

CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2020 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**



CITY OF HOUSTON
Sylvester Turner, Mayor

FINANCE DEPARTMENT
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**City of Houston, Texas
Houston Fire Department
FY 2020 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**

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SECTION I – OVERVIEW

**City of Houston, Texas Houston
Houston Fire Department
FY2020 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**

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: FY2018 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 2020 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

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HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
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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	\$ 1,001,715	\$ 108,610	\$ 54,525	\$ 749,872	\$ 373,081	\$ 56,703	\$ 43,741	\$ 26,634	\$ 233,828	\$ 554,122
2 Chief's Admin	0	88,513	29,750	459,215	210,772	31,492	27,530	20,546	130,960	438,877
3 Info Tech	0	9,498	2,716	44,346	19,590	2,901	2,691	2,167	12,118	40,607
4 Prof Development	0	0	7,100	180,370	93,738	9,942	7,100	0	58,230	210,196
5 OEC	0	0	24,874	411,993	213,668	22,114	16,987	0	144,380	484,016
6 Planning Admin	0	0	0	23,530	12,203	0	0	0	8,246	27,643
7 Central Svcs	0	48,528	41,471	802,727	443,552	67,714	32,520	21,054	204,840	430,655
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	61,722,703	0	25,499	422,321	219,034	22,666	17,417	0	147,994	496,142
10 Staff Svcs	0	0	4,182	69,262	35,922	3,718	2,856	0	24,271	81,370
Total Current Allocations	\$62,724,418 =====	\$255,149 =====	\$190,117 =====	\$3,163,636 =====	\$1,621,560 =====	\$217,250 =====	\$150,842 =====	\$70,401 =====	\$964,867 =====	\$2,763,628 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 316,983	\$0	\$ 0	\$ 0	\$ 3,519,814
2 Chief's Admin	174,929	0	0	0	1,612,584
3 Info Tech	16,064	0	0	0	152,698
4 Prof Development	79,533	0	0	0	646,207
5 OEC	198,041	0	0	0	1,516,074
6 Planning Admin	11,310	93,153	0	0	176,086
7 Central Svcs	303,511	328,599	0	0	2,725,171
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	203,000	0	0	0	63,276,776
10 Staff Svcs	33,293	0	0	0	254,875
Total Current Allocations	\$1,336,664 =====	\$421,752 =====	\$0 =====	\$0 =====	\$73,880,285 =====

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 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:1 Citywide Indirect

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	15,327,153	0	7,663,577	7,663,577	0	0
GSD	P	6,036,921	0	0	0	6,036,921	0
Judgements	P	1,001,715	0	0	0	0	1,001,715
Subtotal - Services & Supplies		22,365,789	0	7,663,577	7,663,577	6,036,921	1,001,715
Department Cost Total		22,365,789	0	7,663,577	7,663,577	6,036,921	1,001,715
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		22,365,789	0	7,663,577	7,663,577	6,036,921	1,001,715
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 22,365,789		\$ 7,663,577	\$ 7,663,577	\$ 6,036,921	\$ 1,001,715
		=====	=====	=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Custom%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 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
02 Chief's Admin	34.03	0.8152	\$62,473	\$ 0	\$ 62,473	\$ 0	\$ 62,473
03 Info Tech	5.93	0.1421	10,890	0	10,890	0	10,890
04 Professional Development	64.54	1.5462	118,494	0	118,494	0	118,494
05 OEC	95.67	2.2919	175,642	0	175,642	0	175,642
06 Planning Admin	14.69	0.3519	26,968	0	26,968	0	26,968
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	50,235	0	50,235	0	50,235
09 Fire/EMS Ops	3,403.08	81.5259	6,247,800	0	6,247,800	0	6,247,800
10 Staff Svcs	13.50	0.3234	24,784	0	24,784	0	24,784
12 Medical Dir	13.39	0.3208	24,585	0	24,585	0	24,585
13 Operations Admin	10.86	0.2602	19,941	0	19,941	0	19,941
14 Life Safety Bureau	135.27	3.2406	248,346	0	248,346	0	248,346
15 Fire Marshal	72.29	1.7318	132,718	0	132,718	0	132,718
16 Comm Outreach	11.14	0.2669	20,454	0	20,454	0	20,454
17 Logistics	7.68	0.1840	14,101	0	14,101	0	14,101
18 Air Pack	3.61	0.0865	6,629	0	6,629	0	6,629
19 Hazmat Ops	45.63	1.0931	83,771	0	83,771	0	83,771
20 Airport Ops	152.97	3.6646	280,839	0	280,839	0	280,839
21 Rescue Team	62.59	1.4994	114,908	0	114,908	0	114,908
Subtotal	4,174.23	100.0000	7,663,578	0	7,663,578	0	7,663,578
Direct Bills					0		0
Total					\$ 7,663,578		\$ 7,663,578
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$178,638	\$ 0	\$ 178,638	\$ 0	\$ 178,638
03 Info Tech	1,034,787	0.2106	16,139	0	16,139	0	16,139
04 Professional Development	4,842,118	0.9857	75,540	0	75,540	0	75,540
05 OEC	10,859,523	2.2106	169,411	0	169,411	0	169,411
06 Planning Admin	1,384,166	0.2818	21,596	0	21,596	0	21,596
07 Central Services	18,893,798	3.8462	294,756	0	294,756	0	294,756
08 EMS Admin	4,190,316	0.8530	65,370	0	65,370	0	65,370
09 Fire/EMS Ops	370,916,072	75.5065	5,786,498	0	5,786,498	0	5,786,498
10 Staff Svcs	1,792,591	0.3649	27,964	0	27,964	0	27,964
12 Medical Dir	4,097,193	0.8341	63,922	0	63,922	0	63,922
13 Operations Admin	1,171,681	0.2385	18,278	0	18,278	0	18,278
14 Life Safety Bureau	19,130,601	3.8944	298,450	0	298,450	0	298,450
15 Fire Marshal	8,450,985	1.7203	131,837	0	131,837	0	131,837
16 Comm Outreach	1,251,814	0.2548	19,527	0	19,527	0	19,527
17 Logistics	1,160,976	0.2363	18,109	0	18,109	0	18,109
18 Air Pack	934,619	0.1903	14,584	0	14,584	0	14,584
19 Hazmat Ops	5,227,759	1.0642	81,556	0	81,556	0	81,556
20 Airport Ops	17,517,380	3.5660	273,283	0	273,283	0	273,283
21 Rescue Team	6,929,919	1.4107	108,110	0	108,110	0	108,110
Subtotal	491,237,016	100.0000	7,663,568	0	7,663,568	0	7,663,568
Direct Bills					0		0
Total					\$ 7,663,568		\$ 7,663,568
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 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
02 Chief's Admin	34.03	0.8463	\$51,090	\$ 0	\$ 51,090	\$ 0	\$ 51,090
03 Info Tech	5.93	0.1475	8,904	0	8,904	0	8,904
04 Professional Development	64.54	1.6050	96,893	0	96,893	0	96,893
05 OEC	95.67	2.3791	143,624	0	143,624	0	143,624
06 Planning Admin	14.69	0.3653	22,053	0	22,053	0	22,053
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6804	41,075	0	41,075	0	41,075
09 Fire/EMS Ops	3,403.08	84.6272	5,108,877	0	5,108,877	0	5,108,877
10 Staff Svcs	13.50	0.3357	20,266	0	20,266	0	20,266
12 Medical Dir	13.39	0.3330	20,103	0	20,103	0	20,103
13 Operations Admin	10.86	0.2701	16,306	0	16,306	0	16,306
14 Life Safety Bureau	135.27	3.3639	203,076	0	203,076	0	203,076
15 Fire Marshal	72.29	1.7977	108,526	0	108,526	0	108,526
16 Comm Outreach	11.14	0.2770	16,722	0	16,722	0	16,722
17 Logistics	7.68	0.1910	11,531	0	11,531	0	11,531
18 Air Pack	3.61	0.0898	5,421	0	5,421	0	5,421
19 Hazmat Ops	45.63	1.1347	68,501	0	68,501	0	68,501
21 Rescue Team	62.59	1.5565	93,965	0	93,965	0	93,965
Subtotal	4,021.26	100.0000	6,036,933	0	6,036,933	0	6,036,933
Direct Bills					0		0
Total					\$ 6,036,933		\$ 6,036,933
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

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Claims & 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	\$1,001,715	\$ 0	\$ 1,001,715	\$ 0	\$ 1,001,715
Subtotal	100	100.0000	1,001,715	0	1,001,715	0	1,001,715
Direct Bills					0		0
Total					\$ 1,001,715		\$ 1,001,715
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & Judgements	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	62,473	178,638	51,090	0	292,201
03 Info Tech	10,890	16,139	8,904	0	35,933
04 Professional Development	118,494	75,540	96,893	0	290,927
05 OEC	175,642	169,411	143,624	0	488,677
06 Planning Admin	26,968	21,596	22,053	0	70,617
07 Central Services	0	294,756	0	0	294,756
08 EMS Admin	50,235	65,370	41,075	0	156,680
09 Fire/EMS Ops	6,247,800	5,786,498	5,108,877	0	17,143,175
10 Staff Svcs	24,784	27,964	20,266	0	73,014
11 Fire/EMS Operating	0	0	0	1,001,715	1,001,715
12 Medical Dir	24,585	63,922	20,103	0	108,610
13 Operations Admin	19,941	18,278	16,306	0	54,525
14 Life Safety Bureau	248,346	298,450	203,076	0	749,872
15 Fire Marshal	132,718	131,837	108,526	0	373,081
16 Comm Outreach	20,454	19,527	16,722	0	56,703
17 Logistics	14,101	18,109	11,531	0	43,741
18 Air Pack	6,629	14,584	5,421	0	26,634
19 Hazmat Ops	83,771	81,556	68,501	0	233,828
20 Airport Ops	280,839	273,283	0	0	554,122
21 Rescue Team	114,908	108,110	93,965	0	316,983
Total	\$ 7,663,578	\$ 7,663,568	\$ 6,036,933	\$ 1,001,715	\$ 22,365,794
	=====	=====	=====	=====	=====

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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	SI	2,112,266	0	393,246	18.00-	931,683	787,355
Salary % Split			.00%	18.62%	.00%	44.11%	37.28%
Benefits	P	1,241,196	0	198,251	4,621.85-	553,124	494,442
Subtotal - Personnel Costs		3,353,461	0	591,497	4,639.85-	1,484,807	1,281,797
Services & Supplies Cost							
Supplies	P	6,371,467	0	224	0	4,854	6,366,389
Services	P	1,725,790	0	3,055	844,150	63,373	815,211
Subtotal - Services & Supplies		8,097,257	0	3,279	844,150	68,227	7,181,601
Department Cost Total		11,450,718	0	594,776	839,510	1,553,034	8,463,398
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		11,450,718	0	594,776	839,510	1,553,034	8,463,398
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 11,450,718		\$ 594,776	\$ 839,510	\$ 1,553,034	\$ 8,463,398
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1 Indirect Costs FTE	\$ 62,473	\$ 0	\$ 11,631	\$ 0	\$ 27,556	\$ 23,287
1 Indirect Costs Exps	178,638	0	33,258	0	78,794	66,588
1 GSD	51,090	0	9,512	0	22,535	19,044
Subtotal - Citywide Indirect	292,201	0	54,400	0	128,885	108,919
2 Chiefs Admin	0	5,292	985	0	2,334	1,973
2 Accounting & Finance	0	19,569	3,643	0	8,632	7,294
2 Human Resources/Risk	0	13,711	2,553	0	6,048	5,111
2 Warehouse	0	199,821	37,201	0	88,137	74,484
Subtotal-Chief's Admin	0	238,393	44,382	0	105,151	88,862
3 Info Tech Svcs	0	25,498	4,747	0	11,247	9,504
Subtotal - Info Tech Svcs	0	25,498	4,747	0	11,247	9,504
4 Training	0	9,311	1,733	0	4,107	3,471
Subtotal-Prof Development	0	9,311	1,733	0	4,107	3,471
5 Dispatch & Records	0	24,268	4,518	0	10,704	9,046
Subtotal - OEC	0	24,268	4,518	0	10,704	9,046
6 Planning Svcs *	0	1,381	0	1,381	0	0
Subtotal - Planning Admin	0	1,381	0	1,381	0	0
7 Departmental	0	92,428	17,208	0	40,768	34,453
7 Vehicle Charges	0	62,939	11,718	0	27,761	23,461
7 Classified Emp	0	48	9	0	21	18
Subtotal - Central Svcs	0	155,415	28,934	0	68,551	57,932
9 Clasfd Ret Benes	0	26,204	4,878	0	11,558	9,768
Subtotal - Fire/EMS Operations	0	26,204	4,878	0	11,558	9,768
10 Investigations	0	4,100	763	0	1,808	1,528
Subtotal - Staff Svcs	0	4,100	763	0	1,808	1,528
Total Incoming	292,201	484,570	144,357	1,381	342,011	289,030
C. Total Allocated		\$ 12,227,489	\$ 739,132	\$ 840,891	\$ 1,895,045	\$ 8,752,427
			6.04%	6.88%	15.50%	71.58%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Chief's Admin Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$5,292	\$ 0	\$ 5,292	\$ 0	\$ 5,292
03 Info Tech	5.93	0.1421	922	0	922	129	1,051
04 Professional Development	64.54	1.5462	10,038	0	10,038	1,402	11,440
05 OEC	95.67	2.2919	14,879	0	14,879	2,079	16,958
06 Planning Admin	14.69	0.3519	2,284	0	2,284	319	2,603
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	4,255	0	4,255	594	4,849
09 Fire/EMS Ops	3,403.08	81.5259	529,253	0	529,253	73,941	603,194
10 Staff Svcs	13.50	0.3234	2,099	0	2,099	293	2,392
12 Medical Dir	13.39	0.3208	2,083	0	2,083	291	2,374
13 Operations Admin	10.86	0.2602	1,689	0	1,689	236	1,925
14 Life Safety Bureau	135.27	3.2406	21,037	0	21,037	2,939	23,976
15 Fire Marshal	72.29	1.7318	11,243	0	11,243	1,571	12,814
16 Comm Outreach	11.14	0.2669	1,733	0	1,733	242	1,975
17 Logistics	7.68	0.1840	1,194	0	1,194	167	1,361
18 Air Pack	3.61	0.0865	562	0	562	78	640
19 Hazmat Ops	45.63	1.0931	7,096	0	7,096	991	8,087
20 Airport Ops	152.97	3.6646	23,790	0	23,790	3,324	27,114
21 Rescue Team	62.59	1.4994	9,734	0	9,734	1,360	11,094
Subtotal	4,174.23	100.0000	649,183	0	649,183	89,957	739,140
Direct Bills					0		0
Total					\$ 649,183		\$ 739,140
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Accounting & Finance Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$19,569	\$ 0	\$ 19,569	\$ 0	\$ 19,569
03 Info Tech	1,034,787	0.2106	1,768	0	1,768	3	1,771
04 Professional Development	4,842,118	0.9857	8,275	0	8,275	14	8,289
05 OEC	10,859,523	2.2106	18,558	0	18,558	31	18,589
06 Planning Admin	1,384,166	0.2818	2,366	0	2,366	4	2,370
07 Central Services	18,893,798	3.8462	32,289	0	32,289	54	32,343
08 EMS Admin	4,190,316	0.8530	7,161	0	7,161	12	7,173
09 Fire/EMS Ops	370,916,072	75.5065	633,885	0	633,885	1,068	634,953
10 Staff Svcs	1,792,591	0.3649	3,063	0	3,063	5	3,068
12 Medical Dir	4,097,193	0.8341	7,002	0	7,002	12	7,014
13 Operations Admin	1,171,681	0.2385	2,002	0	2,002	3	2,005
14 Life Safety Bureau	19,130,601	3.8944	32,694	0	32,694	55	32,749
15 Fire Marshal	8,450,985	1.7203	14,442	0	14,442	24	14,466
16 Comm Outreach	1,251,814	0.2548	2,139	0	2,139	4	2,143
17 Logistics	1,160,976	0.2363	1,984	0	1,984	3	1,987
18 Air Pack	934,619	0.1903	1,598	0	1,598	3	1,601
19 Hazmat Ops	5,227,759	1.0642	8,934	0	8,934	15	8,949
20 Airport Ops	17,517,380	3.5660	29,937	0	29,937	50	29,987
21 Rescue Team	6,929,919	1.4107	11,843	0	11,843	20	11,863
Subtotal	491,237,016	100.0000	839,509	0	839,509	1,381	840,890
Direct Bills					0		0
Total					\$ 839,509		\$ 840,890
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Human Resources/Risk Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$13,711	\$ 0	\$ 13,711	\$ 0	\$ 13,711
03 Info Tech	5.93	0.1421	2,390	0	2,390	305	2,695
04 Professional Development	64.54	1.5462	26,006	0	26,006	3,322	29,328
05 OEC	95.67	2.2919	38,548	0	38,548	4,925	43,473
06 Planning Admin	14.69	0.3519	5,919	0	5,919	756	6,675
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	11,025	0	11,025	1,408	12,433
09 Fire/EMS Ops	3,403.08	81.5259	1,371,204	0	1,371,204	175,181	1,546,385
10 Staff Svcs	13.50	0.3234	5,439	0	5,439	695	6,134
12 Medical Dir	13.39	0.3208	5,396	0	5,396	689	6,085
13 Operations Admin	10.86	0.2602	4,376	0	4,376	559	4,935
14 Life Safety Bureau	135.27	3.2406	54,504	0	54,504	6,963	61,467
15 Fire Marshal	72.29	1.7318	29,128	0	29,128	3,721	32,849
16 Comm Outreach	11.14	0.2669	4,489	0	4,489	573	5,062
17 Logistics	7.68	0.1840	3,095	0	3,095	395	3,490
18 Air Pack	3.61	0.0865	1,455	0	1,455	186	1,641
19 Hazmat Ops	45.63	1.0931	18,385	0	18,385	2,349	20,734
20 Airport Ops	152.97	3.6646	61,636	0	61,636	7,874	69,510
21 Rescue Team	62.59	1.4994	25,219	0	25,219	3,222	28,441
Subtotal	4,174.23	100.0000	1,681,925	0	1,681,925	213,126	1,895,051
Direct Bills					0		0
Total					\$ 1,681,925		\$ 1,895,051
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$199,821	\$ 0	\$ 199,821	\$ 0	\$ 199,821
03 Info Tech	1,034,787	0.2106	18,053	0	18,053	388	18,441
04 Professional Development	4,842,118	0.9857	84,497	0	84,497	1,818	86,315
05 OEC	10,859,523	2.2106	189,500	0	189,500	4,077	193,577
06 Planning Admin	1,384,166	0.2818	24,157	0	24,157	520	24,677
07 Central Services	18,893,798	3.8462	329,709	0	329,709	7,093	336,802
08 EMS Admin	4,190,316	0.8530	73,122	0	73,122	1,573	74,695
09 Fire/EMS Ops	370,916,072	75.5065	6,472,667	0	6,472,667	139,241	6,611,908
10 Staff Svcs	1,792,591	0.3649	31,280	0	31,280	673	31,953
12 Medical Dir	4,097,193	0.8341	71,502	0	71,502	1,538	73,040
13 Operations Admin	1,171,681	0.2385	20,445	0	20,445	440	20,885
14 Life Safety Bureau	19,130,601	3.8944	333,841	0	333,841	7,182	341,023
15 Fire Marshal	8,450,985	1.7203	147,470	0	147,470	3,172	150,642
16 Comm Outreach	1,251,814	0.2548	21,842	0	21,842	470	22,312
17 Logistics	1,160,976	0.2363	20,256	0	20,256	436	20,692
18 Air Pack	934,619	0.1903	16,313	0	16,313	351	16,664
19 Hazmat Ops	5,227,759	1.0642	91,227	0	91,227	1,962	93,189
20 Airport Ops	17,517,380	3.5660	305,689	0	305,689	6,576	312,265
21 Rescue Team	6,929,919	1.4107	120,930	0	120,930	2,601	123,531
Subtotal	491,237,016	100.0000	8,572,321	0	8,572,321	180,111	8,752,432
Direct Bills					0		0
Total					\$ 8,572,321		\$ 8,752,432
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/ Risks	Warehouse	Total
00 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	5,292	19,569	13,711	199,821	238,393
03 Info Tech	1,051	1,771	2,695	18,441	23,959
04 Professional Development	11,440	8,289	29,328	86,315	135,372
05 OEC	16,958	18,589	43,473	193,577	272,596
06 Planning Admin	2,603	2,370	6,675	24,677	36,325
07 Central Services	0	32,343	0	336,802	369,145
08 EMS Admin	4,849	7,173	12,433	74,695	99,151
09 Fire/EMS Ops	603,194	634,953	1,546,385	6,611,908	9,396,440
10 Staff Svcs	2,392	3,068	6,134	31,953	43,547
12 Medical Dir	2,374	7,014	6,085	73,040	88,513
13 Operations Admin	1,925	2,005	4,935	20,885	29,750
14 Life Safety Bureau	23,976	32,749	61,467	341,023	459,215
15 Fire Marshal	12,814	14,466	32,849	150,642	210,772
16 Comm Outreach	1,975	2,143	5,062	22,312	31,492
17 Logistics	1,361	1,987	3,490	20,692	27,530
18 Air Pack	640	1,601	1,641	16,664	20,546
19 Hazmat Ops	8,087	8,949	20,734	93,189	130,960
20 Airport Ops	27,114	29,987	69,510	312,265	438,877
21 Rescue Team	11,094	11,863	28,441	123,531	174,929
Total	\$ 739,140 =====	\$ 840,890 =====	\$ 1,895,051 =====	\$ 8,752,432 =====	\$ 12,227,512 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	SI	451,680	0	451,680
Salary % Split		0	.00%	100%
Benefits	S	262,820	0	262,820
Subtotal - Personnel Costs		714,501	0	714,501
Services & Supplies Cost				
Supplies	S	106,689	0	106,689
Services	S	213,597	0	213,597
Subtotal - Services & Supplies		320,286	0	320,286
Department Cost Total		1,034,787	0	1,034,787
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,034,787	0	1,034,787
General Admin Distribution			0	0
Grand Total		\$ 1,034,787 =====	=====	\$ 1,034,787 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 10,890	\$ 0	\$ 10,890
1 Indirect Costs Exps	16,139	0	16,139
1 GSD	8,904	0	8,904
Subtotal - Citywide Indirect	35,933	0	35,933
2 Chief's Admin	922	129	1,051
2 Accounting & Finance	1,768	3	1,771
2 Human Resources/Risk	2,390	305	2,695
2 Warehouse	18,053	388	18,441
Subtotal-Chief's Admin	23,133	826	23,959
3 Info Tech Svcs	0	2,304	2,304
Subtotal - Info Tech Svcs	0	2,304	2,304
7 Departmental	0	16,111	16,111
7 Vehicle Charges	0	24,475	24,475
Subtotal - Central Svcs	0	40,586	40,586
Total Incoming	59,066	43,716	102,782
C. Total Allocated		\$ 1,137,568	\$ 1,137,568
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Info Tech Svcs Allocations

Dept:3 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$25,498	\$ 0	\$ 25,498	\$ 0	\$ 25,498
03 Info Tech	1,034,787	0.2106	2,304	0	2,304	0	2,304
04 Professional Development	4,842,118	0.9857	10,782	0	10,782	442	11,224
05 OEC	10,859,523	2.2106	24,181	0	24,181	992	25,173
06 Planning Admin	1,384,166	0.2818	3,082	0	3,082	126	3,208
07 Central Services	18,893,798	3.8462	42,072	0	42,072	1,725	43,797
08 EMS Admin	4,190,316	0.8530	9,331	0	9,331	383	9,714
09 Fire/EMS Ops	370,916,072	75.5065	825,930	0	825,930	33,869	859,799
10 Staff Svcs	1,792,591	0.3649	3,991	0	3,991	164	4,155
12 Medical Dir	4,097,193	0.8341	9,124	0	9,124	374	9,498
13 Operations Admin	1,171,681	0.2385	2,609	0	2,609	107	2,716
14 Life Safety Bureau	19,130,601	3.8944	42,599	0	42,599	1,747	44,346
15 Fire Marshal	8,450,985	1.7203	18,818	0	18,818	772	19,590
16 Comm Outreach	1,251,814	0.2548	2,787	0	2,787	114	2,901
17 Logistics	1,160,976	0.2363	2,585	0	2,585	106	2,691
18 Air Pack	934,619	0.1903	2,082	0	2,082	85	2,167
19 Hazmat Ops	5,227,759	1.0642	11,641	0	11,641	477	12,118
20 Airport Ops	17,517,380	3.5660	39,007	0	39,007	1,600	40,607
21 Rescue Team	6,929,919	1.4107	15,431	0	15,431	633	16,064
Subtotal	491,237,016	100.0000	1,093,854	0	1,093,854	43,716	1,137,570
Direct Bills					0		0
Total					\$ 1,093,854		\$ 1,137,570
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	25,498	25,498
03 Info Tech	2,304	2,304
04 Professional Development	11,224	11,224
05 OEC	25,173	25,173
06 Planning Admin	3,208	3,208
07 Central Services	43,797	43,797
08 EMS Admin	9,714	9,714
09 Fire/EMS Ops	859,799	859,799
10 Staff Svcs	4,155	4,155
12 Medical Dir	9,498	9,498
13 Operations Admin	2,716	2,716
14 Life Safety Bureau	44,346	44,346
15 Fire Marshal	19,590	19,590
16 Comm Outreach	2,901	2,901
17 Logistics	2,691	2,691
18 Air Pack	2,167	2,167
19 Hazmat Ops	12,118	12,118
20 Airport Ops	40,607	40,607
21 Rescue Team	16,064	16,064
 Total	 \$ 1,137,570 =====	 \$ 1,137,570 =====

**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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	SI	1,807,244	0	1,807,244
Salary % Split			.00%	100%
Benefits	S	2,642,063	0	2,642,063
Subtotal - Personnel Costs		4,449,307	0	4,449,307
Services & Supplies Cost				
Supplies	S	36,956	0	36,956
Services	S	355,855	0	355,855
Subtotal - Services & Supplies		392,811	0	392,811
Department Cost Total		4,842,118	0	4,842,118
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,842,118	0	4,842,118
General Admin Distribution			0	0
Grand Total		\$ 4,842,118 =====	=====	\$ 4,842,118 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)				Dept:4 Prof Development
Department	First Incoming	Second Incoming	Training	
1 Indirect Costs FTE	\$ 118,494	\$ 0	\$ 118,494	
1 Indirect Costs Exps	75,540	0	75,540	
1 GSD	96,893	0	96,893	
Subtotal - Citywide Indirect	290,927	0	290,927	
2 Chief's Admin	10,038	1,402	11,440	
2 Accounting & Finance	8,275	14	8,289	
2 Human Resources/Risk	26,006	3,322	29,328	
2 Warehouse	84,497	1,818	86,315	
Subtotal-Chief's Admin	128,816	6,556	135,372	
3 Info Tech Svcs	10,782	442	11,224	
Subtotal - Info Tech Svcs	10,782	442	11,224	
4 Training	0	23,943	23,943	
Subtotal-Prof Development	0	23,943	23,943	
7 Departmental	0	175,309	175,309	
7 Vehicle Charges	0	73,427	73,427	
7 Classified Emp	0	120	120	
Subtotal - Central Svcs	0	248,856	248,856	
9 Clasfd Ret Benes	0	64,995	64,995	
Subtotal - Fire/EMS Operations	0	64,995	64,995	
10 Investigations	0	10,170	10,170	
Subtotal - Staff Svcs	0	10,170	10,170	
Total Incoming	430,525	354,962	785,487	
C. Total Allocated		\$ 5,627,605	\$ 5,627,605	
	=====	=====	=====	
			100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7	0.1766	\$9,311	\$ 0	\$ 9,311	\$ 0	\$ 9,311
04 Professional Development	18	0.4541	23,943	0	23,943	0	23,943
05 OEC	89	2.2452	118,381	0	118,381	8,020	126,401
06 Planning Admin	2	0.0505	2,663	0	2,663	180	2,843
08 EMS Admin	19	0.4793	25,272	0	25,272	1,712	26,984
09 Fire/EMS Ops	3,363	84.8385	4,473,231	0	4,473,231	303,056	4,776,287
10 Staff Svcs	11	0.2775	14,632	0	14,632	991	15,623
13 Operations Admin	5	0.1261	6,649	0	6,649	451	7,100
14 Life Safety Bureau	127	3.2038	168,925	0	168,925	11,445	180,370
15 Fire Marshal	66	1.6650	87,790	0	87,790	5,948	93,738
16 Comm Outreach	7	0.1766	9,311	0	9,311	631	9,942
17 Logistics	5	0.1261	6,649	0	6,649	451	7,100
19 Hazmat Ops	41	1.0343	54,535	0	54,535	3,695	58,230
20 Airport Ops	148	3.7336	196,859	0	196,859	13,337	210,196
21 Rescue Team	56	1.4127	74,487	0	74,487	5,046	79,533
Subtotal	3,964	100.0000	5,272,638	0	5,272,638	354,962	5,627,600
Direct Bills					0		0
Total					\$ 5,272,638		\$ 5,627,600
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	9,311	9,311
04 Professional Development	23,943	23,943
05 OEC	126,401	126,401
06 Planning Admin	2,843	2,843
08 EMS Admin	26,984	26,984
09 Fire/EMS Ops	4,776,287	4,776,287
10 Staff Svcs	15,623	15,623
13 Operations Admin	7,100	7,100
14 Life Safety Bureau	180,370	180,370
15 Fire Marshal	93,738	93,738
16 Comm Outreach	9,942	9,942
17 Logistics	7,100	7,100
19 Hazmat Ops	58,230	58,230
20 Airport Ops	210,196	210,196
21 Rescue Team	79,533	79,533
 Total	 \$ 5,627,600 =====	 \$ 5,627,600 =====

**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 Rescue.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	SL	7,261,266	0	7,261,266
Salary % Split			.00%	100%
Benefits	S	3,588,728	0	3,588,728
Subtotal - Personnel Costs		10,849,994	0	10,849,994
Services & Supplies Cost				
Supplies	S	4,654	0	4,654
Services	S	4,875	0	4,875
Subtotal - Services & Supplies		9,529	0	9,529
Department Cost Total		10,859,523	0	10,859,523
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		10,859,523	0	10,859,523
General Admin Distribution			0	0
Grand Total		\$ 10,859,523		\$ 10,859,523
		=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 175,642	\$ 0	\$ 175,642
1 Indirect Costs Exps	169,411	0	169,411
1 GSD	143,624	0	143,624
Subtotal - Citywide Indirect	488,677	0	488,677
2 Chief's Admin	14,879	2,079	16,958
2 Accounting & Finance	18,558	31	18,589
2 Human Resources/Risk	38,548	4,925	43,473
2 Warehouse	189,500	4,077	193,577
Subtotal-Chief's Admin	261,485	11,111	272,596
3 Info Tech Svcs	24,181	992	25,173
Subtotal - Info Tech Svcs	24,181	992	25,173
4 Training	118,381	8,020	126,401
Subtotal-Prof Development	118,381	8,020	126,401
7 Departmental	0	259,857	259,857
7 Vehicle Charges	0	6,995	6,995
7 Classified Emp	0	543	543
Subtotal - Central Svcs	0	267,395	267,395
9 Clasfd Ret Benes	0	294,343	294,343
Subtotal - Fire/EMS Operations	0	294,343	294,343
10 Investigations	0	46,055	46,055
Subtotal - Staff Svcs	0	46,055	46,055
Total Incoming	892,724	627,916	1,520,640
C. Total Allocated		\$ 12,380,163	\$ 12,380,163
		=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2065	\$24,268	\$ 0	\$ 24,268	\$ 0	\$ 24,268
08 EMS Admin	14.86	0.3797	44,623	0	44,623	2,389	47,012
09 Fire/EMS Ops	3,400.45	86.8987	10,212,550	0	10,212,550	546,780	10,759,330
10 Staff Svcs	10.58	0.2704	31,778	0	31,778	1,701	33,479
13 Operations Admin	7.86	0.2009	23,610	0	23,610	1,264	24,874
14 Life Safety Bureau	130.21	3.3275	391,056	0	391,056	20,937	411,993
15 Fire Marshal	67.53	1.7257	202,809	0	202,809	10,859	213,668
16 Comm Outreach	6.99	0.1786	20,990	0	20,990	1,124	22,114
17 Logistics	5.37	0.1372	16,124	0	16,124	863	16,987
19 Hazmat Ops	45.63	1.1661	137,043	0	137,043	7,337	144,380
20 Airport Ops	152.97	3.9092	459,419	0	459,419	24,597	484,016
21 Rescue Team	62.59	1.5995	187,977	0	187,977	10,064	198,041
Subtotal	3,913.12	100.0000	11,752,247	0	11,752,247	627,916	12,380,163
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 11,752,247	=====	\$ 12,380,163

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	24,268	24,268
08 EMS Admin	47,012	47,012
09 Fire/EMS Ops	10,759,330	10,759,330
10 Staff Svcs	33,479	33,479
13 Operations Admin	24,874	24,874
14 Life Safety Bureau	411,993	411,993
15 Fire Marshal	213,668	213,668
16 Comm Outreach	22,114	22,114
17 Logistics	16,987	16,987
19 Hazmat Ops	144,380	144,380
20 Airport Ops	484,016	484,016
21 Rescue Team	198,041	198,041
Total	\$ 12,380,163 =====	\$ 12,380,163 =====

PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Planning and Homeland Security Group manages Planning Administration, the Life Safety Bureau (Fire Inspection), Arson (Fire Investigation) and the Permits/Revenue group. 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 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	SI	979,668	0	491,115	488,552
Salary % Split			.00%	50.13%	49.87%
Benefits	P	388,400		108,632	279,768
Subtotal - Personnel Costs		1,368,067	0	599,747	768,320
Services & Supplies Cost					
Supplies	P	9,776	0	3,314	6,463
Services	P	6,322	0	2,106	4,216
Credit Expenses	P	778,999-	0		778,999-
Subtotal - Services & Supplies		762,901-	0	5,420	768,321-
Department Cost Total		605,166	0	605,167	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		605,166	0	605,167	0
General Admin Distribution			0	0	0
Grand Total		\$ 605,166		\$ 605,167	0
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 26,968	\$ 0	\$ 13,519	\$ 13,449
1 Indirect Costs Exps	21,596	0	10,826	10,770
1 GSD	22,053	0	11,055	10,998
Subtotal - Citywide Indirect	70,617	0	35,401	35,216
2 Chiefs Admin	2,284	319	1,305	1,298
2 Accounting & Finance	2,366	4	1,188	1,182
2 Human Resources/Risk	5,919	756	3,346	3,329
2 Warehouse	24,157	520	12,371	12,306
Subtotal-Chiefs Admin	34,726	1,599	18,210	18,115
3 Info Tech Svcs	3,082	126	1,608	1,600
Subtotal - Info Tech Svcs	3,082	126	1,608	1,600
4 Training	2,663	180	1,425	1,418
Subtotal-Prof Development	2,663	180	1,425	1,418
7 Departmental	0	39,899	20,002	19,897
7 Vehicle Charges	0	27,972	14,023	13,949
7 Classified Emp	0	9	5	4
Subtotal - Central Svcs	0	67,880	34,029	33,851
9 Clasfd Ret Benes	0	5,118	2,566	2,552
Subtotal - Fire/EMS Operations	0	5,118	2,566	2,552
10 Investigations	0	801	402	399
Subtotal - Staff Svcs	0	801	402	399
Total Incoming	111,088	75,705	93,641	93,152
C. Total Allocated		\$ 791,959	\$ 698,808	\$ 93,152
			88.24%	11.76%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2089	\$1,381	\$ 0	\$ 1,381	\$ 0	\$ 1,381
09 Fire/EMS Ops	3,400.45	87.9246	581,054	0	581,054	33,438	614,492
14 Life Safety Bureau	130.21	3.3668	22,250	0	22,250	1,280	23,530
15 Fire Marshal	67.53	1.7461	11,539	0	11,539	664	12,203
19 Hazmat Ops	45.63	1.1798	7,797	0	7,797	449	8,246
20 Airport Ops	152.97	3.9553	26,139	0	26,139	1,504	27,643
21 Rescue Team	62.59	1.6184	10,695	0	10,695	615	11,310
Subtotal	3,867.46	100.0000	660,855	0	660,855	37,951	698,806
Direct Bills					0		0
Total					\$ 660,855		\$ 698,806
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

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	\$55,400	\$ 0	\$ 55,400	\$ 37,753	\$ 93,153
Subtotal	100	100.0000	55,400	0	55,400	37,753	93,153
Direct Bills					0		0
Total					\$ 55,400		\$ 93,153
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	1,381	0	1,381
09 Fire/EMS Ops	614,492	0	614,492
14 Life Safety Bureau	23,530	0	23,530
15 Fire Marshal	12,203	0	12,203
19 Hazmat Ops	8,246	0	8,246
20 Airport Ops	27,643	0	27,643
21 Rescue Team	11,310	0	11,310
22 Permit Ctr	0	93,153	93,153
 Total	 \$ 698,806 =====	 \$ 93,153 =====	 \$ 791,960 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:7 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Overtime-Classified	P	735-	0	735-	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	36,432	0	36,432	0	0	0
Other Supplies	P	17,585	0	17,585	0	0	0
Fuel	P	3,615,551	0	0	3,615,551	0	0
Class Arbitration	P	23,109	0	0	0	23,109	0
Voice Svcs	P	736,895	0	736,895	0	0	0
HR Client	P	3,116,736	0	3,116,736	0	0	0
KRONOS	P	225,904	0	225,904	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	305,003	0	0	0	0	305,003
Bldg Mtc Svcs	P	225,054	0	225,054	0	0	0
Other Svcs	P	6,507,514	0	6,507,514	0	0	0
Billing & Collection	D	2,316,467	0	0	0	0	0
Non GF	P	1,254,232	0	0	0	0	0
Subtotal - Services & Supplies		18,478,701	0	10,865,386	3,615,551	23,109	305,003
Department Cost Total		18,478,701	0	10,865,386	3,615,551	23,109	305,003
Adjustments to Cost							
Drainage	D	98,954-	0	0	0	0	0
Billing & Collection	D	2,316,467-	0	0	0	0	0
Subtotal - Adjustments		2,415,421-	0	0	0	0	0
Total Costs After Adjustments		16,063,280	0	10,865,386	3,615,551	23,109	305,003
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 16,063,280		\$ 10,865,386	\$ 3,615,551	\$ 23,109	\$ 305,003
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:7 Central Svcs

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	735-	0
Other Benefits	P	0	0
Postage	P	36,432	0
Other Supplies	P	17,585	0
Fuel	P	3,615,551	0
Class Arbitration	P	23,109	0
Voice Svcs	P	736,895	0
HR Client	P	3,116,736	0
KRONOS	P	225,904	0
Drainage	D	98,954	0
Permit Ctr	P	305,003	0
Bldg Mtc Svcs	P	225,054	0
Other Svcs	P	6,507,514	0
Billing & Collection	D	2,316,467	0
Non GF	P	1,254,232	1,254,232
Subtotal - Services & Supplies		18,478,701	1,254,232
Department Cost Total		18,478,701	1,254,232
Adjustments to Cost			
Drainage	D	98,954-	0
Billing & Collection	D	2,316,467-	0
Subtotal - Adjustments		2,415,421-	0
Total Costs After Adjustments		16,063,280	1,254,232
General Admin Distribution			0
Grand Total		\$ 16,063,280	\$ 1,254,232
		=====	=====
			not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 294,756	\$ 0	\$ 199,376	\$ 66,344	\$ 424
Subtotal - Citywide Indirect	294,756	0	199,376	66,344	424
2 Accounting & Finance	32,289	54	21,877	7,280	47
2 Warehouse	329,709	7,093	227,816	75,808	485
Subtotal-Chiefs Admin	361,998	7,147	249,694	83,088	531
3 Info Tech Svcs	42,072	1,725	29,625	9,858	63
Subtotal - Info Tech Svcs	42,072	1,725	29,625	9,858	63
7 Vehicle Charges	0	534,984	361,869	120,415	770
Subtotal - Central Svcs	0	534,984	361,869	120,415	770
 Total Incoming	 698,826	 543,856	 840,564	 279,705	 1,788
C. Total Allocated		\$ 17,305,962	\$ 11,705,949	\$ 3,895,256	\$ 24,897
	=====	=====	=====	=====	=====
		67.64%	22.51%	0.14%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Permit Center Charge	Non-General Fund
1 Indirect Costs Exps	\$ 294,756	\$ 0	\$ 5,597	\$ 23,015
Subtotal - Citywide Indirect	294,756	0	5,597	23,015
2 Accounting & Finance	32,289	54	614	2,525
2 Warehouse	329,709	7,093	6,395	26,298
Subtotal-Chiefs Admin	361,998	7,147	7,009	28,823
3 Info Tech Svcs	42,072	1,725	832	3,420
Subtotal - Info Tech Svcs	42,072	1,725	832	3,420
7 Vehicle Charges	0	534,984	10,158	41,772
Subtotal - Central Svcs	0	534,984	10,158	41,772
<hr/>				
Total Incoming	698,826	543,856	23,596	97,030
<hr/>				
C. Total Allocated		\$ 17,305,962	\$ 328,599	\$ 1,351,262
	=====	=====	=====	=====
			1.90%	7.81%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$92,428	\$ 0	\$ 92,428	\$ 0	\$ 92,428
03 Info Tech	5.93	0.1421	16,111	0	16,111	0	16,111
04 Professional Development	64.54	1.5462	175,309	0	175,309	0	175,309
05 OEC	95.67	2.2919	259,857	0	259,857	0	259,857
06 Planning Admin	14.69	0.3519	39,899	0	39,899	0	39,899
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	74,321	0	74,321	2,542	76,863
09 Fire/EMS Ops	3,403.08	81.5259	9,243,465	0	9,243,465	316,192	9,559,657
10 Staff Svcs	13.50	0.3234	36,667	0	36,667	1,254	37,921
12 Medical Dir	13.39	0.3208	36,373	0	36,373	1,244	37,617
13 Operations Admin	10.86	0.2602	29,502	0	29,502	1,009	30,511
14 Life Safety Bureau	135.27	3.2406	367,422	0	367,422	12,568	379,990
15 Fire Marshal	72.29	1.7318	196,353	0	196,353	6,717	203,070
16 Comm Outreach	11.14	0.2669	30,261	0	30,261	1,035	31,296
17 Logistics	7.68	0.1840	20,862	0	20,862	714	21,576
18 Air Pack	3.61	0.0865	9,807	0	9,807	335	10,142
19 Hazmat Ops	45.63	1.0931	123,936	0	123,936	4,240	128,176
20 Airport Ops	152.97	3.6646	415,495	0	415,495	14,213	429,708
21 Rescue Team	62.59	1.4994	170,003	0	170,003	5,815	175,818
Subtotal	4,174.23	100.0000	11,338,071	0	11,338,071	367,878	11,705,949
Direct Bills					0		0
Total					\$ 11,338,071		\$ 11,705,949
=====	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	18	1.6682	\$62,939	\$ 0	\$ 62,939	\$ 0	\$ 62,939
03 Info Tech	7	0.6487	24,475	0	24,475	0	24,475
04 Professional Development	21	1.9462	73,427	0	73,427	0	73,427
05 OEC	2	0.1854	6,995	0	6,995	0	6,995
06 Planning Admin	8	0.7414	27,972	0	27,972	0	27,972
07 Central Services	153	14.1798	534,984	0	534,984	0	534,984
08 EMS Admin	5	0.4634	17,483	0	17,483	703	18,186
09 Fire/EMS Ops	601	55.6997	2,101,470	0	2,101,470	84,560	2,186,030
10 Staff Svcs	4	0.3707	13,986	0	13,986	563	14,549
12 Medical Dir	3	0.2780	10,489	0	10,489	422	10,911
13 Operations Admin	3	0.2780	10,489	0	10,489	422	10,911
14 Life Safety Bureau	116	10.7507	405,609	0	405,609	16,321	421,930
15 Fire Marshal	66	6.1168	230,778	0	230,778	9,286	240,064
16 Comm Outreach	10	0.9268	34,967	0	34,967	1,407	36,374
17 Logistics	3	0.2780	10,489	0	10,489	422	10,911
18 Air Pack	3	0.2780	10,489	0	10,489	422	10,911
19 Hazmat Ops	21	1.9462	73,427	0	73,427	2,955	76,382
21 Rescue Team	35	3.2437	122,380	0	122,380	4,924	127,304
Subtotal	1,079	100.0000	3,772,848	0	3,772,848	122,408	3,895,256
Direct Bills					0		0
Total					\$ 3,772,848		\$ 3,895,256
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2007	\$48	\$ 0	\$ 48	\$ 0	\$ 48
04 Professional Development	20.04	0.4978	120	0	120	0	120
05 OEC	90.75	2.2544	543	0	543	0	543
06 Planning Admin	1.58	0.0392	9	0	9	0	9
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	14.86	0.3691	89	0	89	3	92
09 Fire/EMS Ops	3,400.45	84.4729	20,347	0	20,347	706	21,053
10 Staff Svcs	10.58	0.2628	63	0	63	2	65
13 Operations Admin	7.86	0.1953	47	0	47	2	49
14 Life Safety Bureau	130.21	3.2346	779	0	779	27	806
15 Fire Marshal	67.53	1.6776	404	0	404	14	418
16 Comm Outreach	6.99	0.1736	42	0	42	1	43
17 Logistics	5.37	0.1334	32	0	32	1	33
19 Hazmat Ops	45.63	1.1335	273	0	273	9	282
20 Airport Ops	152.97	3.8000	915	0	915	32	947
21 Rescue Team	62.59	1.5548	375	0	375	13	388
Subtotal	4,025.49	100.0000	24,086	0	24,086	811	24,897
Direct Bills					0		0
Total					\$ 24,086		\$ 24,897
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

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	\$318,280	\$ 0	\$ 318,280	\$ 10,319	\$ 328,599
Subtotal	100	100.0000	318,280	0	318,280	10,319	328,599
Direct Bills					0		0
Total					\$ 318,280		\$ 328,599
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

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
02 Chief's Admin	92,428	62,939	48	0	0	155,415
03 Info Tech	16,111	24,475	0	0	0	40,586
04 Professional Development	175,309	73,427	120	0	0	248,856
05 OEC	259,857	6,995	543	0	0	267,395
06 Planning Admin	39,899	27,972	9	0	0	67,880
07 Central Services	0	534,984	0	0	0	534,984
08 EMS Admin	76,863	18,186	92	0	0	95,142
09 Fire/EMS Ops	9,559,657	2,186,030	21,053	0	0	11,766,740
10 Staff Svcs	37,921	14,549	65	0	0	52,535
12 Medical Dir	37,617	10,911	0	0	0	48,528
13 Operations Admin	30,511	10,911	49	0	0	41,471
14 Life Safety Bureau	379,990	421,930	806	0	0	802,727
15 Fire Marshal	203,070	240,064	418	0	0	443,552
16 Comm Outreach	31,296	36,374	43	0	0	67,714
17 Logistics	21,576	10,911	33	0	0	32,520
18 Air Pack	10,142	10,911	0	0	0	21,054
19 Hazmat Ops	128,176	76,382	282	0	0	204,840
20 Airport Ops	429,708	0	947	0	0	430,655
21 Rescue Team	175,818	127,304	388	0	0	303,511
22 Permit Ctr	0	0	0	328,599	0	328,599
 Total	 \$11,705,949	 \$3,895,255	 \$24,897	 \$328,599	 \$0	 \$15,954,704
	=====	=====	=====	=====	=====	=====

**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. These costs are allocated directly to the EMS Operations.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	SI	2,130,844	0	2,130,844
Salary % Split			.00%	100%
Benefits	S	1,195,713	0	1,195,713
Subtotal - Personnel Costs		3,326,557	0	3,326,557
Services & Supplies Cost				
Supplies	S	28,041	0	28,041
Services	S	835,717	0	835,717
Subtotal - Services & Supplies		863,759	0	863,759
Department Cost Total		4,190,316	0	4,190,316
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,190,316	0	4,190,316
General Admin Distribution			0	0
Grand Total		\$ 4,190,316 =====	=====	\$ 4,190,316 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 50,235	\$ 0	\$ 50,235
1 Indirect Costs Exps	65,370	0	65,370
1 GSD	41,075	0	41,075
Subtotal - Citywide Indirect	156,680	0	156,680
2 Chief's Admin	4,255	594	4,849
2 Accounting & Finance	7,161	12	7,173
2 Human Resources/Risk	11,025	1,408	12,433
2 Warehouse	73,122	1,573	74,695
Subtotal-Chief's Admin	95,563	3,588	99,151
3 Info Tech Svcs	9,331	383	9,714
Subtotal - Info Tech Svcs	9,331	383	9,714
4 Training	25,272	1,712	26,984
Subtotal-Prof Development	25,272	1,712	26,984
5 Dispatch & Records	44,623	2,389	47,012
Subtotal - OEC	44,623	2,389	47,012
7 Departmental	74,321	2,542	76,863
7 Vehicle Charges	17,483	703	18,186
7 Classified Emp	89	3	92
Subtotal - Central Svcs	91,893	3,249	95,142
9 Clasfd Ret Benes	0	48,191	48,191
Subtotal - Fire/EMS Operations	0	48,191	48,191
10 Investigations	0	7,540	7,540
Subtotal - Staff Svcs	0	7,540	7,540
Total Incoming	423,362	67,052	490,414
C. Total Allocated		\$ 4,680,730	\$ 4,680,730
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

EMS Admin Svcs Allocations

Dept:8 EMS Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
09 Fire/EMS Operations	100	100.0000	\$4,613,678	\$ 0	\$ 4,613,678	\$ 67,052	\$ 4,680,730
Subtotal	100	100.0000	4,613,678	0	4,613,678	67,052	4,680,730
Direct Bills					0		0
Total					\$ 4,613,678		\$ 4,680,730
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	4,680,730	4,680,730
Total	\$ 4,680,730	\$ 4,680,730
	=====	=====

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 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	SI	228,593,396	0	0	228,593,396
Salary % Split			.00%	.00%	100%
Benefits	S	125,806,552	0	0	125,806,552
Subtotal - Personnel Costs		354,399,948	0	0	354,399,948
Services & Supplies Cost					
Supplies	S	73,233	0	0	73,233
Services	S	16,480,948	0	0	16,480,948
Hlth Ins Ret Class	P	13,056,362	0	13,056,362	0
Credit Expenses	P	370,954,130-	0	0	370,954,130-
Subtotal - Services & Supplies		341,343,587-	0	13,056,362	354,399,948-
Department Cost Total		13,056,361	0	13,056,361	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		13,056,361	0	13,056,361	0
General Admin Distribution			0	0	0
Grand Total		\$ 13,056,361		\$ 13,056,361	0
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 6,247,800	\$ 0	\$ 0	\$ 6,247,800
1 Indirect Costs Exps	5,786,498	0	0	5,786,498
1 GSD	5,108,877	0	0	5,108,877
Subtotal - Citywide Indirect	17,143,175	0	0	17,143,175
2 Chief's Admin	529,253	73,941	0	603,194
2 Accounting & Finance	633,885	1,068	0	634,953
2 Human Resources/Risk	1,371,204	175,181	0	1,546,385
2 Warehouse	6,472,667	139,241	0	6,611,908
Subtotal-Chief's Admin	9,007,009	389,431	0	9,396,440
3 Info Tech Svcs	825,930	33,869	0	859,799
Subtotal - Info Tech Svcs	825,930	33,869	0	859,799
4 Training	4,473,231	303,056	0	4,776,287
Subtotal-Prof Development	4,473,231	303,056	0	4,776,287
5 Dispatch & Records	10,212,550	546,780	0	10,759,330
Subtotal - OEC	10,212,550	546,780	0	10,759,330
6 Planning Svcs *	581,054	33,438	0	614,492
Subtotal - Planning Admin	581,054	33,438	0	614,492
7 Departmental	9,243,465	316,192	0	9,559,657
7 Vehicle Charges	2,101,470	84,560	0	2,186,030
7 Classified Emp	20,347	706	0	21,053
Subtotal - Central Svcs	11,365,282	401,458	0	11,766,740
8 EMS Admin Svcs	4,613,678	67,052	0	4,680,730
Subtotal - EMS Admin	4,613,678	67,052	0	4,680,730
10 Investigations	0	1,725,710	0	1,725,710
Subtotal - Staff Svcs	0	1,725,710	0	1,725,710
Total Incoming	58,221,909	3,500,794	0	61,722,704
C. Total Allocated		\$ 74,779,064	\$ 13,056,361	\$ 61,722,704
			17.46%	82.54%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Clasf'd Ret Benes Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2007	\$26,204	\$ 0	\$ 26,204	\$ 0	\$ 26,204
04 Professional Development	20.04	0.4978	64,995	0	64,995	0	64,995
05 OEC	90.75	2.2544	294,343	0	294,343	0	294,343
06 Planning Admin	1.58	0.0392	5,118	0	5,118	0	5,118
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	14.86	0.3691	48,191	0	48,191	0	48,191
10 Staff Svcs	10.58	0.2628	34,312	0	34,312	0	34,312
11 Fire/EMS Operating	3,400.45	84.4729	11,029,087	11,029,087-	0	0	0
13 Operations Admin	7.86	0.1953	25,499	0	25,499	0	25,499
14 Life Safety Bureau	130.21	3.2346	422,321	0	422,321	0	422,321
15 Fire Marshal	67.53	1.6776	219,034	0	219,034	0	219,034
16 Comm Outreach	6.99	0.1736	22,666	0	22,666	0	22,666
17 Logistics	5.37	0.1334	17,417	0	17,417	0	17,417
19 Hazmat Ops	45.63	1.1335	147,994	0	147,994	0	147,994
20 Airport Ops	152.97	3.8000	496,142	0	496,142	0	496,142
21 Rescue Team	62.59	1.5548	203,000	0	203,000	0	203,000
Subtotal	4,025.49	100.0000	13,056,323	11,029,087-	2,027,236	0	2,027,236
Direct Bills					11,029,087		11,029,087
Total					\$ 13,056,323		\$ 13,056,323
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

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	\$58,221,909	\$ 0	\$ 58,221,909	\$ 3,500,794	\$ 61,722,703
Subtotal	100	100.0000	58,221,909	0	58,221,909	3,500,794	61,722,703
Direct Bills					0		0
Total					\$ 58,221,909		\$ 61,722,703
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 11,029,087	0	\$ 11,029,087
02 Chief's Admin	26,204	0	26,204
04 Professional Development	64,995	0	64,995
05 OEC	294,343	0	294,343
06 Planning Admin	5,118	0	5,118
07 Central Services	0	0	0
08 EMS Admin	48,191	0	48,191
10 Staff Svcs	34,312	0	34,312
11 Fire/EMS Operating	0	61,722,703	61,722,703
13 Operations Admin	25,499	0	25,499
14 Life Safety Bureau	422,321	0	422,321
15 Fire Marshal	219,034	0	219,034
16 Comm Outreach	22,666	0	22,666
17 Logistics	17,417	0	17,417
19 Hazmat Ops	147,994	0	147,994
20 Airport Ops	496,142	0	496,142
21 Rescue Team	203,000	0	203,000
Total	\$ 13,056,323 =====	\$ 61,722,703 =====	\$ 74,779,026 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	SI	1,125,726	0	1,125,726
Salary % Split			.00%	100%
Benefits	S	644,920	0	644,920
Subtotal - Personnel Costs		1,770,646	0	1,770,646
Services & Supplies Cost				
Supplies	S	8,606	0	8,606
Services	S	13,339	0	13,339
Subtotal - Services & Supplies		21,945	0	21,945
Department Cost Total		1,792,591	0	1,792,591
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,792,591	0	1,792,591
General Admin Distribution			0	0
Grand Total		\$ 1,792,591 =====	=====	\$ 1,792,591 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 24,784	\$ 0	\$ 24,784
1 Indirect Costs Exps	27,964	0	27,964
1 GSD	20,266	0	20,266
Subtotal - Citywide Indirect	73,014	0	73,014
2 Chief's Admin	2,099	293	2,392
2 Accounting & Finance	3,063	5	3,068
2 Human Resources/Risk	5,439	695	6,134
2 Warehouse	31,280	673	31,953
Subtotal-Chief's Admin	41,881	1,666	43,547
3 Info Tech Svcs	3,991	164	4,155
Subtotal - Info Tech Svcs	3,991	164	4,155
4 Training	14,632	991	15,623
Subtotal-Prof Development	14,632	991	15,623
5 Dispatch & Records	31,778	1,701	33,479
Subtotal - OEC	31,778	1,701	33,479
7 Departmental	36,667	1,254	37,921
7 Vehicle Charges	13,986	563	14,549
7 Classified Emp	63	2	65
Subtotal - Central Svcs	50,716	1,819	52,535
9 Clasfd Ret Benes	34,312	0	34,312
Subtotal - Fire/EMS Operations	34,312	0	34,312
10 Investigations	0	5,369	5,369
Subtotal - Staff Svcs	0	5,369	5,369
Total Incoming	250,324	11,711	262,035
C. Total Allocated		\$ 2,054,626	\$ 2,054,626
		=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2007	\$4,100	\$ 0	\$ 4,100	\$ 0	\$ 4,100
04 Professional Development	20.04	0.4978	10,170	0	10,170	0	10,170
05 OEC	90.75	2.2544	46,055	0	46,055	0	46,055
06 Planning Admin	1.58	0.0392	801	0	801	0	801
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	14.86	0.3691	7,540	0	7,540	0	7,540
09 Fire/EMS Ops	3,400.45	84.4729	1,725,710	0	1,725,710	0	1,725,710
10 Staff Svcs	10.58	0.2628	5,369	0	5,369	0	5,369
13 Operations Admin	7.86	0.1953	3,990	0	3,990	192	4,182
14 Life Safety Bureau	130.21	3.2346	66,080	0	66,080	3,182	69,262
15 Fire Marshal	67.53	1.6776	34,272	0	34,272	1,650	35,922
16 Comm Outreach	6.99	0.1736	3,547	0	3,547	171	3,718
17 Logistics	5.37	0.1334	2,725	0	2,725	131	2,856
19 Hazmat Ops	45.63	1.1335	23,156	0	23,156	1,115	24,271
20 Airport Ops	152.97	3.8000	77,631	0	77,631	3,739	81,370
21 Rescue Team	62.59	1.5548	31,763	0	31,763	1,530	33,293
Subtotal	4,025.49	100.0000	2,042,909	0	2,042,909	11,711	2,054,620
Direct Bills					0		0
Total					\$ 2,042,909		\$ 2,054,620
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,100	4,100
04 Professional Development	10,170	10,170
05 OEC	46,055	46,055
06 Planning Admin	801	801
07 Central Services	0	0
08 EMS Admin	7,540	7,540
09 Fire/EMS Ops	1,725,710	1,725,710
10 Staff Svcs	5,369	5,369
13 Operations Admin	4,182	4,182
14 Life Safety Bureau	69,262	69,262
15 Fire Marshal	35,922	35,922
16 Comm Outreach	3,718	3,718
17 Logistics	2,856	2,856
19 Hazmat Ops	24,271	24,271
20 Airport Ops	81,370	81,370
21 Rescue Team	33,293	33,293
 Total	 \$ 2,054,620 =====	 \$ 2,054,620 =====