EMS Operations	3,364	85.8601%	8,726,368	0	8,726,368	509,192	9,235,560
10 Staff Svcs	9	0.2297%	23,346	0	23,346	1,362	24,709
13 Operations Admin	9	0.2297%	23,346	0	23,346	1,362	24,709
14 Life Safety Bureau	119	3.0373%	308,691	0	308,691	18,012	326,704
15 Fire Marshal	60	1.5314%	155,643	0	155,643	9,082	164,725
16 Comm Outreach	2	0.0510%	5,188	0	5,188	303	5,491
17 Logistics	2	0.0510%	5,188	0	5,188	303	5,491
19 Hazmat Ops	40	1.0209%	103,762	0	103,762	6,055	109,816
20 Airport Ops	137	3.4967%	355,384	0	355,384	20,737	376,121
21 Rescue Team	48	1.2251%	124,514	0	124,514	7,266	131,780
Subtotal	3,918	100.0000%	10,163,469	0	10,163,469	588,356	10,751,825
Direct Bills					0		0
Total					\$10,163,469		\$10,751,825

Basis Units: Number of classified employees trained by division

Source: Fire Department Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	12,970	12,970
4 Prof Development	67,445	67,445
5 OEC	238,851	238,851
6 Planning Admin	13,727	13,727
8 EMS Admin	13,727	13,727
9 Fire/EMS Operations	9,235,560	9,235,560
10 Staff Svcs	24,709	24,709
13 Operations Admin	24,709	24,709
14 Life Safety Bureau	326,704	326,704
15 Fire Marshal	164,725	164,725
16 Comm Outreach	5,491	5,491
17 Logistics	5,491	5,491
19 Hazmat Ops	109,816	109,816
20 Airport Ops	376,121	376,121
21 Rescue Team	131,780	131,780
Total	\$10,751,825	\$10,751,825

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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 are allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Marshal.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
<hr/>				
Personnel Costs				
Salaries	S1	7,622,354	0	7,622,354
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	3,757,084	0	3,757,084
Subtotal - Personnel Costs		11,379,438	0	11,379,438
<hr/>				
Services & Supplies Cost				
Supplies	S	13,187	0	13,187
Services	S	3,817	0	3,817
Subtotal - Services & Supplies		17,004	0	17,004
<hr/>				
Department Cost Total		11,396,442	0	11,396,442
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		11,396,442	0	11,396,442
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$11,396,442		\$11,396,442
<hr/>				

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$186,138	\$0	\$186,138
1 Indirect Costs Exps	179,513	0	179,513
1 GSD	159,103	0	159,103
Subtotal - Citywide Indirect	524,754	0	524,754
2 Chief's Admin	13,538	1,631	15,169
2 Accounting & Finance	24,836	37	24,872
2 Human Resources/Risk	35,486	4,417	39,903
2 Warehouse	173,360	4,034	177,394
Subtotal - Chief's Admin	247,220	10,119	257,339
3 Info Tech Svcs	25,487	1,115	26,602
Subtotal - Info Tech	25,487	1,115	26,602
4 Training	225,682	13,169	238,851
Subtotal - Prof Development	225,682	13,169	238,851
7 Departmental	0	221,979	221,979
7 Vehicle Charges	0	35,668	35,668
7 Classified Emp	0	304	304
Subtotal - Central Svcs	0	257,951	257,951
9 Clasfd Ret Benes	0	246,053	246,053
Subtotal - Fire/EMS Operations	0	246,053	246,053
10 Investigations	0	48,338	48,338
Subtotal - Staff Svcs	0	48,338	48,338
Total Incoming	1,023,143	576,744	1,599,887
C. Total Allocated		\$12,996,329	\$12,996,329
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1535%	\$19,065	\$0	\$19,065	\$0	\$19,065
8 EMS Admin	7.28	0.1823%	22,642	0	22,642	1,053	23,695
9 Fire/EMS Operations	3,474.08	86.9999%	10,805,026	0	10,805,026	502,539	11,307,565
10 Staff Svcs	9.87	0.2472%	30,698	0	30,698	1,428	32,125
13 Operations Admin	12.71	0.3183%	39,530	0	39,530	1,839	41,369
14 Life Safety Bureau	147.80	3.7013%	459,685	0	459,685	21,380	481,065
15 Fire Marshal	67.13	1.6811%	208,787	0	208,787	9,711	218,497
16 Comm Outreach	4.29	0.1074%	13,343	0	13,343	621	13,963
17 Logistics	2.00	0.0501%	6,220	0	6,220	289	6,510
19 Hazmat Ops	46.32	1.1600%	144,064	0	144,064	6,700	150,764
20 Airport Ops	155.54	3.8951%	483,758	0	483,758	22,499	506,257
21 Rescue Team	60.05	1.5038%	186,767	0	186,767	8,686	195,453
Subtotal	3,993.20	100.0000%	12,419,585	0	12,419,585	576,744	12,996,329
Direct Bills					0		0
Total					\$12,419,585		\$12,996,329

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

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	19,065	19,065
8 EMS Admin	23,695	23,695
9 Fire/EMS Operations	11,307,565	11,307,565
10 Staff Svcs	32,125	32,125
13 Operations Admin	41,369	41,369
14 Life Safety Bureau	481,065	481,065
15 Fire Marshal	218,497	218,497
16 Comm Outreach	13,963	13,963
17 Logistics	6,510	6,510
19 Hazmat Ops	150,764	150,764
20 Airport Ops	506,257	506,257
21 Rescue Team	195,453	195,453
Total	\$12,996,329	\$12,996,329

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

**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 are allocated as follows:

- **Planning Services** – Costs of planning services are allocated based on the number of FTEs served.
- **Permits/Revenue** – Costs of permits are allocated directly to the Permit Center.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits/ Revenues
<hr/>					
Personnel Costs					
Salaries	S1	1,019,354	0	557,707	461,647
<i>Salary % Split</i>			<i>.00%</i>	<i>54.71%</i>	<i>45.29%</i>
Benefits	P	521,666	0	264,008	257,658
Subtotal - Personnel Costs		1,541,020	0	821,715	719,305
<hr/>					
Services & Supplies Cost					
Supplies	P	5,777	0	1,314	4,463
Services	P	96,934	0	94,184	2,750
Credit Expenses	P	(726,519)	0	0	(726,519)
Subtotal - Services & Supplies		(623,808)	0	95,498	(719,306)
<hr/>					
Department Cost Total		917,212	0	917,212	(0)
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		917,212	0	917,212	(0)
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$917,212		\$917,212	\$(0)
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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits/ Revenues
1 Indirect Costs FTE	\$30,370	\$0	\$16,616	\$13,754
1 Indirect Costs Exps	25,892	0	14,166	11,726
1 GSD	25,959	0	14,203	11,756
Subtotal - Citywide Indirect	82,220	0	44,984	37,236
2 Chief's Admin	2,209	266	1,354	1,121
2 Accounting & Finance	3,582	5	1,963	1,625
2 Human Resources/Risk	5,790	721	3,562	2,948
2 Warehouse	25,004	582	13,998	11,587
Subtotal - Chief's Admin	36,585	1,574	20,877	17,281
3 Info Tech Svcs	3,676	161	2,099	1,738
Subtotal - Info Tech	3,676	161	2,099	1,738
4 Training	12,970	757	7,510	6,217
Subtotal - Prof Development	12,970	757	7,510	6,217
7 Departmental	0	36,217	19,815	16,402
7 Vehicle Charges	0	32,101	17,563	14,538
7 Classified Emp	0	14	7	6
Subtotal - Central Svcs	0	68,332	37,386	30,946
9 Clasfd Ret Benes	0	10,941	5,986	4,955
Subtotal - Fire/EMS Operations	0	10,941	5,986	4,955
10 Investigations	0	2,149	1,176	973
Subtotal - Staff Svcs	0	2,149	1,176	973
Total Incoming	135,451	83,914	120,019	99,347
C. Total Allocated		\$1,136,577	\$1,037,231	\$99,346
			91.26%	8.74%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1549%	\$1,536	\$0	\$1,536	\$0	\$1,536
9 Fire/EMS Operations	3,474.08	87.7947%	870,326	0	870,326	40,370	910,696
14 Life Safety Bureau	147.80	3.7351%	37,027	0	37,027	1,717	38,744
15 Fire Marshal	67.13	1.6965%	16,817	0	16,817	780	17,597
19 Hazmat Ops	46.32	1.1706%	11,604	0	11,604	538	12,142
20 Airport Ops	155.54	3.9307%	38,966	0	38,966	1,807	40,773
21 Rescue Team	60.05	1.5175%	15,044	0	15,044	698	15,742
Subtotal	3,957.05	100.0000%	991,320	0	991,320	45,911	1,037,231
Direct Bills					0		0
Total					\$991,320		\$1,037,231

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Permits/Revenues Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000%	\$61,343	\$0	\$61,343	\$38,003	\$99,346
Subtotal	100	100.0000%	61,343	0	61,343	38,003	99,346
Direct Bills					0		0
Total					\$61,343		\$99,346

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
0 Direct Billed	\$0	\$0	\$0
2 Chief's Admin	1,536	0	1,536
9 Fire/EMS Operations	910,696	0	910,696
14 Life Safety Bureau	38,744	0	38,744
15 Fire Marshal	17,597	0	17,597
19 Hazmat Ops	12,142	0	12,142
20 Airport Ops	40,773	0	40,773
21 Rescue Team	15,742	0	15,742
22 Permit Ctr	0	99,346	99,346
Total	\$1,037,231	\$99,346	\$1,136,577

CENTRAL SERVICES
NATURE AND EXTENT OF SERVICES

The Central Services division contains General Government “type” costs. These costs are functionalized and allocated as follows:

- **Departmental** – These costs are identified as general Fire Department expenditures and are allocated based on the number of FTEs within the Fire Department.
- **Vehicle Charges** – Vehicle charges, fuel, and vehicle repair and maintenance, are allocated based on the number of vehicles assigned per division.
- **Classified Employees** – Charges for classified central service arbitration costs are allocated based on the number of classified FTEs.
- **Permits/Revenue** – Costs of permits are allocated directly to the Permit Center.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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							
Overtime-Classified	P	57,184	0	57,184	0	0	0
Unemploy Claims-Adm	P	4,410	0	4,410	0	0	0
Postage	P	35,700	0	35,700	0	0	0
Other Supplies	P	24,374	0	24,374	0	0	0
Fuel	P	4,243,044	0	0	4,243,044	0	0
Class Arbitration	P	11,911	0	0	0	11,911	0
Voice Svcs	P	1,318,154	0	1,318,154	0	0	0
HR Client	P	2,149,515	0	2,149,515	0	0	0
KRONOS	P	180,366	0	180,366	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	488,062	0	0	0	0	488,062
Bldg Mtc Svcs	P	291,905	0	291,905	0	0	0
Other Svcs	P	4,774,705	0	4,774,705	0	0	0
Subtotal - Services & Supplies		13,678,284	0	8,836,313	4,243,044	11,911	488,062
Department Cost Total		13,678,284	0	8,836,313	4,243,044	11,911	488,062
Adjustments to Cost							
Drainage	D	(98,954)	0	0	0	0	0
Subtotal - Adjustments		(98,954)	0	0	0	0	0
Total Costs After Adjustments		13,579,330	0	8,836,313	4,243,044	11,911	488,062
General Admin Distribution			0	0	0	0	0
Grand Total		\$13,579,330		\$8,836,313	\$4,243,044	\$11,911	\$488,062

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	\$215,456	\$0	\$140,201	\$67,322	\$189	\$7,744
Subtotal - Citywide Indirect	215,456	0	140,201	67,322	189	7,744
2 Accounting & Finance	29,808	44	19,425	9,328	26	1,073
2 Warehouse	208,071	4,841	138,546	66,527	187	7,652
Subtotal - Chief's Admin	237,879	4,885	157,971	75,855	213	8,725
3 Info Tech Svcs	30,590	1,338	20,777	9,977	28	1,148
Subtotal - Info Tech	30,590	1,338	20,777	9,977	28	1,148
7 Vehicle Charges	0	299,608	194,960	93,617	263	10,768
Subtotal - Central Svcs	0	299,608	194,960	93,617	263	10,768
Total Incoming	483,926	305,832	513,909	246,770	693	28,385
C. Total Allocated	\$14,369,087	\$9,350,222	\$4,489,814	\$12,604	\$516,447	
		65.07%	31.25%	0.09%	3.59%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	32.73	0.7496%	\$68,599	\$0	\$68,599	\$0	\$68,599
3 Info Tech	5.47	0.1253%	11,465	0	11,465	0	11,465
4 Prof Development	162.69	3.7261%	340,985	0	340,985	0	340,985
5 OEC	105.91	2.4257%	221,979	0	221,979	0	221,979
6 Planning Admin	17.28	0.3958%	36,217	0	36,217	0	36,217
8 EMS Admin	18.15	0.4157%	38,041	0	38,041	894	38,934
9 Fire/EMS Operations	3,474.08	79.5674%	7,281,382	0	7,281,382	171,043	7,452,425
10 Staff Svcs	14.86	0.3403%	31,145	0	31,145	732	31,877
12 Medical Dir	15.22	0.3486%	31,900	0	31,900	749	32,649
13 Operations Admin	15.46	0.3541%	32,403	0	32,403	761	33,164
14 Life Safety Bureau	154.18	3.5312%	323,148	0	323,148	7,591	330,739
15 Fire Marshal	73.12	1.6747%	153,253	0	153,253	3,600	156,853
16 Comm Outreach	8.29	0.1899%	17,375	0	17,375	408	17,783
17 Logistics	3.00	0.0687%	6,288	0	6,288	148	6,435
18 Air Pack	3.86	0.0884%	8,090	0	8,090	190	8,280
19 Hazmat Ops	46.32	1.0609%	97,083	0	97,083	2,281	99,363
20 Airport Ops	155.54	3.5624%	325,999	0	325,999	7,658	333,657
21 Rescue Team	60.05	1.3753%	125,860	0	125,860	2,956	128,816
Subtotal	4,366.21	100.0000%	9,151,212	0	9,151,212	199,010	9,350,222
Direct Bills					0		0
Total					\$9,151,212		\$9,350,222

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	23	1.8669%	\$82,036	\$0	\$82,036	\$0	\$82,036
3 Info Tech	9	0.7305%	32,101	0	32,101	0	32,101
4 Prof Development	30	2.4351%	107,003	0	107,003	0	107,003
5 OEC	10	0.8117%	35,668	0	35,668	0	35,668
6 Planning Admin	9	0.7305%	32,101	0	32,101	0	32,101
7 Central Svcs	84	6.8182%	299,608	0	299,608	0	299,608
8 EMS Admin	14	1.1364%	49,935	0	49,935	1,254	51,189
9 Fire/EMS Operations	617	50.0812%	2,200,693	0	2,200,693	55,259	2,255,952
10 Staff Svcs	9	0.7305%	32,101	0	32,101	806	32,907
12 Medical Dir	3	0.2435%	10,700	0	10,700	269	10,969
13 Operations Admin	18	1.4610%	64,202	0	64,202	1,612	65,814
14 Life Safety Bureau	237	19.2370%	845,323	0	845,323	21,226	866,549
15 Fire Marshal	93	7.5487%	331,709	0	331,709	8,329	340,038
16 Comm Outreach	11	0.8929%	39,234	0	39,234	985	40,220
17 Logistics	3	0.2435%	10,700	0	10,700	269	10,969
18 Air Pack	7	0.5682%	24,967	0	24,967	627	25,594
19 Hazmat Ops	24	1.9481%	85,602	0	85,602	2,149	87,752
21 Rescue Team	31	2.5162%	110,570	0	110,570	2,776	113,346
Subtotal	1,232	100.0000%	4,394,253	0	4,394,253	95,561	4,489,814
Direct Bills					0		0
Total					\$4,394,253		\$4,489,814

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1488%	\$18	\$0	\$18	\$0	\$18
4 Prof Development	20.50	0.4976%	61	0	61	0	61
5 OEC	101.65	2.4673%	304	0	304	0	304
6 Planning Admin	4.52	0.1097%	14	0	14	0	14
8 EMS Admin	7.28	0.1767%	22	0	22	0	22
9 Fire/EMS Operations	3,474.08	84.3250%	10,402	0	10,402	234	10,636
10 Staff Svcs	9.87	0.2396%	30	0	30	1	30
13 Operations Admin	12.71	0.3085%	38	0	38	1	39
14 Life Safety Bureau	147.80	3.5875%	443	0	443	10	452
15 Fire Marshal	67.13	1.6294%	201	0	201	5	206
16 Comm Outreach	4.29	0.1041%	13	0	13	0	13
17 Logistics	2.00	0.0485%	6	0	6	0	6
19 Hazmat Ops	46.32	1.1243%	139	0	139	3	142
20 Airport Ops	155.54	3.7754%	466	0	466	10	476
21 Rescue Team	60.05	1.4576%	180	0	180	4	184
Subtotal	4,119.87	100.0000%	12,335	0	12,335	268	12,604
Direct Bills					0		0
Total					\$12,335		\$12,604

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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%	\$505,455	\$0	\$505,455	\$10,992	\$516,447
Subtotal	100	100.0000%	505,455	0	505,455	10,992	516,447
Direct Bills					0		0
Total					\$505,455		\$516,447

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	68,599	82,036	18	0	150,653
3 Info Tech	11,465	32,101	0	0	43,566
4 Prof Development	340,985	107,003	61	0	448,049
5 OEC	221,979	35,668	304	0	257,951
6 Planning Admin	36,217	32,101	14	0	68,332
7 Central Svcs	0	299,608	0	0	299,608
8 EMS Admin	38,934	51,189	22	0	90,145
9 Fire/EMS Operations	7,452,425	2,255,952	10,636	0	9,719,013
10 Staff Svcs	31,877	32,907	30	0	64,814
12 Medical Dir	32,649	10,969	0	0	43,618
13 Operations Admin	33,164	65,814	39	0	99,017
14 Life Safety Bureau	330,739	866,549	452	0	1,197,741
15 Fire Marshal	156,853	340,038	206	0	497,097
16 Comm Outreach	17,783	40,220	13	0	58,016
17 Logistics	6,435	10,969	6	0	17,411
18 Air Pack	8,280	25,594	0	0	33,875
19 Hazmat Ops	99,363	87,752	142	0	187,257
20 Airport Ops	333,657	0	476	0	334,133
21 Rescue Team	128,816	113,346	184	0	242,346
22 Permit Ctr	0	0	0	516,447	516,447
Total	\$9,350,222	\$4,489,814	\$12,604	\$516,447	\$14,369,087

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 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	929,448	0	929,448
Salary % Split			.00%	100.00%
Benefits	S	504,797	0	504,797
Subtotal - Personnel Costs		1,434,245	0	1,434,245
<hr/>				
Services & Supplies Cost				
Supplies	S	44,933	0	44,933
Services	S	1,070,186	0	1,070,186
Subtotal - Services & Supplies		1,115,119	0	1,115,119
<hr/>				
Department Cost Total		2,549,364	0	2,549,364
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		2,549,364	0	2,549,364
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$2,549,364		\$2,549,364
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$31,899	\$0	\$31,899
1 Indirect Costs Exps	40,157	0	40,157
1 GSD	27,266	0	27,266
Subtotal - Citywide Indirect	99,321	0	99,321
2 Chief's Admin	2,320	280	2,600
2 Accounting & Finance	5,556	8	5,564
2 Human Resources/Risk	6,081	757	6,838
2 Warehouse	38,780	902	39,683
Subtotal - Chief's Admin	52,737	1,947	54,684
3 Info Tech Svcs	5,701	249	5,951
Subtotal - Info Tech	5,701	249	5,951
4 Training	12,970	757	13,727
Subtotal - Prof Development	12,970	757	13,727
5 Dispatch & Records	22,642	1,053	23,695
Subtotal - OEC	22,642	1,053	23,695
7 Departmental	38,041	894	38,934
7 Vehicle Charges	49,935	1,254	51,189
7 Classified Emp	22	0	22
Subtotal - Central Svcs	87,997	2,148	90,145
9 Clasfd Ret Benes	0	17,622	17,622
Subtotal - Fire/EMS Operations	0	17,622	17,622
10 Investigations	0	3,462	3,462
Subtotal - Staff Svcs	0	3,462	3,462
Total Incoming	281,370	27,238	308,608
C. Total Allocated		\$2,857,972	\$2,857,972
		100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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%	\$2,830,734	\$0	\$2,830,734	\$27,238	\$2,857,972
Subtotal	100	100.0000%	2,830,734	0	2,830,734	27,238	2,857,972
Direct Bills					0		0
Total					\$2,830,734		\$2,857,972

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
0 Direct Billed	\$0	\$0
9 Fire/EMS Operations	2,857,972	2,857,972
Total	\$2,857,972	\$2,857,972

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

**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 are functionalized and allocated as follows:

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
<hr/>					
Personnel Costs					
Salaries	S1	225,441,716	0	0	225,441,716
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	130,123,391	0	0	130,123,391
Subtotal - Personnel Costs		355,565,107	0	0	355,565,107
<hr/>					
Services & Supplies Cost					
Supplies	S	28,699	0	0	28,699
Services	S	18,656,836	0	0	18,656,836
Hlth Ins Ret Class	P	9,972,522	0	9,972,522	0
Credit direct Expenses	P	(374,250,642)	0	0	(374,250,642)
Subtotal - Services & Supplies		(345,592,585)	0	9,972,522	(355,565,107)
<hr/>					
Department Cost Total		9,972,522	0	9,972,522	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		9,972,522	0	9,972,522	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$9,972,522		\$9,972,522	\$0
		<hr/>			

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Clasfd Ret Benes	Operations
1 Indirect Costs FTE	\$6,105,727	\$0	\$0	\$6,105,727
1 Indirect Costs Exps	5,895,074	0	0	5,895,074
1 GSD	5,218,937	0	0	5,218,937
Subtotal - Citywide Indirect	17,219,738	0	0	17,219,738
2 Chief's Admin	444,082	53,510	0	497,592
2 Accounting & Finance	815,580	1,205	0	816,785
2 Human Resources/Risk	1,164,007	144,900	0	1,308,907
2 Warehouse	5,693,023	132,458	0	5,825,480
Subtotal - Chief's Admin	8,116,691	332,073	0	8,448,765
3 Info Tech Svcs	836,983	36,616	0	873,600
Subtotal - Info Tech	836,983	36,616	0	873,600
4 Training	8,726,368	509,192	0	9,235,560
Subtotal - Prof Development	8,726,368	509,192	0	9,235,560
5 Dispatch & Records	10,805,026	502,539	0	11,307,565
Subtotal - OEC	10,805,026	502,539	0	11,307,565
6 Planning Svcs	870,326	40,370	0	910,696
Subtotal - Planning Admin	870,326	40,370	0	910,696
7 Departmental	7,281,382	171,043	0	7,452,425
7 Vehicle Charges	2,200,693	55,259	0	2,255,952
7 Classified Emp	10,402	234	0	10,636
Subtotal - Central Svcs	9,492,477	226,535	0	9,719,013
8 EMS Admin Svcs	2,830,734	27,238	0	2,857,972
Subtotal - EMS Admin	2,830,734	27,238	0	2,857,972
10 Investigations	0	1,652,046	0	1,652,046
Subtotal - Staff Svcs	0	1,652,046	0	1,652,046
Total Incoming	58,898,345	3,326,610	0	62,224,955
C. Total Allocated		\$72,197,477	\$9,972,522	\$62,224,955
		13.81%	86.19%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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	6.13	0.1488%	\$14,838	\$0	\$14,838	\$0	\$14,838
4 Prof Development	20.50	0.4976%	49,622	0	49,622	0	49,622
5 OEC	101.65	2.4673%	246,053	0	246,053	0	246,053
6 Planning Admin	4.52	0.1097%	10,941	0	10,941	0	10,941
8 EMS Admin	7.28	0.1767%	17,622	0	17,622	0	17,622
10 Staff Svcs	9.87	0.2396%	23,891	0	23,891	0	23,891
11 Fire/EMS Operating	3,474.08	84.3250%	8,409,328	(8,409,328)	0	0	0
13 Operations Admin	12.71	0.3085%	30,766	0	30,766	0	30,766
14 Life Safety Bureau	147.80	3.5875%	357,763	0	357,763	0	357,763
15 Fire Marshal	67.13	1.6294%	162,494	0	162,494	0	162,494
16 Comm Outreach	4.29	0.1041%	10,384	0	10,384	0	10,384
17 Logistics	2.00	0.0485%	4,841	0	4,841	0	4,841
19 Hazmat Ops	46.32	1.1243%	112,122	0	112,122	0	112,122
20 Airport Ops	155.54	3.7754%	376,499	0	376,499	0	376,499
21 Rescue Team	60.05	1.4576%	145,357	0	145,357	0	145,357
Subtotal	4,119.87	100.0000%	9,972,522	(8,409,328)	1,563,194	0	1,563,194
Direct Bills					8,409,328		8,409,328
Total					\$9,972,522		\$9,972,522

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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%	\$58,898,345	\$0	\$58,898,345	\$3,326,610	\$62,224,955
Subtotal	100	100.0000%	58,898,345	0	58,898,345	3,326,610	62,224,955
Direct Bills					0		0
Total					\$58,898,345		\$62,224,955

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$8,409,328	\$0	\$8,409,328
2 Chief's Admin	14,838	0	14,838
4 Prof Development	49,622	0	49,622
5 OEC	246,053	0	246,053
6 Planning Admin	10,941	0	10,941
8 EMS Admin	17,622	0	17,622
10 Staff Svcs	23,891	0	23,891
11 Fire/EMS Operating	0	62,224,955	62,224,955
13 Operations Admin	30,766	0	30,766
14 Life Safety Bureau	357,763	0	357,763
15 Fire Marshal	162,494	0	162,494
16 Comm Outreach	10,384	0	10,384
17 Logistics	4,841	0	4,841
19 Hazmat Ops	112,122	0	112,122
20 Airport Ops	376,499	0	376,499
21 Rescue Team	145,357	0	145,357
Total	\$9,972,522	\$62,224,955	\$72,197,477

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

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 are allocated based on the number of classified FTEs.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
<hr/>				
Personnel Costs				
Salaries	S1	1,121,870	0	1,121,870
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	553,492	0	553,492
Subtotal - Personnel Costs		1,675,362	0	1,675,362
Services & Supplies Cost				
Supplies	S	11,995	0	11,995
Services	S	15,027	0	15,027
Subtotal - Services & Supplies		27,022	0	27,022
Department Cost Total		1,702,384	0	1,702,384
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,702,384	0	1,702,384
General Admin Distribution			0	0
Grand Total		<u>\$1,702,384</u>	<u>\$1,702,384</u>	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Staff Svcs

Department	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$26,117	\$0	\$26,117
1 Indirect Costs Exps	26,815	0	26,815
1 GSD	22,323	0	22,323
Subtotal - Citywide Indirect	75,255	0	75,255
2 Chief's Admin	1,900	229	2,128
2 Accounting & Finance	3,710	5	3,715
2 Human Resources/Risk	4,979	620	5,599
2 Warehouse	25,896	603	26,499
Subtotal - Chief's Admin	36,485	1,457	37,941
3 Info Tech Svcs	3,807	167	3,974
Subtotal - Info Tech	3,807	167	3,974
4 Training	23,346	1,362	24,709
Subtotal - Prof Development	23,346	1,362	24,709
5 Dispatch & Records	30,698	1,428	32,125
Subtotal - OEC	30,698	1,428	32,125
7 Departmental	31,145	732	31,877
7 Vehicle Charges	32,101	806	32,907
7 Classified Emp	30	1	30
Subtotal - Central Svcs	63,276	1,538	64,814
9 Clasfd Ret Benes	23,891	0	23,891
Subtotal - Fire/EMS Operations	23,891	0	23,891
10 Investigations	0	4,694	4,694
Subtotal - Staff Svcs	0	4,694	4,694
Total Incoming	256,758	10,645	267,403
C. Total Allocated		\$1,969,787	\$1,969,787
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015
6/6/2016

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1488%	\$2,915	\$0	\$2,915	\$0	\$2,915
4 Prof Development	20.50	0.4976%	9,748	0	9,748	0	9,748
5 OEC	101.65	2.4673%	48,338	0	48,338	0	48,338
6 Planning Admin	4.52	0.1097%	2,149	0	2,149	0	2,149
8 EMS Admin	7.28	0.1767%	3,462	0	3,462	0	3,462
9 Fire/EMS Operations	3,474.08	84.3250%	1,652,046	0	1,652,046	0	1,652,046
10 Staff Svcs	9.87	0.2396%	4,694	0	4,694	0	4,694
13 Operations Admin	12.71	0.3085%	6,044	0	6,044	273	6,317
14 Life Safety Bureau	147.80	3.5875%	70,284	0	70,284	3,173	73,457
15 Fire Marshal	67.13	1.6294%	31,923	0	31,923	1,441	33,364
16 Comm Outreach	4.29	0.1041%	2,040	0	2,040	92	2,132
17 Logistics	2.00	0.0485%	951	0	951	43	994
19 Hazmat Ops	46.32	1.1243%	22,027	0	22,027	994	23,021
20 Airport Ops	155.54	3.7754%	73,965	0	73,965	3,339	77,304
21 Rescue Team	60.05	1.4576%	28,556	0	28,556	1,289	29,845
Subtotal	4,119.87	100.0000%	1,959,142	0	1,959,142	10,645	1,969,787
Direct Bills					0		0
Total					\$1,959,142		\$1,969,787

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	2,915	2,915
4 Prof Development	9,748	9,748
5 OEC	48,338	48,338
6 Planning Admin	2,149	2,149
8 EMS Admin	3,462	3,462
9 Fire/EMS Operations	1,652,046	1,652,046
10 Staff Svcs	4,694	4,694
13 Operations Admin	6,317	6,317
14 Life Safety Bureau	73,457	73,457
15 Fire Marshal	33,364	33,364
16 Comm Outreach	2,132	2,132
17 Logistics	994	994
19 Hazmat Ops	23,021	23,021
20 Airport Ops	77,304	77,304
21 Rescue Team	29,845	29,845
Total	\$1,969,787	\$1,969,787