

CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2019 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**



CITY OF HOUSTON
Sylvester Turner, Mayor

FINANCE DEPARTMENT
Tantri Emo, Interim Director
Arif Rasheed, Deputy Director

www.houstontx.gov

**City of Houston, Texas
Houston Fire Department
FY 2019 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY2019 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**

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 are centralized payroll and accounting offices that assist agencies within the government.

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

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.

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 basis 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 basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system 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.

Result of the mathematical operations through 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 basis for each function that is allocated.

Each schedule is composed of the following sections:

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

Department Costs identifies the amount of costs incurred by the agency as reported in 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.

Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system 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; 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 Function and Allocation Basis. 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 basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2017 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

ABBREVIATIONS

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" 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 2019 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

FY 2017
5/7/2018

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CITY OF HOUSTON, TEXAS											FY 2017
HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN											5/7/2018
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	\$ 1,307,461	\$ 106,698	\$ 62,915	\$ 688,354	\$ 321,079	\$ 41,017	\$ 33,469	\$ 29,512	\$ 228,979	\$ 501,150	
2 Chief's Admin	0	94,184	40,708	465,493	205,062	24,880	27,833	26,861	143,508	449,953	
3 Info Tech	0	9,586	3,738	43,490	18,727	2,222	2,786	2,756	13,002	40,142	
4 Prof Development	0	0	22,390	306,030	146,794	17,416	14,924	0	131,870	398,093	
5 OEC	0	0	32,124	423,644	199,731	16,890	14,568	0	157,005	523,666	
6 Planning Admin	0	0	0	10,648	5,020	0	0	0	3,946	13,163	
7 Central Svcs	0	47,297	41,090	731,481	386,849	52,720	22,303	22,374	186,821	396,099	
8 EMS Admin	0	0	0	0	0	0	0	0	0	0	
9 Fire/EMS Operations	62,107,858	0	26,043	343,342	161,865	13,691	11,808	0	127,246	424,411	
10 Staff Svcs	0	0	5,379	70,919	33,434	2,828	2,439	0	26,283	87,664	
Total Current Allocations	\$63,415,319 =====	\$257,765 =====	\$234,387 =====	\$3,083,401 =====	\$1,478,561 =====	\$171,664 =====	\$130,130 =====	\$81,503 =====	\$1,018,660 =====	\$2,834,341 =====	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

FY 2017
5/7/2018

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 301,245	\$0	\$ 0	\$ 0	\$ 3,621,879
2 Chief's Admin	186,657	0	0	0	1,665,138
3 Info Tech	16,830	0	0	0	153,279
4 Prof Development	171,676	0	0	0	1,209,194
5 OEC	208,340	0	0	0	1,575,969
6 Planning Admin	5,237	125,622	0	0	163,636
7 Central Svcs	262,794	327,029	0	0	2,476,857
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	168,852	0	0	0	63,385,116
10 Staff Svcs	34,878	0	0	0	263,825
Total Current Allocations	\$1,356,509 =====	\$452,651 =====	\$0 =====	\$0 =====	\$74,514,893 =====

CITYWIDE INDIRECT COSTS FUNCTION AND ALLOCATION BASIS

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 2019 FULL COST ALLOCATION PLAN

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & 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		0				
Citywide Indirect	P 13,709,659	0	6,854,830	6,854,830	0	0
GSD	P 6,295,226	0	0	0	6,295,226	0
Judgements	P 1,307,461	0	0	0	0	1,307,461
Subtotal - Services & Supplies	21,312,346	0	6,854,830	6,854,830	6,295,226	1,307,461
Department Cost Total	21,312,346	0	6,854,830	6,854,830	6,295,226	1,307,461
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	21,312,346	0	6,854,830	6,854,830	6,295,226	1,307,461
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 21,312,346		\$ 6,854,830	\$ 6,854,830	\$ 6,295,226	\$ 1,307,461
	=====	=====	=====	=====	=====	=====

No Indirect Costs

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Indirect Costs FTE Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.7844	\$53,769	\$ 0	\$ 53,769	\$ 0	\$ 53,769	
03 Info Tech	5.90	0.1386	9,501	0	9,501	0	9,501	
04 Professional Development	114.20	2.6821	183,853	0	183,853	0	183,853	
05 OEC	101.90	2.3932	164,050	0	164,050	0	164,050	
06 Planning Admin	16.40	0.3852	26,405	0	26,405	0	26,405	
07 Central Services	0.40	0.0094	644	0	644	0	644	
08 EMS Admin	17.30	0.4063	27,851	0	27,851	0	27,851	
09 Fire/EMS Ops	3,439.40	80.7769	5,537,119	0	5,537,119	0	5,537,119	
10 Staff Svcs	15.40	0.3617	24,794	0	24,794	0	24,794	
12 Medical Dir	15.20	0.3570	24,472	0	24,472	0	24,472	
13 Operations Admin	12.70	0.2983	20,448	0	20,448	0	20,448	
14 Life Safety Bureau	133.90	3.1447	215,564	0	215,564	0	215,564	
15 Fire Marshal	65.50	1.5383	105,448	0	105,448	0	105,448	
16 Comm Outreach	8.70	0.2043	14,004	0	14,004	0	14,004	
17 Logistics	5.20	0.1221	8,370	0	8,370	0	8,370	
18 Air Pack	4.00	0.0939	6,437	0	6,437	0	6,437	
19 Hazmat Ops	47.40	1.1132	76,308	0	76,308	0	76,308	
20 Airport Ops	158.10	3.7131	254,527	0	254,527	0	254,527	
21 Rescue Team	62.90	1.4773	101,266	0	101,266	0	101,266	
Subtotal	4,257.9	100.0000	6,854,830	0	6,854,830	0	6,854,830	
Direct Bills					0		0	
Total					\$ 6,854,830		\$ 6,854,830	
	=====	=====	=====	=====	=====	=====	=====	

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	11,680,455	2.3564	\$161,527	\$ 0	\$ 161,527	\$ 0	\$ 161,527
03	Info Tech	1,020,211	0.2058	14,107	0	14,107	0	14,107
04	Professional Development	8,925,151	1.8005	123,421	0	123,421	0	123,421
05	OEI	11,457,770	2.3114	158,443	0	158,443	0	158,443
06	Planning Admin	1,050,053	0.2118	14,519	0	14,519	0	14,519
07	Central Services	19,122,247	3.8577	264,439	0	264,439	0	264,439
08	EMS Admin	2,985,230	0.6022	41,280	0	41,280	0	41,280
09	Fire/EMS Ops	369,484,135	74.5384	5,109,480	0	5,109,480	0	5,109,480
10	Staff Svcs	1,873,865	0.3780	25,911	0	25,911	0	25,911
12	Medical Dir	4,258,620	0.8591	58,890	0	58,890	0	58,890
13	Operations Admin	1,660,345	0.3350	22,964	0	22,964	0	22,964
14	Life Safety Bureau	19,321,065	3.8978	267,188	0	267,188	0	267,188
15	Fire Marshal	8,320,125	1.6785	115,058	0	115,058	0	115,058
16	Comm Outreach	987,202	0.1992	13,655	0	13,655	0	13,655
17	Logistics	1,237,574	0.2497	17,117	0	17,117	0	17,117
18	Air Pack	1,224,283	0.2470	16,931	0	16,931	0	16,931
19	Hazmat Ops	5,776,953	1.1654	79,886	0	79,886	0	79,886
20	Airport Ops	17,833,983	3.5978	246,623	0	246,623	0	246,623
21	Rescue Team	7,477,073	1.5084	103,398	0	103,398	0	103,398
Subtotal		495,696,340	100.0000	6,854,837	0	6,854,837	0	6,854,837
Direct Bills						0		0
Total						\$ 6,854,837		\$ 6,854,837
		=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

GSD Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.8147	\$51,287	\$ 0	\$ 51,287	\$ 0	\$ 51,287	
03 Info Tech	5.90	0.1439	9,059	0	9,059	0	9,059	
04 Professional Development	114.20	2.7855	175,354	0	175,354	0	175,354	
05 OEC	101.90	2.4855	156,468	0	156,468	0	156,468	
06 Planning Admin	16.40	0.4000	25,181	0	25,181	0	25,181	
07 Central Services	0.40	0.0098	617	0	617	0	617	
08 EMS Admin	17.30	0.4220	26,566	0	26,566	0	26,566	
09 Fire/EMS Ops	3,439.40	83.8919	5,281,185	0	5,281,185	0	5,281,185	
10 Staff Svcs	15.40	0.3756	23,645	0	23,645	0	23,645	
12 Medical Dir	15.20	0.3707	23,336	0	23,336	0	23,336	
13 Operations Admin	12.70	0.3098	19,503	0	19,503	0	19,503	
14 Life Safety Bureau	133.90	3.2660	205,602	0	205,602	0	205,602	
15 Fire Marshal	65.50	1.5976	100,573	0	100,573	0	100,573	
16 Comm Outreach	8.70	0.2122	13,358	0	13,358	0	13,358	
17 Logistics	5.20	0.1268	7,982	0	7,982	0	7,982	
18 Air Pack	4.00	0.0976	6,144	0	6,144	0	6,144	
19 Hazmat Ops	47.40	1.1562	72,785	0	72,785	0	72,785	
21 Rescue Team	62.90	1.5342	96,581	0	96,581	0	96,581	
Subtotal	4,099.8	100.0000	6,295,226	0	6,295,226	0	6,295,226	
Direct Bills					0		0	
Total					\$ 6,295,226		\$ 6,295,226	
	=====	=====	=====	=====	=====	=====	=====	

Basis Units: Number of FTEs, excluding Aviation
Source: COH FTE Report

Claims & Judgements Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
11 Fire/EMS Operating	100	100.0000	\$1,307,461	\$ 0	\$ 1,307,461	\$ 0	\$ 1,307,461	
Subtotal	100	100.0000	1,307,461	0	1,307,461	0	1,307,461	
Direct Bills					0		0	
Total					\$ 1,307,461		\$ 1,307,461	
	=====	=====	=====	=====	=====	=====	=====	
Basis Units: Direct allocation to Fire/EMS Operating								
Source: Direct Allocation								

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & Judgements	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	53,769	161,527	51,287	0	266,583
03 Info Tech	9,501	14,107	9,059	0	32,667
04 Professional Development	183,853	123,421	175,354	0	482,628
05 OEC	164,050	158,443	156,468	0	478,961
06 Planning Admin	26,405	14,519	25,181	0	66,105
07 Central Services	644	264,439	617	0	265,700
08 EMS Admin	27,851	41,280	26,566	0	95,697
09 Fire/EMS Ops	5,537,119	5,109,480	5,281,185	0	15,927,784
10 Staff Svcs	24,794	25,911	23,645	0	74,350
11 Fire/EMS Operating	0	0	0	1,307,461	1,307,461
12 Medical Dir	24,472	58,890	23,336	0	106,698
13 Operations Admin	20,448	22,964	19,503	0	62,915
14 Life Safety Bureau	215,564	267,188	205,602	0	688,354
15 Fire Marshal	105,448	115,058	100,573	0	321,079
16 Comm Outreach	14,004	13,655	13,358	0	41,017
17 Logistics	8,370	17,117	7,982	0	33,469
18 Air Pack	6,437	16,931	6,144	0	29,512
19 Hazmat Ops	76,308	79,886	72,785	0	228,979
20 Airport Ops	254,527	246,623	0	0	501,150
21 Rescue Team	101,266	103,398	96,581	0	301,245
Total	\$ 6,854,830 =====	\$ 6,854,837 =====	\$ 6,295,226 =====	\$ 1,307,461 =====	\$ 21,312,354 =====

CHIEF'S ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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.

A. Department Costs		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse	
Personnel Costs								
Salaries	S1	2,003,199	0	311,226	0	923,174	768,799	
Salary % Split			.00%	15.54%	.00%	46.08%	38.38%	
Benefits	P	1,235,803	0	162,518	0	582,265	491,020	
Subtotal - Personnel Costs		3,239,002	0	473,744	0	1,505,439	1,259,819	
Services & Supplies Cost								
Supplies	P	6,634,586	0	875	0	4,153	6,629,558	
Services	P	1,806,868	0	896	880,444	60,668	864,859	
Subtotal - Services & Supplies		8,441,454	0	1,771	880,444	64,821	7,494,417	
Department Cost Total		11,680,455	0	475,515	880,444	1,570,260	8,754,236	
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	
Total Costs After Adjustments		11,680,455	0	475,515	880,444	1,570,260	8,754,236	
General Admin Distribution			0	0	0	0	0	
Grand Total		\$ 11,680,455 =====	=====	\$ 475,515 =====	\$ 880,444 =====	\$ 1,570,260 =====	\$ 8,754,236 =====	

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1 Indirect Costs FTE	\$ 53,769	\$ 0	\$ 8,354	\$ 0	\$ 24,779	\$ 20,636
1 Indirect Costs Exps	161,527	0	25,096	0	74,440	61,992
1 GSD	51,287	0	7,968	0	23,636	19,683
Subtotal - Citywide Indirect	266,583	0	41,418	0	122,855	102,311
2 Chiefs Admin	0	4,055	630	0	1,869	1,556
2 Accounting & Finance	0	20,747	3,223	0	9,561	7,962
2 Human Resources/Risk	0	13,281	2,063	0	6,121	5,097
2 Warehouse	0	208,696	32,424	0	96,178	80,094
Subtotal-Chief's Admin	0	246,779	38,341	0	113,728	94,710
3 Info Tech Svcs	0	25,354	3,939	0	11,684	9,730
Subtotal - Info Tech Svcs	0	25,354	3,939	0	11,684	9,730
4 Training	0	14,232	2,211	0	6,559	5,462
Subtotal-Prof Development	0	14,232	2,211	0	6,559	5,462
5 Dispatch & Records	0	21,191	3,292	0	9,766	8,133
Subtotal - OEC	0	21,191	3,292	0	9,766	8,133
6 Planning Svcs *	0	521	0	521	0	0
Subtotal - Planning Admin	0	521	0	521	0	0
7 Departmental	0	82,035	12,745	0	37,806	31,484
7 Vehicle Charges	0	60,677	9,427	0	27,963	23,287
7 Classified Emp	0	30	5	0	14	12
Subtotal - Central Svcs	0	142,742	22,177	0	65,783	54,782
9 Clasfd Ret Benes	0	17,990	2,795	0	8,291	6,904
Subtotal - Fire/EMS Operations	0	17,990	2,795	0	8,291	6,904
10 Investigations	0	3,547	551	0	1,635	1,361
Subtotal - Staff Svcs	0	3,547	551	0	1,635	1,361
Total Incoming	266,583	472,356	114,724	521	340,300	283,394
C. Total Allocated		\$ 12,419,394	\$ 590,239	\$ 880,965	\$ 1,910,560	\$ 9,037,630
			4.75%	7.09%	15.38%	72.77%

Chief's Admin Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.7844	\$4,055	\$ 0	\$ 4,055	\$ 0	\$ 4,055	
03 Info Tech	5.90	0.1386	716	0	716	102	818	
04 Professional Development	114.20	2.6821	13,865	0	13,865	1,982	15,847	
05 OEC	101.90	2.3932	12,371	0	12,371	1,768	14,139	
06 Planning Admin	16.40	0.3852	1,991	0	1,991	285	2,276	
07 Central Services	0.40	0.0094	49	0	49	7	56	
08 EMS Admin	17.30	0.4063	2,100	0	2,100	300	2,400	
09 Fire/EMS Ops	3,439.40	80.7769	417,570	0	417,570	59,683	477,253	
10 Staff Svcs	15.40	0.3617	1,870	0	1,870	267	2,137	
12 Medical Dir	15.20	0.3570	1,845	0	1,845	264	2,109	
13 Operations Admin	12.70	0.2983	1,542	0	1,542	220	1,762	
14 Life Safety Bureau	133.90	3.1447	16,256	0	16,256	2,324	18,580	
15 Fire Marshal	65.50	1.5383	7,952	0	7,952	1,137	9,089	
16 Comm Outreach	8.70	0.2043	1,056	0	1,056	151	1,207	
17 Logistics	5.20	0.1221	631	0	631	90	721	
18 Air Pack	4.00	0.0939	485	0	485	69	554	
19 Hazmat Ops	47.40	1.1132	5,755	0	5,755	823	6,578	
20 Airport Ops	158.10	3.7131	19,195	0	19,195	2,743	21,938	
21 Rescue Team	62.90	1.4773	7,637	0	7,637	1,091	8,728	
Subtotal	4,257.9	100.0000	516,941	0	516,941	73,307	590,248	
Direct Bills					0		0	
Total					\$ 516,941		\$ 590,248	
	=====	=====	=====	=====	=====	=====	=====	

Basis Units: Number of FTEs
Source: COH FTE Report

Accounting & Finance Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$20,747	\$ 0	\$ 20,747	\$ 0	\$ 20,747	
03 Info Tech	1,020,211	0.2058	1,812	0	1,812	1	1,813	
04 Professional Development	8,925,151	1.8005	15,852	0	15,852	10	15,862	
05 OEC	11,457,770	2.3114	20,351	0	20,351	12	20,363	
06 Planning Admin	1,050,053	0.2118	1,865	0	1,865	1	1,866	
07 Central Services	19,122,247	3.8577	33,965	0	33,965	21	33,986	
08 EMS Admin	2,985,230	0.6022	5,302	0	5,302	3	5,305	
09 Fire/EMS Ops	369,484,135	74.5384	656,269	0	656,269	398	656,667	
10 Staff Svcs	1,873,865	0.3780	3,328	0	3,328	2	3,330	
12 Medical Dir	4,258,620	0.8591	7,564	0	7,564	5	7,569	
13 Operations Admin	1,660,345	0.3350	2,949	0	2,949	2	2,951	
14 Life Safety Bureau	19,321,065	3.8978	34,318	0	34,318	21	34,339	
15 Fire Marshal	8,320,125	1.6785	14,778	0	14,778	9	14,787	
16 Comm Outreach	987,202	0.1992	1,754	0	1,754	1	1,755	
17 Logistics	1,237,574	0.2497	2,198	0	2,198	1	2,199	
18 Air Pack	1,224,283	0.2470	2,175	0	2,175	1	2,176	
19 Hazmat Ops	5,776,953	1.1654	10,261	0	10,261	6	10,267	
20 Airport Ops	17,833,983	3.5978	31,677	0	31,677	19	31,696	
21 Rescue Team	7,477,073	1.5084	13,281	0	13,281	8	13,289	
Subtotal	495,696,340	100.0000	880,446	0	880,446	521	880,967	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 880,446	=====	\$ 880,967	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	33.40	0.7844	\$13,281	\$ 0	\$ 13,281	\$ 0	\$ 13,281
03	Info Tech	5.90	0.1386	2,347	0	2,347	304	2,651
04	Professional Development	114.20	2.6821	45,411	0	45,411	5,878	51,289
05	OEI	101.90	2.3932	40,519	0	40,519	5,245	45,764
06	Planning Admin	16.40	0.3852	6,522	0	6,522	844	7,366
07	Central Services	0.40	0.0094	159	0	159	21	180
08	EMS Admin	17.30	0.4063	6,879	0	6,879	890	7,769
09	Fire/EMS Ops	3,439.40	80.7769	1,367,635	0	1,367,635	177,034	1,544,669
10	Staff Svcs	15.40	0.3617	6,124	0	6,124	793	6,917
12	Medical Dir	15.20	0.3570	6,044	0	6,044	782	6,826
13	Operations Admin	12.70	0.2983	5,051	0	5,051	654	5,705
14	Life Safety Bureau	133.90	3.1447	53,243	0	53,243	6,892	60,135
15	Fire Marshal	65.50	1.5383	26,045	0	26,045	3,371	29,416
16	Comm Outreach	8.70	0.2043	3,459	0	3,459	448	3,907
17	Logistics	5.20	0.1221	2,067	0	2,067	268	2,335
18	Air Pack	4.00	0.0939	1,590	0	1,590	206	1,796
19	Hazmat Ops	47.40	1.1132	18,848	0	18,848	2,440	21,288
20	Airport Ops	158.10	3.7131	62,867	0	62,867	8,138	71,005
21	Rescue Team	62.90	1.4773	25,012	0	25,012	3,238	28,250
Subtotal		4,257.9	100.0000	1,693,103	0	1,693,103	217,445	1,910,548
Direct Bills						0		0
Total						\$ 1,693,103		\$ 1,910,548
		=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

Warehouse Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$208,696	\$ 0	\$ 208,696	\$ 0	\$ 208,696	
03 Info Tech	1,020,211	0.2058	18,227	0	18,227	382	18,609	
04 Professional Development	8,925,151	1.8005	159,462	0	159,462	3,339	162,801	
05 OEC	11,457,770	2.3114	204,710	0	204,710	4,287	208,997	
06 Planning Admin	1,050,053	0.2118	18,758	0	18,758	393	19,151	
07 Central Services	19,122,247	3.8577	341,659	0	341,659	7,154	348,813	
08 EMS Admin	2,985,230	0.6022	53,334	0	53,334	1,117	54,451	
09 Fire/EMS Ops	369,484,135	74.5384	6,601,531	0	6,601,531	138,234	6,739,765	
10 Staff Svcs	1,873,865	0.3780	33,478	0	33,478	701	34,179	
12 Medical Dir	4,258,620	0.8591	76,087	0	76,087	1,593	77,680	
13 Operations Admin	1,660,345	0.3350	29,669	0	29,669	621	30,290	
14 Life Safety Bureau	19,321,065	3.8978	345,211	0	345,211	7,229	352,440	
15 Fire Marshal	8,320,125	1.6785	148,657	0	148,657	3,113	151,770	
16 Comm Outreach	987,202	0.1992	17,642	0	17,642	369	18,011	
17 Logistics	1,237,574	0.2497	22,115	0	22,115	463	22,578	
18 Air Pack	1,224,283	0.2470	21,876	0	21,876	458	22,334	
19 Hazmat Ops	5,776,953	1.1654	103,214	0	103,214	2,161	105,375	
20 Airport Ops	17,833,983	3.5978	318,641	0	318,641	6,672	325,313	
21 Rescue Team	7,477,073	1.5084	133,592	0	133,592	2,797	136,389	
Subtotal	495,696,340	100.0000	8,856,559	0	8,856,559	181,083	9,037,642	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 8,856,559	=====	\$ 9,037,642	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

Department		Chief's Admin	Accounting & Finance	Human Resources/ Risks	Warehouse	Total
00	Direct Billed	\$0	\$0	\$0	\$0	\$0
02	Chief's Admin	4,055	20,747	13,281	208,696	246,779
03	Info Tech	818	1,813	2,651	18,609	23,891
04	Professional Development	15,847	15,862	51,289	162,801	245,799
05	OEC	14,139	20,363	45,764	208,997	289,263
06	Planning Admin	2,276	1,866	7,366	19,151	30,659
07	Central Services	56	33,986	180	348,813	383,034
08	EMS Admin	2,400	5,305	7,769	54,451	69,926
09	Fire/EMS Ops	477,253	656,667	1,544,669	6,739,765	9,418,354
10	Staff Svcs	2,137	3,330	6,917	34,179	46,563
12	Medical Dir	2,109	7,569	6,826	77,680	94,184
13	Operations Admin	1,762	2,951	5,705	30,290	40,708
14	Life Safety Bureau	18,580	34,339	60,135	352,440	465,493
15	Fire Marshal	9,089	14,787	29,416	151,770	205,062
16	Comm Outreach	1,207	1,755	3,907	18,011	24,880
17	Logistics	721	2,199	2,335	22,578	27,833
18	Air Pack	554	2,176	1,796	22,334	26,861
19	Hazmat Ops	6,578	10,267	21,288	105,375	143,508
20	Airport Ops	21,938	31,696	71,005	325,313	449,953
21	Rescue Team	8,728	13,289	28,250	136,389	186,657
Total		\$ 590,248	\$ 880,967	\$ 1,910,548	\$ 9,037,642	\$ 12,419,405
		=====	=====	=====	=====	=====

INFORMATION TECHNOLOGY FUNCTION AND ALLOCATION BASIS

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

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	434,046	0	434,046
Salary % Split		0	.00%	100%
Benefits	S	238,223	0	238,223
Subtotal - Personnel Costs		672,269	0	672,269
Services & Supplies Cost				
Supplies	S	77,567	0	77,567
Services	S	270,375	0	270,375
Subtotal - Services & Supplies		347,942	0	347,942
Department Cost Total		1,020,211	0	1,020,211
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,020,211	0	1,020,211
General Admin Distribution			0	0
Grand Total		\$ 1,020,211 =====	=====	\$ 1,020,211 =====

Department	First	Second	Info Tech
	Incoming	Incoming	Svcs
1 Indirect Costs FTE	\$ 9,501	\$ 0	\$ 9,501
1 Indirect Costs Exps	14,107	0	14,107
1 GSD	9,059	0	9,059
Subtotal - Citywide Indirect	32,667	0	32,667
2 Chief's Admin	716	102	818
2 Accounting & Finance	1,812	1	1,813
2 Human Resources/Risk	2,347	304	2,651
2 Warehouse	18,227	382	18,609
Subtotal-Chief's Admin	23,102	789	23,891
3 Info Tech Svcs	0	2,214	2,214
Subtotal - Info Tech Svcs	0	2,214	2,214
7 Departmental	0	14,495	14,495
7 Vehicle Charges	0	21,239	21,239
Subtotal - Central Svcs	0	35,734	35,734
Total Incoming	55,769	38,737	94,506
C. Total Allocated		\$ 1,114,717	\$ 1,114,717
	=====	=====	=====
			100.00%

Info Tech Svcs Allocations		CITY OF HOUSTON, TEXAS					Dept:3 Info Tech	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$25,354	\$ 0	\$ 25,354	\$ 0	\$ 25,354	
03 Info Tech	1,020,211	0.2058	2,214	0	2,214	0	2,214	
04 Professional Development	8,925,151	1.8005	19,373	0	19,373	716	20,089	
05 OEC	11,457,770	2.3114	24,870	0	24,870	919	25,789	
06 Planning Admin	1,050,053	0.2118	2,279	0	2,279	84	2,363	
07 Central Services	19,122,247	3.8577	41,508	0	41,508	1,534	43,042	
08 EMS Admin	2,985,230	0.6022	6,480	0	6,480	239	6,719	
09 Fire/EMS Ops	369,484,135	74.5384	802,018	0	802,018	29,633	831,651	
10 Staff Svcs	1,873,865	0.3780	4,067	0	4,067	150	4,217	
12 Medical Dir	4,258,620	0.8591	9,244	0	9,244	342	9,586	
13 Operations Admin	1,660,345	0.3350	3,605	0	3,605	133	3,738	
14 Life Safety Bureau	19,321,065	3.8978	41,940	0	41,940	1,550	43,490	
15 Fire Marshal	8,320,125	1.6785	18,060	0	18,060	667	18,727	
16 Comm Outreach	987,202	0.1992	2,143	0	2,143	79	2,222	
17 Logistics	1,237,574	0.2497	2,687	0	2,687	99	2,786	
18 Air Pack	1,224,283	0.2470	2,658	0	2,658	98	2,756	
19 Hazmat Ops	5,776,953	1.1654	12,539	0	12,539	463	13,002	
20 Airport Ops	17,833,983	3.5978	38,712	0	38,712	1,430	40,142	
21 Rescue Team	7,477,073	1.5084	16,230	0	16,230	600	16,830	
Subtotal	495,696,340	100.0000	1,075,981	0	1,075,981	38,737	1,114,718	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 1,075,981	=====	\$ 1,114,718	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	25,354	25,354
03 Info Tech	2,214	2,214
04 Professional Development	20,089	20,089
05 OEC	25,789	25,789
06 Planning Admin	2,363	2,363
07 Central Services	43,042	43,042
08 EMS Admin	6,719	6,719
09 Fire/EMS Ops	831,651	831,651
10 Staff Svcs	4,217	4,217
12 Medical Dir	9,586	9,586
13 Operations Admin	3,738	3,738
14 Life Safety Bureau	43,490	43,490
15 Fire Marshal	18,727	18,727
16 Comm Outreach	2,222	2,222
17 Logistics	2,786	2,786
18 Air Pack	2,756	2,756
19 Hazmat Ops	13,002	13,002
20 Airport Ops	40,142	40,142
21 Rescue Team	16,830	16,830
Total	\$ 1,114,718 =====	\$ 1,114,718 =====

**PROFESSIONAL DEVELOPMENT
FUNCTION AND ALLOCATION BASIS**

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

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	3,168,375	0	3,168,375
Salary % Split			.00%	100%
Benefits	S	5,306,721	0	5,306,721
Subtotal - Personnel Costs		8,475,096	0	8,475,096
Services & Supplies Cost				
Supplies	S	74,303	0	74,303
Services	S	375,752	0	375,752
Subtotal - Services & Supplies		450,055	0	450,055
Department Cost Total		8,925,151	0	8,925,151
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		8,925,151	0	8,925,151
General Admin Distribution			0	0
Grand Total		\$ 8,925,151 =====	=====	\$ 8,925,151 =====

Training Allocations		CITY OF HOUSTON, TEXAS					Dept:4 Prof Development	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6	0.1473	\$14,232	\$ 0	\$ 14,232	\$ 0	\$ 14,232	
04 Professional Development	19	0.4666	45,082	0	45,082	0	45,082	
05 OEC	89	2.1857	211,177	0	211,177	10,265	221,442	
06 Planning Admin	1	0.0246	2,377	0	2,377	115	2,492	
08 EMS Admin	8	0.1965	18,985	0	18,985	923	19,908	
09 Fire/EMS Ops	3,452	84.7741	8,190,655	0	8,190,655	398,154	8,588,809	
10 Staff Svcs	11	0.2701	26,096	0	26,096	1,269	27,365	
13 Operations Admin	9	0.2210	21,352	0	21,352	1,038	22,390	
14 Life Safety Bureau	123	3.0206	291,843	0	291,843	14,187	306,030	
15 Fire Marshal	59	1.4489	139,989	0	139,989	6,805	146,794	
16 Comm Outreach	7	0.1719	16,609	0	16,609	807	17,416	
17 Logistics	6	0.1473	14,232	0	14,232	692	14,924	
19 Hazmat Ops	53	1.3016	125,757	0	125,757	6,113	131,870	
20 Airport Ops	160	3.9293	379,639	0	379,639	18,454	398,093	
21 Rescue Team	69	1.6945	163,718	0	163,718	7,958	171,676	
Subtotal	4,072	100.0000	9,661,743	0	9,661,743	466,781	10,128,524	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 9,661,743	=====	\$ 10,128,524	

Basis Units: Number of classified employees trained by division
Source: Fire Department Report

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	14,232	14,232
04 Professional Development	45,082	45,082
05 OEC	221,442	221,442
06 Planning Admin	2,492	2,492
08 EMS Admin	19,908	19,908
09 Fire/EMS Ops	8,588,809	8,588,809
10 Staff Svcs	27,365	27,365
13 Operations Admin	22,390	22,390
14 Life Safety Bureau	306,030	306,030
15 Fire Marshal	146,794	146,794
16 Comm Outreach	17,416	17,416
17 Logistics	14,924	14,924
19 Hazmat Ops	131,870	131,870
20 Airport Ops	398,093	398,093
21 Rescue Team	171,676	171,676
Total	\$ 10,128,524	\$ 10,128,524
	=====	=====

OFFICE OF EMERGENCY COMMUNICATIONS FUNCTION AND ALLOCATION BASIS

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.

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	7,485,973	0	7,485,973
Salary % Split			.00%	100%
Benefits	S	3,959,815	0	3,959,815
Subtotal - Personnel Costs		11,445,787	0	11,445,787
Services & Supplies Cost				
Supplies	S	7,171	0	7,171
Services	S	4,812	0	4,812
Subtotal - Services & Supplies		11,982	0	11,982
Department Cost Total		11,457,770	0	11,457,770
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,457,770	0	11,457,770
General Admin Distribution			0	0
Grand Total		\$ 11,457,770 =====	=====	\$ 11,457,770 =====

CITY OF HOUSTON, TEXAS				Dept:5 OEC	FY 2017 5/7/2018
B. Incoming Costs--(Default Spread Salary%)					
Department	First Incoming	Second Incoming	Dispatch & Records		
1 Indirect Costs FTE	\$ 164,050	\$ 0	\$ 164,050		
1 Indirect Costs Exps	158,443	0	158,443		
1 GSD	156,468	0	156,468		
Subtotal - Citywide Indirect	478,961	0	478,961		
2 Chief's Admin	12,371	1,768	14,139		
2 Accounting & Finance	20,351	12	20,363		
2 Human Resources/Risk	40,519	5,245	45,764		
2 Warehouse	204,710	4,287	208,997		
Subtotal-Chief's Admin	277,951	11,312	289,263		
3 Info Tech Svcs	24,870	919	25,789		
Subtotal - Info Tech Svcs	24,870	919	25,789		
4 Training	211,177	10,265	221,442		
Subtotal-Prof Development	211,177	10,265	221,442		
7 Departmental	0	250,287	250,287		
7 Vehicle Charges	0	6,069	6,069		
7 Classified Emp	0	428	428		
Subtotal - Central Svcs	0	256,784	256,784		
9 Clasfd Ret Benes	0	260,119	260,119		
Subtotal - Fire/EMS Operations	0	260,119	260,119		
10 Investigations	0	51,289	51,289		
Subtotal - Staff Svcs	0	51,289	51,289		
Total Incoming	992,959	590,688	1,583,647		
C. Total Allocated		\$ 13,041,417	\$ 13,041,417		
	=====	=====	=====		
			100.00%		

Dispatch & Records Allocations		CITY OF HOUSTON, TEXAS					Dept:5 OEC	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6.70	0.1702	\$21,191	\$ 0	\$ 21,191	\$ 0	\$ 21,191	
08 EMS Admin	5.20	0.1321	16,447	0	16,447	781	17,228	
09 Fire/EMS Ops	3,438.50	87.3248	10,872,574	0	10,872,574	516,697	11,389,271	
10 Staff Svcs	11.40	0.2895	36,045	0	36,045	1,713	37,758	
13 Operations Admin	9.70	0.2463	30,666	0	30,666	1,458	32,124	
14 Life Safety Bureau	127.90	3.2482	404,425	0	404,425	19,219	423,644	
15 Fire Marshal	60.30	1.5314	190,670	0	190,670	9,061	199,731	
16 Comm Outreach	5.10	0.1295	16,124	0	16,124	766	16,890	
17 Logistics	4.40	0.1117	13,907	0	13,907	661	14,568	
19 Hazmat Ops	47.40	1.2038	149,882	0	149,882	7,123	157,005	
20 Airport Ops	158.10	4.0151	499,909	0	499,909	23,757	523,666	
21 Rescue Team	62.90	1.5974	198,888	0	198,888	9,452	208,340	
Subtotal	3,937.6	100.0000	12,450,728	0	12,450,728	590,688	13,041,416	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 12,450,728	=====	\$ 13,041,416	=====

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

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	21,191	21,191
08 EMS Admin	17,228	17,228
09 Fire/EMS Ops	11,389,271	11,389,271
10 Staff Svcs	37,758	37,758
13 Operations Admin	32,124	32,124
14 Life Safety Bureau	423,644	423,644
15 Fire Marshal	199,731	199,731
16 Comm Outreach	16,890	16,890
17 Logistics	14,568	14,568
19 Hazmat Ops	157,005	157,005
20 Airport Ops	523,666	523,666
21 Rescue Team	208,340	208,340
Total	\$ 13,041,416 =====	\$ 13,041,416 =====

PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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.

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	672,504	0	189,379	483,126
Salary % Split			.00%	28.16%	71.84%
Benefits	P	360,812		79,991	280,821
Subtotal - Personnel Costs		1,033,317	0	269,370	763,947
Services & Supplies Cost					
Supplies	P	8,988	0	2,453	6,535
Services	P	7,748	0	3,745	4,003
Credit Expenses	P	774,485-	0		774,485-
Subtotal - Services & Supplies		757,749-	0	6,198	763,947-
Department Cost Total		275,568	0	275,568	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		275,568	0	275,568	0
General Admin Distribution			0	0	0
Grand Total		\$ 275,568		\$ 275,568	0
		=====	=====	=====	=====

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 26,405	\$ 0	\$ 7,436	\$ 18,969
1 Indirect Costs Exps	14,519	0	4,089	10,430
1 GSD	25,181	0	7,091	18,090
Subtotal - Citywide Indirect	66,105	0	18,615	47,490
2 Chiefs Admin	1,991	285	641	1,635
2 Accounting & Finance	1,865	1	526	1,341
2 Human Resources/Risk	6,522	844	2,074	5,292
2 Warehouse	18,758	393	5,393	13,758
Subtotal-Chiefs Admin	29,136	1,523	8,634	22,025
3 Info Tech Svcs	2,279	84	665	1,698
Subtotal - Info Tech Svcs	2,279	84	665	1,698
4 Training	2,377	115	702	1,790
Subtotal-Prof Development	2,377	115	702	1,790
7 Departmental	0	40,285	11,344	28,941
7 Vehicle Charges	0	24,271	6,835	17,436
7 Classified Emp	0	12	3	9
Subtotal - Central Svcs	0	64,568	18,182	46,386
9 Clasfd Ret Benes	0	7,248	2,041	5,207
Subtotal - Fire/EMS Operations	0	7,248	2,041	5,207
10 Investigations	0	1,429	402	1,027
Subtotal - Staff Svcs	0	1,429	402	1,027
Total Incoming	99,897	74,967	49,242	125,622
C. Total Allocated		\$ 450,432	\$ 324,810	\$ 125,622
	=====	=====	=====	=====
			72.11%	27.89%

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	6.70	0.1717	\$521	\$ 0	\$ 521	\$ 0	\$ 521
09	Fire/EMS Ops	3,438.50	88.1260	267,638	0	267,638	18,636	286,274
14	Life Safety Bureau	127.90	3.2780	9,955	0	9,955	693	10,648
15	Fire Marshal	60.30	1.5454	4,693	0	4,693	327	5,020
19	Hazmat Ops	47.40	1.2148	3,689	0	3,689	257	3,946
20	Airport Ops	158.10	4.0520	12,306	0	12,306	857	13,163
21	Rescue Team	62.90	1.6121	4,896	0	4,896	341	5,237
Subtotal		3,901.8	100.0000	303,698	0	303,698	21,111	324,809
Direct Bills						0		0
Total						\$ 303,698		\$ 324,809
		=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs served by Planning
Source: COH FTE Report

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000	\$71,766	\$ 0	\$ 71,766	\$ 53,856	\$ 125,622
Subtotal	100	100.0000	71,766	0	71,766	53,856	125,622
Direct Bills					0		0
Total					\$ 71,766		\$ 125,622
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	521	0	521
09 Fire/EMS Ops	286,274	0	286,274
14 Life Safety Bureau	10,648	0	10,648
15 Fire Marshal	5,020	0	5,020
19 Hazmat Ops	3,946	0	3,946
20 Airport Ops	13,163	0	13,163
21 Rescue Team	5,237	0	5,237
22 Permit Ctr	0	125,622	125,622
Total	\$ 324,809	\$ 125,622	\$ 450,431
	=====	=====	=====

CENTRAL SERVICES FUNCTION AND ALLOCATION BASIS

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.

A. Department Costs		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
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	3,701.04-	0	3,701.04-	0	0	0	
Other Benefits	P	4,036.07-	0	4,036.07-	0	0	0	
Postage	P	38,319	0	38,319	0	0	0	
Other Supplies	P	1,970	0	1,970	0	0	0	
Fuel	P	3,131,421	0	0	3,131,421	0	0	
Class Arbitration	P	17,162	0	0	0	17,162	0	
Voice Svcs	P	663,515	0	663,515	0	0	0	
HR Client	P	2,822,379	0	2,822,379	0	0	0	
KRONOS	P	262,054	0	262,054	0	0	0	
Drainage	D	98,954	0	0	0	0	0	
Permit Ctr	P	308,450	0	0	0	0	308,450	
Bldg Mtc Svcs	P	238,176	0	238,176	0	0	0	
Other Svcs	P	6,013,391	0	6,013,391	0	0	0	
Billing & Collection	D	1,922,611	0	0	0	0	0	
Non GF	P	2,554,813	0	0	0	0	0	
Subtotal - Services & Supplies		18,065,478	0	10,032,067	3,131,421	17,162	308,450	
Department Cost Total		18,065,478	0	10,032,067	3,131,421	17,162	308,450	
Adjustments to Cost								
Drainage	D	98,954-	0	0	0	0	0	
Billing & Collection	D	1,922,611-	0	0	0	0	0	
Subtotal - Adjustments		2,021,565-	0	0	0	0	0	
Total Costs After Adjustments		16,043,913	0	10,032,067	3,131,421	17,162	308,450	
General Admin Distribution			0	0	0	0	0	
Grand Total		\$ 16,043,913 =====	=====	\$ 10,032,067 =====	\$ 3,131,421 =====	\$ 17,162 =====	\$ 308,450 =====	

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	Non General Fund
Personnel Costs			
Salaries	S	0	0
Salary % Split			.00%
Benefits	S	0	0
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Overtime-Classified	P	3,701.04-	0
Other Benefits	P	4,036.07-	0
Postage	P	38,319	0
Other Supplies	P	1,970	0
Fuel	P	3,131,421	0
Class Arbitration	P	17,162	0
Voice Svcs	P	663,515	0
HR Client	P	2,822,379	0
KRONOS	P	262,054	0
Drainage	D	98,954	0
Permit Ctr	P	308,450	0
Bldg Mtc Svcs	P	238,176	0
Other Svcs	P	6,013,391	0
Billing & Collection	D	1,922,611	0
Non GF	P	2,554,813	2,554,813
Subtotal - Services & Supplies		18,065,478	2,554,813
Department Cost Total		18,065,478	2,554,813
Adjustments to Cost			
Drainage	D	98,954-	0
Billing & Collection	D	1,922,611-	0
Subtotal - Adjustments		2,021,565-	0
Total Costs After Adjustments		16,043,913	2,554,813
General Admin Distribution			0
Grand Total		\$ 16,043,913	\$ 2,554,813
		=====	=====
			not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Dept:7 Central Svcs

FY 2017
5/7/2018

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 264,439	\$ 0	\$ 165,351	\$ 51,613	\$ 283
Subtotal - Citywide Indirect	264,439	0	165,351	51,613	283
2 Accounting & Finance	33,965	21	21,251	6,633	36
2 Warehouse	341,659	7,154	218,109	68,081	373
Subtotal-Chiefs Admin	375,624	7,175	239,359	74,714	410
3 Info Tech Svcs	41,508	1,534	26,913	8,401	46
Subtotal - Info Tech Svcs	41,508	1,534	26,913	8,401	46
7 Vehicle Charges	0	276,082	172,631	53,885	295
Subtotal - Central Svcs	0	276,082	172,631	53,885	295
 Total Incoming	 681,571	 284,791	 604,254	 188,612	 1,034
C. Total Allocated		\$ 17,010,275	\$ 10,636,321	\$ 3,320,033	\$ 18,196
	=====	=====	=====	=====	=====
		62.53%	19.52%	0.11%	

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Permit Center Charge	Non-General Fund
1 Indirect Costs Exps	\$ 264,439	\$ 0	\$ 5,084	\$ 42,109
Subtotal - Citywide Indirect	264,439	0	5,084	42,109
2 Accounting & Finance	33,965	21	653	5,412
2 Warehouse	341,659	7,154	6,706	55,545
Subtotal-Chiefs Admin	375,624	7,175	7,359	60,956
3 Info Tech Svcs	41,508	1,534	827	6,854
Subtotal - Info Tech Svcs	41,508	1,534	827	6,854
7 Vehicle Charges	0	276,082	5,308	43,963
Subtotal - Central Svcs	0	276,082	5,308	43,963
Total Incoming	681,571	284,791	18,578	153,882
C. Total Allocated		\$ 17,010,275	\$ 327,029	\$ 2,708,695
		=====	=====	=====
			1.92%	15.92%

Departmental Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.7844	\$82,035	\$ 0	\$ 82,035	\$ 0	\$ 82,035	
03 Info Tech	5.90	0.1386	14,495	0	14,495	0	14,495	
04 Professional Development	114.20	2.6821	280,501	0	280,501	0	280,501	
05 OEC	101.90	2.3932	250,287	0	250,287	0	250,287	
06 Planning Admin	16.40	0.3852	40,285	0	40,285	0	40,285	
07 Central Services	0.40	0.0094	983	0	983	0	983	
08 EMS Admin	17.30	0.4063	42,492	0	42,492	773	43,265	
09 Fire/EMS Ops	3,439.40	80.7769	8,447,853	0	8,447,853	153,660	8,601,513	
10 Staff Svcs	15.40	0.3617	37,828	0	37,828	688	38,516	
12 Medical Dir	15.20	0.3570	37,336	0	37,336	679	38,015	
13 Operations Admin	12.70	0.2983	31,197	0	31,197	567	31,764	
14 Life Safety Bureau	133.90	3.1447	328,881	0	328,881	5,982	334,863	
15 Fire Marshal	65.50	1.5383	160,879	0	160,879	2,926	163,805	
16 Comm Outreach	8.70	0.2043	21,366	0	21,366	389	21,755	
17 Logistics	5.20	0.1221	12,770	0	12,770	232	13,002	
18 Air Pack	4.00	0.0939	9,820	0	9,820	179	9,999	
19 Hazmat Ops	47.40	1.1132	116,421	0	116,421	2,118	118,539	
20 Airport Ops	158.10	3.7131	388,325	0	388,325	7,063	395,388	
21 Rescue Team	62.90	1.4773	154,500	0	154,500	2,810	157,310	
Subtotal	4,257.9	100.0000	10,458,254	0	10,458,254	178,067	10,636,321	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 10,458,254	=====	\$ 10,636,321	=====
Basis Units: Number of FTEs								
Source: COH FTE Report								

Vehicle Charges Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	20	1.8587	\$60,677	\$ 0	\$ 60,677	\$ 0	\$ 60,677	
03 Info Tech	7	0.6506	21,239	0	21,239	0	21,239	
04 Professional Development	25	2.3234	75,847	0	75,847	0	75,847	
05 OEC	2	0.1859	6,069	0	6,069	0	6,069	
06 Planning Admin	8	0.7435	24,271	0	24,271	0	24,271	
07 Central Services	91	8.4572	276,082	0	276,082	0	276,082	
08 EMS Admin	8	0.7435	24,271	0	24,271	482	24,753	
09 Fire/EMS Ops	630	58.5502	1,911,350	0	1,911,350	37,932	1,949,282	
10 Staff Svcs	6	0.5576	18,203	0	18,203	361	18,564	
12 Medical Dir	3	0.2788	9,101	0	9,101	181	9,282	
13 Operations Admin	3	0.2788	9,101	0	9,101	181	9,282	
14 Life Safety Bureau	128	11.8959	388,337	0	388,337	7,707	396,044	
15 Fire Marshal	72	6.6914	218,438	0	218,438	4,335	222,773	
16 Comm Outreach	10	0.9294	30,340	0	30,340	602	30,942	
17 Logistics	3	0.2788	9,101	0	9,101	181	9,282	
18 Air Pack	4	0.3717	12,134	0	12,134	241	12,375	
19 Hazmat Ops	22	2.0446	66,745	0	66,745	1,325	68,070	
21 Rescue Team	34	3.1599	103,154	0	103,154	2,047	105,201	
Subtotal	1,076	100.0000	3,264,460	0	3,264,460	55,573	3,320,033	
Direct Bills					0		0	
Total					\$ 3,264,460		\$ 3,320,033	
	=====	=====	=====	=====	=====	=====	=====	
Basis Units: Number of working vehicles								
Source: City Vehicle Inventory Report								

Classified Emp Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6.70	0.1653	\$30	\$ 0	\$ 30	\$ 0	\$ 30	
04 Professional Development	16.60	0.4095	73	0	73	0	73	
05 OEC	96.90	2.3901	428	0	428	0	428	
06 Planning Admin	2.70	0.0666	12	0	12	0	12	
07 Central Services	0.40	0.0099	2	0	2	0	2	
08 EMS Admin	5.20	0.1283	23	0	23	0	23	
09 Fire/EMS Ops	3,438.50	84.8133	15,191	0	15,191	249	15,440	
10 Staff Svcs	11.40	0.2812	50	0	50	1	51	
13 Operations Admin	9.70	0.2393	43	0	43	1	44	
14 Life Safety Bureau	127.90	3.1548	565	0	565	9	574	
15 Fire Marshal	60.30	1.4873	266	0	266	4	270	
16 Comm Outreach	5.10	0.1258	23	0	23	0	23	
17 Logistics	4.40	0.1085	19	0	19	0	19	
19 Hazmat Ops	47.40	1.1692	209	0	209	3	212	
20 Airport Ops	158.10	3.8997	699	0	699	11	710	
21 Rescue Team	62.90	1.5515	278	0	278	5	283	
Subtotal	4,054.2	100.0000	17,911	0	17,911	285	18,196	
Direct Bills					0		0	
Total					\$ 17,911		\$ 18,196	
	=====	=====	=====	=====	=====	=====	=====	

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

Permit Center Charge Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
22 Permit Ctr	100	100.0000	\$321,536	\$ 0	\$ 321,536	\$ 5,493	\$ 327,029	
Subtotal	100	100.0000	321,536	0	321,536	5,493	327,029	
Direct Bills					0		0	
Total					\$ 321,536		\$ 327,029	
	=====	=====	=====	=====	=====	=====	=====	

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

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN		Vehicle	Classified	Permit Center	Non-General	Total
Department		Charges	Emp	Charge	Fund	
0	Direct Billed	\$0	\$0	\$0	\$0	\$0
02	Chief's Admin	82,035	60,677	30	0	142,742
03	Info Tech	14,495	21,239	0	0	35,734
04	Professional Development	280,501	75,847	73	0	356,421
05	OEC	250,287	6,069	428	0	256,784
06	Planning Admin	40,285	24,271	12	0	64,568
07	Central Services	983	276,082	2	0	277,067
08	EMS Admin	43,265	24,753	23	0	68,041
09	Fire/EMS Ops	8,601,513	1,949,282	15,440	0	10,566,235
10	Staff Svcs	38,516	18,564	51	0	57,131
12	Medical Dir	38,015	9,282	0	0	47,297
13	Operations Admin	31,764	9,282	44	0	41,090
14	Life Safety Bureau	334,863	396,044	574	0	731,481
15	Fire Marshal	163,805	222,773	270	0	386,849
16	Comm Outreach	21,755	30,942	23	0	52,720
17	Logistics	13,002	9,282	19	0	22,303
18	Air Pack	9,999	12,375	0	0	22,374
19	Hazmat Ops	118,539	68,070	212	0	186,821
20	Airport Ops	395,388	0	710	0	396,099
21	Rescue Team	157,310	105,201	283	0	262,794
22	Permit Ctr	0	0	0	327,029	327,029
Total		\$10,636,321	\$3,320,035	\$18,196	\$327,029	\$14,301,580
		=====	=====	=====	=====	=====

EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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.

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	S1	1,185,506	0	1,185,506
Salary % Split			.00%	100%
Benefits	S	626,947	0	626,947
Subtotal - Personnel Costs		1,812,453	0	1,812,453
Services & Supplies Cost				
Supplies	S	32,334	0	32,334
Services	S	1,140,443	0	1,140,443
Subtotal - Services & Supplies		1,172,777	0	1,172,777
Department Cost Total		2,985,230	0	2,985,230
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,985,230	0	2,985,230
General Admin Distribution			0	0
Grand Total		\$ 2,985,230 =====	=====	\$ 2,985,230 =====

Department	First	Second	EMS Admin
	Incoming	Incoming	Svcs
1 Indirect Costs FTE	\$ 27,851	\$ 0	\$ 27,851
1 Indirect Costs Exps	41,280	0	41,280
1 GSD	26,566	0	26,566
Subtotal - Citywide Indirect	95,697	0	95,697
2 Chief's Admin	2,100	300	2,400
2 Accounting & Finance	5,302	3	5,305
2 Human Resources/Risk	6,879	890	7,769
2 Warehouse	53,334	1,117	54,451
Subtotal-Chief's Admin	67,615	2,311	69,926
3 Info Tech Svcs	6,480	239	6,719
Subtotal - Info Tech Svcs	6,480	239	6,719
4 Training	18,985	923	19,908
Subtotal-Prof Development	18,985	923	19,908
5 Dispatch & Records	16,447	781	17,228
Subtotal - OEC	16,447	781	17,228
7 Departmental	42,492	773	43,265
7 Vehicle Charges	24,271	482	24,753
7 Classified Emp	23	0	23
Subtotal - Central Svcs	66,786	1,255	68,041
9 Clasfd Ret Benes	0	13,963	13,963
Subtotal - Fire/EMS Operations	0	13,963	13,963
10 Investigations	0	2,753	2,753
Subtotal - Staff Svcs	0	2,753	2,753
Total Incoming	272,010	22,225	294,235
C. Total Allocated		\$ 3,279,465	\$ 3,279,465
	=====	=====	=====
			100.00%

EMS Admin Svcs Allocations		CITY OF HOUSTON, TEXAS					Dept:8 EMS Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
09 Fire/EMS Operations	100	100.0000	\$3,257,240	\$ 0	\$ 3,257,240	\$ 22,225	\$ 3,279,465	
Subtotal	100	100.0000	3,257,240	0	3,257,240	22,225	3,279,465	
Direct Bills					0		0	
Total					\$ 3,257,240		\$ 3,279,465	
	=====	=====	=====	=====	=====	=====	=====	

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

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	3,279,465	3,279,465
Total	\$ 3,279,465	\$ 3,279,465
	=====	=====

FIRE/EMS OPERATIONS FUNCTION AND ALLOCATION BASIS

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 2019 FULL COST ALLOCATION PLAN

Dept:9 Fire/EMS Operations FY 2017
5/7/2018

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	223,574,266	0	0	223,574,266
Salary % Split			.00%	.00%	100%
Benefits	S	131,209,103	0	0	131,209,103
Subtotal - Personnel Costs		354,783,370	0	0	354,783,370
Services & Supplies Cost					
Supplies	S	19,002	0	0	19,002
Services	S	14,681,764	0	0	14,681,764
Hlth Ins Ret Class	P	10,883,170	0	10,883,170	0
Credit Expenses	P	369,484,135-	0	0	369,484,135-
Subtotal - Services & Supplies		343,900,200-	0	10,883,170	354,783,370-
Department Cost Total		10,883,170	0	10,883,170	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		10,883,170	0	10,883,170	0
General Admin Distribution			0	0	0
Grand Total		\$ 10,883,170 =====	=====	\$ 10,883,170 =====	0 =====

Department		First	Second	Classified	Operations
		Incoming	Incoming	Ret Benes	
1	Indirect Costs FTE	\$ 5,537,119	\$ 0	\$ 0	\$ 5,537,119
1	Indirect Costs Exps	5,109,480	0	0	5,109,480
1	GSD	5,281,185	0	0	5,281,185
	Subtotal - Citywide Indirect	15,927,784	0	0	15,927,784
2	Chief's Admin	417,570	59,683	0	477,253
2	Accounting & Finance	656,269	398	0	656,667
2	Human Resources/Risk	1,367,635	177,034	0	1,544,669
2	Warehouse	6,601,531	138,234	0	6,739,765
	Subtotal-Chief's Admin	9,043,005	375,349	0	9,418,354
3	Info Tech Svcs	802,018	29,633	0	831,651
3	Subtotal - Info Tech Svcs	802,018	29,633	0	831,651
4	Training	8,190,655	398,154	0	8,588,809
4	Subtotal-Prof Development	8,190,655	398,154	0	8,588,809
5	Dispatch & Records	10,872,574	516,697	0	11,389,271
5	Subtotal - OEC	10,872,574	516,697	0	11,389,271
6	Planning Svcs *	267,638	18,636	0	286,274
6	Subtotal - Planning Admin	267,638	18,636	0	286,274
7	Departmental	8,447,853	153,660	0	8,601,513
7	Vehicle Charges	1,911,350	37,932	0	1,949,282
7	Classified Emp	15,191	249	0	15,440
	Subtotal - Central Svcs	10,374,394	191,841	0	10,566,235
8	EMS Admin Svcs	3,257,240	22,225	0	3,279,465
	Subtotal - EMS Admin	3,257,240	22,225	0	3,279,465
10	Investigations	0	1,820,015	0	1,820,015
10	Subtotal - Staff Svcs	0	1,820,015	0	1,820,015
	Total Incoming	58,735,308	3,372,550	0	62,107,858
C. Total Allocated			\$ 72,991,028	\$ 10,883,170	\$ 62,107,858
		=====	=====	=====	=====
				14.91%	85.09%

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	6.70	0.1653	\$17,990	\$ 0	\$ 17,990	\$ 0	\$ 17,990
04	Professional Development	16.60	0.4095	44,567	0	44,567	0	44,567
05	OEC	96.90	2.3901	260,119	0	260,119	0	260,119
06	Planning Admin	2.70	0.0666	7,248	0	7,248	0	7,248
07	Central Services	0.40	0.0099	1,077	0	1,077	0	1,077
08	EMS Admin	5.20	0.1283	13,963	0	13,963	0	13,963
10	Staff Svcs	11.40	0.2812	30,603	0	30,603	0	30,603
11	Fire/EMS Operating	3,438.50	84.8133	9,230,376	9,230,376-	0	0	0
13	Operations Admin	9.70	0.2393	26,043	0	26,043	0	26,043
14	Life Safety Bureau	127.90	3.1548	343,342	0	343,342	0	343,342
15	Fire Marshal	60.30	1.4873	161,865	0	161,865	0	161,865
16	Comm Outreach	5.10	0.1258	13,691	0	13,691	0	13,691
17	Logistics	4.40	0.1085	11,808	0	11,808	0	11,808
19	Hazmat Ops	47.40	1.1692	127,246	0	127,246	0	127,246
20	Airport Ops	158.10	3.8997	424,411	0	424,411	0	424,411
21	Rescue Team	62.90	1.5515	168,852	0	168,852	0	168,852
Subtotal		4,054.2	100.0000	10,883,201	9,230,376-	1,652,825	0	1,652,825
Direct Bills						9,230,376		9,230,376
Total						\$ 10,883,201		\$ 10,883,201
		=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs

Source: COH FTE Report

Operations Allocations		CITY OF HOUSTON, TEXAS					Dept:9 Fire/EMS Operations	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
11 Fire/EMS Operating	100	100.0000	\$58,735,308	\$ 0	\$ 58,735,308	\$ 3,372,550	\$ 62,107,858	
Subtotal	100	100.0000	58,735,308	0	58,735,308	3,372,550	62,107,858	
Direct Bills					0		0	
Total					\$ 58,735,308		\$ 62,107,858	
	=====	=====	=====	=====	=====	=====	=====	

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

Department		Classified		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN	
		Ret	Benes	Operations	Total
0	Direct Billed	\$ 9,230,376		0	\$ 9,230,376
02	Chief's Admin	17,990		0	17,990
04	Professional Development	44,567		0	44,567
05	OEC	260,119		0	260,119
06	Planning Admin	7,248		0	7,248
07	Central Services	1,077		0	1,077
08	EMS Admin	13,963		0	13,963
10	Staff Svcs	30,603		0	30,603
11	Fire/EMS Operating	0		62,107,858	62,107,858
13	Operations Admin	26,043		0	26,043
14	Life Safety Bureau	343,342		0	343,342
15	Fire Marshal	161,865		0	161,865
16	Comm Outreach	13,691		0	13,691
17	Logistics	11,808		0	11,808
19	Hazmat Ops	127,246		0	127,246
20	Airport Ops	424,411		0	424,411
21	Rescue Team	168,852		0	168,852
Total		\$ 10,883,201		\$ 62,107,858	\$ 72,991,059
		=====		=====	=====

**STAFF SERVICES
FUNCTION AND ALLOCATION BASIS**

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.

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,242,399	0	1,242,399
Salary % Split			.00%	100%
Benefits	S	602,483	0	602,483
Subtotal - Personnel Costs		1,844,882	0	1,844,882
Services & Supplies Cost				
Supplies	S	6,310	0	6,310
Services	S	22,673	0	22,673
Subtotal - Services & Supplies		28,983	0	28,983
Department Cost Total		1,873,865	0	1,873,865
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,873,865	0	1,873,865
General Admin Distribution			0	0
Grand Total		\$ 1,873,865 =====	=====	\$ 1,873,865 =====

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description	First	Second	Investigations
	Incoming	Incoming	
1 Indirect Costs FTE	\$ 24,794	\$ 0	\$ 24,794
1 Indirect Costs Exps	25,911	0	25,911
1 GSD	23,645	0	23,645
Subtotal - Citywide Indirect	74,350	0	74,350
2 Chief's Admin	1,870	267	2,137
2 Accounting & Finance	3,328	2	3,330
2 Human Resources/Risk	6,124	793	6,917
2 Warehouse	33,478	701	34,179
Subtotal-Chief's Admin	44,800	1,763	46,563
3 Info Tech Svcs	4,067	150	4,217
Subtotal - Info Tech Svcs	4,067	150	4,217
4 Training	26,096	1,269	27,365
Subtotal-Prof Development	26,096	1,269	27,365
5 Dispatch & Records	36,045	1,713	37,758
Subtotal - OEC	36,045	1,713	37,758
7 Departmental	37,828	688	38,516
7 Vehicle Charges	18,203	361	18,564
7 Classified Emp	50	1	51
Subtotal - Central Svcs	56,081	1,050	57,131
9 Clasfd Ret Benes	30,603	0	30,603
Subtotal - Fire/EMS Operations	30,603	0	30,603
10 Investigations	0	6,034	6,034
Subtotal - Staff Svcs	0	6,034	6,034
Total Incoming	272,042	11,979	284,021
C. Total Allocated		\$ 2,157,886	\$ 2,157,886
	=====	=====	=====
			100.00%

Investigations Allocations		CITY OF HOUSTON, TEXAS					Dept:10 Staff Svcs	FY 2017 5/7/2018
		HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6.70	0.1653	\$3,547	\$ 0	\$ 3,547	\$ 0	\$ 3,547	
04 Professional Development	16.60	0.4095	8,787	0	8,787	0	8,787	
05 OEC	96.90	2.3901	51,289	0	51,289	0	51,289	
06 Planning Admin	2.70	0.0666	1,429	0	1,429	0	1,429	
07 Central Services	0.40	0.0099	212	0	212	0	212	
08 EMS Admin	5.20	0.1283	2,753	0	2,753	0	2,753	
09 Fire/EMS Ops	3,438.50	84.8133	1,820,015	0	1,820,015	0	1,820,015	
10 Staff Svcs	11.40	0.2812	6,034	0	6,034	0	6,034	
13 Operations Admin	9.70	0.2393	5,135	0	5,135	244	5,379	
14 Life Safety Bureau	127.90	3.1548	67,699	0	67,699	3,220	70,919	
15 Fire Marshal	60.30	1.4873	31,916	0	31,916	1,518	33,434	
16 Comm Outreach	5.10	0.1258	2,700	0	2,700	128	2,828	
17 Logistics	4.40	0.1085	2,328	0	2,328	111	2,439	
19 Hazmat Ops	47.40	1.1692	25,090	0	25,090	1,193	26,283	
20 Airport Ops	158.10	3.8997	83,684	0	83,684	3,980	87,664	
21 Rescue Team	62.90	1.5515	33,294	0	33,294	1,584	34,878	
Subtotal	4,054.2	100.0000	2,145,912	0	2,145,912	11,979	2,157,891	
Direct Bills					0		0	
Total					\$ 2,145,912		\$ 2,157,891	
	=====	=====	=====	=====	=====	=====	=====	

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

HOUSTON FIRE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	3,547	3,547
04 Professional Development	8,787	8,787
05 OEC	51,289	51,289
06 Planning Admin	1,429	1,429
07 Central Services	212	212
08 EMS Admin	2,753	2,753
09 Fire/EMS Ops	1,820,015	1,820,015
10 Staff Svcs	6,034	6,034
13 Operations Admin	5,379	5,379
14 Life Safety Bureau	70,919	70,919
15 Fire Marshal	33,434	33,434
16 Comm Outreach	2,828	2,828
17 Logistics	2,439	2,439
19 Hazmat Ops	26,283	26,283
20 Airport Ops	87,664	87,664
21 Rescue Team	34,878	34,878
Total	\$ 2,157,891 =====	\$ 2,157,891 =====