

CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2021 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2019**



CITY OF HOUSTON
Sylvester Turner, Mayor

FINANCE DEPARTMENT
Tantri Emo
Chief Business Officer/Director of Finance
Arif Rasheed, Deputy Director
www.houstontx.gov

**City of Houston, Texas
Houston Fire Department
FY 2021 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2019**

TABLE OF CONTENTS

SECTION I OVERVIEW

**SECTION II FY 2021 FULL COST ALLOCATION PLAN BASED ON ACTUAL
EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SECTION I – OVERVIEW

**City of Houston, Texas Houston
Houston Fire Department FY2021
Full Cost Allocation Plan Based
on Actual Expenditures For the
Fiscal Year Ended June 30, 2019**

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: FY2019 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 2021 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			3
Citywide Indirect			5
1 Department Costs			6
1 Incoming Costs			7
1 Indirect Costs FTE	Number of Full Time Equivalents FTEs	COH FTE Report	8
1 Indirect Costs Exps	Operating expenditures	COH Expenditure Report	9
1 GSD	Number of FTEs, excluding Aviation	COH FTE Report	10
1 Judgements	Direct allocation to Fire/EMS Operating	Direct Allocation	11
1 Allocation Summary			12
Chief's Admin			13
2 Department Costs			14
2 Incoming Costs			15
2 Chief's Admin	Number of FTEs	COH FTE Report	16
2 Accounting & Finance	Operating expenditures	COH Expenditure Report	17
2 Human Resources/Risk	Number of FTEs	COH FTE Report	18
2 Warehouse	Operating expenditures	COH Expenditure Report	19
2 Allocation Summary			20
Info Tech			21
3 Department Costs			22
3 Incoming Costs			23
3 Info Tech Svcs	Operating expenditures	COH Expenditure Report	24
3 Allocation Summary			25
Prof Development			26
4 Department Costs			27
4 Incoming Costs			28
4 Training	Number of classified employees trained by division	Fire Department Report	29
4 Allocation Summary			30
OEC			31
5 Department Costs			32
5 Incoming Costs			33
5 Dispatch & Records	# of classified FTEs in Hazmat, Fire Optns,Airport,Marshal	COH FTE Report	34
5 Allocation Summary			35

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Planning Admin				36
6 Department Costs				37
6 Incoming Costs				38
6 Planning Svcs	Number of FTEs served by Planning	COH FTE Report		39
6 Permits/Revenues	Direct allocation to Permit Center	Direct Allocation		40
6 Allocation Summary				41
Central Svcs				42
7 Department Costs				43
7 Incoming Costs				45
7 Departmental	Number of FTEs	COH FTE Report		47
7 Vehicle Charges	Number of working vehicles	City Vehicle Inventory Report		48
7 Classified Emp	Number of classified FTEs	COH FTE Report		49
7 Permit Center Charge	Direct allocation to Permit Center	Direct Allocation		50
7 Non-General Fund	**Not Allocated**			
7 Allocation Summary				51
EMS Admin				52
8 Department Costs				53
8 Incoming Costs				54
8 EMS Admin Svcs	Direct allocation to EMS Operations	Direct Allocation		55
8 Allocation Summary				56
Fire/EMS Operations				57
9 Department Costs				58
9 Incoming Costs				59
9 Clasfd Ret Benes	Number of classified FTEs	COH FTE Report		60
9 Operations	Direct allocation to Fire/EMS Operating	Direct Allocation		61
9 Allocation Summary				62
Staff Svcs				63
10 Department Costs				64
10 Incoming Costs				65
10 Investigations	Number of classified FTEs	COH FTE Report		66
10 Allocation Summary				67

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	\$ 1,510,708	\$ 93,942	\$ 97,455	\$ 655,487	\$ 325,503	\$ 46,271	\$ 34,353	\$ 20,414	\$ 215,799	\$ 462,862
2 Chief's Admin	0	96,044	76,788	495,270	236,354	30,636	27,192	19,454	150,086	487,559
3 Info Tech	0	11,575	8,494	53,865	25,274	3,137	3,013	2,298	15,739	51,021
4 Prof Development	0	0	30,478	209,938	104,969	10,160	8,465	0	76,185	257,346
5 OEC	0	0	55,025	444,439	222,219	21,875	17,289	0	162,258	531,212
6 Planning Admin	0	0	0	39,772	19,886	0	0	0	14,519	47,535
7 Central Svcs	0	56,224	75,020	847,723	449,316	63,665	33,347	21,731	232,775	514,353
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	64,850,760	0	53,629	433,196	216,598	21,319	16,844	0	158,156	517,770
10 Staff Svcs	0	0	8,985	72,572	36,286	3,571	2,822	0	26,495	86,740
Total Current Allocations	\$66,361,468 =====	\$257,785 =====	\$405,874 =====	\$3,252,262 =====	\$1,636,405 =====	\$200,634 =====	\$143,325 =====	\$63,897 =====	\$1,052,012 =====	\$2,956,398 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Summary Schedule

	Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	\$ 293,134	\$0	\$ 0	\$ 0	\$ 3,755,928
2	Chief's Admin	203,339	0	0	0	1,822,722
3	Info Tech	21,298	0	0	0	195,714
4	Prof Development	110,046	0	0	0	807,587
5	OEC	220,804	0	0	0	1,675,122
6	Planning Admin	19,760	84,203	0	0	225,674
7	Central Svcs	347,132	409,145	0	0	3,050,431
8	EMS Admin	0	0	0	0	0
9	Fire/EMS Operations	215,219	0	0	0	66,483,491
10	Staff Svcs	36,055	0	0	0	273,525
<hr/>						
	Total Current Allocations	\$1,466,787	\$493,348	\$0	\$0	\$78,290,194
		=====	=====	=====	=====	=====

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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	12,778,650	0	6,389,325	6,389,325	0	0
GSD	P	6,356,820	0	0	0	6,356,820	0
Judgements	P	1,510,708	0	0	0	0	1,510,708
Subtotal - Services & Supplies		20,646,178	0	6,389,325	6,389,325	6,356,820	1,510,708
Department Cost Total		20,646,178	0	6,389,325	6,389,325	6,356,820	1,510,708
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		20,646,178	0	6,389,325	6,389,325	6,356,820	1,510,708
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 20,646,178		\$ 6,389,325	\$ 6,389,325	\$ 6,356,820	\$ 1,510,708
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Custom%)	No Indirect Costs	Dept:1 Citywide Indirect
--	-------------------	--------------------------

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	36.80	0.8939	\$57,114	\$ 0	\$ 57,114	\$ 0	\$ 57,114
03 Info Tech	5.50	0.1336	8,536	0	8,536	0	8,536
04 Professional Development	97.10	2.3586	150,699	0	150,699	0	150,699
05 OEC	95.60	2.3221	148,367	0	148,367	0	148,367
06 Planning Admin	17.00	0.4129	26,382	0	26,382	0	26,382
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	58,667	0	58,667	0	58,667
09 Fire/EMS Ops	3,303.90	80.2521	5,127,567	0	5,127,567	0	5,127,567
10 Staff Svcs	13.60	0.3303	21,104	0	21,104	0	21,104
12 Medical Dir	13.30	0.3231	20,644	0	20,644	0	20,644
13 Operations Admin	18.80	0.4567	29,180	0	29,180	0	29,180
14 Life Safety Bureau	131.10	3.1844	203,462	0	203,462	0	203,462
15 Fire Marshal	67.20	1.6323	104,293	0	104,293	0	104,293
16 Comm Outreach	10.20	0.2478	15,833	0	15,833	0	15,833
17 Logistics	6.60	0.1603	10,242	0	10,242	0	10,242
18 Air Pack	3.20	0.0777	4,965	0	4,965	0	4,965
19 Hazmat Ops	46.00	1.1173	71,388	0	71,388	0	71,388
20 Airport Ops	150.60	3.6581	233,728	0	233,728	0	233,728
21 Rescue Team	62.60	1.5206	97,156	0	97,156	0	97,156
Subtotal	4,116.9	100.0000	6,389,327	0	6,389,327	0	6,389,327
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,389,327	=====	\$ 6,389,327

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	12,696,080	2.4872	\$158,915	\$ 0	\$ 158,915	\$ 0	\$ 158,915
03 Info Tech	1,305,016	0.2557	16,338	0	16,338	0	16,338
04 Professional Development	5,634,285	1.1038	70,525	0	70,525	0	70,525
05 OEC	11,862,813	2.3239	148,482	0	148,482	0	148,482
06 Planning Admin	1,845,019	0.3614	23,091	0	23,091	0	23,091
07 Central Services	19,491,567	3.8184	243,970	0	243,970	0	243,970
08 EMS Admin	4,188,918	0.8206	52,431	0	52,431	0	52,431
09 Fire/EMS Ops	381,347,364	74.7062	4,773,222	0	4,773,222	0	4,773,222
10 Staff Svcs	1,870,296	0.3664	23,410	0	23,410	0	23,410
12 Medical Dir	4,153,078	0.8136	51,984	0	51,984	0	51,984
13 Operations Admin	3,047,552	0.5970	38,144	0	38,144	0	38,144
14 Life Safety Bureau	19,327,165	3.7862	241,913	0	241,913	0	241,913
15 Fire Marshal	9,068,349	1.7765	113,506	0	113,506	0	113,506
16 Comm Outreach	1,125,553	0.2205	14,088	0	14,088	0	14,088
17 Logistics	1,081,010	0.2118	13,533	0	13,533	0	13,533
18 Air Pack	824,182	0.1615	10,319	0	10,319	0	10,319
19 Hazmat Ops	5,647,020	1.1063	70,685	0	70,685	0	70,685
20 Airport Ops	18,306,192	3.5862	229,134	0	229,134	0	229,134
21 Rescue Team	7,641,623	1.4970	95,648	0	95,648	0	95,648
Subtotal	510,463,082	100.0000	6,389,338	0	6,389,338	0	6,389,338
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,389,338	=====	\$ 6,389,338

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	36.80	0.9278	\$58,979	\$ 0	\$ 58,979	\$ 0	\$ 58,979
03 Info Tech	5.50	0.1387	8,817	0	8,817	0	8,817
04 Professional Development	97.10	2.4481	155,621	0	155,621	0	155,621
05 OEC	95.60	2.4103	153,218	0	153,218	0	153,218
06 Planning Admin	17.00	0.4286	27,245	0	27,245	0	27,245
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9530	60,580	0	60,580	0	60,580
09 Fire/EMS Ops	3,303.90	83.2993	5,295,187	0	5,295,187	0	5,295,187
10 Staff Svcs	13.60	0.3429	21,798	0	21,798	0	21,798
12 Medical Dir	13.30	0.3353	21,314	0	21,314	0	21,314
13 Operations Admin	18.80	0.4740	30,131	0	30,131	0	30,131
14 Life Safety Bureau	131.10	3.3053	210,112	0	210,112	0	210,112
15 Fire Marshal	67.20	1.6943	107,704	0	107,704	0	107,704
16 Comm Outreach	10.20	0.2572	16,350	0	16,350	0	16,350
17 Logistics	6.60	0.1664	10,578	0	10,578	0	10,578
18 Air Pack	3.20	0.0807	5,130	0	5,130	0	5,130
19 Hazmat Ops	46.00	1.1598	73,726	0	73,726	0	73,726
21 Rescue Team	62.60	1.5783	100,330	0	100,330	0	100,330
Subtotal	3,966.3	100.0000	6,356,820	0	6,356,820	0	6,356,820
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,356,820	=====	\$ 6,356,820

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	\$1,510,708	\$ 0	\$ 1,510,708	\$ 0	\$ 1,510,708
Subtotal	100	100.0000	1,510,708	0	1,510,708	0	1,510,708
Direct Bills					0		0
Total					\$ 1,510,708		\$ 1,510,708
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	57,114	158,915	58,979	0	275,008
03 Info Tech	8,536	16,338	8,817	0	33,691
04 Professional Development	150,699	70,525	155,621	0	376,845
05 OEC	148,367	148,482	153,218	0	450,067
06 Planning Admin	26,382	23,091	27,245	0	76,718
07 Central Services	0	243,970	0	0	243,970
08 EMS Admin	58,667	52,431	60,580	0	171,678
09 Fire/EMS Ops	5,127,567	4,773,222	5,295,187	0	15,195,976
10 Staff Svcs	21,104	23,410	21,798	0	66,312
11 Fire/EMS Operating	0	0	0	1,510,708	1,510,708
12 Medical Dir	20,644	51,984	21,314	0	93,942
13 Operations Admin	29,180	38,144	30,131	0	97,455
14 Life Safety Bureau	203,462	241,913	210,112	0	655,487
15 Fire Marshal	104,293	113,506	107,704	0	325,503
16 Comm Outreach	15,833	14,088	16,350	0	46,271
17 Logistics	10,242	13,533	10,578	0	34,353
18 Air Pack	4,965	10,319	5,130	0	20,414
19 Hazmat Ops	71,388	70,685	73,726	0	215,799
20 Airport Ops	233,728	229,134	0	0	462,862
21 Rescue Team	97,156	95,648	100,330	0	293,134
Total	\$ 6,389,327	\$ 6,389,338	\$ 6,356,820	\$ 1,510,708	\$ 20,646,193
	=====	=====	=====	=====	=====

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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	2,198,157	0	370,859	0	1,030,977	796,322
Salary % Split			.00%	16.87%	.00%	46.90%	36.23%
Benefits	P	1,278,041	0	204,867	0	582,873	490,301
Subtotal - Personnel Costs		3,476,199	0	575,726	0	1,613,850	1,286,623
Services & Supplies Cost							
Supplies	P	6,673,930	0	1,497	0	3,748	6,668,685
Services	P	2,529,735	0	84,524	1,178,163	51,925	1,215,124
Subtotal - Services & Supplies		9,203,665	0	86,021	1,178,163	55,673	7,883,809
Department Cost Total		12,679,864	0	661,747	1,178,163	1,669,523	9,170,432
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		12,679,864	0	661,747	1,178,163	1,669,523	9,170,432
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 12,679,864		\$ 661,747	\$ 1,178,163	\$ 1,669,523	\$ 9,170,432
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1 Indirect Costs FTE	\$ 57,114	\$ 0	\$ 9,636	\$ 0	\$ 26,788	\$ 20,691
1 Indirect Costs Exps	158,915	0	26,811	0	74,534	57,570
1 GSD	58,979	0	9,951	0	27,662	21,366
Subtotal - Citywide Indirect	275,008	0	46,397	0	128,984	99,627
2 Chiefs Admin	0	6,330	1,068	0	2,969	2,293
2 Accounting & Finance	0	29,303	4,944	0	13,744	10,616
2 Human Resources/Risk	0	16,077	2,712	0	7,540	5,824
2 Warehouse	0	230,565	38,899	0	108,139	83,526
Subtotal-Chief's Admin	0	282,275	47,623	0	132,392	102,259
3 Info Tech Svcs	0	34,044	5,744	0	15,967	12,333
Subtotal - Info Tech Svcs	0	34,044	5,744	0	15,967	12,333
4 Training	0	11,019	1,859	0	5,168	3,992
Subtotal-Prof Development	0	11,019	1,859	0	5,168	3,992
5 Dispatch & Records	0	29,751	5,019	0	13,954	10,778
Subtotal - OEC	0	29,751	5,019	0	13,954	10,778
6 Planning Svcs *	0	2,675	0	2,675	0	0
Subtotal - Planning Admin	0	2,675	0	2,675	0	0
7 Departmental	0	118,823	20,047	0	55,730	43,046
7 Vehicle Charges	0	60,269	10,168	0	28,267	21,834
7 Classified Emp	0	9	2	0	4	3
Subtotal - Central Svcs	0	179,101	30,217	0	84,002	64,883
9 Clasfd Ret Benes	0	30,593	5,161	0	14,349	11,083
Subtotal - Fire/EMS Operations	0	30,593	5,161	0	14,349	11,083
10 Investigations	0	4,839	816	0	2,270	1,753
Subtotal - Staff Svcs	0	4,839	816	0	2,270	1,753
Total Incoming	275,008	574,297	142,837	2,675	397,086	306,707
C. Total Allocated		\$ 13,529,169	\$ 804,584	\$ 1,180,838	\$ 2,066,609	\$ 9,477,138
			5.95%	8.73%	15.28%	70.05%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	36.80	0.8939	\$6,330	\$ 0	\$ 6,330	\$ 0	\$ 6,330
03 Info Tech	5.50	0.1336	946	0	946	130	1,076
04 Professional Development	97.10	2.3586	16,702	0	16,702	2,295	18,997
05 OEC	95.60	2.3221	16,444	0	16,444	2,260	18,704
06 Planning Admin	17.00	0.4129	2,924	0	2,924	402	3,326
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	6,502	0	6,502	893	7,395
09 Fire/EMS Ops	3,303.90	80.2521	568,298	0	568,298	78,093	646,391
10 Staff Svcs	13.60	0.3303	2,339	0	2,339	321	2,660
12 Medical Dir	13.30	0.3231	2,288	0	2,288	314	2,602
13 Operations Admin	18.80	0.4567	3,234	0	3,234	444	3,678
14 Life Safety Bureau	131.10	3.1844	22,550	0	22,550	3,099	25,649
15 Fire Marshal	67.20	1.6323	11,559	0	11,559	1,588	13,147
16 Comm Outreach	10.20	0.2478	1,755	0	1,755	241	1,996
17 Logistics	6.60	0.1603	1,135	0	1,135	156	1,291
18 Air Pack	3.20	0.0777	550	0	550	76	626
19 Hazmat Ops	46.00	1.1173	7,912	0	7,912	1,087	8,999
20 Airport Ops	150.60	3.6581	25,904	0	25,904	3,560	29,464
21 Rescue Team	62.60	1.5206	10,768	0	10,768	1,480	12,248
Subtotal	4,116.9	100.0000	708,140	0	708,140	96,440	804,580
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 708,140	=====	\$ 804,580

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	12,696,080	2.4872	\$29,303	\$ 0	\$ 29,303	\$ 0	\$ 29,303
03 Info Tech	1,305,016	0.2557	3,013	0	3,013	7	3,020
04 Professional Development	5,634,285	1.1038	13,005	0	13,005	30	13,035
05 OEC	11,862,813	2.3239	27,379	0	27,379	64	27,443
06 Planning Admin	1,845,019	0.3614	4,258	0	4,258	10	4,268
07 Central Services	19,491,567	3.8184	44,987	0	44,987	105	45,092
08 EMS Admin	4,188,918	0.8206	9,668	0	9,668	23	9,691
09 Fire/EMS Ops	381,347,364	74.7062	880,161	0	880,161	2,049	882,210
10 Staff Svcs	1,870,296	0.3664	4,317	0	4,317	10	4,327
12 Medical Dir	4,153,078	0.8136	9,586	0	9,586	22	9,608
13 Operations Admin	3,047,552	0.5970	7,034	0	7,034	16	7,050
14 Life Safety Bureau	19,327,165	3.7862	44,608	0	44,608	104	44,712
15 Fire Marshal	9,068,349	1.7765	20,930	0	20,930	49	20,979
16 Comm Outreach	1,125,553	0.2205	2,598	0	2,598	6	2,604
17 Logistics	1,081,010	0.2118	2,495	0	2,495	6	2,501
18 Air Pack	824,182	0.1615	1,903	0	1,903	4	1,907
19 Hazmat Ops	5,647,020	1.1063	13,034	0	13,034	30	13,064
20 Airport Ops	18,306,192	3.5862	42,251	0	42,251	98	42,349
21 Rescue Team	7,641,623	1.4970	17,637	0	17,637	41	17,678
Subtotal	510,463,082	100.0000	1,178,167	0	1,178,167	2,675	1,180,842
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,178,167	=====	\$ 1,180,842

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	36.80	0.8939	\$16,077	\$ 0	\$ 16,077	\$ 0	\$ 16,077
03 Info Tech	5.50	0.1336	2,403	0	2,403	361	2,764
04 Professional Development	97.10	2.3586	42,419	0	42,419	6,380	48,799
05 OEC	95.60	2.3221	41,763	0	41,763	6,282	48,045
06 Planning Admin	17.00	0.4129	7,426	0	7,426	1,117	8,543
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	16,514	0	16,514	2,484	18,998
09 Fire/EMS Ops	3,303.90	80.2521	1,443,335	0	1,443,335	217,098	1,660,433
10 Staff Svcs	13.60	0.3303	5,940	0	5,940	894	6,834
12 Medical Dir	13.30	0.3231	5,811	0	5,811	874	6,685
13 Operations Admin	18.80	0.4567	8,214	0	8,214	1,235	9,449
14 Life Safety Bureau	131.10	3.1844	57,271	0	57,271	8,615	65,886
15 Fire Marshal	67.20	1.6323	29,357	0	29,357	4,416	33,773
16 Comm Outreach	10.20	0.2478	4,457	0	4,457	670	5,127
17 Logistics	6.60	0.1603	2,883	0	2,883	434	3,317
18 Air Pack	3.20	0.0777	1,397	0	1,397	210	1,607
19 Hazmat Ops	46.00	1.1173	20,095	0	20,095	3,023	23,118
20 Airport Ops	150.60	3.6581	65,791	0	65,791	9,896	75,687
21 Rescue Team	62.60	1.5206	27,348	0	27,348	4,113	31,461
Subtotal	4,116.9	100.0000	1,798,501	0	1,798,501	268,102	2,066,603
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,798,501	=====	\$ 2,066,603

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	12,696,080	2.4872	\$230,565	\$ 0	\$ 230,565	\$ 0	\$ 230,565
03 Info Tech	1,305,016	0.2557	23,704	0	23,704	543	24,247
04 Professional Development	5,634,285	1.1038	102,323	0	102,323	2,344	104,667
05 OEC	11,862,813	2.3239	215,427	0	215,427	4,935	220,362
06 Planning Admin	1,845,019	0.3614	33,502	0	33,502	768	34,270
07 Central Services	19,491,567	3.8184	353,968	0	353,968	8,109	362,077
08 EMS Admin	4,188,918	0.8206	76,070	0	76,070	1,743	77,813
09 Fire/EMS Ops	381,347,364	74.7062	6,925,315	0	6,925,315	158,648	7,083,963
10 Staff Svcs	1,870,296	0.3664	33,966	0	33,966	778	34,744
12 Medical Dir	4,153,078	0.8136	75,421	0	75,421	1,728	77,149
13 Operations Admin	3,047,552	0.5970	55,342	0	55,342	1,268	56,610
14 Life Safety Bureau	19,327,165	3.7862	350,983	0	350,983	8,040	359,023
15 Fire Marshal	9,068,349	1.7765	164,683	0	164,683	3,773	168,456
16 Comm Outreach	1,125,553	0.2205	20,440	0	20,440	468	20,908
17 Logistics	1,081,010	0.2118	19,634	0	19,634	450	20,084
18 Air Pack	824,182	0.1615	14,971	0	14,971	343	15,314
19 Hazmat Ops	5,647,020	1.1063	102,555	0	102,555	2,349	104,904
20 Airport Ops	18,306,192	3.5862	332,443	0	332,443	7,616	340,059
21 Rescue Team	7,641,623	1.4970	138,773	0	138,773	3,179	141,952
Subtotal	510,463,082	100.0000	9,270,085	0	9,270,085	207,080	9,477,165
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 9,270,085	=====	\$ 9,477,165

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	6,330	29,303	16,077	230,565	282,275
03 Info Tech	1,076	3,020	2,764	24,247	31,107
04 Professional Development	18,997	13,035	48,799	104,667	185,499
05 OEC	18,704	27,443	48,045	220,362	314,553
06 Planning Admin	3,326	4,268	8,543	34,270	50,406
07 Central Services	0	45,092	0	362,077	407,169
08 EMS Admin	7,395	9,691	18,998	77,813	113,896
09 Fire/EMS Ops	646,391	882,210	1,660,433	7,083,963	10,272,997
10 Staff Svcs	2,660	4,327	6,834	34,744	48,565
12 Medical Dir	2,602	9,608	6,685	77,149	96,044
13 Operations Admin	3,678	7,050	9,449	56,610	76,788
14 Life Safety Bureau	25,649	44,712	65,886	359,023	495,270
15 Fire Marshal	13,147	20,979	33,773	168,456	236,354
16 Comm Outreach	1,996	2,604	5,127	20,908	30,636
17 Logistics	1,291	2,501	3,317	20,084	27,192
18 Air Pack	626	1,907	1,607	15,314	19,454
19 Hazmat Ops	8,999	13,064	23,118	104,904	150,086
20 Airport Ops	29,464	42,349	75,687	340,059	487,559
21 Rescue Team	12,248	17,678	31,461	141,952	203,339
Total	\$ 804,580	\$ 1,180,842	\$ 2,066,603	\$ 9,477,165	\$ 13,529,190
	=====	=====	=====	=====	=====

**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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	423,512	0	423,512
Salary % Split		0	.00%	100%
Benefits	S	215,572	0	215,572
Subtotal - Personnel Costs		639,085	0	639,085
Services & Supplies Cost				
Supplies	S	60,721	0	60,721
Services	S	605,210	0	605,210
Subtotal - Services & Supplies		665,931	0	665,931
Department Cost Total		1,305,016	0	1,305,016
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,305,016	0	1,305,016
General Admin Distribution			0	0
Grand Total		\$ 1,305,016 =====	=====	\$ 1,305,016 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 8,536	\$ 0	\$ 8,536
1 Indirect Costs Exps	16,338	0	16,338
1 GSD	8,817	0	8,817
Subtotal - Citywide Indirect	33,691	0	33,691
2 Chief's Admin	946	130	1,076
2 Accounting & Finance	3,013	7	3,020
2 Human Resources/Risk	2,403	361	2,764
2 Warehouse	23,704	543	24,247
Subtotal-Chief's Admin	30,066	1,041	31,107
3 Info Tech Svcs	0	3,500	3,500
Subtotal - Info Tech Svcs	0	3,500	3,500
7 Departmental	0	17,759	17,759
7 Vehicle Charges	0	30,137	30,137
Subtotal - Central Svcs	0	47,896	47,896
Total Incoming	63,757	52,437	116,194
C. Total Allocated		\$ 1,421,211	\$ 1,421,211
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	12,696,080	2.4872	\$34,044	\$ 0	\$ 34,044	\$ 0	\$ 34,044
03 Info Tech	1,305,016	0.2557	3,500	0	3,500	0	3,500
04 Professional Development	5,634,285	1.1038	15,109	0	15,109	595	15,704
05 OEC	11,862,813	2.3239	31,809	0	31,809	1,253	33,062
06 Planning Admin	1,845,019	0.3614	4,947	0	4,947	195	5,142
07 Central Services	19,491,567	3.8184	52,265	0	52,265	2,059	54,324
08 EMS Admin	4,188,918	0.8206	11,232	0	11,232	442	11,674
09 Fire/EMS Ops	381,347,364	74.7062	1,022,559	0	1,022,559	40,279	1,062,838
10 Staff Svcs	1,870,296	0.3664	5,015	0	5,015	198	5,213
12 Medical Dir	4,153,078	0.8136	11,136	0	11,136	439	11,575
13 Operations Admin	3,047,552	0.5970	8,172	0	8,172	322	8,494
14 Life Safety Bureau	19,327,165	3.7862	51,824	0	51,824	2,041	53,865
15 Fire Marshal	9,068,349	1.7765	24,316	0	24,316	958	25,274
16 Comm Outreach	1,125,553	0.2205	3,018	0	3,018	119	3,137
17 Logistics	1,081,010	0.2118	2,899	0	2,899	114	3,013
18 Air Pack	824,182	0.1615	2,211	0	2,211	87	2,298
19 Hazmat Ops	5,647,020	1.1063	15,143	0	15,143	596	15,739
20 Airport Ops	18,306,192	3.5862	49,087	0	49,087	1,934	51,021
21 Rescue Team	7,641,623	1.4970	20,491	0	20,491	807	21,298
Subtotal	510,463,082	100.0000	1,368,777	0	1,368,777	52,437	1,421,214
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,368,777	=====	\$ 1,421,214

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	34,044	34,044
03 Info Tech	3,500	3,500
04 Professional Development	15,704	15,704
05 OEC	33,062	33,062
06 Planning Admin	5,142	5,142
07 Central Services	54,324	54,324
08 EMS Admin	11,674	11,674
09 Fire/EMS Ops	1,062,838	1,062,838
10 Staff Svcs	5,213	5,213
12 Medical Dir	11,575	11,575
13 Operations Admin	8,494	8,494
14 Life Safety Bureau	53,865	53,865
15 Fire Marshal	25,274	25,274
16 Comm Outreach	3,137	3,137
17 Logistics	3,013	3,013
18 Air Pack	2,298	2,298
19 Hazmat Ops	15,739	15,739
20 Airport Ops	51,021	51,021
21 Rescue Team	21,298	21,298
<hr/>		
Total	\$ 1,421,214	\$ 1,421,214
	=====	=====

**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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	1,380,500	0	1,380,500
Salary % Split			.00%	100%
Benefits	S	3,843,807	0	3,843,807
Subtotal - Personnel Costs		5,224,307	0	5,224,307
Services & Supplies Cost				
Supplies	S	52,009	0	52,009
Services	S	357,969	0	357,969
Subtotal - Services & Supplies		409,978	0	409,978
Department Cost Total		5,634,285	0	5,634,285
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		5,634,285	0	5,634,285
General Admin Distribution			0	0
Grand Total		\$ 5,634,285 =====	=====	\$ 5,634,285 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)				Dept:4 Prof Development
Department	First Incoming	Second Incoming	Training	
1 Indirect Costs FTE	\$ 150,699	\$ 0	\$ 150,699	
1 Indirect Costs Exps	70,525	0	70,525	
1 GSD	155,621	0	155,621	
Subtotal - Citywide Indirect	376,845	0	376,845	
2 Chief's Admin	16,702	2,295	18,997	
2 Accounting & Finance	13,005	30	13,035	
2 Human Resources/Risk	42,419	6,380	48,799	
2 Warehouse	102,323	2,344	104,667	
Subtotal-Chief's Admin	174,449	11,050	185,499	
3 Info Tech Svcs	15,109	595	15,704	
Subtotal - Info Tech Svcs	15,109	595	15,704	
4 Training	0	20,456	20,456	
Subtotal-Prof Development	0	20,456	20,456	
7 Departmental	0	313,520	313,520	
7 Vehicle Charges	0	66,968	66,968	
7 Classified Emp	0	14	14	
Subtotal - Central Svcs	0	380,502	380,502	
9 Clasfd Ret Benes	0	47,451	47,451	
Subtotal - Fire/EMS Operations	0	47,451	47,451	
10 Investigations	0	7,505	7,505	
Subtotal - Staff Svcs	0	7,505	7,505	
Total Incoming	566,403	467,559	1,033,962	
C. Total Allocated		\$ 6,668,247	\$ 6,668,247	
	=====	=====	=====	
			100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7	0.1777	\$11,019	\$ 0	\$ 11,019	\$ 0	\$ 11,019
04 Professional Development	13	0.3299	20,456	0	20,456	0	20,456
05 OEC	85	2.1574	133,774	0	133,774	10,138	143,912
06 Planning Admin	3	0.0761	4,719	0	4,719	358	5,077
08 EMS Admin	22	0.5584	34,625	0	34,625	2,624	37,249
09 Fire/EMS Ops	3,324	84.3655	5,231,241	0	5,231,241	396,471	5,627,712
10 Staff Svcs	9	0.2284	14,162	0	14,162	1,073	15,235
13 Operations Admin	18	0.4569	28,331	0	28,331	2,147	30,478
14 Life Safety Bureau	124	3.1472	195,148	0	195,148	14,790	209,938
15 Fire Marshal	62	1.5736	97,574	0	97,574	7,395	104,969
16 Comm Outreach	6	0.1523	9,444	0	9,444	716	10,160
17 Logistics	5	0.1269	7,869	0	7,869	596	8,465
19 Hazmat Ops	45	1.1421	70,818	0	70,818	5,367	76,185
20 Airport Ops	152	3.8579	239,216	0	239,216	18,130	257,346
21 Rescue Team	65	1.6497	102,293	0	102,293	7,753	110,046
Subtotal	3,940	100.0000	6,200,689	0	6,200,689	467,559	6,668,248
Direct Bills					0		0
Total					\$ 6,200,689		\$ 6,668,248
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified employees trained by division

Source: Fire Department Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	11,019	11,019
04 Professional Development	20,456	20,456
05 OEC	143,912	143,912
06 Planning Admin	5,077	5,077
08 EMS Admin	37,249	37,249
09 Fire/EMS Ops	5,627,712	5,627,712
10 Staff Svcs	15,235	15,235
13 Operations Admin	30,478	30,478
14 Life Safety Bureau	209,938	209,938
15 Fire Marshal	104,969	104,969
16 Comm Outreach	10,160	10,160
17 Logistics	8,465	8,465
19 Hazmat Ops	76,185	76,185
20 Airport Ops	257,346	257,346
21 Rescue Team	110,046	110,046
 Total	 \$ 6,668,248 =====	 \$ 6,668,248 =====

**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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	7,928,052	0	7,928,052
Salary % Split			.00%	100%
Benefits	S	3,926,967	0	3,926,967
Subtotal - Personnel Costs		11,855,019	0	11,855,019
Services & Supplies Cost				
Supplies	S	5,993	0	5,993
Services	S	1,800	0	1,800
Subtotal - Services & Supplies		7,793	0	7,793
Department Cost Total		11,862,813	0	11,862,813
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,862,813	0	11,862,813
General Admin Distribution			0	0
Grand Total		\$ 11,862,813 =====	=====	\$ 11,862,813 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 148,367	\$ 0	\$ 148,367
1 Indirect Costs Exps	148,482	0	148,482
1 GSD	153,218	0	153,218
Subtotal - Citywide Indirect	450,067	0	450,067
2 Chief's Admin	16,444	2,260	18,704
2 Accounting & Finance	27,379	64	27,443
2 Human Resources/Risk	41,763	6,282	48,045
2 Warehouse	215,427	4,935	220,362
Subtotal-Chief's Admin	301,013	13,540	314,553
3 Info Tech Svcs	31,809	1,253	33,062
Subtotal - Info Tech Svcs	31,809	1,253	33,062
4 Training	133,774	10,138	143,912
Subtotal-Prof Development	133,774	10,138	143,912
7 Departmental	0	308,668	308,668
7 Vehicle Charges	0	6,695	6,695
7 Classified Emp	0	95	95
Subtotal - Central Svcs	0	315,458	315,458
9 Clasfd Ret Benes	0	315,272	315,272
Subtotal - Fire/EMS Operations	0	315,272	315,272
10 Investigations	0	49,868	49,868
Subtotal - Staff Svcs	0	49,868	49,868
Total Incoming	916,663	705,530	1,622,193
C. Total Allocated		\$ 13,485,005	\$ 13,485,005
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2328	\$29,751	\$ 0	\$ 29,751	\$ 0	\$ 29,751
08 EMS Admin	25.60	0.6695	85,559	0	85,559	4,735	90,294
09 Fire/EMS Ops	3,302.50	86.3737	11,038,106	0	11,038,106	610,814	11,648,920
10 Staff Svcs	11.60	0.3034	38,773	0	38,773	2,145	40,918
13 Operations Admin	15.60	0.4080	52,140	0	52,140	2,885	55,025
14 Life Safety Bureau	126.00	3.2954	421,135	0	421,135	23,304	444,439
15 Fire Marshal	63.00	1.6477	210,567	0	210,567	11,652	222,219
16 Comm Outreach	6.20	0.1622	20,728	0	20,728	1,147	21,875
17 Logistics	4.90	0.1282	16,383	0	16,383	906	17,289
19 Hazmat Ops	46.00	1.2031	153,750	0	153,750	8,508	162,258
20 Airport Ops	150.60	3.9388	503,358	0	503,358	27,854	531,212
21 Rescue Team	62.60	1.6372	209,226	0	209,226	11,578	220,804
Subtotal	3,823.5	100.0000	12,779,476	0	12,779,476	705,530	13,485,006
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 12,779,476	=====	\$ 13,485,006

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	29,751	29,751
08 EMS Admin	90,294	90,294
09 Fire/EMS Ops	11,648,920	11,648,920
10 Staff Svcs	40,918	40,918
13 Operations Admin	55,025	55,025
14 Life Safety Bureau	444,439	444,439
15 Fire Marshal	222,219	222,219
16 Comm Outreach	21,875	21,875
17 Logistics	17,289	17,289
19 Hazmat Ops	162,258	162,258
20 Airport Ops	531,212	531,212
21 Rescue Team	220,804	220,804
 Total	 \$ 13,485,006 =====	 \$ 13,485,006 =====

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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	1,253,072	0	783,401	469,671
Salary % Split			.00%	62.52%	37.48%
Benefits	P	514,671		246,510	268,161
Subtotal - Personnel Costs		1,767,743	0	1,029,911	737,832
Services & Supplies Cost					
Supplies	P	10,848	0	3,591	7,257
Services	P	15,362	0	12,612	2,750
Credit Expenses	P	747,839-	0		747,839-
Subtotal - Services & Supplies		721,629-	0	16,203	737,832-
Department Cost Total		1,046,114	0	1,046,114	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,046,114	0	1,046,114	0
General Admin Distribution			0	0	0
Grand Total		\$ 1,046,114 =====	=====	\$ 1,046,114 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 26,382	\$ 0	\$ 16,494	\$ 9,888
1 Indirect Costs Exps	23,091	0	14,436	8,655
1 GSD	27,245	0	17,033	10,212
Subtotal - Citywide Indirect	76,718	0	47,963	28,755
2 Chiefs Admin	2,924	402	2,079	1,247
2 Accounting & Finance	4,258	10	2,668	1,600
2 Human Resources/Risk	7,426	1,117	5,341	3,202
2 Warehouse	33,502	768	21,425	12,845
Subtotal-Chiefs Admin	48,110	2,296	31,513	18,893
3 Info Tech Svcs	4,947	195	3,215	1,927
Subtotal - Info Tech Svcs	4,947	195	3,215	1,927
4 Training	4,719	358	3,174	1,903
Subtotal-Prof Development	4,719	358	3,174	1,903
7 Departmental	0	54,885	34,313	20,572
7 Vehicle Charges	0	20,088	12,559	7,529
7 Classified Emp	0	3	2	1
Subtotal - Central Svcs	0	74,976	46,874	28,102
9 Clasfd Ret Benes	0	10,653	6,660	3,993
Subtotal - Fire/EMS Operations	0	10,653	6,660	3,993
10 Investigations	0	1,685	1,053	632
Subtotal - Staff Svcs	0	1,685	1,053	632
Total Incoming	134,494	90,163	140,452	84,205
C. Total Allocated		\$ 1,270,771	\$ 1,186,566	\$ 84,205
	=====	=====	=====	=====
			93.37%	6.63%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2367	\$2,675	\$ 0	\$ 2,675	\$ 0	\$ 2,675
09 Fire/EMS Ops	3,302.50	87.8418	992,788	0	992,788	49,633	1,042,421
14 Life Safety Bureau	126.00	3.3514	37,878	0	37,878	1,894	39,772
15 Fire Marshal	63.00	1.6757	18,939	0	18,939	947	19,886
19 Hazmat Ops	46.00	1.2235	13,828	0	13,828	691	14,519
20 Airport Ops	150.60	4.0057	45,272	0	45,272	2,263	47,535
21 Rescue Team	62.60	1.6651	18,819	0	18,819	941	19,760
Subtotal	3,759.6	100.0000	1,130,199	0	1,130,199	56,369	1,186,568
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,130,199	=====	\$ 1,186,568

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	\$50,408	\$ 0	\$ 50,408	\$ 33,795	\$ 84,203
Subtotal	100	100.0000	50,408	0	50,408	33,795	84,203
Direct Bills					0		0
Total					\$ 50,408		\$ 84,203
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	2,675	0	2,675
09 Fire/EMS Ops	1,042,421	0	1,042,421
14 Life Safety Bureau	39,772	0	39,772
15 Fire Marshal	19,886	0	19,886
19 Hazmat Ops	14,519	0	14,519
20 Airport Ops	47,535	0	47,535
21 Rescue Team	19,760	0	19,760
22 Permit Ctr	0	84,203	84,203
 Total	 \$ 1,186,568 =====	 \$ 84,203 =====	 \$ 1,270,770 =====

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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	58,969	0	58,969	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	31,714	0	31,714	0	0	0
Other Supplies	P	623,285	0	623,285	0	0	0
Fuel	P	3,803,356	0	0	3,803,356	0	0
Class Arbitration	P	3,937	0	0	0	3,937	0
Voice Svcs	P	892,102	0	892,102	0	0	0
HR Client	P	3,730,037	0	3,730,037	0	0	0
KRONOS	P	252,860	0	252,860	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	373,382	0	0	0	0	373,382
Bldg Mtc Svcs	P	273,441	0	273,441	0	0	0
Other Svcs	P	6,922,457	0	6,922,457	0	0	0
Billing & Collection	D	1,870,142	0	0	0	0	0
Non GF	P	537,928	0	0	0	0	0
Subtotal - Services & Supplies		19,472,563	0	12,784,865	3,803,356	3,937	373,382
Department Cost Total		19,472,563	0	12,784,865	3,803,356	3,937	373,382
Adjustments to Cost							
Drainage	D	98,954-	0	0	0	0	0
Billing & Collection	D	1,870,142-	0	0	0	0	0
Subtotal - Adjustments		1,969,096-	0	0	0	0	0
Total Costs After Adjustments		17,503,467	0	12,784,865	3,803,356	3,937	373,382
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 17,503,467 =====	=====	\$ 12,784,865 =====	\$ 3,803,356 =====	\$ 3,937 =====	\$ 373,382 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:7 Central Svcs

Description		Amount	Non General Fund
<hr/>			
Personnel Costs			
Salaries	S	0	0
Salary % Split			.00%
Benefits	S	0	0
		<hr/>	<hr/>
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Overtime-Classified	P	58,969	0
Other Benefits	P	0	0
Postage	P	31,714	0
Other Supplies	P	623,285	0
Fuel	P	3,803,356	0
Class Arbitration	P	3,937	0
Voice Svcs	P	892,102	0
HR Client	P	3,730,037	0
KRONOS	P	252,860	0
Drainage	D	98,954	0
Permit Ctr	P	373,382	0
Bldg Mtc Svcs	P	273,441	0
Other Svcs	P	6,922,457	0
Billing & Collection	D	1,870,142	0
Non GF	P	537,928	537,928
		<hr/>	<hr/>
Subtotal - Services & Supplies		19,472,563	537,928
Department Cost Total		19,472,563	537,928
Adjustments to Cost			
Drainage	D	98,954-	0
Billing & Collection	D	1,870,142-	0
		<hr/>	<hr/>
Subtotal - Adjustments		1,969,096-	0
Total Costs After Adjustments		17,503,467	537,928
General Admin Distribution			0
		<hr/>	<hr/>
Grand Total		\$ 17,503,467	\$ 537,928
		=====	=====
			not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 243,970	\$ 0	\$ 178,200	\$ 53,013	\$ 55
Subtotal - Citywide Indirect	243,970	0	178,200	53,013	55
2 Accounting & Finance	44,987	105	32,936	9,798	10
2 Warehouse	353,968	8,109	264,468	78,676	81
Subtotal-Chiefs Admin	398,955	8,214	297,404	88,474	92
3 Info Tech Svcs	52,265	2,059	39,679	11,804	12
Subtotal - Info Tech Svcs	52,265	2,059	39,679	11,804	12
7 Vehicle Charges	0	971,028	709,257	210,997	218
Subtotal - Central Svcs	0	971,028	709,257	210,997	218
 Total Incoming	 695,190	 981,301	 1,224,540	 364,288	 377
C. Total Allocated		\$ 19,179,958	\$ 14,009,405	\$ 4,167,644	\$ 4,314
		=====	=====	=====	=====
			73.04%	21.73%	0.02%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	\$ 243,970	\$ 0	\$ 5,204	\$ 7,498
Subtotal - Citywide Indirect	243,970	0	5,204	7,498
2 Accounting & Finance	44,987	105	962	1,386
2 Warehouse	353,968	8,109	7,724	11,128
Subtotal-Chiefs Admin	398,955	8,214	8,686	12,514
3 Info Tech Svcs	52,265	2,059	1,159	1,670
Subtotal - Info Tech Svcs	52,265	2,059	1,159	1,670
7 Vehicle Charges	0	971,028	20,714	29,843
Subtotal - Central Svcs	0	971,028	20,714	29,843
Total Incoming	695,190	981,301	35,763	51,524
C. Total Allocated		\$ 19,179,958	\$ 409,145	\$ 589,452
		=====	=====	=====
			2.13%	3.07%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	36.80	0.8939	\$118,823	\$ 0	\$ 118,823	\$ 0	\$ 118,823
03 Info Tech	5.50	0.1336	17,759	0	17,759	0	17,759
04 Professional Development	97.10	2.3586	313,520	0	313,520	0	313,520
05 OEC	95.60	2.3221	308,668	0	308,668	0	308,668
06 Planning Admin	17.00	0.4129	54,885	0	54,885	0	54,885
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	122,053	0	122,053	7,010	129,063
09 Fire/EMS Ops	3,303.90	80.2521	10,667,616	0	10,667,616	612,732	11,280,348
10 Staff Svcs	13.60	0.3303	43,906	0	43,906	2,522	46,428
12 Medical Dir	13.30	0.3231	42,948	0	42,948	2,467	45,415
13 Operations Admin	18.80	0.4567	60,707	0	60,707	3,487	64,194
14 Life Safety Bureau	131.10	3.1844	423,291	0	423,291	24,313	447,604
15 Fire Marshal	67.20	1.6323	216,976	0	216,976	12,463	229,439
16 Comm Outreach	10.20	0.2478	32,939	0	32,939	1,892	34,831
17 Logistics	6.60	0.1603	21,308	0	21,308	1,224	22,532
18 Air Pack	3.20	0.0777	10,328	0	10,328	593	10,921
19 Hazmat Ops	46.00	1.1173	148,519	0	148,519	8,531	157,050
20 Airport Ops	150.60	3.6581	486,258	0	486,258	27,930	514,188
21 Rescue Team	62.60	1.5206	202,128	0	202,128	11,610	213,738
Subtotal	4,116.9	100.0000	13,292,632	0	13,292,632	716,773	14,009,405
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 13,292,632	=====	\$ 14,009,405

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	1.5241	\$60,269	\$ 0	\$ 60,269	\$ 0	\$ 60,269
03 Info Tech	9	0.7621	30,137	0	30,137	0	30,137
04 Professional Development	20	1.6935	66,968	0	66,968	0	66,968
05 OEC	2	0.1693	6,695	0	6,695	0	6,695
06 Planning Admin	6	0.5080	20,088	0	20,088	0	20,088
07 Central Services	290	24.5555	971,028	0	971,028	0	971,028
08 EMS Admin	5	0.4234	16,743	0	16,743	1,275	18,018
09 Fire/EMS Ops	577	48.8569	1,932,007	0	1,932,007	147,168	2,079,175
10 Staff Svcs	4	0.3387	13,394	0	13,394	1,020	14,414
12 Medical Dir	3	0.2540	10,044	0	10,044	765	10,809
13 Operations Admin	3	0.2540	10,044	0	10,044	765	10,809
14 Life Safety Bureau	111	9.3988	371,668	0	371,668	28,311	399,979
15 Fire Marshal	61	5.1651	204,250	0	204,250	15,558	219,808
16 Comm Outreach	8	0.6774	26,787	0	26,787	2,040	28,827
17 Logistics	3	0.2540	10,044	0	10,044	765	10,809
18 Air Pack	3	0.2540	10,044	0	10,044	765	10,809
19 Hazmat Ops	21	1.7782	70,318	0	70,318	5,356	75,674
21 Rescue Team	37	3.1329	123,888	0	123,888	9,437	133,325
Subtotal	1,181	100.0000	3,954,416	0	3,954,416	213,228	4,167,644
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 3,954,416	=====	\$ 4,167,644

Basis Units: Number of working vehicles

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2263	\$9	\$ 0	\$ 9	\$ 0	\$ 9
04 Professional Development	13.80	0.3510	14	0	14	0	14
05 OEC	91.70	2.3321	95	0	95	0	95
06 Planning Admin	3.10	0.0788	3	0	3	0	3
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	25.60	0.6511	27	0	27	2	29
09 Fire/EMS Ops	3,302.50	83.9882	3,423	0	3,423	207	3,630
10 Staff Svcs	11.60	0.2950	12	0	12	1	13
13 Operations Admin	15.60	0.3967	16	0	16	1	17
14 Life Safety Bureau	126.00	3.2044	131	0	131	8	139
15 Fire Marshal	63.00	1.6022	65	0	65	4	69
16 Comm Outreach	6.20	0.1577	6	0	6	0	6
17 Logistics	4.90	0.1246	5	0	5	0	5
19 Hazmat Ops	46.00	1.1699	48	0	48	3	51
20 Airport Ops	150.60	3.8300	156	0	156	9	165
21 Rescue Team	62.60	1.5920	65	0	65	4	69
Subtotal	3,932.1	100.0000	4,075	0	4,075	239	4,314
Direct Bills					0		0
Total					\$ 4,075		\$ 4,314
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	\$388,189	\$ 0	\$ 388,189	\$ 20,956	\$ 409,145
Subtotal	100	100.0000	388,189	0	388,189	20,956	409,145
Direct Bills					0		0
Total					\$ 388,189		\$ 409,145
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	118,823	60,269	9	0	0	179,101
03 Info Tech	17,759	30,137	0	0	0	47,896
04 Professional Development	313,520	66,968	14	0	0	380,502
05 OEC	308,668	6,695	95	0	0	315,458
06 Planning Admin	54,885	20,088	3	0	0	74,976
07 Central Services	0	971,028	0	0	0	971,028
08 EMS Admin	129,063	18,018	29	0	0	147,110
09 Fire/EMS Ops	11,280,348	2,079,175	3,630	0	0	13,363,153
10 Staff Svcs	46,428	14,414	13	0	0	60,855
12 Medical Dir	45,415	10,809	0	0	0	56,224
13 Operations Admin	64,194	10,809	17	0	0	75,020
14 Life Safety Bureau	447,604	399,979	139	0	0	847,723
15 Fire Marshal	229,439	219,808	69	0	0	449,316
16 Comm Outreach	34,831	28,827	6	0	0	63,665
17 Logistics	22,532	10,809	5	0	0	33,347
18 Air Pack	10,921	10,809	0	0	0	21,731
19 Hazmat Ops	157,050	75,674	51	0	0	232,775
20 Airport Ops	514,188	0	165	0	0	514,353
21 Rescue Team	213,738	133,325	69	0	0	347,132
22 Permit Ctr	0	0	0	409,145	0	409,145
Total	\$14,009,405	\$4,167,641	\$4,314	\$409,145	\$0	\$18,590,510
	=====	=====	=====	=====	=====	=====

**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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	SI	2,352,370	0	2,352,370
Salary % Split			.00%	100%
Benefits	S	1,212,081	0	1,212,081
		<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		3,564,451	0	3,564,451
Services & Supplies Cost				
Supplies	S	37,899	0	37,899
Services	S	564,617	0	564,617
		<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		602,516	0	602,516
Department Cost Total		4,166,967	0	4,166,967
Adjustments to Cost		<hr/>	<hr/>	<hr/>
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,166,967	0	4,166,967
General Admin Distribution		<hr/>	0	0
Grand Total		\$ 4,166,967		\$ 4,166,967
		=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 58,667	\$ 0	\$ 58,667
1 Indirect Costs Exps	52,431	0	52,431
1 GSD	60,580	0	60,580
Subtotal - Citywide Indirect	171,678	0	171,678
2 Chief's Admin	6,502	893	7,395
2 Accounting & Finance	9,668	23	9,691
2 Human Resources/Risk	16,514	2,484	18,998
2 Warehouse	76,070	1,743	77,813
Subtotal-Chief's Admin	108,754	5,142	113,896
3 Info Tech Svcs	11,232	442	11,674
Subtotal - Info Tech Svcs	11,232	442	11,674
4 Training	34,625	2,624	37,249
Subtotal-Prof Development	34,625	2,624	37,249
5 Dispatch & Records	85,559	4,735	90,294
Subtotal - OEC	85,559	4,735	90,294
7 Departmental	122,053	7,010	129,063
7 Vehicle Charges	16,743	1,275	18,018
7 Classified Emp	27	2	29
Subtotal - Central Svcs	138,823	8,287	147,110
9 Clasfd Ret Benes	0	88,021	88,021
Subtotal - Fire/EMS Operations	0	88,021	88,021
10 Investigations	0	13,923	13,923
Subtotal - Staff Svcs	0	13,923	13,923
Total Incoming	550,671	123,175	673,846
C. Total Allocated		\$ 4,840,813	\$ 4,840,813
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

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	\$4,717,638	\$ 0	\$ 4,717,638	\$ 123,175	\$ 4,840,813
Subtotal	100	100.0000	4,717,638	0	4,717,638	123,175	4,840,813
Direct Bills					0		0
Total					\$ 4,717,638		\$ 4,840,813
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	4,840,813	4,840,813
Total	\$ 4,840,813	\$ 4,840,813
	=====	=====

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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:9 Fire/EMS Operation

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	235,847,065	0	0	235,847,065
Salary % Split			.00%	.00%	100%
Benefits	S	127,754,916	0	0	127,754,916
Subtotal - Personnel Costs		363,601,981	0	0	363,601,981
Services & Supplies Cost					
Supplies	S	24,833	0	0	24,833
Services	S	17,720,550	0	0	17,720,550
Hlth Ins Ret Class	P	13,518,793	0	13,518,793	0
Credit Expenses	P	381,347,364-	0	0	381,347,364-
Subtotal - Services & Supplies		350,083,188-	0	13,518,793	363,601,981-
Department Cost Total		13,518,793	0	13,518,793	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		13,518,793	0	13,518,793	0
General Admin Distribution			0	0	0
Grand Total		\$ 13,518,793 =====	=====	\$ 13,518,793 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operation

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 5,127,567	\$ 0	\$ 0	\$ 5,127,567
1 Indirect Costs Exps	4,773,222	0	0	4,773,222
1 GSD	5,295,187	0	0	5,295,187
Subtotal - Citywide Indirect	15,195,976	0	0	15,195,976
2 Chief's Admin	568,298	78,093	0	646,391
2 Accounting & Finance	880,161	2,049	0	882,210
2 Human Resources/Risk	1,443,335	217,098	0	1,660,433
2 Warehouse	6,925,315	158,648	0	7,083,963
Subtotal-Chief's Admin	9,817,109	455,888	0	10,272,997
3 Info Tech Svcs	1,022,559	40,279	0	1,062,838
3 Subtotal - Info Tech Svcs	1,022,559	40,279	0	1,062,838
4 Training	5,231,241	396,471	0	5,627,712
4 Subtotal-Prof Development	5,231,241	396,471	0	5,627,712
5 Dispatch & Records	11,038,106	610,814	0	11,648,920
5 Subtotal - OEC	11,038,106	610,814	0	11,648,920
6 Planning Svcs *	992,788	49,633	0	1,042,421
6 Subtotal - Planning Admin	992,788	49,633	0	1,042,421
7 Departmental	10,667,616	612,732	0	11,280,348
7 Vehicle Charges	1,932,007	147,168	0	2,079,175
7 Classified Emp	3,423	207	0	3,630
Subtotal - Central Svcs	12,603,046	760,107	0	13,363,153
8 EMS Admin Svcs	4,717,638	123,175	0	4,840,813
Subtotal - EMS Admin	4,717,638	123,175	0	4,840,813
10 Investigations	0	1,795,930	0	1,795,930
10 Subtotal - Staff Svcs	0	1,795,930	0	1,795,930
Total Incoming	60,618,463	4,232,297	0	64,850,759
C. Total Allocated		\$ 78,369,553	\$ 13,518,793	\$ 64,850,759
	=====	=====	=====	=====
			17.25%	82.75%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Clasfd Ret Benes Allocations

Dept:9 Fire/EMS Operation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2263	\$30,593	\$ 0	\$ 30,593	\$ 0	\$ 30,593
04 Professional Development	13.80	0.3510	47,451	0	47,451	0	47,451
05 OEC	91.70	2.3321	315,272	0	315,272	0	315,272
06 Planning Admin	3.10	0.0788	10,653	0	10,653	0	10,653
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	25.60	0.6511	88,021	0	88,021	0	88,021
10 Staff Svcs	11.60	0.2950	39,880	0	39,880	0	39,880
11 Fire/EMS Operating	3,302.50	83.9882	11,354,191	11,354,191-	0	0	0
13 Operations Admin	15.60	0.3967	53,629	0	53,629	0	53,629
14 Life Safety Bureau	126.00	3.2044	433,196	0	433,196	0	433,196
15 Fire Marshal	63.00	1.6022	216,598	0	216,598	0	216,598
16 Comm Outreach	6.20	0.1577	21,319	0	21,319	0	21,319
17 Logistics	4.90	0.1246	16,844	0	16,844	0	16,844
19 Hazmat Ops	46.00	1.1699	158,156	0	158,156	0	158,156
20 Airport Ops	150.60	3.8300	517,770	0	517,770	0	517,770
21 Rescue Team	62.60	1.5920	215,219	0	215,219	0	215,219
Subtotal	3,932.1	100.0000	13,518,792	11,354,191-	2,164,601	0	2,164,601
Direct Bills					11,354,191		11,354,191
Total					\$ 13,518,792		\$ 13,518,792
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Operations Allocations

Dept:9 Fire/EMS Operation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000	\$60,618,463	\$ 0	\$ 60,618,463	\$ 4,232,297	\$ 64,850,760
Subtotal	100	100.0000	60,618,463	0	60,618,463	4,232,297	64,850,760
Direct Bills					0		0
Total					\$ 60,618,463		\$ 64,850,760
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:9 Fire/EMS Operation

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 11,354,191	0	\$ 11,354,191
02 Chief's Admin	30,593	0	30,593
04 Professional Development	47,451	0	47,451
05 OEC	315,272	0	315,272
06 Planning Admin	10,653	0	10,653
07 Central Services	0	0	0
08 EMS Admin	88,021	0	88,021
10 Staff Svcs	39,880	0	39,880
11 Fire/EMS Operating	0	64,850,760	64,850,760
13 Operations Admin	53,629	0	53,629
14 Life Safety Bureau	433,196	0	433,196
15 Fire Marshal	216,598	0	216,598
16 Comm Outreach	21,319	0	21,319
17 Logistics	16,844	0	16,844
19 Hazmat Ops	158,156	0	158,156
20 Airport Ops	517,770	0	517,770
21 Rescue Team	215,219	0	215,219
Total	\$ 13,518,792 =====	\$ 64,850,760 =====	\$ 78,369,552 =====

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 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
<hr/>				
Personnel Costs				
Salaries	S1	1,199,144	0	1,199,144
Salary % Split			.00%	100%
Benefits	S	662,725	0	662,725
		<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		1,861,869	0	1,861,869
Services & Supplies Cost				
Supplies	S	4,564	0	4,564
Services	S	3,864	0	3,864
		<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		8,427	0	8,427
Department Cost Total		1,870,296	0	1,870,296
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,870,296	0	1,870,296
General Admin Distribution			0	0
		<hr/>	<hr/>	<hr/>
Grand Total		\$ 1,870,296		\$ 1,870,296
		=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 21,104	\$ 0	\$ 21,104
1 Indirect Costs Exps	23,410	0	23,410
1 GSD	21,798	0	21,798
Subtotal - Citywide Indirect	66,312	0	66,312
2 Chief's Admin	2,339	321	2,660
2 Accounting & Finance	4,317	10	4,327
2 Human Resources/Risk	5,940	894	6,834
2 Warehouse	33,966	778	34,744
Subtotal-Chief's Admin	46,562	2,003	48,565
3 Info Tech Svcs	5,015	198	5,213
Subtotal - Info Tech Svcs	5,015	198	5,213
4 Training	14,162	1,073	15,235
Subtotal-Prof Development	14,162	1,073	15,235
5 Dispatch & Records	38,773	2,145	40,918
Subtotal - OEC	38,773	2,145	40,918
7 Departmental	43,906	2,522	46,428
7 Vehicle Charges	13,394	1,020	14,414
7 Classified Emp	12	1	13
Subtotal - Central Svcs	57,312	3,543	60,855
9 Clasfd Ret Benes	39,880	0	39,880
Subtotal - Fire/EMS Operations	39,880	0	39,880
10 Investigations	0	6,308	6,308
Subtotal - Staff Svcs	0	6,308	6,308
Total Incoming	268,016	15,271	283,287
C. Total Allocated		\$ 2,153,583	\$ 2,153,583
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2263	\$4,839	\$ 0	\$ 4,839	\$ 0	\$ 4,839
04 Professional Development	13.80	0.3510	7,505	0	7,505	0	7,505
05 OEC	91.70	2.3321	49,868	0	49,868	0	49,868
06 Planning Admin	3.10	0.0788	1,685	0	1,685	0	1,685
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	25.60	0.6511	13,923	0	13,923	0	13,923
09 Fire/EMS Ops	3,302.50	83.9882	1,795,930	0	1,795,930	0	1,795,930
10 Staff Svcs	11.60	0.2950	6,308	0	6,308	0	6,308
13 Operations Admin	15.60	0.3967	8,483	0	8,483	502	8,985
14 Life Safety Bureau	126.00	3.2044	68,520	0	68,520	4,052	72,572
15 Fire Marshal	63.00	1.6022	34,260	0	34,260	2,026	36,286
16 Comm Outreach	6.20	0.1577	3,372	0	3,372	199	3,571
17 Logistics	4.90	0.1246	2,664	0	2,664	158	2,822
19 Hazmat Ops	46.00	1.1699	25,016	0	25,016	1,479	26,495
20 Airport Ops	150.60	3.8300	81,897	0	81,897	4,843	86,740
21 Rescue Team	62.60	1.5920	34,042	0	34,042	2,013	36,055
Subtotal	3,932.1	100.0000	2,138,312	0	2,138,312	15,271	2,153,583
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 2,138,312	=====	\$ 2,153,583

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,839	4,839
04 Professional Development	7,505	7,505
05 OEC	49,868	49,868
06 Planning Admin	1,685	1,685
07 Central Services	0	0
08 EMS Admin	13,923	13,923
09 Fire/EMS Ops	1,795,930	1,795,930
10 Staff Svcs	6,308	6,308
13 Operations Admin	8,985	8,985
14 Life Safety Bureau	72,572	72,572
15 Fire Marshal	36,286	36,286
16 Comm Outreach	3,571	3,571
17 Logistics	2,822	2,822
19 Hazmat Ops	26,495	26,495
20 Airport Ops	86,740	86,740
21 Rescue Team	36,055	36,055
 Total	 \$ 2,153,583 =====	 \$ 2,153,583 =====