

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2018 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**



MGT Consulting Group
1801 E 51st St. Suite 365-504
Austin, TX 78723

www.mgtconsulting.com

**City of Houston, Texas Houston
Fire Department
FY 2018 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2018 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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: FY2016 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 2018 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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HOUSTON FIRE DEPARTMENT FY 2018 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	\$937,270	\$113,387	\$74,491	\$740,778	\$348,920	\$45,062	\$11,672	\$30,882	\$224,143	\$531,686
2 Chief's Admin	0	96,820	51,593	483,828	212,072	33,184	6,773	26,839	147,798	460,745
3 Info Tech	0	8,308	4,192	38,603	16,515	2,744	519	2,312	11,828	35,869
4 Prof Development	0	0	19,316	230,040	107,118	8,780	1,756	0	82,534	280,965
5 OEC	0	0	36,930	453,108	215,013	11,612	5,753	0	143,106	518,092
6 Planning Admin	0	0	0	33,364	15,832	0	0	0	10,537	38,149
7 Central Svcs	0	49,069	45,924	759,135	406,981	48,601	14,956	22,346	172,080	390,709
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	62,329,211	0	27,181	333,490	158,251	8,546	4,234	0	105,326	381,318
10 Staff Svcs	0	0	6,120	75,090	35,632	1,924	953	0	23,716	85,859
Total Current Allocations	\$63,266,481	\$267,583	\$265,747	\$3,147,436	\$1,516,334	\$160,453	\$46,615	\$82,380	\$921,067	\$2,723,391

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FY 2016
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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$287,097	\$0	\$0	\$0	\$3,345,386
2 Chief's Admin	183,131	0	0	0	1,702,782
3 Info Tech	14,499	0	0	0	135,388
4 Prof Development	107,118	0	0	0	837,628
5 OEC	188,558	0	0	0	1,572,173
6 Planning Admin	13,884	112,428	0	0	224,195
7 Central Svcs	241,354	314,617	0	0	2,465,773
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	138,780	0	0	0	63,486,336
10 Staff Svcs	31,248	0	0	0	260,542
Total Current Allocations	\$1,205,669	\$427,045	\$0	\$0	\$74,030,202

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HOUSTON FIRE DEPARTMENT FY 2018 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 2018 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
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
Services & Supplies Cost							
Citywide Indirect	P	14,981,221	0	7,490,611	7,490,611	0	0
GSD	P	6,324,137	0	0	0	6,324,137	0
Judgements	P	937,270	0	0	0	0	937,270
Subtotal - Services & Supplies		22,242,628	0	7,490,611	7,490,611	6,324,137	937,270
Department Cost Total		22,242,628	0	7,490,611	7,490,611	6,324,137	937,270
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		22,242,628	0	7,490,611	7,490,611	6,324,137	937,270
General Admin Distribution			0	0	0	0	0
Grand Total		\$22,242,628		\$7,490,611	\$7,490,611	\$6,324,137	\$937,270

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B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept: 1 Citywide Indirect

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HOUSTON FIRE DEPARTMENT FY 2018 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	33.80	0.8029%	\$60,142	\$0	\$60,142	\$0	\$60,142
3 Info Tech	6.00	0.1425%	10,676	0	10,676	0	10,676
4 Prof Development	131.00	3.1118%	233,094	0	233,094	0	233,094
5 OEC	99.10	2.3541%	176,333	0	176,333	0	176,333
6 Planning Admin	18.85	0.4478%	33,541	0	33,541	0	33,541
8 EMS Admin	16.70	0.3967%	29,715	0	29,715	0	29,715
9 Fire/EMS Operations	3,407.80	80.9500%	6,063,648	0	6,063,648	0	6,063,648
10 Staff Svcs	14.37	0.3413%	25,569	0	25,569	0	25,569
12 Medical Dir	15.10	0.3587%	26,868	0	26,868	0	26,868
13 Operations Admin	12.80	0.3041%	22,776	0	22,776	0	22,776
14 Life Safety Bureau	134.30	3.1902%	238,966	0	238,966	0	238,966
15 Fire Marshal	67.05	1.5927%	119,305	0	119,305	0	119,305
16 Comm Outreach	7.27	0.1727%	12,936	0	12,936	0	12,936
17 Logistics	2.32	0.0551%	4,128	0	4,128	0	4,128
18 Air Pack	4.00	0.0950%	7,117	0	7,117	0	7,117
19 Hazmat Ops	40.30	0.9573%	71,708	0	71,708	0	71,708
20 Airport Ops	145.90	3.4658%	259,606	0	259,606	0	259,606
21 Rescue Team	53.10	1.2614%	94,483	0	94,483	0	94,483
Subtotal	4,209.76	100.0000%	7,490,611	0	7,490,611	0	7,490,611
Direct Bills					0		0
Total					\$7,490,611		\$7,490,611

Basis Units: Number of Full Time Equivalents FTEs

Source: COH FTE Report

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HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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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	12,001,080	2.4259%	\$181,715	\$0	\$181,715	\$0	\$181,715
3 Info Tech	888,096	0.1795%	13,447	0	13,447	0	13,447
4 Prof Development	6,159,997	1.2452%	93,272	0	93,272	0	93,272
5 OEC	12,154,486	2.4569%	184,037	0	184,037	0	184,037
6 Planning Admin	1,630,393	0.3296%	24,687	0	24,687	0	24,687
7 Central Svcs	18,267,662	3.6926%	276,600	0	276,600	0	276,600
8 EMS Admin	2,467,878	0.4989%	37,367	0	37,367	0	37,367
9 Fire/EMS Operations	371,348,509	75.0644%	5,622,783	0	5,622,783	0	5,622,783
10 Staff Svcs	1,963,579	0.3969%	29,732	0	29,732	0	29,732
12 Medical Dir	4,162,068	0.8413%	63,020	0	63,020	0	63,020
13 Operations Admin	2,099,900	0.4245%	31,796	0	31,796	0	31,796
14 Life Safety Bureau	19,338,609	3.9091%	292,816	0	292,816	0	292,816
15 Fire Marshal	8,273,429	1.6724%	125,272	0	125,272	0	125,272
16 Comm Outreach	1,374,511	0.2778%	20,812	0	20,812	0	20,812
17 Logistics	259,781	0.0525%	3,933	0	3,933	0	3,933
18 Air Pack	1,158,383	0.2342%	17,540	0	17,540	0	17,540
19 Hazmat Ops	5,925,471	1.1978%	89,721	0	89,721	0	89,721
20 Airport Ops	17,969,123	3.6323%	272,080	0	272,080	0	272,080
21 Rescue Team	7,263,482	1.4682%	109,980	0	109,980	0	109,980
Subtotal	494,706,437	100.0000%	7,490,611	0	7,490,611	0	7,490,611
Direct Bills					0		0
Total					\$7,490,611		\$7,490,611

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 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	33.80	0.8317%	\$52,599	\$0	\$52,599	\$0	\$52,599
3 Info Tech	6.00	0.1476%	9,337	0	9,337	0	9,337
4 Prof Development	131.00	3.2235%	203,861	0	203,861	0	203,861
5 OEC	99.10	2.4386%	154,218	0	154,218	0	154,218
6 Planning Admin	18.85	0.4638%	29,334	0	29,334	0	29,334
8 EMS Admin	16.70	0.4109%	25,988	0	25,988	0	25,988
9 Fire/EMS Operations	3,407.80	83.8562%	5,303,183	0	5,303,183	0	5,303,183
10 Staff Svcs	14.37	0.3536%	22,362	0	22,362	0	22,362
12 Medical Dir	15.10	0.3716%	23,498	0	23,498	0	23,498
13 Operations Admin	12.80	0.3150%	19,919	0	19,919	0	19,919
14 Life Safety Bureau	134.30	3.3047%	208,996	0	208,996	0	208,996
15 Fire Marshal	67.05	1.6499%	104,343	0	104,343	0	104,343
16 Comm Outreach	7.27	0.1789%	11,313	0	11,313	0	11,313
17 Logistics	2.32	0.0571%	3,610	0	3,610	0	3,610
18 Air Pack	4.00	0.0984%	6,225	0	6,225	0	6,225
19 Hazmat Ops	40.30	0.9917%	62,714	0	62,714	0	62,714
21 Rescue Team	53.10	1.3066%	82,634	0	82,634	0	82,634
Subtotal	4,063.86	100.0000%	6,324,137	0	6,324,137	0	6,324,137
Direct Bills					0		0
Total					\$6,324,137		\$6,324,137

Basis Units: Number of FTEs, excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 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%	\$937,270	\$0	\$937,270	\$0	\$937,270
Subtotal	100	100.0000%	937,270	0	937,270	0	937,270
Direct Bills					0		0
Total					\$937,270		\$937,270

Basis Units: Direct allocation to Fire/EMS Operating
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

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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	60,142	181,715	52,599	0	294,456
3 Info Tech	10,676	13,447	9,337	0	33,460
4 Prof Development	233,094	93,272	203,861	0	530,227
5 OEC	176,333	184,037	154,218	0	514,589
6 Planning Admin	33,541	24,687	29,334	0	87,561
7 Central Svcs	0	276,600	0	0	276,600
8 EMS Admin	29,715	37,367	25,988	0	93,071
9 Fire/EMS Operations	6,063,648	5,622,783	5,303,183	0	16,989,614
10 Staff Svcs	25,569	29,732	22,362	0	77,663
11 Fire/EMS Operating	0	0	0	937,270	937,270
12 Medical Dir	26,868	63,020	23,498	0	113,387
13 Operations Admin	22,776	31,796	19,919	0	74,491
14 Life Safety Bureau	238,966	292,816	208,996	0	740,778
15 Fire Marshal	119,305	125,272	104,343	0	348,920
16 Comm Outreach	12,936	20,812	11,313	0	45,062
17 Logistics	4,128	3,933	3,610	0	11,672
18 Air Pack	7,117	17,540	6,225	0	30,882
19 Hazmat Ops	71,708	89,721	62,714	0	224,143
20 Airport Ops	259,606	272,080	0	0	531,686
21 Rescue Team	94,483	109,980	82,634	0	287,097
Total	\$7,490,611	\$7,490,611	\$6,324,137	\$937,270	\$22,242,628

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

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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 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 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 operating expenditures.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:2 Chiefs Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources / Risk	Warehouse
Personnel Costs							
Salaries	S1	1,951,082	0	184,883	0	947,771	818,428
<i>Salary % Split</i>			<i>.00%</i>	<i>9.48%</i>	<i>.00%</i>	<i>48.58%</i>	<i>41.95%</i>
Benefits	P	1,024,503	0	108,644	0	452,318	463,541
Subtotal - Personnel Costs		2,975,585	0	293,527	0	1,400,089	1,281,969
Services & Supplies Cost							
Supplies	P	6,954,115	0	1,534	0	5,363	6,947,218
Services	P	2,071,272	0	0	1,017,123	75,438	978,711
Fund 1001 Misc Other Svcs	D	107	0	0	0	0	0
Subtotal - Services & Supplies		9,025,494	0	1,534	1,017,123	80,801	7,925,929
Department Cost Total		12,001,079	0	295,061	1,017,123	1,480,890	9,207,898
Adjustments to Cost							
Fund 1001 Misc Other Svcs	D	(107)	0	0	0	0	0
Subtotal - Adjustments		(107)	0	0	0	0	0
Total Costs After Adjustments		12,000,972	0	295,061	1,017,123	1,480,890	9,207,898
General Admin Distribution			0	0	0	0	0
Grand Total		\$12,000,972		\$295,061	\$1,017,123	\$1,480,890	\$9,207,898

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chiefs Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources / Risk	Warehouse
1 Indirect Costs FTE	\$60,142	\$0	\$5,699	\$0	\$29,215	\$25,228
1 Indirect Costs Exps	181,715	0	17,219	0	88,271	76,225
1 GSD	52,599	0	4,984	0	25,551	22,064
Subtotal - Citywide Indirect	294,456	0	27,902	0	143,037	123,516
2 Chief's Admin	0	2,593	246	0	1,260	1,088
2 Accounting & Finance	0	24,674	2,338	0	11,986	10,350
2 Human Resources/Risk	0	13,038	1,236	0	6,334	5,469
2 Warehouse	0	226,371	21,451	0	109,963	94,957
Subtotal - Chief's Admin	0	266,677	25,270	0	129,543	111,864
3 Info Tech Svcs	0	22,874	2,168	0	11,111	9,595
Subtotal - Info Tech	0	22,874	2,168	0	11,111	9,595
4 Training	0	8,163	774	0	3,965	3,424
Subtotal - Prof Development	0	8,163	774	0	3,965	3,424
5 Dispatch & Records	0	21,060	1,996	0	10,230	8,834
Subtotal - OEC	0	21,060	1,996	0	10,230	8,834
6 Planning Svcs *	0	1,539	0	1,539	0	0
Subtotal - Planning Admin	0	1,539	0	1,539	0	0
7 Departmental	0	87,709	8,311	0	42,606	36,792
7 Vehicle Charges	0	56,425	5,347	0	27,410	23,669
7 Classified Emp	0	47	4	0	23	20
Subtotal - Central Svcs	0	144,181	13,662	0	70,038	60,480
9 Clasfd Ret Benes	0	16,204	1,535	0	7,871	6,797
Subtotal - Fire/EMS Operations	0	16,204	1,535	0	7,871	6,797
10 Investigations	0	3,472	329	0	1,687	1,456
Subtotal - Staff Svcs	0	3,472	329	0	1,687	1,456
Total Incoming	294,456	484,170	73,636	1,539	377,483	325,968
C. Total Allocated	\$12,779,597	\$368,697	\$1,018,662	\$1,858,373	\$9,533,866	
		2.89%	7.97%	14.54%	74.60%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	33.80	0.8029%	\$2,593	\$0	\$2,593	\$0	\$2,593
3 Info Tech	6.00	0.1425%	460	0	460	66	526
4 Prof Development	131.00	3.1118%	10,050	0	10,050	1,435	11,485
5 OEC	99.10	2.3541%	7,603	0	7,603	1,085	8,688
6 Planning Admin	18.85	0.4478%	1,446	0	1,446	206	1,653
8 EMS Admin	16.70	0.3967%	1,281	0	1,281	183	1,464
9 Fire/EMS Operations	3,407.80	80.9500%	261,439	0	261,439	37,321	298,760
10 Staff Svcs	14.37	0.3413%	1,102	0	1,102	157	1,260
12 Medical Dir	15.10	0.3587%	1,158	0	1,158	165	1,324
13 Operations Admin	12.80	0.3041%	982	0	982	140	1,122
14 Life Safety Bureau	134.30	3.1902%	10,303	0	10,303	1,471	11,774
15 Fire Marshal	67.05	1.5927%	5,144	0	5,144	734	5,878
16 Comm Outreach	7.27	0.1727%	558	0	558	80	637
17 Logistics	2.32	0.0551%	178	0	178	25	203
18 Air Pack	4.00	0.0950%	307	0	307	44	351
19 Hazmat Ops	40.30	0.9573%	3,092	0	3,092	441	3,533
20 Airport Ops	145.90	3.4658%	11,193	0	11,193	1,598	12,791
21 Rescue Team	53.10	1.2614%	4,074	0	4,074	582	4,655
Subtotal	4,209.76	100.0000%	322,963	0	322,963	45,734	368,697
Direct Bills					0		0
Total					\$322,963		\$368,697

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Accounting & Finance Allocations

Dept:2 Chiefs Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	12,001,080	2.4259%	\$24,674	\$0	\$24,674	\$0	\$24,674
3 Info Tech	888,096	0.1795%	1,826	0	1,826	3	1,829
4 Prof Development	6,159,997	1.2452%	12,665	0	12,665	20	12,685
5 OEC	12,154,486	2.4569%	24,990	0	24,990	39	25,029
6 Planning Admin	1,630,393	0.3296%	3,352	0	3,352	5	3,357
7 Central Svcs	18,267,662	3.6926%	37,559	0	37,559	58	37,617
8 EMS Admin	2,467,878	0.4989%	5,074	0	5,074	8	5,082
9 Fire/EMS Operations	371,348,509	75.0644%	763,497	0	763,497	1,184	764,681
10 Staff Svcs	1,963,579	0.3969%	4,037	0	4,037	6	4,043
12 Medical Dir	4,162,068	0.8413%	8,557	0	8,557	13	8,571
13 Operations Admin	2,099,900	0.4245%	4,317	0	4,317	7	4,324
14 Life Safety Bureau	19,338,609	3.9091%	39,760	0	39,760	62	39,822
15 Fire Marshal	8,273,429	1.6724%	17,010	0	17,010	26	17,037
16 Comm Outreach	1,374,511	0.2778%	2,826	0	2,826	4	2,830
17 Logistics	259,781	0.0525%	534	0	534	1	535
18 Air Pack	1,158,383	0.2342%	2,382	0	2,382	4	2,385
19 Hazmat Ops	5,925,471	1.1978%	12,183	0	12,183	19	12,202
20 Airport Ops	17,969,123	3.6323%	36,945	0	36,945	57	37,002
21 Rescue Team	7,263,482	1.4682%	14,934	0	14,934	23	14,957
Subtotal	494,706,437	100.0000%	1,017,123	0	1,017,123	1,539	1,018,662
Direct Bills					0		0
Total					\$1,017,123		\$1,018,662

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Human Resources/Risk Allocations

Dept:2 Chiefs Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	33.80	0.8029%	\$13,038	\$0	\$13,038	\$0	\$13,038
3 Info Tech	6.00	0.1425%	2,315	0	2,315	337	2,651
4 Prof Development	131.00	3.1118%	50,534	0	50,534	7,355	57,888
5 OEC	99.10	2.3541%	38,228	0	38,228	5,564	43,792
6 Planning Admin	18.85	0.4478%	7,271	0	7,271	1,058	8,330
8 EMS Admin	16.70	0.3967%	6,442	0	6,442	938	7,380
9 Fire/EMS Operations	3,407.80	80.9500%	1,314,568	0	1,314,568	191,320	1,505,889
10 Staff Svcs	14.37	0.3413%	5,543	0	5,543	807	6,350
12 Medical Dir	15.10	0.3587%	5,825	0	5,825	848	6,673
13 Operations Admin	12.80	0.3041%	4,938	0	4,938	719	5,656
14 Life Safety Bureau	134.30	3.1902%	51,807	0	51,807	7,540	59,346
15 Fire Marshal	67.05	1.5927%	25,865	0	25,865	3,764	29,629
16 Comm Outreach	7.27	0.1727%	2,804	0	2,804	408	3,213
17 Logistics	2.32	0.0551%	895	0	895	130	1,025
18 Air Pack	4.00	0.0950%	1,543	0	1,543	225	1,768
19 Hazmat Ops	40.30	0.9573%	15,546	0	15,546	2,263	17,808
20 Airport Ops	145.90	3.4658%	56,281	0	56,281	8,191	64,472
21 Rescue Team	53.10	1.2614%	20,483	0	20,483	2,981	23,465
Subtotal	4,209.76	100.0000%	1,623,927	0	1,623,927	234,446	1,858,373
Direct Bills					0		0
Total					\$1,623,927		\$1,858,373

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Warehouse Allocations

Dept:2 Chiefs Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	12,001,080	2.4259%	\$226,371	\$0	\$226,371	\$0	\$226,371
3 Info Tech	888,096	0.1795%	16,752	0	16,752	372	17,124
4 Prof Development	6,159,997	1.2452%	116,193	0	116,193	2,584	118,777
5 OEC	12,154,486	2.4569%	229,264	0	229,264	5,098	234,362
6 Planning Admin	1,630,393	0.3296%	30,753	0	30,753	684	31,437
7 Central Svcs	18,267,662	3.6926%	344,574	0	344,574	7,662	352,236
8 EMS Admin	2,467,878	0.4989%	46,550	0	46,550	1,035	47,585
9 Fire/EMS Operations	371,348,509	75.0644%	7,004,572	0	7,004,572	155,747	7,160,319
10 Staff Svcs	1,963,579	0.3969%	37,038	0	37,038	824	37,862
12 Medical Dir	4,162,068	0.8413%	78,507	0	78,507	1,746	80,253
13 Operations Admin	2,099,900	0.4245%	39,609	0	39,609	881	40,490
14 Life Safety Bureau	19,338,609	3.9091%	364,775	0	364,775	8,111	372,886
15 Fire Marshal	8,273,429	1.6724%	156,058	0	156,058	3,470	159,528
16 Comm Outreach	1,374,511	0.2778%	25,927	0	25,927	576	26,503
17 Logistics	259,781	0.0525%	4,900	0	4,900	109	5,009
18 Air Pack	1,158,383	0.2342%	21,850	0	21,850	486	22,336
19 Hazmat Ops	5,925,471	1.1978%	111,769	0	111,769	2,485	114,255
20 Airport Ops	17,969,123	3.6323%	338,943	0	338,943	7,536	346,480
21 Rescue Team	7,263,482	1.4682%	137,008	0	137,008	3,046	140,054
Subtotal	494,706,437	100.0000%	9,331,414	0	9,331,414	202,451	9,533,866
Direct Bills					0		0
Total					\$9,331,414		\$9,533,866

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:2 Chiefs Admin

Department	Chief's Admin	Accounting & Finance	Human Resources / Risk	Warehouse	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	2,593	24,674	13,038	226,371	266,677
3 Info Tech	526	1,829	2,651	17,124	22,130
4 Prof Development	11,485	12,685	57,888	118,777	200,834
5 OEC	8,688	25,029	43,792	234,362	311,870
6 Planning Admin	1,653	3,357	8,330	31,437	44,777
7 Central Svcs	0	37,617	0	352,236	389,853
8 EMS Admin	1,464	5,082	7,380	47,585	61,511
9 Fire/EMS Operations	298,760	764,681	1,505,889	7,160,319	9,729,649
10 Staff Svcs	1,260	4,043	6,350	37,862	49,515
12 Medical Dir	1,324	8,571	6,673	80,253	96,820
13 Operations Admin	1,122	4,324	5,656	40,490	51,593
14 Life Safety Bureau	11,774	39,822	59,346	372,886	483,828
15 Fire Marshal	5,878	17,037	29,629	159,528	212,072
16 Comm Outreach	637	2,830	3,213	26,503	33,184
17 Logistics	203	535	1,025	5,009	6,773
18 Air Pack	351	2,385	1,768	22,336	26,839
19 Hazmat Ops	3,533	12,202	17,808	114,255	147,798
20 Airport Ops	12,791	37,002	64,472	346,480	460,745
21 Rescue Team	4,655	14,957	23,465	140,054	183,131
Total	\$368,697	\$1,018,662	\$1,858,373	\$9,533,866	\$12,779,597

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	406,992	0	406,992
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	201,447	0	201,447
Subtotal - Personnel Costs		608,439	0	608,439
Services & Supplies Cost				
Supplies	S	35,467	0	35,467
Services	S	244,191	0	244,191
Subtotal - Services & Supplies		279,658	0	279,658
Department Cost Total		888,097	0	888,097
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		888,097	0	888,097
General Admin Distribution			0	0
Grand Total		\$888,097		\$888,097

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$10,676	\$0	\$10,676
1 Indirect Costs Exps	13,447	0	13,447
1 GSD	9,337	0	9,337
Subtotal - Citywide Indirect	33,460	0	33,460
2 Chief's Admin	460	66	526
2 Accounting & Finance	1,826	3	1,829
2 Human Resources/Risk	2,315	337	2,651
2 Warehouse	16,752	372	17,124
Subtotal - Chief's Admin	21,352	778	22,130
3 Info Tech Svcs	0	1,693	1,693
Subtotal - Info Tech	0	1,693	1,693
7 Departmental	0	15,570	15,570
7 Vehicle Charges	0	25,391	25,391
Subtotal - Central Svcs	0	40,961	40,961
Total Incoming	54,813	43,432	98,244
C. Total Allocated		\$986,341	\$986,341
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	12,001,080	2.4259%	\$22,874	\$0	\$22,874	\$0	\$22,874
3 Info Tech	888,096	0.1795%	1,693	0	1,693	0	1,693
4 Prof Development	6,159,997	1.2452%	11,741	0	11,741	555	12,296
5 OEC	12,154,486	2.4569%	23,166	0	23,166	1,096	24,262
6 Planning Admin	1,630,393	0.3296%	3,108	0	3,108	147	3,254
7 Central Svcs	18,267,662	3.6926%	34,818	0	34,818	1,647	36,465
8 EMS Admin	2,467,878	0.4989%	4,704	0	4,704	222	4,926
9 Fire/EMS Operations	371,348,509	75.0644%	707,790	0	707,790	33,474	741,264
10 Staff Svcs	1,963,579	0.3969%	3,743	0	3,743	177	3,920
12 Medical Dir	4,162,068	0.8413%	7,933	0	7,933	375	8,308
13 Operations Admin	2,099,900	0.4245%	4,002	0	4,002	189	4,192
14 Life Safety Bureau	19,338,609	3.9091%	36,859	0	36,859	1,743	38,603
15 Fire Marshal	8,273,429	1.6724%	15,769	0	15,769	746	16,515
16 Comm Outreach	1,374,511	0.2778%	2,620	0	2,620	124	2,744
17 Logistics	259,781	0.0525%	495	0	495	23	519
18 Air Pack	1,158,383	0.2342%	2,208	0	2,208	104	2,312
19 Hazmat Ops	5,925,471	1.1978%	11,294	0	11,294	534	11,828
20 Airport Ops	17,969,123	3.6323%	34,249	0	34,249	1,620	35,869
21 Rescue Team	7,263,482	1.4682%	13,844	0	13,844	655	14,499
Subtotal	494,706,437	100.0000%	942,910	0	942,910	43,432	986,341
Direct Bills					0		0
Total					\$942,910		\$986,341

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	22,874	22,874
3 Info Tech	1,693	1,693
4 Prof Development	12,296	12,296
5 OEC	24,262	24,262
6 Planning Admin	3,254	3,254
7 Central Svcs	36,465	36,465
8 EMS Admin	4,926	4,926
9 Fire/EMS Operations	741,264	741,264
10 Staff Svcs	3,920	3,920
12 Medical Dir	8,308	8,308
13 Operations Admin	4,192	4,192
14 Life Safety Bureau	38,603	38,603
15 Fire Marshal	16,515	16,515
16 Comm Outreach	2,744	2,744
17 Logistics	519	519
18 Air Pack	2,312	2,312
19 Hazmat Ops	11,828	11,828
20 Airport Ops	35,869	35,869
21 Rescue Team	14,499	14,499
Total	\$986,341	\$986,341

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	1,221,114	0	1,221,114
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	4,437,564	0	4,437,564
Subtotal - Personnel Costs		5,658,678	0	5,658,678
Services & Supplies Cost				
Supplies	S	67,243	0	67,243
Services	S	434,075	0	434,075
Subtotal - Services & Supplies		501,318	0	501,318
Department Cost Total		6,159,996	0	6,159,996
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		6,159,996	0	6,159,996
General Admin Distribution			0	0
Grand Total		\$6,159,996		\$6,159,996

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$233,094	\$0	\$233,094
1 Indirect Costs Exps	93,272	0	93,272
1 GSD	203,861	0	203,861
Subtotal - Citywide Indirect	530,227	0	530,227
2 Chief's Admin	10,050	1,435	11,485
2 Accounting & Finance	12,665	20	12,685
2 Human Resources/Risk	50,534	7,355	57,888
2 Warehouse	116,193	2,584	118,777
Subtotal - Chief's Admin	189,442	11,392	200,834
3 Info Tech Svcs	11,741	555	12,296
Subtotal - Info Tech	11,741	555	12,296
4 Training	0	21,224	21,224
Subtotal - Prof Development	0	21,224	21,224
7 Departmental	0	339,936	339,936
7 Vehicle Charges	0	78,995	78,995
7 Classified Emp	0	157	157
Subtotal - Central Svcs	0	419,089	419,089
9 Clasfd Ret Benes	0	54,623	54,623
Subtotal - Fire/EMS Operations	0	54,623	54,623
10 Investigations	0	11,704	11,704
Subtotal - Staff Svcs	0	11,704	11,704
Total Incoming	731,409	518,588	1,249,998
C. Total Allocated		\$7,409,994	\$7,409,994
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5	0.1185%	\$8,163	\$0	\$8,163	\$0	\$8,163
4 Prof Development	13	0.3080%	21,224	0	21,224	0	21,224
5 OEC	96	2.2743%	156,734	0	156,734	11,845	168,579
6 Planning Admin	6	0.1421%	9,796	0	9,796	740	10,536
8 EMS Admin	5	0.1185%	8,163	0	8,163	617	8,780
9 Fire/EMS Operations	3,608	85.4774%	5,890,592	0	5,890,592	445,174	6,335,767
10 Staff Svcs	11	0.2606%	17,959	0	17,959	1,357	19,316
13 Operations Admin	11	0.2606%	17,959	0	17,959	1,357	19,316
14 Life Safety Bureau	131	3.1035%	213,877	0	213,877	16,163	230,040
15 Fire Marshal	61	1.4452%	99,592	0	99,592	7,527	107,118
16 Comm Outreach	5	0.1185%	8,163	0	8,163	617	8,780
17 Logistics	1	0.0237%	1,633	0	1,633	123	1,756
19 Hazmat Ops	47	1.1135%	76,734	0	76,734	5,799	82,534
20 Airport Ops	160	3.7906%	261,224	0	261,224	19,742	280,965
21 Rescue Team	61	1.4452%	99,592	0	99,592	7,527	107,118
Subtotal	4,221	100.0000%	6,891,405	0	6,891,405	518,588	7,409,994
Direct Bills					0		0
Total					\$6,891,405		\$7,409,994

Basis Units: Number of classified employees trained by division

Source: Fire Department Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	8,163	8,163
4 Prof Development	21,224	21,224
5 OEC	168,579	168,579
6 Planning Admin	10,536	10,536
8 EMS Admin	8,780	8,780
9 Fire/EMS Operations	6,335,767	6,335,767
10 Staff Svcs	19,316	19,316
13 Operations Admin	19,316	19,316
14 Life Safety Bureau	230,040	230,040
15 Fire Marshal	107,118	107,118
16 Comm Outreach	8,780	8,780
17 Logistics	1,756	1,756
19 Hazmat Ops	82,534	82,534
20 Airport Ops	280,965	280,965
21 Rescue Team	107,118	107,118
Total	\$7,409,994	\$7,409,994

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	8,023,656	0	8,023,656
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	4,119,563	0	4,119,563
Subtotal - Personnel Costs		12,143,219	0	12,143,219
Services & Supplies Cost				
Supplies	S	8,592	0	8,592
Services	S	2,675	0	2,675
Subtotal - Services & Supplies		11,267	0	11,267
Department Cost Total		12,154,486	0	12,154,486
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		12,154,486	0	12,154,486
General Admin Distribution			0	0
Grand Total		<u>\$12,154,486</u>		<u>\$12,154,486</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$176,333	\$0	\$176,333
1 Indirect Costs Exps	184,037	0	184,037
1 GSD	154,218	0	154,218
Subtotal - Citywide Indirect	514,589	0	514,589
2 Chief's Admin	7,603	1,085	8,688
2 Accounting & Finance	24,990	39	25,029
2 Human Resources/Risk	38,228	5,564	43,792
2 Warehouse	229,264	5,098	234,362
Subtotal - Chief's Admin	300,085	11,785	311,870
3 Info Tech Svcs	23,166	1,096	24,262
Subtotal - Info Tech	23,166	1,096	24,262
4 Training	156,734	11,845	168,579
Subtotal - Prof Development	156,734	11,845	168,579
7 Departmental	0	257,158	257,158
7 Vehicle Charges	0	14,106	14,106
7 Classified Emp	0	709	709
Subtotal - Central Svcs	0	271,973	271,973
9 Clasfd Ret Benes	0	246,458	246,458
Subtotal - Fire/EMS Operations	0	246,458	246,458
10 Investigations	0	52,809	52,809
Subtotal - Staff Svcs	0	52,809	52,809
Total Incoming	994,574	595,967	1,590,541
C. Total Allocated		\$13,745,027	\$13,745,027
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1602%	\$21,060	\$0	\$21,060	\$0	\$21,060
8 EMS Admin	5.00	0.1292%	16,984	0	16,984	771	17,755
9 Fire/EMS Operations	3,406.80	88.0080%	11,572,230	0	11,572,230	525,340	12,097,570
10 Staff Svcs	10.27	0.2653%	34,885	0	34,885	1,584	36,469
13 Operations Admin	10.40	0.2687%	35,327	0	35,327	1,604	36,930
14 Life Safety Bureau	127.60	3.2963%	433,432	0	433,432	19,676	453,108
15 Fire Marshal	60.55	1.5642%	205,676	0	205,676	9,337	215,013
16 Comm Outreach	3.27	0.0845%	11,108	0	11,108	504	11,612
17 Logistics	1.62	0.0418%	5,503	0	5,503	250	5,753
19 Hazmat Ops	40.30	1.0411%	136,891	0	136,891	6,214	143,106
20 Airport Ops	145.90	3.7690%	495,594	0	495,594	22,498	518,092
21 Rescue Team	53.10	1.3717%	180,370	0	180,370	8,188	188,558
Subtotal	3,871.01	100.0000%	13,149,060	0	13,149,060	595,967	13,745,027
Direct Bills					0		0
Total					\$13,149,060		\$13,745,027

Basis Units: # of classified FTEs in Hazmat, Fire Optns,Airport,Marshal
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	21,060	21,060
8 EMS Admin	17,755	17,755
9 Fire/EMS Operations	12,097,570	12,097,570
10 Staff Svcs	36,469	36,469
13 Operations Admin	36,930	36,930
14 Life Safety Bureau	453,108	453,108
15 Fire Marshal	215,013	215,013
16 Comm Outreach	11,612	11,612
17 Logistics	5,753	5,753
19 Hazmat Ops	143,106	143,106
20 Airport Ops	518,092	518,092
21 Rescue Team	188,558	188,558
Total	\$13,745,027	\$13,745,027

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

**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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	1,013,643	0	537,454	476,189
<i>Salary % Split</i>			<i>.00%</i>	<i>53.02%</i>	<i>46.98%</i>
Benefits	P	528,154	0	261,251	266,903
Subtotal - Personnel Costs		1,541,797	0	798,705	743,092
Services & Supplies Cost					
Supplies	P	10,483	0	2,897	7,586
Services	P	78,113	0	75,596	2,517
Credit Expenses	P	(753,194)	0	0	(753,194)
Subtotal - Services & Supplies		(664,598)	0	78,493	(743,091)
Department Cost Total		877,199	0	877,199	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		877,199	0	877,199	0
General Admin Distribution			0	0	0
Grand Total		\$877,199		\$877,199	\$0

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits / Revenues
1 Indirect Costs FTE	\$33,541	\$0	\$17,784	\$15,757
1 Indirect Costs Exps	24,687	0	13,089	11,597
1 GSD	29,334	0	15,554	13,781
Subtotal - Citywide Indirect	87,561	0	46,427	41,135
2 Chief's Admin	1,446	206	876	776
2 Accounting & Finance	3,352	5	1,780	1,577
2 Human Resources/Risk	7,271	1,058	4,417	3,913
2 Warehouse	30,753	684	16,669	14,769
Subtotal - Chief's Admin	42,823	1,954	23,742	21,035
3 Info Tech Svcs	3,108	147	1,726	1,529
Subtotal - Info Tech	3,108	147	1,726	1,529
4 Training	9,796	740	5,587	4,950
Subtotal - Prof Development	9,796	740	5,587	4,950
7 Departmental	0	48,914	25,935	22,979
7 Vehicle Charges	0	28,213	14,959	13,254
7 Classified Emp	0	38	20	18
Subtotal - Central Svcs	0	77,165	40,914	36,251
9 Clasfd Ret Benes	0	13,198	6,998	6,200
Subtotal - Fire/EMS Operations	0	13,198	6,998	6,200
10 Investigations	0	2,828	1,499	1,329
Subtotal - Staff Svcs	0	2,828	1,499	1,329
Total Incoming	143,288	96,033	126,893	112,428
C. Total Allocated		\$1,116,519	\$1,004,091	\$112,428
			89.93%	10.07%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1614%	\$1,539	\$0	\$1,539	\$0	\$1,539
9 Fire/EMS Operations	3,406.80	88.7084%	845,544	0	845,544	45,242	890,786
14 Life Safety Bureau	127.60	3.3225%	31,669	0	31,669	1,695	33,364
15 Fire Marshal	60.55	1.5766%	15,028	0	15,028	804	15,832
19 Hazmat Ops	40.30	1.0494%	10,002	0	10,002	535	10,537
20 Airport Ops	145.90	3.7990%	36,211	0	36,211	1,938	38,149
21 Rescue Team	53.10	1.3827%	13,179	0	13,179	705	13,884
Subtotal	3,840.45	100.0000%	953,173	0	953,173	50,918	1,004,091
Direct Bills					0		0
Total					\$953,173		\$1,004,091

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$67,314	\$0	\$67,314	\$45,114	\$112,428
Subtotal	100	100.0000%	67,314	0	67,314	45,114	112,428
Direct Bills					0		0
Total					\$67,314		\$112,428

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svc	Permits / Revenues	Total
0 Direct Billed	\$0	\$0	\$0
2 Chief's Admin	1,539	0	1,539
9 Fire/EMS Operations	890,786	0	890,786
14 Life Safety Bureau	33,364	0	33,364
15 Fire Marshal	15,832	0	15,832
19 Hazmat Ops	10,537	0	10,537
20 Airport Ops	38,149	0	38,149
21 Rescue Team	13,884	0	13,884
22 Permit Ctr	0	112,428	112,428
Total	\$1,004,091	\$112,428	\$1,116,519

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

**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 have been 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.
- **Non-General Fund** – Costs not in the General Fund are not allocated in this plan.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:7 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Overtime-Classified	P	28,777	0	28,777	0	0	0	0
Other Benefits	P	11,343	0	11,343	0	0	0	0
Postage	P	43,472	0	43,472	0	0	0	0
Other Supplies	P	2,308	0	2,308	0	0	0	0
Fuel	P	3,103,812	0	0	3,103,812	0	0	0
Class Arbitration	P	28,765	0	0	0	28,765	0	0
Voice Svcs	P	608,473	0	608,473	0	0	0	0
HR Client	P	2,906,390	0	2,906,390	0	0	0	0
KRONOS	P	196,941	0	196,941	0	0	0	0
Drainage	D	98,954	0	0	0	0	0	0
Permit Ctr	P	293,573	0	0	0	0	293,573	0
Bldg Mtc Svcs	P	295,528	0	295,528	0	0	0	0
Other Svcs	P	6,375,484	0	6,375,484	0	0	0	0
Billing & Collection	D	2,222,857	0	0	0	0	0	0
Non-GF Central Svcs	P	2,050,986	0	0	0	0	0	2,050,986
Subtotal - Services & Supplies		18,267,663	0	10,468,716	3,103,812	28,765	293,573	2,050,986
Department Cost Total		18,267,663	0	10,468,716	3,103,812	28,765	293,573	2,050,986
Adjustments to Cost								
Drainage	D	(98,954)	0	0	0	0	0	0
Billing & Collection	D	(2,222,857)	0	0	0	0	0	0
Subtotal - Adjustments		(2,321,811)	0	0	0	0	0	0
Total Costs After Adjustments		15,945,852	0	10,468,716	3,103,812	28,765	293,573	2,050,986
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$15,945,852		\$10,468,716	\$3,103,812	\$28,765	\$293,573	\$2,050,986
								not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund
1 Indirect Costs Exps	\$276,600	\$0	\$181,593	\$53,839	\$499	\$5,092	\$35,577
Subtotal - Citywide Indirect	276,600	0	181,593	53,839	499	5,092	35,577
2 Accounting & Finance	37,559	58	24,696	7,322	68	693	4,838
2 Warehouse	344,574	7,662	231,249	68,562	635	6,485	45,305
Subtotal - Chief's Admin	382,133	7,720	255,945	75,884	703	7,177	50,144
3 Info Tech Svcs	34,818	1,647	23,940	7,098	66	671	4,690
Subtotal - Info Tech	34,818	1,647	23,940	7,098	66	671	4,690
7 Vehicle Charges	0	440,117	288,944	85,667	794	8,103	56,609
Subtotal - Central Svcs	0	440,117	288,944	85,667	794	8,103	56,609
Total Incoming	693,551	449,484	750,421	222,488	2,062	21,044	147,019
C. Total Allocated		\$17,088,887	\$11,219,137	\$3,326,300	\$30,827	\$314,617	\$2,198,005
			65.65%	19.46%	0.18%	1.84%	12.86%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	33.80	0.8029%	\$87,709	\$0	\$87,709	\$0	\$87,709
3 Info Tech	6.00	0.1425%	15,570	0	15,570	0	15,570
4 Prof Development	131.00	3.1118%	339,936	0	339,936	0	339,936
5 OEC	99.10	2.3541%	257,158	0	257,158	0	257,158
6 Planning Admin	18.85	0.4478%	48,914	0	48,914	0	48,914
8 EMS Admin	16.70	0.3967%	43,335	0	43,335	1,257	44,592
9 Fire/EMS Operations	3,407.80	80.9500%	8,843,012	0	8,843,012	256,469	9,099,481
10 Staff Svcs	14.37	0.3413%	37,289	0	37,289	1,081	38,371
12 Medical Dir	15.10	0.3587%	39,183	0	39,183	1,136	40,320
13 Operations Admin	12.80	0.3041%	33,215	0	33,215	963	34,178
14 Life Safety Bureau	134.30	3.1902%	348,499	0	348,499	10,107	358,607
15 Fire Marshal	67.05	1.5927%	173,990	0	173,990	5,046	179,036
16 Comm Outreach	7.27	0.1727%	18,865	0	18,865	547	19,412
17 Logistics	2.32	0.0551%	6,020	0	6,020	175	6,195
18 Air Pack	4.00	0.0950%	10,380	0	10,380	301	10,681
19 Hazmat Ops	40.30	0.9573%	104,576	0	104,576	3,033	107,609
20 Airport Ops	145.90	3.4658%	378,601	0	378,601	10,980	389,581
21 Rescue Team	53.10	1.2614%	137,791	0	137,791	3,996	141,787
Subtotal	4,209.76	100.0000%	10,924,044	0	10,924,044	295,093	11,219,137
Direct Bills					0		0
Total					\$10,924,044		\$11,219,137

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	20	1.7422%	\$56,425	\$0	\$56,425	\$0	\$56,425
3 Info Tech	9	0.7840%	25,391	0	25,391	0	25,391
4 Prof Development	28	2.4390%	78,995	0	78,995	0	78,995
5 OEC	5	0.4355%	14,106	0	14,106	0	14,106
6 Planning Admin	10	0.8711%	28,213	0	28,213	0	28,213
7 Central Svcs	156	13.5889%	440,117	0	440,117	0	440,117
8 EMS Admin	13	1.1324%	36,676	0	36,676	1,236	37,913
9 Fire/EMS Operations	603	52.5261%	1,701,221	0	1,701,221	57,344	1,758,566
10 Staff Svcs	9	0.7840%	25,391	0	25,391	856	26,247
12 Medical Dir	3	0.2613%	8,464	0	8,464	285	8,749
13 Operations Admin	4	0.3484%	11,285	0	11,285	380	11,665
14 Life Safety Bureau	137	11.9338%	386,513	0	386,513	13,028	399,541
15 Fire Marshal	78	6.7944%	220,058	0	220,058	7,418	227,476
16 Comm Outreach	10	0.8711%	28,213	0	28,213	951	29,164
17 Logistics	3	0.2613%	8,464	0	8,464	285	8,749
18 Air Pack	4	0.3484%	11,285	0	11,285	380	11,665
19 Hazmat Ops	22	1.9164%	62,068	0	62,068	2,092	64,160
21 Rescue Team	34	2.9617%	95,923	0	95,923	3,233	99,156
Subtotal	1,148	100.0000%	3,238,810	0	3,238,810	87,491	3,326,300
Direct Bills					0		0
Total					\$3,238,810		\$3,326,300

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1553%	\$47	\$0	\$47	\$0	\$47
4 Prof Development	20.90	0.5236%	157	0	157	0	157
5 OEC	94.30	2.3627%	709	0	709	0	709
6 Planning Admin	5.05	0.1265%	38	0	38	0	38
8 EMS Admin	5.00	0.1253%	38	0	38	1	39
9 Fire/EMS Operations	3,406.80	85.3565%	25,621	0	25,621	715	26,335
10 Staff Svcs	10.27	0.2573%	77	0	77	2	79
13 Operations Admin	10.40	0.2606%	78	0	78	2	80
14 Life Safety Bureau	127.60	3.1970%	960	0	960	27	986
15 Fire Marshal	60.55	1.5171%	455	0	455	13	468
16 Comm Outreach	3.27	0.0819%	25	0	25	1	25
17 Logistics	1.62	0.0406%	12	0	12	0	13
19 Hazmat Ops	40.30	1.0097%	303	0	303	8	312
20 Airport Ops	145.90	3.6555%	1,097	0	1,097	31	1,128
21 Rescue Team	53.10	1.3304%	399	0	399	11	410
Subtotal	3,991.26	100.0000%	30,016	0	30,016	811	30,827
Direct Bills					0		0
Total					\$30,016		\$30,827

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$306,342	\$0	\$306,342	\$8,275	\$314,617
Subtotal	100	100.0000%	306,342	0	306,342	8,275	314,617
Direct Bills					0		0
Total					\$306,342		\$314,617

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:7 Central Svcs

Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	87,709	56,425	47	0	0	144,181
3 Info Tech	15,570	25,391	0	0	0	40,961
4 Prof Development	339,936	78,995	157	0	0	419,089
5 OEC	257,158	14,106	709	0	0	271,973
6 Planning Admin	48,914	28,213	38	0	0	77,165
7 Central Svcs	0	440,117	0	0	0	440,117
8 EMS Admin	44,592	37,913	39	0	0	82,544
9 Fire/EMS Operations	9,099,481	1,758,566	26,335	0	0	10,884,382
10 Staff Svcs	38,371	26,247	79	0	0	64,697
12 Medical Dir	40,320	8,749	0	0	0	49,069
13 Operations Admin	34,178	11,665	80	0	0	45,924
14 Life Safety Bureau	358,607	399,541	986	0	0	759,135
15 Fire Marshal	179,036	227,476	468	0	0	406,981
16 Comm Outreach	19,412	29,164	25	0	0	48,601
17 Logistics	6,195	8,749	13	0	0	14,956
18 Air Pack	10,681	11,665	0	0	0	22,346
19 Hazmat Ops	107,609	64,160	312	0	0	172,080
20 Airport Ops	389,581	0	1,128	0	0	390,709
21 Rescue Team	141,787	99,156	410	0	0	241,354
22 Permit Ctr	0	0	0	314,617	0	314,617
Total	\$11,219,137	\$3,326,300	\$30,827	\$314,617	\$0	\$14,890,881

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES

FY 2016
4/25/2017

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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	961,596	0	961,596
Salary % Split			.00%	100.00%
Benefits	S	503,429	0	503,429
Subtotal - Personnel Costs		1,465,025	0	1,465,025
<hr/>				
Services & Supplies Cost				
Supplies	S	41,978	0	41,978
Services	S	960,876	0	960,876
Subtotal - Services & Supplies		1,002,854	0	1,002,854
<hr/>				
Department Cost Total		2,467,879	0	2,467,879
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		2,467,879	0	2,467,879
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$2,467,879</u>		<u>\$2,467,879</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$29,715	\$0	\$29,715
1 Indirect Costs Exps	37,367	0	37,367
1 GSD	25,988	0	25,988
Subtotal - Citywide Indirect	93,071	0	93,071
2 Chief's Admin	1,281	183	1,464
2 Accounting & Finance	5,074	8	5,082
2 Human Resources/Risk	6,442	938	7,380
2 Warehouse	46,550	1,035	47,585
Subtotal - Chief's Admin	59,348	2,163	61,511
3 Info Tech Svcs	4,704	222	4,926
Subtotal - Info Tech	4,704	222	4,926
4 Training	8,163	617	8,780
Subtotal - Prof Development	8,163	617	8,780
5 Dispatch & Records	16,984	771	17,755
Subtotal - OEC	16,984	771	17,755
7 Departmental	43,335	1,257	44,592
7 Vehicle Charges	36,676	1,236	37,913
7 Classified Emp	38	1	39
Subtotal - Central Svcs	80,049	2,494	82,544
9 Clasfd Ret Benes	0	13,068	13,068
Subtotal - Fire/EMS Operations	0	13,068	13,068
10 Investigations	0	2,800	2,800
Subtotal - Staff Svcs	0	2,800	2,800
Total Incoming	262,319	22,136	284,455
C. Total Allocated		\$2,752,334	\$2,752,334
		100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$2,730,198	\$0	\$2,730,198	\$22,136	\$2,752,334
Subtotal	100	100.0000%	2,730,198	0	2,730,198	22,136	2,752,334
Direct Bills					0		0
Total					\$2,730,198		\$2,752,334

Basis Units: Direct allocation to EMS Operations
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
0 Direct Billed	\$0	\$0
9 Fire/EMS Operations	2,752,334	2,752,334
Total	<u>\$2,752,334</u>	<u>\$2,752,334</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

**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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	228,547,189	0	0	228,547,189
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	127,876,478	0	0	127,876,478
Subtotal - Personnel Costs		356,423,667	0	0	356,423,667
Services & Supplies Cost					
Supplies	S	30,876	0	0	30,876
Services	S	14,893,965	0	0	14,893,965
Hlth Ins Ret Class	P	10,431,377	0	10,431,377	0
Credit direct Expenses	P	(371,348,508)	0	0	(371,348,508)
Subtotal - Services & Supplies		(345,992,290)	0	10,431,377	(356,423,667)
Department Cost Total		10,431,377	0	10,431,377	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		10,431,377	0	10,431,377	0
General Admin Distribution			0	0	0
Grand Total		\$10,431,377		\$10,431,377	\$0

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Clasfd Ret Benes	Operations
1 Indirect Costs FTE	\$6,063,648	\$0	\$0	\$6,063,648
1 Indirect Costs Exps	5,622,783	0	0	5,622,783
1 GSD	5,303,183	0	0	5,303,183
Subtotal - Citywide Indirect	16,989,614	0	0	16,989,614
2 Chief's Admin	261,439	37,321	0	298,760
2 Accounting & Finance	763,497	1,184	0	764,681
2 Human Resources/Risk	1,314,568	191,320	0	1,505,889
2 Warehouse	7,004,572	155,747	0	7,160,319
Subtotal - Chief's Admin	9,344,077	385,572	0	9,729,649
3 Info Tech Svcs	707,790	33,474	0	741,264
Subtotal - Info Tech	707,790	33,474	0	741,264
4 Training	5,890,592	445,174	0	6,335,767
Subtotal - Prof Development	5,890,592	445,174	0	6,335,767
5 Dispatch & Records	11,572,230	525,340	0	12,097,570
Subtotal - OEC	11,572,230	525,340	0	12,097,570
6 Planning Svcs	845,544	45,242	0	890,786
Subtotal - Planning Admin	845,544	45,242	0	890,786
7 Departmental	8,843,012	256,469	0	9,099,481
7 Vehicle Charges	1,701,221	57,344	0	1,758,566
7 Classified Emp	25,621	715	0	26,335
Subtotal - Central Svcs	10,569,854	314,529	0	10,884,382
8 EMS Admin Svcs	2,730,198	22,136	0	2,752,334
Subtotal - EMS Admin	2,730,198	22,136	0	2,752,334
9 Clasfd Ret Benes	0	(0)	0	(0)
Subtotal - Fire/EMS Operations	0	(0)	0	(0)
10 Investigations	0	1,907,846	0	1,907,846
Subtotal - Staff Svcs	0	1,907,846	0	1,907,846
Total Incoming	58,649,899	3,679,312	0	62,329,211
C. Total Allocated		\$72,760,588	\$10,431,377	\$62,329,211
		14.34%	85.66%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	6.20	0.1553%	\$16,204	\$0	\$16,204	\$0	\$16,204
4 Prof Development	20.90	0.5236%	54,623	0	54,623	0	54,623
5 OEC	94.30	2.3627%	246,458	0	246,458	0	246,458
6 Planning Admin	5.05	0.1265%	13,198	0	13,198	0	13,198
8 EMS Admin	5.00	0.1253%	13,068	0	13,068	0	13,068
9 Fire/EMS Operations	3,406.80	85.3565%	8,903,859	(8,903,859)	(0)	0	(0)
10 Staff Svcs	10.27	0.2573%	26,841	0	26,841	0	26,841
13 Operations Admin	10.40	0.2606%	27,181	0	27,181	0	27,181
14 Life Safety Bureau	127.60	3.1970%	333,490	0	333,490	0	333,490
15 Fire Marshal	60.55	1.5171%	158,251	0	158,251	0	158,251
16 Comm Outreach	3.27	0.0819%	8,546	0	8,546	0	8,546
17 Logistics	1.62	0.0406%	4,234	0	4,234	0	4,234
19 Hazmat Ops	40.30	1.0097%	105,326	0	105,326	0	105,326
20 Airport Ops	145.90	3.6555%	381,318	0	381,318	0	381,318
21 Rescue Team	53.10	1.3304%	138,780	0	138,780	0	138,780
Subtotal	3,991.26	100.0000%	10,431,377	(8,903,859)	1,527,518	0	1,527,518
Direct Bills					8,903,859		8,903,859
Total					\$10,431,377		\$10,431,377

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$58,649,899	\$0	\$58,649,899	\$3,679,312	\$62,329,211
Subtotal	100	100.0000%	58,649,899	0	58,649,899	3,679,312	62,329,211
Direct Bills					0		0
Total					\$58,649,899		\$62,329,211

Basis Units: Direct allocation to Fire/EMS Operating
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$8,903,859	\$0	\$8,903,859
2 Chief's Admin	16,204	0	16,204
4 Prof Development	54,623	0	54,623
5 OEC	246,458	0	246,458
6 Planning Admin	13,198	0	13,198
8 EMS Admin	13,068	0	13,068
9 Fire/EMS Operations	(0)	0	(0)
10 Staff Svcs	26,841	0	26,841
11 Fire/EMS Operating	0	62,329,211	62,329,211
13 Operations Admin	27,181	0	27,181
14 Life Safety Bureau	333,490	0	333,490
15 Fire Marshal	158,251	0	158,251
16 Comm Outreach	8,546	0	8,546
17 Logistics	4,234	0	4,234
19 Hazmat Ops	105,326	0	105,326
20 Airport Ops	381,318	0	381,318
21 Rescue Team	138,780	0	138,780
Total	\$10,431,377	\$62,329,211	\$72,760,588

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,277,409	0	1,277,409
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	650,541	0	650,541
Subtotal - Personnel Costs		1,927,950	0	1,927,950
Services & Supplies Cost				
Supplies	S	10,966	0	10,966
Services	S	24,664	0	24,664
Subtotal - Services & Supplies		35,630	0	35,630
Department Cost Total		1,963,580	0	1,963,580
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,963,580	0	1,963,580
General Admin Distribution			0	0
Grand Total		\$1,963,580		\$1,963,580

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Staff Svcs

Department	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$25,569	\$0	\$25,569
1 Indirect Costs Exps	29,732	0	29,732
1 GSD	22,362	0	22,362
Subtotal - Citywide Indirect	77,663	0	77,663
2 Chief's Admin	1,102	157	1,260
2 Accounting & Finance	4,037	6	4,043
2 Human Resources/Risk	5,543	807	6,350
2 Warehouse	37,038	824	37,862
Subtotal - Chief's Admin	47,721	1,794	49,515
3 Info Tech Svcs	3,743	177	3,920
Subtotal - Info Tech	3,743	177	3,920
4 Training	17,959	1,357	19,316
Subtotal - Prof Development	17,959	1,357	19,316
5 Dispatch & Records	34,885	1,584	36,469
Subtotal - OEC	34,885	1,584	36,469
7 Departmental	37,289	1,081	38,371
7 Vehicle Charges	25,391	856	26,247
7 Classified Emp	77	2	79
Subtotal - Central Svcs	62,758	1,940	64,697
9 Clasfd Ret Benes	26,841	0	26,841
Subtotal - Fire/EMS Operations	26,841	0	26,841
10 Investigations	0	5,751	5,751
Subtotal - Staff Svcs	0	5,751	5,751
Total Incoming	271,570	12,603	284,173
C. Total Allocated	\$2,247,753	\$2,247,753	\$2,247,753
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1553%	\$3,472	\$0	\$3,472	\$0	\$3,472
4 Prof Development	20.90	0.5236%	11,704	0	11,704	0	11,704
5 OEC	94.30	2.3627%	52,809	0	52,809	0	52,809
6 Planning Admin	5.05	0.1265%	2,828	0	2,828	0	2,828
8 EMS Admin	5.00	0.1253%	2,800	0	2,800	0	2,800
9 Fire/EMS Operations	3,406.80	85.3565%	1,907,846	0	1,907,846	0	1,907,846
10 Staff Svcs	10.27	0.2573%	5,751	0	5,751	0	5,751
13 Operations Admin	10.40	0.2606%	5,824	0	5,824	296	6,120
14 Life Safety Bureau	127.60	3.1970%	71,457	0	71,457	3,632	75,090
15 Fire Marshal	60.55	1.5171%	33,909	0	33,909	1,724	35,632
16 Comm Outreach	3.27	0.0819%	1,831	0	1,831	93	1,924
17 Logistics	1.62	0.0406%	907	0	907	46	953
19 Hazmat Ops	40.30	1.0097%	22,568	0	22,568	1,147	23,716
20 Airport Ops	145.90	3.6555%	81,706	0	81,706	4,153	85,859
21 Rescue Team	53.10	1.3304%	29,737	0	29,737	1,512	31,248
Subtotal	3,991.26	100.0000%	2,235,150	0	2,235,150	12,603	2,247,753
Direct Bills					0		0
Total					\$2,235,150		\$2,247,753

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 10 Staff Svcs

Department	Investigations	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	3,472	3,472
4 Prof Development	11,704	11,704
5 OEC	52,809	52,809
6 Planning Admin	2,828	2,828
8 EMS Admin	2,800	2,800
9 Fire/EMS Operations	1,907,846	1,907,846
10 Staff Svcs	5,751	5,751
13 Operations Admin	6,120	6,120
14 Life Safety Bureau	75,090	75,090
15 Fire Marshal	35,632	35,632
16 Comm Outreach	1,924	1,924
17 Logistics	953	953
19 Hazmat Ops	23,716	23,716
20 Airport Ops	85,859	85,859
21 Rescue Team	31,248	31,248
Total	\$2,247,753	\$2,247,753