

CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2022 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**



CITY OF HOUSTON
Sylvester Turner, Mayor

FINANCE DEPARTMENT
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**City of Houston, Texas
Houston Fire Department
FY 2022 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**

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SECTION I – OVERVIEW

City of Houston, Texas Houston Houston Fire Department FY 2022 Full Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2020

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: FY 2020 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 2022 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 1,704,292	\$ 77,162	\$ 93,357	\$ 581,918	\$ 293,994	\$ 38,952	\$ 32,868	\$ 18,251	\$ 198,871	\$ 398,082
2 Chief's Admin	0	79,836	65,017	418,931	205,496	25,947	25,965	16,632	136,469	435,266
3 Info Tech	0	8,153	5,755	37,654	18,222	2,247	2,426	1,636	11,996	37,749
4 Prof Development	0	0	25,805	201,586	103,214	8,066	8,066	0	69,348	259,645
5 OEC	0	0	71,001	487,210	245,749	19,895	19,504	0	177,879	593,319
6 Planning Admin	0	0	0	48,359	24,393	0	0	0	17,656	58,891
7 Central Svcs	0	59,748	99,376	884,753	460,015	72,205	35,036	20,121	258,034	647,563
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	64,192,912	0	85,986	590,143	297,680	24,105	23,628	0	215,461	718,662
10 Staff Svcs	0	0	10,256	70,390	35,505	2,875	2,818	0	25,699	85,719
Total Current Allocations	\$65,897,204 =====	\$224,899 =====	\$456,553 =====	\$3,320,944 =====	\$1,684,268 =====	\$194,292 =====	\$150,311 =====	\$56,640 =====	\$1,111,413 =====	\$3,234,896 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 303,559	\$0	\$ 0	\$ 0	\$ 3,741,306
2 Chief's Admin	200,887	0	0	0	1,610,444
3 Info Tech	17,345	0	0	0	143,184
4 Prof Development	93,536	0	0	0	769,265
5 OEC	277,742	0	0	0	1,892,298
6 Planning Admin	27,568	87,286	0	0	264,152
7 Central Svcs	415,714	144,860	0	0	3,097,425
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	336,411	0	0	0	66,484,988
10 Staff Svcs	40,126	0	0	0	273,388
Total Current Allocations	\$1,712,888 =====	\$232,146 =====	\$0 =====	\$0 =====	\$78,276,450 =====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	10,896,372	0	5,448,186	5,448,186	0	0
GSD	P	6,389,099	0	0	0	6,389,099	0
Judgements	P	1,704,292	0	0	0	0	1,704,292
Subtotal - Services & Supplies		18,989,763	0	5,448,186	5,448,186	6,389,099	1,704,292
Department Cost Total		18,989,763	0	5,448,186	5,448,186	6,389,099	1,704,292
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		18,989,763	0	5,448,186	5,448,186	6,389,099	1,704,292
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 18,989,763		\$ 5,448,186	\$ 5,448,186	\$ 6,389,099	\$ 1,704,292
		=====	=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	31.20	0.7840	\$42,714	\$ 0	\$ 42,714	\$ 0	\$ 42,714
03 Info Tech	0.80	0.0201	1,095	0	1,095	0	1,095
04 Professional Development	67.90	1.7062	92,957	0	92,957	0	92,957
05 OEC	109.60	2.7540	150,043	0	150,043	0	150,043
06 Planning Admin	17.30	0.4347	23,683	0	23,683	0	23,683
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	48,053	0	48,053	0	48,053
09 Fire/EMS Ops	3,187.00	80.0814	4,362,984	0	4,362,984	0	4,362,984
10 Staff Svcs	13.80	0.3468	18,894	0	18,894	0	18,894
12 Medical Dir	11.90	0.2990	16,290	0	16,290	0	16,290
13 Operations Admin	21.20	0.5327	29,022	0	29,022	0	29,022
14 Life Safety Bureau	129.20	3.2465	176,875	0	176,875	0	176,875
15 Fire Marshal	66.60	1.6735	91,175	0	91,175	0	91,175
16 Comm Outreach	9.10	0.2287	12,460	0	12,460	0	12,460
17 Logistics	6.80	0.1709	9,311	0	9,311	0	9,311
18 Air Pack	3.30	0.0829	4,517	0	4,517	0	4,517
19 Hazmat Ops	45.60	1.1458	62,425	0	62,425	0	62,425
20 Airport Ops	152.10	3.8219	208,224	0	208,224	0	208,224
21 Rescue Team	71.20	1.7891	97,473	0	97,473	0	97,473
Subtotal	3,979.7	100.0000	5,448,195	0	5,448,195	0	5,448,195
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 5,448,195	=====	\$ 5,448,195

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	11,525,515	2.3701	\$129,127	\$ 0	\$ 129,127	\$ 0	\$ 129,127
03 Info Tech	1,008,563	0.2074	11,300	0	11,300	0	11,300
04 Professional Development	4,878,884	1.0033	54,662	0	54,662	0	54,662
05 OEC	12,496,466	2.5698	140,007	0	140,007	0	140,007
06 Planning Admin	2,325,911	0.4783	26,059	0	26,059	0	26,059
07 Central Services	21,830,221	4.4892	244,580	0	244,580	0	244,580
08 EMS Admin	5,320,354	1.0941	59,609	0	59,609	0	59,609
09 Fire/EMS Ops	360,874,881	74.2103	4,043,115	0	4,043,115	0	4,043,115
10 Staff Svcs	1,747,473	0.3594	19,581	0	19,581	0	19,581
12 Medical Dir	3,660,403	0.7527	41,008	0	41,008	0	41,008
13 Operations Admin	2,583,808	0.5313	28,946	0	28,946	0	28,946
14 Life Safety Bureau	16,903,341	3.4760	189,379	0	189,379	0	189,379
15 Fire Marshal	8,180,401	1.6822	91,649	0	91,649	0	91,649
16 Comm Outreach	1,008,928	0.2075	11,305	0	11,305	0	11,305
17 Logistics	1,089,261	0.2240	12,204	0	12,204	0	12,204
18 Air Pack	734,183	0.1510	8,227	0	8,227	0	8,227
19 Hazmat Ops	5,385,128	1.1074	60,333	0	60,333	0	60,333
20 Airport Ops	16,946,320	3.4848	189,858	0	189,858	0	189,858
21 Rescue Team	7,786,518	1.6012	87,236	0	87,236	0	87,236
Subtotal	486,286,559	100.0000	5,448,185	0	5,448,185	0	5,448,185
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 5,448,185	=====	\$ 5,448,185

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	31.20	0.8151	\$52,078	\$ 0	\$ 52,078	\$ 0	\$ 52,078
03 Info Tech	0.80	0.0209	1,335	0	1,335	0	1,335
04 Professional Development	67.90	1.7740	113,343	0	113,343	0	113,343
05 OEC	109.60	2.8634	182,945	0	182,945	0	182,945
06 Planning Admin	17.30	0.4520	28,879	0	28,879	0	28,879
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.9170	58,588	0	58,588	0	58,588
09 Fire/EMS Ops	3,187.00	83.2637	5,319,800	0	5,319,800	0	5,319,800
10 Staff Svcs	13.80	0.3605	23,033	0	23,033	0	23,033
12 Medical Dir	11.90	0.3109	19,864	0	19,864	0	19,864
13 Operations Admin	21.20	0.5539	35,389	0	35,389	0	35,389
14 Life Safety Bureau	129.20	3.3755	215,664	0	215,664	0	215,664
15 Fire Marshal	66.60	1.7400	111,170	0	111,170	0	111,170
16 Comm Outreach	9.10	0.2377	15,187	0	15,187	0	15,187
17 Logistics	6.80	0.1777	11,353	0	11,353	0	11,353
18 Air Pack	3.30	0.0862	5,507	0	5,507	0	5,507
19 Hazmat Ops	45.60	1.1913	76,113	0	76,113	0	76,113
21 Rescue Team	71.20	1.8602	118,850	0	118,850	0	118,850
Subtotal	3,827.6	100.0000	6,389,098	0	6,389,098	0	6,389,098
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,389,098	=====	\$ 6,389,098

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$1,704,292	\$ 0	\$ 1,704,292	\$ 0	\$ 1,704,292
Subtotal	100	100.0000	1,704,292	0	1,704,292	0	1,704,292
Direct Bills					0		0
Total					\$ 1,704,292		\$ 1,704,292
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	42,714	129,127	52,078	0	223,919
03 Info Tech	1,095	11,300	1,335	0	13,730
04 Professional Development	92,957	54,662	113,343	0	260,962
05 OEC	150,043	140,007	182,945	0	472,995
06 Planning Admin	23,683	26,059	28,879	0	78,621
07 Central Services	0	244,580	0	0	244,580
08 EMS Admin	48,053	59,609	58,588	0	166,250
09 Fire/EMS Ops	4,362,984	4,043,115	5,319,800	0	13,725,899
10 Staff Svcs	18,894	19,581	23,033	0	61,508
11 Fire/EMS Operating	0	0	0	1,704,292	1,704,292
12 Medical Dir	16,290	41,008	19,864	0	77,162
13 Operations Admin	29,022	28,946	35,389	0	93,357
14 Life Safety Bureau	176,875	189,379	215,664	0	581,918
15 Fire Marshal	91,175	91,649	111,170	0	293,994
16 Comm Outreach	12,460	11,305	15,187	0	38,952
17 Logistics	9,311	12,204	11,353	0	32,868
18 Air Pack	4,517	8,227	5,507	0	18,251
19 Hazmat Ops	62,425	60,333	76,113	0	198,871
20 Airport Ops	208,224	189,858	0	0	398,082
21 Rescue Team	97,473	87,236	118,850	0	303,559
Total	\$ 5,448,195	\$ 5,448,185	\$ 6,389,098	\$ 1,704,292	\$ 18,989,770
	=====	=====	=====	=====	=====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	Sl	1,766,418	0	334,439	0	847,071	584,908
Salary % Split			.00%	18.93%	.00%	47.95%	33.11%
Benefits	P	1,275,716	0	165,649	0	721,155	388,911
Subtotal - Personnel Costs		3,042,134	0	500,088	0	1,568,226	973,820
Services & Supplies Cost							
Supplies	P	5,631,670	0	2,815	0	7,215	5,621,640
Services	P	2,780,079	0	51,199	1,409,351	48,671	1,270,858
Subtotal - Services & Supplies		8,411,749	0	54,014	1,409,351	55,887	6,892,498
Department Cost Total		11,453,883	0	554,102	1,409,351	1,624,112	7,866,317
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		11,453,883	0	554,102	1,409,351	1,624,112	7,866,317
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 11,453,883 =====	=====	\$ 554,102 =====	\$ 1,409,351 =====	\$ 1,624,112 =====	\$ 7,866,317 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 42,714	\$ 0	\$ 8,087	\$ 0	\$ 20,483	\$ 14,144
1 Indirect Costs Exps	129,127	0	24,448	0	61,922	42,757
1 GSD	52,078	0	9,860	0	24,974	17,244
Subtotal - Citywide Indirect	223,919	0	42,395	0	107,378	74,146
2 Chiefs Admin	0	4,676	885	0	2,242	1,548
2 Accounting & Finance	0	33,403	6,324	0	16,018	11,061
2 Human Resources/Risk	0	13,575	2,570	0	6,510	4,495
2 Warehouse	0	188,197	35,632	0	90,248	62,317
Subtotal-Chief's Admin	0	239,851	45,411	0	115,018	79,421
3 Info Tech Svcs	0	24,700	4,677	0	11,845	8,179
Subtotal - Info Tech Svcs	0	24,700	4,677	0	11,845	8,179
4 Training	0	11,376	2,154	0	5,455	3,767
Subtotal-Prof Development	0	11,376	2,154	0	5,455	3,767
5 Dispatch & Records	0	28,962	5,483	0	13,888	9,590
Subtotal - OEC	0	28,962	5,483	0	13,888	9,590
6 Planning Svcs *	0	2,956	0	2,956	0	0
Subtotal - Planning Admin	0	2,956	0	2,956	0	0
7 Departmental	0	126,621	23,973	0	60,720	41,928
7 Vehicle Charges	0	68,342	12,939	0	32,773	22,630
7 Classified Emp	0	27	5	0	13	9
Subtotal - Central Svcs	0	194,990	36,918	0	93,506	64,566
9 Clasfd Ret Benes	0	37,793	7,155	0	18,123	12,514
Subtotal - Fire/EMS Operations	0	37,793	7,155	0	18,123	12,514
10 Investigations	0	4,210	797	0	2,019	1,394
Subtotal - Staff Svcs	0	4,210	797	0	2,019	1,394
Total Incoming	223,919	544,838	144,991	2,956	367,233	253,577
C. Total Allocated		\$ 12,222,640	\$ 699,093	\$ 1,412,307	\$ 1,991,345	\$ 8,119,895
	=====	=====	=====	=====	=====	=====
			5.72%	11.55%	16.29%	66.43%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	31.20	0.7840	\$4,676	\$ 0	\$ 4,676	\$ 0	\$ 4,676
03 Info Tech	0.80	0.0201	120	0	120	21	141
04 Professional Development	67.90	1.7062	10,177	0	10,177	1,764	11,941
05 OEC	109.60	2.7540	16,427	0	16,427	2,848	19,275
06 Planning Admin	17.30	0.4347	2,593	0	2,593	450	3,043
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	5,261	0	5,261	912	6,173
09 Fire/EMS Ops	3,187.00	80.0814	477,678	0	477,678	82,809	560,487
10 Staff Svcs	13.80	0.3468	2,069	0	2,069	359	2,428
12 Medical Dir	11.90	0.2990	1,784	0	1,784	309	2,093
13 Operations Admin	21.20	0.5327	3,178	0	3,178	551	3,729
14 Life Safety Bureau	129.20	3.2465	19,365	0	19,365	3,357	22,722
15 Fire Marshal	66.60	1.6735	9,982	0	9,982	1,730	11,712
16 Comm Outreach	9.10	0.2287	1,364	0	1,364	236	1,600
17 Logistics	6.80	0.1709	1,019	0	1,019	177	1,196
18 Air Pack	3.30	0.0829	494	0	494	86	580
19 Hazmat Ops	45.60	1.1458	6,835	0	6,835	1,185	8,020
20 Airport Ops	152.10	3.8219	22,797	0	22,797	3,952	26,749
21 Rescue Team	71.20	1.7891	10,672	0	10,672	1,850	12,522
Subtotal	3,979.7	100.0000	596,491	0	596,491	102,596	699,087
Direct Bills					0		0
Total					\$ 596,491		\$ 699,087
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	11,525,515	2.3701	\$33,403	\$ 0	\$ 33,403	\$ 0	\$ 33,403
03 Info Tech	1,008,563	0.2074	2,923	0	2,923	6	2,929
04 Professional Development	4,878,884	1.0033	14,140	0	14,140	30	14,170
05 OEC	12,496,466	2.5698	36,217	0	36,217	78	36,295
06 Planning Admin	2,325,911	0.4783	6,741	0	6,741	14	6,755
07 Central Services	21,830,221	4.4892	63,269	0	63,269	136	63,405
08 EMS Admin	5,320,354	1.0941	15,420	0	15,420	33	15,453
09 Fire/EMS Ops	360,874,881	74.2103	1,045,883	0	1,045,883	2,247	1,048,130
10 Staff Svcs	1,747,473	0.3594	5,065	0	5,065	11	5,076
12 Medical Dir	3,660,403	0.7527	10,608	0	10,608	23	10,631
13 Operations Admin	2,583,808	0.5313	7,488	0	7,488	16	7,504
14 Life Safety Bureau	16,903,341	3.4760	48,989	0	48,989	105	49,094
15 Fire Marshal	8,180,401	1.6822	23,708	0	23,708	51	23,759
16 Comm Outreach	1,008,928	0.2075	2,924	0	2,924	6	2,930
17 Logistics	1,089,261	0.2240	3,157	0	3,157	7	3,164
18 Air Pack	734,183	0.1510	2,128	0	2,128	5	2,133
19 Hazmat Ops	5,385,128	1.1074	15,607	0	15,607	34	15,641
20 Airport Ops	16,946,320	3.4848	49,113	0	49,113	106	49,219
21 Rescue Team	7,786,518	1.6012	22,567	0	22,567	48	22,615
Subtotal	486,286,559	100.0000	1,409,350	0	1,409,350	2,956	1,412,306
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,409,350	=====	\$ 1,412,306

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	31.20	0.7840	\$13,575	\$ 0	\$ 13,575	\$ 0	\$ 13,575
03 Info Tech	0.80	0.0201	348	0	348	53	401
04 Professional Development	67.90	1.7062	29,543	0	29,543	4,469	34,012
05 OEC	109.60	2.7540	47,685	0	47,685	7,213	54,898
06 Planning Admin	17.30	0.4347	7,527	0	7,527	1,139	8,666
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	15,272	0	15,272	2,310	17,582
09 Fire/EMS Ops	3,187.00	80.0814	1,386,595	0	1,386,595	209,740	1,596,335
10 Staff Svcs	13.80	0.3468	6,005	0	6,005	908	6,913
12 Medical Dir	11.90	0.2990	5,177	0	5,177	783	5,960
13 Operations Admin	21.20	0.5327	9,224	0	9,224	1,395	10,619
14 Life Safety Bureau	129.20	3.2465	56,213	0	56,213	8,503	64,716
15 Fire Marshal	66.60	1.6735	28,976	0	28,976	4,383	33,359
16 Comm Outreach	9.10	0.2287	3,960	0	3,960	599	4,559
17 Logistics	6.80	0.1709	2,959	0	2,959	448	3,407
18 Air Pack	3.30	0.0829	1,435	0	1,435	217	1,652
19 Hazmat Ops	45.60	1.1458	19,839	0	19,839	3,001	22,840
20 Airport Ops	152.10	3.8219	66,175	0	66,175	10,010	76,185
21 Rescue Team	71.20	1.7891	30,978	0	30,978	4,686	35,664
Subtotal	3,979.7	100.0000	1,731,486	0	1,731,486	259,855	1,991,341
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,731,486	=====	\$ 1,991,341

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,525,515	2.3701	\$188,197	\$ 0	\$ 188,197	\$ 0	\$ 188,197
03 Info Tech	1,008,563	0.2074	16,469	0	16,469	381	16,850
04 Professional Development	4,878,884	1.0033	79,667	0	79,667	1,844	81,511
05 OEC	12,496,466	2.5698	204,054	0	204,054	4,723	208,777
06 Planning Admin	2,325,911	0.4783	37,979	0	37,979	879	38,858
07 Central Services	21,830,221	4.4892	356,463	0	356,463	8,251	364,714
08 EMS Admin	5,320,354	1.0941	86,877	0	86,877	2,011	88,888
09 Fire/EMS Ops	360,874,881	74.2103	5,892,637	0	5,892,637	136,389	6,029,026
10 Staff Svcs	1,747,473	0.3594	28,538	0	28,538	660	29,198
12 Medical Dir	3,660,403	0.7527	59,768	0	59,768	1,383	61,151
13 Operations Admin	2,583,808	0.5313	42,188	0	42,188	977	43,165
14 Life Safety Bureau	16,903,341	3.4760	276,010	0	276,010	6,388	282,398
15 Fire Marshal	8,180,401	1.6822	133,574	0	133,574	3,092	136,666
16 Comm Outreach	1,008,928	0.2075	16,476	0	16,476	381	16,857
17 Logistics	1,089,261	0.2240	17,787	0	17,787	412	18,199
18 Air Pack	734,183	0.1510	11,990	0	11,990	277	12,267
19 Hazmat Ops	5,385,128	1.1074	87,933	0	87,933	2,035	89,968
20 Airport Ops	16,946,320	3.4848	276,709	0	276,709	6,405	283,114
21 Rescue Team	7,786,518	1.6012	127,143	0	127,143	2,943	130,086
Subtotal	486,286,559	100.0000	7,940,459	0	7,940,459	179,432	8,119,891
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,940,459	=====	\$ 8,119,891

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	4,676	33,403	13,575	188,197	239,851
03 Info Tech	141	2,929	401	16,850	20,321
04 Professional Development	11,941	14,170	34,012	81,511	141,634
05 OEC	19,275	36,295	54,898	208,777	319,244
06 Planning Admin	3,043	6,755	8,666	38,858	57,322
07 Central Services	0	63,405	0	364,714	428,118
08 EMS Admin	6,173	15,453	17,582	88,888	128,096
09 Fire/EMS Ops	560,487	1,048,130	1,596,335	6,029,026	9,233,978
10 Staff Svcs	2,428	5,076	6,913	29,198	43,615
12 Medical Dir	2,093	10,631	5,960	61,151	79,836
13 Operations Admin	3,729	7,504	10,619	43,165	65,017
14 Life Safety Bureau	22,722	49,094	64,716	282,398	418,931
15 Fire Marshal	11,712	23,759	33,359	136,666	205,496
16 Comm Outreach	1,600	2,930	4,559	16,857	25,947
17 Logistics	1,196	3,164	3,407	18,199	25,965
18 Air Pack	580	2,133	1,652	12,267	16,632
19 Hazmat Ops	8,020	15,641	22,840	89,968	136,469
20 Airport Ops	26,749	49,219	76,185	283,114	435,266
21 Rescue Team	12,522	22,615	35,664	130,086	200,887
Total	\$ 699,087	\$ 1,412,306	\$ 1,991,341	\$ 8,119,891	\$ 12,222,624
	=====	=====	=====	=====	=====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	0	0	0
Salary % Split		0	.00%	100%
Benefits	S	32.57-	0	32.57-
Subtotal - Personnel Costs		32.57-	0	32.57-
Services & Supplies Cost				
Supplies	S	102,733	0	102,733
Services	S	905,863	0	905,863
Subtotal - Services & Supplies		1,008,596	0	1,008,596
Department Cost Total		1,008,563	0	1,008,563
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,008,563	0	1,008,563
General Admin Distribution			0	0
Grand Total		\$ 1,008,563 =====	=====	\$ 1,008,563 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 1,095	\$ 0	\$ 1,095
1 Indirect Costs Exps	11,300	0	11,300
1 GSD	1,335	0	1,335
Subtotal - Citywide Indirect	13,730	0	13,730
2 Chief's Admin	120	21	141
2 Accounting & Finance	2,923	6	2,929
2 Human Resources/Risk	348	53	401
2 Warehouse	16,469	381	16,850
Subtotal-Chief's Admin	19,860	461	20,321
3 Info Tech Svcs	0	2,161	2,161
Subtotal - Info Tech Svcs	0	2,161	2,161
7 Departmental	0	3,246	3,246
7 Vehicle Charges	0	34,171	34,171
Subtotal - Central Svcs	0	37,417	37,417
Total Incoming	33,590	40,039	73,629
C. Total Allocated		\$ 1,082,192	\$ 1,082,192
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	11,525,515	2.3701	\$24,700	\$ 0	\$ 24,700	\$ 0	\$ 24,700
03 Info Tech	1,008,563	0.2074	2,161	0	2,161	0	2,161
04 Professional Development	4,878,884	1.0033	10,456	0	10,456	412	10,868
05 OEC	12,496,466	2.5698	26,781	0	26,781	1,056	27,837
06 Planning Admin	2,325,911	0.4783	4,985	0	4,985	197	5,182
07 Central Services	21,830,221	4.4892	46,784	0	46,784	1,845	48,629
08 EMS Admin	5,320,354	1.0941	11,402	0	11,402	450	11,852
09 Fire/EMS Ops	360,874,881	74.2103	773,385	0	773,385	30,499	803,884
10 Staff Svcs	1,747,473	0.3594	3,745	0	3,745	148	3,893
12 Medical Dir	3,660,403	0.7527	7,844	0	7,844	309	8,153
13 Operations Admin	2,583,808	0.5313	5,537	0	5,537	218	5,755
14 Life Safety Bureau	16,903,341	3.4760	36,225	0	36,225	1,429	37,654
15 Fire Marshal	8,180,401	1.6822	17,531	0	17,531	691	18,222
16 Comm Outreach	1,008,928	0.2075	2,162	0	2,162	85	2,247
17 Logistics	1,089,261	0.2240	2,334	0	2,334	92	2,426
18 Air Pack	734,183	0.1510	1,574	0	1,574	62	1,636
19 Hazmat Ops	5,385,128	1.1074	11,541	0	11,541	455	11,996
20 Airport Ops	16,946,320	3.4848	36,317	0	36,317	1,432	37,749
21 Rescue Team	7,786,518	1.6012	16,687	0	16,687	658	17,345
Subtotal	486,286,559	100.0000	1,042,151	0	1,042,151	40,039	1,082,190
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,042,151	=====	\$ 1,082,190

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	24,700	24,700
03 Info Tech	2,161	2,161
04 Professional Development	10,868	10,868
05 OEC	27,837	27,837
06 Planning Admin	5,182	5,182
07 Central Services	48,629	48,629
08 EMS Admin	11,852	11,852
09 Fire/EMS Ops	803,884	803,884
10 Staff Svcs	3,893	3,893
12 Medical Dir	8,153	8,153
13 Operations Admin	5,755	5,755
14 Life Safety Bureau	37,654	37,654
15 Fire Marshal	18,222	18,222
16 Comm Outreach	2,247	2,247
17 Logistics	2,426	2,426
18 Air Pack	1,636	1,636
19 Hazmat Ops	11,996	11,996
20 Airport Ops	37,749	37,749
21 Rescue Team	17,345	17,345
Total	\$ 1,082,190 =====	\$ 1,082,190 =====

**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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept: 4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	Sl	1,433,779	0	1,433,779
Salary % Split			.00%	100%
Benefits	S	3,058,691	0	3,058,691
Subtotal - Personnel Costs		4,492,470	0	4,492,470
Services & Supplies Cost				
Supplies	S	49,437	0	49,437
Services	S	336,977	0	336,977
Subtotal - Services & Supplies		386,414	0	386,414
Department Cost Total		4,878,884	0	4,878,884
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,878,884	0	4,878,884
General Admin Distribution			0	0
Grand Total		\$ 4,878,884 =====	=====	\$ 4,878,884 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)					Dept:4 Prof Development
Department		First Incoming	Second Incoming	Training	
1 Indirect Costs FTE		\$ 92,957	\$ 0	\$ 92,957	
1 Indirect Costs Exps		54,662	0	54,662	
1 GSD		113,343	0	113,343	
Subtotal - Citywide Indirect		260,962	0	260,962	
2 Chief's Admin		10,177	1,764	11,941	
2 Accounting & Finance		14,140	30	14,170	
2 Human Resources/Risk		29,543	4,469	34,012	
2 Warehouse		79,667	1,844	81,511	
Subtotal-Chief's Admin		133,527	8,107	141,634	
3 Info Tech Svcs		10,456	412	10,868	
Subtotal - Info Tech Svcs		10,456	412	10,868	
4 Training		0	24,174	24,174	
Subtotal-Prof Development		0	24,174	24,174	
7 Departmental		0	275,562	275,562	
7 Vehicle Charges		0	51,258	51,258	
7 Classified Emp		0	221	221	
Subtotal - Central Svcs		0	327,041	327,041	
9 Clasfd Ret Benes		0	309,953	309,953	
Subtotal - Fire/EMS Operations		0	309,953	309,953	
10 Investigations		0	34,529	34,529	
Subtotal - Staff Svcs		0	34,529	34,529	
Total Incoming		404,945	704,217	1,109,162	
C. Total Allocated			\$ 5,988,046	\$ 5,988,046	
		=====	=====	=====	
				100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Training Allocations

Dept: 4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8	0.2153	\$11,376	\$ 0	\$ 11,376	\$ 0	\$ 11,376
04 Professional Development	17	0.4575	24,174	0	24,174	0	24,174
05 OEC	102	2.7449	145,036	0	145,036	19,461	164,497
06 Planning Admin	3	0.0807	4,264	0	4,264	572	4,836
08 EMS Admin	23	0.6189	32,702	0	32,702	4,388	37,090
09 Fire/EMS Ops	3,074	82.7234	4,370,963	0	4,370,963	586,497	4,957,460
10 Staff Svcs	12	0.3229	17,061	0	17,061	2,290	19,351
13 Operations Admin	16	0.4306	22,752	0	22,752	3,053	25,805
14 Life Safety Bureau	125	3.3638	177,737	0	177,737	23,849	201,586
15 Fire Marshal	64	1.7223	91,003	0	91,003	12,211	103,214
16 Comm Outreach	5	0.1346	7,112	0	7,112	954	8,066
17 Logistics	5	0.1346	7,112	0	7,112	954	8,066
19 Hazmat Ops	43	1.1572	61,144	0	61,144	8,204	69,348
20 Airport Ops	161	4.3326	228,927	0	228,927	30,718	259,645
21 Rescue Team	58	1.5608	82,470	0	82,470	11,066	93,536
Subtotal	3,716	100.0000	5,283,833	0	5,283,833	704,217	5,988,049
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 5,283,833		\$ 5,988,049

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	11,376	11,376
04 Professional Development	24,174	24,174
05 OEC	164,497	164,497
06 Planning Admin	4,836	4,836
08 EMS Admin	37,090	37,090
09 Fire/EMS Ops	4,957,460	4,957,460
10 Staff Svcs	19,351	19,351
13 Operations Admin	25,805	25,805
14 Life Safety Bureau	201,586	201,586
15 Fire Marshal	103,214	103,214
16 Comm Outreach	8,066	8,066
17 Logistics	8,066	8,066
19 Hazmat Ops	69,348	69,348
20 Airport Ops	259,645	259,645
21 Rescue Team	93,536	93,536
Total	\$ 5,988,049	\$ 5,988,049
	=====	=====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept: 5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	8,453,925	0	8,453,925
Salary % Split			.00%	100%
Benefits	S	4,035,398	0	4,035,398
Subtotal - Personnel Costs		12,489,322	0	12,489,322
Services & Supplies Cost				
Supplies	S	5,926	0	5,926
Services	S	1,217	0	1,217
Subtotal - Services & Supplies		7,143	0	7,143
Department Cost Total		12,496,466	0	12,496,466
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		12,496,466	0	12,496,466
General Admin Distribution			0	0
Grand Total		\$ 12,496,466 =====	=====	\$ 12,496,466 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 150,043	\$ 0	\$ 150,043
1 Indirect Costs Exps	140,007	0	140,007
1 GSD	182,945	0	182,945
Subtotal - Citywide Indirect	472,995	0	472,995
2 Chief's Admin	16,427	2,848	19,275
2 Accounting & Finance	36,217	78	36,295
2 Human Resources/Risk	47,685	7,213	54,898
2 Warehouse	204,054	4,723	208,777
Subtotal-Chief's Admin	304,383	14,861	319,244
3 Info Tech Svcs	26,781	1,056	27,837
Subtotal - Info Tech Svcs	26,781	1,056	27,837
4 Training	145,036	19,461	164,497
Subtotal-Prof Development	145,036	19,461	164,497
7 Departmental	0	444,789	444,789
7 Vehicle Charges	0	8,544	8,544
7 Classified Emp	0	355	355
Subtotal - Central Svcs	0	453,688	453,688
9 Clasfd Ret Benes	0	497,542	497,542
Subtotal - Fire/EMS Operations	0	497,542	497,542
10 Investigations	0	55,426	55,426
Subtotal - Staff Svcs	0	55,426	55,426
Total Incoming	949,195	1,042,034	1,991,229
C. Total Allocated		\$ 14,487,695	\$ 14,487,695
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Dispatch & Records Allocations

Dept: 5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2154	\$28,962	\$ 0	\$ 28,962	\$ 0	\$ 28,962
08 EMS Admin	22.60	0.6084	81,803	0	81,803	6,354	88,157
09 Fire/EMS Ops	3,187.00	85.7966	11,535,920	0	11,535,920	895,960	12,431,880
10 Staff Svcs	11.90	0.3204	43,080	0	43,080	3,345	46,425
13 Operations Admin	18.20	0.4900	65,884	0	65,884	5,117	71,001
14 Life Safety Bureau	124.90	3.3624	452,097	0	452,097	35,113	487,210
15 Fire Marshal	63.00	1.6960	228,038	0	228,038	17,711	245,749
16 Comm Outreach	5.10	0.1373	18,461	0	18,461	1,434	19,895
17 Logistics	5.00	0.1346	18,098	0	18,098	1,406	19,504
19 Hazmat Ops	45.60	1.2276	165,059	0	165,059	12,820	177,879
20 Airport Ops	152.10	4.0947	550,559	0	550,559	42,760	593,319
21 Rescue Team	71.20	1.9168	257,726	0	257,726	20,016	277,742
Subtotal	3,714.6	100.0000	13,445,687	0	13,445,687	1,042,034	14,487,721
Direct Bills					0		0
Total					\$ 13,445,687		\$ 14,487,721
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	28,962	28,962
08 EMS Admin	88,157	88,157
09 Fire/EMS Ops	12,431,880	12,431,880
10 Staff Svcs	46,425	46,425
13 Operations Admin	71,001	71,001
14 Life Safety Bureau	487,210	487,210
15 Fire Marshal	245,749	245,749
16 Comm Outreach	19,895	19,895
17 Logistics	19,504	19,504
19 Hazmat Ops	177,879	177,879
20 Airport Ops	593,319	593,319
21 Rescue Team	277,742	277,742
 Total	 \$ 14,487,721 =====	 \$ 14,487,721 =====

PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Planning and Homeland Security Group manages Planning Administration, 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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	Sl	1,304,394	0	836,473	467,921
Salary % Split			.00%	64.13%	35.87%
Benefits	P	743,451		401,464	341,987
Subtotal - Personnel Costs		2,047,846	0	1,237,937	809,908
Services & Supplies Cost					
Supplies	P	8,910	0	5,057	3,853
Services	P	20,800	0	14,747	6,053
Credit Expenses	P	819,814-	0		819,814-
Subtotal - Services & Supplies		790,105-	0	19,803	809,908-
Department Cost Total		1,257,741	0	1,257,740	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,257,741	0	1,257,740	0
General Admin Distribution			0	0	0
Grand Total		\$ 1,257,741 =====	=====	\$ 1,257,740 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 23,683	\$ 0	\$ 15,187	\$ 8,496
1 Indirect Costs Exps	26,059	0	16,711	9,348
1 GSD	28,879	0	18,519	10,360
Subtotal - Citywide Indirect	78,621	0	50,418	28,203
2 Chiefs Admin	2,593	450	1,951	1,091
2 Accounting & Finance	6,741	14	4,332	2,423
2 Human Resources/Risk	7,527	1,139	5,557	3,109
2 Warehouse	37,979	879	24,919	13,939
Subtotal-Chiefs Admin	54,840	2,482	36,759	20,563
3 Info Tech Svcs	4,985	197	3,323	1,859
Subtotal - Info Tech Svcs	4,985	197	3,323	1,859
4 Training	4,264	572	3,101	1,735
Subtotal-Prof Development	4,264	572	3,101	1,735
7 Departmental	0	70,207	45,022	25,185
7 Vehicle Charges	0	11,391	7,305	4,086
7 Classified Emp	0	10	6	4
Subtotal - Central Svcs	0	81,608	52,333	29,275
9 Clasfd Ret Benes	0	14,184	9,096	5,088
Subtotal - Fire/EMS Operations	0	14,184	9,096	5,088
10 Investigations	0	1,580	1,013	567
Subtotal - Staff Svcs	0	1,580	1,013	567
Total Incoming	142,710	100,623	156,043	87,290
C. Total Allocated		\$ 1,501,073	\$ 1,413,783	\$ 87,290
	=====	=====	=====	=====
			94.18%	5.82%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2191	\$2,956	\$ 0	\$ 2,956	\$ 0	\$ 2,956
09 Fire/EMS Ops	3,187.00	87.2720	1,177,526	0	1,177,526	56,437	1,233,963
14 Life Safety Bureau	124.90	3.4202	46,147	0	46,147	2,212	48,359
15 Fire Marshal	63.00	1.7252	23,277	0	23,277	1,116	24,393
19 Hazmat Ops	45.60	1.2487	16,848	0	16,848	808	17,656
20 Airport Ops	152.10	4.1651	56,198	0	56,198	2,693	58,891
21 Rescue Team	71.20	1.9497	26,307	0	26,307	1,261	27,568
Subtotal	3,651.8	100.0000	1,349,259	0	1,349,259	64,527	1,413,785
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,349,259		\$ 1,413,785
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$51,190	\$ 0	\$ 51,190	\$ 36,096	\$ 87,286
Subtotal	100	100.0000	51,190	0	51,190	36,096	87,286
Direct Bills					0		0
Total					\$ 51,190		\$ 87,286
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	2,956	0	2,956
09 Fire/EMS Ops	1,233,963	0	1,233,963
14 Life Safety Bureau	48,359	0	48,359
15 Fire Marshal	24,393	0	24,393
19 Hazmat Ops	17,656	0	17,656
20 Airport Ops	58,891	0	58,891
21 Rescue Team	27,568	0	27,568
22 Permit Ctr	0	87,286	87,286
Total	\$ 1,413,785 =====	\$ 87,286 =====	\$ 1,501,072 =====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	46,991	0	46,991	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	31,405	0	31,405	0	0	0
Other Supplies	P	100,081	0	100,081	0	0	0
Fuel	P	3,282,132	0	0	3,282,132	0	0
Class Arbitration	P	12,695	0	0	0	12,695	0
Voice Svcs	P	930,593	0	930,593	0	0	0
HR Client	P	3,327,015	0	3,327,015	0	0	0
KRONOS	P	245,336	0	245,336	0	0	0
Drainage	D	98,459	0	0	0	0	0
Permit Ctr	P	133,980	0	0	0	0	133,980
Bldg Mtc Svcs	P	409,409	0	409,409	0	0	0
Other Svcs	P	10,525,996	0	10,525,996	0	0	0
Billing & Collection	D	832,510	0	0	0	0	0
Non GF	P	1,758,762	0	0	0	0	0
Subtotal - Services & Supplies		21,735,364	0	15,616,826	3,282,132	12,695	133,980
Department Cost Total		21,735,364	0	15,616,826	3,282,132	12,695	133,980
Adjustments to Cost							
Drainage	D	98,459-	0	0	0	0	0
Billing & Collection	D	832,510-	0	0	0	0	0
Subtotal - Adjustments		930,969-	0	0	0	0	0
Total Costs After Adjustments		20,804,395	0	15,616,826	3,282,132	12,695	133,980
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 20,804,395		\$ 15,616,826	\$ 3,282,132	\$ 12,695	\$ 133,980
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	46,991	0
Other Benefits	P	0	0
Postage	P	31,405	0
Other Supplies	P	100,081	0
Fuel	P	3,282,132	0
Class Arbitration	P	12,695	0
Voice Svcs	P	930,593	0
HR Client	P	3,327,015	0
KRONOS	P	245,336	0
Drainage	D	98,459	0
Permit Ctr	P	133,980	0
Bldg Mtc Svcs	P	409,409	0
Other Svcs	P	10,525,996	0
Billing & Collection	D	832,510	0
Non GF	P	1,758,762	1,758,762
Subtotal - Services & Supplies		21,735,364	1,758,762
Department Cost Total		21,735,364	1,758,762
Adjustments to Cost			
Drainage	D	98,459-	0
Billing & Collection	D	832,510-	0
Subtotal - Adjustments		930,969-	0
Total Costs After Adjustments		20,804,395	1,758,762
General Admin Distribution			0
Grand Total		\$ 20,804,395	\$ 1,758,762
		=====	=====
			not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 244,580	\$ 0	\$ 183,594	\$ 38,585	\$ 149
Subtotal - Citywide Indirect	244,580	0	183,594	38,585	149
2 Accounting & Finance	63,269	136	47,595	10,003	39
2 Warehouse	356,463	8,251	273,772	57,538	222
Subtotal-Chiefs Admin	419,732	8,387	321,367	67,540	261
3 Info Tech Svcs	46,784	1,845	36,503	7,672	30
Subtotal - Info Tech Svcs	46,784	1,845	36,503	7,672	30
7 Vehicle Charges	0	968,185	726,768	152,742	591
Subtotal - Central Svcs	0	968,185	726,768	152,742	591
Total Incoming	711,096	978,417	1,268,233	266,539	1,031
C. Total Allocated		\$ 22,493,908	\$ 16,885,058	\$ 3,548,671	\$ 13,726
			75.07%	15.78%	0.06%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 244,580	\$ 0	\$ 1,575	\$ 20,676
Subtotal - Citywide Indirect	244,580	0	1,575	20,676
2 Accounting & Finance	63,269	136	408	5,360
2 Warehouse	356,463	8,251	2,349	30,832
Subtotal-Chiefs Admin	419,732	8,387	2,757	36,192
3 Info Tech Svcs	46,784	1,845	313	4,111
Subtotal - Info Tech Svcs	46,784	1,845	313	4,111
7 Vehicle Charges	0	968,185	6,235	81,848
Subtotal - Central Svcs	0	968,185	6,235	81,848
Total Incoming	711,096	978,417	10,880	142,828
C. Total Allocated		\$ 22,493,908	\$ 144,860	\$ 1,901,590
			0.64%	8.45%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	31.20	0.7840	\$126,621	\$ 0	\$ 126,621	\$ 0	\$ 126,621
03 Info Tech	0.80	0.0201	3,246	0	3,246	0	3,246
04 Professional Development	67.90	1.7062	275,562	0	275,562	0	275,562
05 OEC	109.60	2.7540	444,789	0	444,789	0	444,789
06 Planning Admin	17.30	0.4347	70,207	0	70,207	0	70,207
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	142,449	0	142,449	6,868	149,317
09 Fire/EMS Ops	3,187.00	80.0814	12,933,663	0	12,933,663	623,644	13,557,307
10 Staff Svcs	13.80	0.3468	56,010	0	56,010	2,700	58,710
12 Medical Dir	11.90	0.2990	48,290	0	48,290	2,329	50,619
13 Operations Admin	21.20	0.5327	86,034	0	86,034	4,148	90,182
14 Life Safety Bureau	129.20	3.2465	524,331	0	524,331	25,282	549,613
15 Fire Marshal	66.60	1.6735	270,281	0	270,281	13,033	283,314
16 Comm Outreach	9.10	0.2287	36,937	0	36,937	1,781	38,718
17 Logistics	6.80	0.1709	27,601	0	27,601	1,331	28,932
18 Air Pack	3.30	0.0829	13,389	0	13,389	646	14,035
19 Hazmat Ops	45.60	1.1458	185,054	0	185,054	8,923	193,977
20 Airport Ops	152.10	3.8219	617,262	0	617,262	29,763	647,025
21 Rescue Team	71.20	1.7891	288,951	0	288,951	13,933	302,884
Subtotal	3,979.7	100.0000	16,150,677	0	16,150,677	734,381	16,885,058
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 16,150,677	=====	\$ 16,885,058

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Vehicle Charges Allocations

Dept: 7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	24	2.0134	\$68,342	\$ 0	\$ 68,342	\$ 0	\$ 68,342
03 Info Tech	12	1.0067	34,171	0	34,171	0	34,171
04 Professional Development	18	1.5101	51,258	0	51,258	0	51,258
05 OEC	3	0.2517	8,544	0	8,544	0	8,544
06 Planning Admin	4	0.3356	11,391	0	11,391	0	11,391
07 Central Services	340	28.5235	968,185	0	968,185	0	968,185
08 EMS Admin	5	0.4195	14,239	0	14,239	975	15,214
09 Fire/EMS Ops	532	44.6309	1,514,926	0	1,514,926	103,792	1,618,718
10 Staff Svcs	7	0.5872	19,932	0	19,932	1,366	21,298
12 Medical Dir	3	0.2517	8,544	0	8,544	585	9,129
13 Operations Admin	3	0.2517	8,544	0	8,544	585	9,129
14 Life Safety Bureau	110	9.2282	313,237	0	313,237	21,461	334,698
15 Fire Marshal	58	4.8658	165,162	0	165,162	11,316	176,478
16 Comm Outreach	11	0.9228	31,323	0	31,323	2,146	33,469
17 Logistics	2	0.1678	5,696	0	5,696	390	6,086
18 Air Pack	2	0.1678	5,696	0	5,696	390	6,086
19 Hazmat Ops	21	1.7617	59,798	0	59,798	4,097	63,895
21 Rescue Team	37	3.1040	105,360	0	105,360	7,219	112,579
Subtotal	1,192	100.0000	3,394,348	0	3,394,348	154,323	3,548,671
Direct Bills					0		0
Total					\$ 3,394,348		\$ 3,548,671
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Classified Emp Allocations

Dept: 7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2057	\$27	\$ 0	\$ 27	\$ 0	\$ 27
04 Professional Development	65.60	1.6870	221	0	221	0	221
05 OEC	105.30	2.7080	355	0	355	0	355
06 Planning Admin	3.00	0.0772	10	0	10	0	10
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	22.60	0.5812	76	0	76	4	80
09 Fire/EMS Ops	3,187.00	81.9596	10,755	0	10,755	521	11,276
10 Staff Svcs	11.90	0.3060	40	0	40	2	42
13 Operations Admin	18.20	0.4680	61	0	61	3	64
14 Life Safety Bureau	124.90	3.2120	421	0	421	20	441
15 Fire Marshal	63.00	1.6202	213	0	213	10	223
16 Comm Outreach	5.10	0.1312	17	0	17	1	18
17 Logistics	5.00	0.1286	17	0	17	1	18
19 Hazmat Ops	45.60	1.1727	154	0	154	7	161
20 Airport Ops	152.10	3.9115	513	0	513	25	538
21 Rescue Team	71.20	1.8310	240	0	240	12	252
Subtotal	3,888.5	100.0000	13,120	0	13,120	606	13,726
Direct Bills					0		0
Total					\$ 13,120		\$ 13,726
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$138,531	\$ 0	\$ 138,531	\$ 6,329	\$ 144,860
Subtotal	100	100.0000	138,531	0	138,531	6,329	144,860
Direct Bills					0		0
Total					\$ 138,531		\$ 144,860
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	126,621	68,342	27	0	0	194,990
03 Info Tech	3,246	34,171	0	0	0	37,417
04 Professional Development	275,562	51,258	221	0	0	327,041
05 OEC	444,789	8,544	355	0	0	453,688
06 Planning Admin	70,207	11,391	10	0	0	81,608
07 Central Services	0	968,185	0	0	0	968,185
08 EMS Admin	149,317	15,214	80	0	0	164,612
09 Fire/EMS Ops	13,557,307	1,618,718	11,276	0	0	15,187,301
10 Staff Svcs	58,710	21,298	42	0	0	80,050
12 Medical Dir	50,619	9,129	0	0	0	59,748
13 Operations Admin	90,182	9,129	64	0	0	99,376
14 Life Safety Bureau	549,613	334,698	441	0	0	884,753
15 Fire Marshal	283,314	176,478	223	0	0	460,015
16 Comm Outreach	38,718	33,469	18	0	0	72,205
17 Logistics	28,932	6,086	18	0	0	35,036
18 Air Pack	14,035	6,086	0	0	0	20,121
19 Hazmat Ops	193,977	63,895	161	0	0	258,034
20 Airport Ops	647,025	0	538	0	0	647,563
21 Rescue Team	302,884	112,579	252	0	0	415,714
22 Permit Ctr	0	0	0	144,860	0	144,860
Total	\$16,885,058	\$3,548,670	\$13,726	\$144,860	\$0	\$20,592,317
	=====	=====	=====	=====	=====	=====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept: 8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	S1	2,290,463	0	2,290,463
Salary % Split			.00%	100%
Benefits	S	1,140,392	0	1,140,392
Subtotal - Personnel Costs		3,430,855	0	3,430,855
Services & Supplies Cost				
Supplies	S	111,753	0	111,753
Services	S	683,698	0	683,698
Subtotal - Services & Supplies		795,451	0	795,451
Department Cost Total		4,226,305	0	4,226,305
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,226,305	0	4,226,305
General Admin Distribution			0	0
Grand Total		\$ 4,226,305 =====	=====	\$ 4,226,305 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept: 8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 48,053	\$ 0	\$ 48,053
1 Indirect Costs Exps	59,609	0	59,609
1 GSD	58,588	0	58,588
Subtotal - Citywide Indirect	166,250	0	166,250
2 Chief's Admin	5,261	912	6,173
2 Accounting & Finance	15,420	33	15,453
2 Human Resources/Risk	15,272	2,310	17,582
2 Warehouse	86,877	2,011	88,888
Subtotal-Chief's Admin	122,830	5,266	128,096
3 Info Tech Svcs	11,402	450	11,852
Subtotal - Info Tech Svcs	11,402	450	11,852
4 Training	32,702	4,388	37,090
Subtotal-Prof Development	32,702	4,388	37,090
5 Dispatch & Records	81,803	6,354	88,157
Subtotal - OEC	81,803	6,354	88,157
7 Departmental	142,449	6,868	149,317
7 Vehicle Charges	14,239	975	15,214
7 Classified Emp	76	4	80
Subtotal - Central Svcs	156,764	7,848	164,612
9 Clasfd Ret Benes	0	106,784	106,784
Subtotal - Fire/EMS Operations	0	106,784	106,784
10 Investigations	0	11,896	11,896
Subtotal - Staff Svcs	0	11,896	11,896
Total Incoming	571,751	142,985	714,736
C. Total Allocated		\$ 4,941,041	\$ 4,941,041
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$4,798,056	\$ 0	\$ 4,798,056	\$ 142,985	\$ 4,941,041
Subtotal	100	100.0000	4,798,056	0	4,798,056	142,985	4,941,041
Direct Bills					0		0
Total					\$ 4,798,056		\$ 4,941,041
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	4,941,041	4,941,041
Total	\$ 4,941,041	\$ 4,941,041
	=====	=====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	226,120,799	0	0	226,120,799
Salary % Split			.00%	.00%	100%
Benefits	S	116,225,145	0	0	116,225,145
Subtotal - Personnel Costs		342,345,944	0	0	342,345,944
Services & Supplies Cost					
Supplies	S	543,175	0	0	543,175
Services	S	17,985,763	0	0	17,985,763
Hlth Ins Ret Class	P	18,373,055	0	18,373,055	0
Credit Expenses	P	360,874,881-	0	0	360,874,881-
Subtotal - Services & Supplies		323,972,888-	0	18,373,055	342,345,943-
Department Cost Total		18,373,055	0	18,373,055	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		18,373,055	0	18,373,055	0
General Admin Distribution			0	0	0
Grand Total		\$ 18,373,055 =====	=====	\$ 18,373,055 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 4,362,984	\$ 0	\$ 0	\$ 4,362,984
1 Indirect Costs Exps	4,043,115	0	0	4,043,115
1 GSD	5,319,800	0	0	5,319,800
Subtotal - Citywide Indirect	13,725,899	0	0	13,725,899
2 Chief's Admin	477,678	82,809	0	560,487
2 Accounting & Finance	1,045,883	2,247	0	1,048,130
2 Human Resources/Risk	1,386,595	209,740	0	1,596,335
2 Warehouse	5,892,637	136,389	0	6,029,026
Subtotal-Chief's Admin	8,802,793	431,185	0	9,233,978
3 Info Tech Svcs	773,385	30,499	0	803,884
3 Subtotal - Info Tech Svcs	773,385	30,499	0	803,884
4 Training	4,370,963	586,497	0	4,957,460
4 Subtotal-Prof Development	4,370,963	586,497	0	4,957,460
5 Dispatch & Records	11,535,920	895,960	0	12,431,880
5 Subtotal - OEC	11,535,920	895,960	0	12,431,880
6 Planning Svcs *	1,177,526	56,437	0	1,233,963
6 Subtotal - Planning Admin	1,177,526	56,437	0	1,233,963
7 Departmental	12,933,663	623,644	0	13,557,307
7 Vehicle Charges	1,514,926	103,792	0	1,618,718
7 Classified Emp	10,755	521	0	11,276
Subtotal - Central Svcs	14,459,344	727,957	0	15,187,301
8 EMS Admin Svcs	4,798,056	142,985	0	4,941,041
Subtotal - EMS Admin	4,798,056	142,985	0	4,941,041
10 Investigations	0	1,677,506	0	1,677,506
10 Subtotal - Staff Svcs	0	1,677,506	0	1,677,506
Total Incoming	59,643,886	4,549,026	0	64,192,913
C. Total Allocated		\$ 82,565,967	\$ 18,373,055	\$ 64,192,913
	=====	=====	=====	=====
		22.25%	77.75%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Clasfd 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	8.00	0.2057	\$37,793	\$ 0	\$ 37,793	\$ 0	\$ 37,793
04 Professional Development	65.60	1.6870	309,953	0	309,953	0	309,953
05 OEC	105.30	2.7080	497,542	0	497,542	0	497,542
06 Planning Admin	3.00	0.0772	14,184	0	14,184	0	14,184
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	22.60	0.5812	106,784	0	106,784	0	106,784
10 Staff Svcs	11.90	0.3060	56,222	0	56,222	0	56,222
11 Fire/EMS Operating	3,187.00	81.9596	15,058,482	15,058,482-	0	0	0
13 Operations Admin	18.20	0.4680	85,986	0	85,986	0	85,986
14 Life Safety Bureau	124.90	3.2120	590,143	0	590,143	0	590,143
15 Fire Marshal	63.00	1.6202	297,680	0	297,680	0	297,680
16 Comm Outreach	5.10	0.1312	24,105	0	24,105	0	24,105
17 Logistics	5.00	0.1286	23,628	0	23,628	0	23,628
19 Hazmat Ops	45.60	1.1727	215,461	0	215,461	0	215,461
20 Airport Ops	152.10	3.9115	718,662	0	718,662	0	718,662
21 Rescue Team	71.20	1.8310	336,411	0	336,411	0	336,411
Subtotal	3,888.5	100.0000	18,373,036	15,058,482-	3,314,554	0	3,314,554
Direct Bills					15,058,482		15,058,482
Total					\$ 18,373,036		\$ 18,373,036
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$59,643,886	\$ 0	\$ 59,643,886	\$ 4,549,026	\$ 64,192,912
Subtotal	100	100.0000	59,643,886	0	59,643,886	4,549,026	64,192,912
Direct Bills					0		0
Total					\$ 59,643,886		\$ 64,192,912
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 15,058,482	0	\$ 15,058,482
02 Chief's Admin	37,793	0	37,793
04 Professional Development	309,953	0	309,953
05 OEC	497,542	0	497,542
06 Planning Admin	14,184	0	14,184
07 Central Services	0	0	0
08 EMS Admin	106,784	0	106,784
10 Staff Svcs	56,222	0	56,222
11 Fire/EMS Operating	0	64,192,912	64,192,912
13 Operations Admin	85,986	0	85,986
14 Life Safety Bureau	590,143	0	590,143
15 Fire Marshal	297,680	0	297,680
16 Comm Outreach	24,105	0	24,105
17 Logistics	23,628	0	23,628
19 Hazmat Ops	215,461	0	215,461
20 Airport Ops	718,662	0	718,662
21 Rescue Team	336,411	0	336,411
 Total	 \$ 18,373,036 =====	 \$ 64,192,912 =====	 \$ 82,565,948 =====

**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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	Sl	1,064,640	0	1,064,640
Salary % Split			.00%	100%
Benefits	S	664,262	0	664,262
Subtotal - Personnel Costs		1,728,902	0	1,728,902
Services & Supplies Cost				
Supplies	S	11,330	0	11,330
Services	S	7,241	0	7,241
Subtotal - Services & Supplies		18,571	0	18,571
Department Cost Total		1,747,473	0	1,747,473
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,747,473	0	1,747,473
General Admin Distribution			0	0
Grand Total		\$ 1,747,473 =====	=====	\$ 1,747,473 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 18,894	\$ 0	\$ 18,894
1 Indirect Costs Exps	19,581	0	19,581
1 GSD	23,033	0	23,033
Subtotal - Citywide Indirect	61,508	0	61,508
2 Chief's Admin	2,069	359	2,428
2 Accounting & Finance	5,065	11	5,076
2 Human Resources/Risk	6,005	908	6,913
2 Warehouse	28,538	660	29,198
Subtotal-Chief's Admin	41,677	1,938	43,615
3 Info Tech Svcs	3,745	148	3,893
Subtotal - Info Tech Svcs	3,745	148	3,893
4 Training	17,061	2,290	19,351
Subtotal-Prof Development	17,061	2,290	19,351
5 Dispatch & Records	43,080	3,345	46,425
Subtotal - OEC	43,080	3,345	46,425
7 Departmental	56,010	2,700	58,710
7 Vehicle Charges	19,932	1,366	21,298
7 Classified Emp	40	2	42
Subtotal - Central Svcs	75,982	4,068	80,050
9 Clasfd Ret Benes	56,222	0	56,222
Subtotal - Fire/EMS Operations	56,222	0	56,222
10 Investigations	0	6,263	6,263
Subtotal - Staff Svcs	0	6,263	6,263
Total Incoming	299,275	18,052	317,327
C. Total Allocated		\$ 2,064,800	\$ 2,064,800
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2057	\$4,210	\$ 0	\$ 4,210	\$ 0	\$ 4,210
04 Professional Development	65.60	1.6870	34,529	0	34,529	0	34,529
05 OEC	105.30	2.7080	55,426	0	55,426	0	55,426
06 Planning Admin	3.00	0.0772	1,580	0	1,580	0	1,580
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	22.60	0.5812	11,896	0	11,896	0	11,896
09 Fire/EMS Ops	3,187.00	81.9596	1,677,506	0	1,677,506	0	1,677,506
10 Staff Svcs	11.90	0.3060	6,263	0	6,263	0	6,263
13 Operations Admin	18.20	0.4680	9,579	0	9,579	677	10,256
14 Life Safety Bureau	124.90	3.2120	65,742	0	65,742	4,648	70,390
15 Fire Marshal	63.00	1.6202	33,161	0	33,161	2,344	35,505
16 Comm Outreach	5.10	0.1312	2,685	0	2,685	190	2,875
17 Logistics	5.00	0.1286	2,632	0	2,632	186	2,818
19 Hazmat Ops	45.60	1.1727	24,002	0	24,002	1,697	25,699
20 Airport Ops	152.10	3.9115	80,059	0	80,059	5,660	85,719
21 Rescue Team	71.20	1.8310	37,476	0	37,476	2,650	40,126
Subtotal	3,888.5	100.0000	2,046,746	0	2,046,746	18,052	2,064,798
Direct Bills					0		0
Total					\$ 2,046,746		\$ 2,064,798
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,210	4,210
04 Professional Development	34,529	34,529
05 OEC	55,426	55,426
06 Planning Admin	1,580	1,580
07 Central Services	0	0
08 EMS Admin	11,896	11,896
09 Fire/EMS Ops	1,677,506	1,677,506
10 Staff Svcs	6,263	6,263
13 Operations Admin	10,256	10,256
14 Life Safety Bureau	70,390	70,390
15 Fire Marshal	35,505	35,505
16 Comm Outreach	2,875	2,875
17 Logistics	2,818	2,818
19 Hazmat Ops	25,699	25,699
20 Airport Ops	85,719	85,719
21 Rescue Team	40,126	40,126
 Total	 \$ 2,064,798 =====	 \$ 2,064,798 =====