

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2024 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Fire Department
FY 2024 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022**

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SECTION I – OVERVIEW

**City of Houston, Texas Houston
Houston Fire Department
FY 2024 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022**

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 2022 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 2024 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$ 1,373,220	\$ 62,516	\$ 50,105	\$ 510,954	\$ 255,140	\$ 32,126	\$ 32,630	\$ 16,925	\$ 233,857	\$ 295,419
2 Chief's Admin	0	94,948	48,390	505,843	246,487	29,188	36,901	21,434	206,542	517,060
3 Info Tech	0	11,864	5,446	57,348	27,741	3,222	4,336	2,586	22,585	57,835
4 Prof Development	0	0	43,229	450,329	219,753	18,013	14,406	0	176,524	536,787
5 OEC	0	0	38,109	492,816	237,075	21,719	18,679	0	244,306	553,419
6 Planning Admin	0	0	0	62,787	30,203	0	0	0	31,126	70,509
7 Central Svcs	0	86,210	87,596	921,332	692,152	100,881	56,931	21,963	483,289	840,336
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	74,465,668	0	43,173	558,148	268,500	24,601	21,149	0	276,700	626,796
10 Staff Svcs	0	0	7,031	90,892	43,724	4,006	3,444	0	45,060	102,071
Total Current Allocations	\$75,838,888	\$255,538	\$323,079	\$3,650,449	\$2,020,775	\$233,756	\$188,476	\$62,908	\$1,719,989	\$3,600,232
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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 250,809	\$0	\$ 0	\$ 0	\$ 3,113,701
2 Chief's Admin	267,530	0	0	0	1,974,323
3 Info Tech	30,970	0	0	0	223,934
4 Prof Development	190,941	0	0	0	1,649,983
5 OEC	239,351	0	0	0	1,845,474
6 Planning Admin	30,496	110,211	0	0	335,332
7 Central Svcs	565,629	157,075	0	0	4,013,394
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	271,092	0	0	0	76,555,827
10 Staff Svcs	44,146	0	0	0	340,373
Total Current Allocations	\$1,890,964 =====	\$267,286 =====	\$0 =====	\$0 =====	\$90,052,341 =====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & Judgements
Personnel Costs						
Salaries	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost		0				
Citywide Indirect	8,149,245	0	4,074,623	4,074,623	0	0
GSD	6,402,806	0	0	0	6,402,806	0
Judgements	1,373,220	0	0	0	0	1,373,220
Subtotal - Services & Supplies	15,925,271	0	4,074,623	4,074,623	6,402,806	1,373,220
Department Cost Total	15,925,271	0	4,074,623	4,074,623	6,402,806	1,373,220
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	15,925,271	0	4,074,623	4,074,623	6,402,806	1,373,220
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 15,925,271		\$ 4,074,623	\$ 4,074,623	\$ 6,402,806	\$ 1,373,220

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Custom%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	29.90	0.7759	\$31,615	\$ 0	\$ 31,615	\$ 0	\$ 31,615
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	162,194	0	162,194	0	162,194
05 OEC	89.30	2.3173	94,421	0	94,421	0	94,421
06 Planning Admin	21.60	0.5605	22,838	0	22,838	0	22,838
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	33,412	0	33,412	0	33,412
09 Fire/EMS Ops	2,994.80	77.7123	3,166,483	0	3,166,483	0	3,166,483
10 Staff Svcs	15.20	0.3944	16,070	0	16,070	0	16,070
12 Medical Dir	12.00	0.3114	12,688	0	12,688	0	12,688
13 Operations Admin	13.20	0.3425	13,956	0	13,956	0	13,956
14 Life Safety Bureau	133.00	3.4512	140,623	0	140,623	0	140,623
15 Fire Marshal	67.20	1.7438	71,053	0	71,053	0	71,053
16 Comm Outreach	8.70	0.2258	9,200	0	9,200	0	9,200
17 Logistics	7.90	0.2050	8,353	0	8,353	0	8,353
18 Air Pack	3.80	0.0986	4,018	0	4,018	0	4,018
19 Hazmat Ops	64.10	1.6633	67,773	0	67,773	0	67,773
20 Airport Ops	145.20	3.7678	153,524	0	153,524	0	153,524
21 Rescue Team	62.80	1.6296	66,400	0	66,400	0	66,400
Subtotal	3,853.7	100.0000	4,074,621	0	4,074,621	0	4,074,621
Direct Bills					0		0
Total					\$ 4,074,621		\$ 4,074,621

Basis Units: Number of Full Time Equivalentents (FTEs)
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	13,812,575	2.6108	\$106,380	\$ 0	\$ 106,380	\$ 0	\$ 106,380
03 Info Tech	1,537,558	0.2906	11,841	0	11,841	0	11,841
04 Professional Development	10,521,546	1.9887	81,032	0	81,032	0	81,032
05 OEC	11,431,434	2.1607	88,040	0	88,040	0	88,040
06 Planning Admin	2,338,158	0.4419	18,006	0	18,006	0	18,006
07 Central Services	28,597,996	5.4054	220,250	0	220,250	0	220,250
08 EMS Admin	5,206,272	0.9841	40,098	0	40,098	0	40,098
09 Fire/EMS Ops	382,224,735	72.2455	2,943,731	0	2,943,731	0	2,943,731
10 Staff Svcs	2,055,983	0.3886	15,834	0	15,834	0	15,834
12 Medical Dir	3,779,489	0.7144	29,109	0	29,109	0	29,109
13 Operations Admin	1,734,949	0.3279	13,361	0	13,361	0	13,361
14 Life Safety Bureau	18,269,114	3.4531	140,701	0	140,701	0	140,701
15 Fire Marshal	8,837,223	1.6704	68,062	0	68,062	0	68,062
16 Comm Outreach	1,026,483	0.1940	7,905	0	7,905	0	7,905
17 Logistics	1,381,402	0.2611	10,639	0	10,639	0	10,639
18 Air Pack	823,680	0.1557	6,344	0	6,344	0	6,344
19 Hazmat Ops	7,194,833	1.3599	55,411	0	55,411	0	55,411
20 Airport Ops	18,424,166	3.4824	141,895	0	141,895	0	141,895
21 Rescue Team	9,865,849	1.8648	75,984	0	75,984	0	75,984
Subtotal	529,063,445	100.0000	4,074,623	0	4,074,623	0	4,074,623
Direct Bills					0		0
Total					\$ 4,074,623		\$ 4,074,623

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.90	0.8063	\$51,626	\$ 0	\$ 51,626	\$ 0	\$ 51,626
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	4.1364	264,846	0	264,846	0	264,846
05 OEC	89.30	2.4080	154,180	0	154,180	0	154,180
06 Planning Admin	21.60	0.5824	37,290	0	37,290	0	37,290
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8521	54,558	0	54,558	0	54,558
09 Fire/EMS Ops	2,994.80	80.7550	5,170,586	0	5,170,586	0	5,170,586
10 Staff Svcs	15.20	0.4099	26,245	0	26,245	0	26,245
12 Medical Dir	12.00	0.3236	20,719	0	20,719	0	20,719
13 Operations Admin	13.20	0.3559	22,788	0	22,788	0	22,788
14 Life Safety Bureau	133.00	3.5864	229,630	0	229,630	0	229,630
15 Fire Marshal	67.20	1.8121	116,025	0	116,025	0	116,025
16 Comm Outreach	8.70	0.2346	15,021	0	15,021	0	15,021
17 Logistics	7.90	0.2130	13,638	0	13,638	0	13,638
18 Air Pack	3.80	0.1025	6,563	0	6,563	0	6,563
19 Hazmat Ops	64.10	1.7285	110,673	0	110,673	0	110,673
21 Rescue Team	62.80	1.6934	108,425	0	108,425	0	108,425
Subtotal	3,708.5	100.0000	6,402,813	0	6,402,813	0	6,402,813
Direct Bills					0		0
Total					\$ 6,402,813		\$ 6,402,813

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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Claims & Judgements Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000	\$1,373,220	\$ 0	\$ 1,373,220	\$ 0	\$ 1,373,220
Subtotal	100	100.0000	1,373,220	0	1,373,220	0	1,373,220
Direct Bills					0		0
Total					\$ 1,373,220		\$ 1,373,220
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	31,615	106,380	51,626	0	189,621
03 Info Tech	0	11,841	0	0	11,841
04 Professional Development	162,194	81,032	264,846	0	508,072
05 OEC	94,421	88,040	154,180	0	336,641
06 Planning Admin	22,838	18,006	37,290	0	78,134
07 Central Services	0	220,250	0	0	220,250
08 EMS Admin	33,412	40,098	54,558	0	128,068
09 Fire/EMS Ops	3,166,483	2,943,731	5,170,586	0	11,280,800
10 Staff Svcs	16,070	15,834	26,245	0	58,149
11 Fire/EMS Operating	0	0	0	1,373,220	1,373,220
12 Medical Dir	12,688	29,109	20,719	0	62,516
13 Operations Admin	13,956	13,361	22,788	0	50,105
14 Life Safety Bureau	140,623	140,701	229,630	0	510,954
15 Fire Marshal	71,053	68,062	116,025	0	255,140
16 Comm Outreach	9,200	7,905	15,021	0	32,126
17 Logistics	8,353	10,639	13,638	0	32,630
18 Air Pack	4,018	6,344	6,563	0	16,925
19 Hazmat Ops	67,773	55,411	110,673	0	233,857
20 Airport Ops	153,524	141,895	0	0	295,419
21 Rescue Team	66,400	75,984	108,425	0	250,809
Total	\$ 4,074,621	\$ 4,074,623	\$ 6,402,813	\$ 1,373,220	\$ 15,925,277
	=====	=====	=====	=====	=====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:2 Chief's Admin

Description	Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs						
Salaries	S1 1,988,455	0	308,848	34.29-	745,604	934,038
Salary % Split		.00%	15.53%	.00%	37.50%	46.97%
Benefits	P 989,899	0	119,011	2,517.12-	305,718	567,687
Subtotal - Personnel Costs	2,978,354	0	427,859	2,551.41-	1,051,322	1,501,725
Services & Supplies Cost						
Supplies	P 7,401,718	0	155	0	13,463	7,388,100
Services	P 3,377,161	0	122,337	1,466,386	325,851	1,462,587
Subtotal - Services & Supplies	10,778,879	0	122,492	1,466,386	339,314	8,850,687
Department Cost Total	13,757,233	0	550,351	1,463,834	1,390,636	10,352,412
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	13,757,233	0	550,351	1,463,834	1,390,636	10,352,412
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 13,757,233		\$ 550,351	\$ 1,463,834	\$ 1,390,636	\$ 10,352,412
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$ 31,615	\$ 0	\$ 4,910	\$ 0	\$ 11,855	\$ 14,851
1 Indirect Costs Exps	106,380	0	16,523	0	39,889	49,970
1 GSD	51,626	0	8,019	0	19,358	24,250
Subtotal - Citywide Indirect	189,621	0	29,452	0	71,101	89,071
2 Chiefs Admin	0	4,499	699	0	1,687	2,113
2 Accounting & Finance	0	38,218	5,936	0	14,330	17,952
2 Human Resources/Risk	0	11,342	1,762	0	4,253	5,328
2 Warehouse	0	272,606	42,341	0	102,218	128,051
Subtotal-Chief's Admin	0	326,665	50,738	0	122,488	153,445
3 Info Tech Svcs	0	41,355	6,423	0	15,507	19,426
Subtotal - Info Tech Svcs	0	41,355	6,423	0	15,507	19,426
4 Training	0	21,791	3,385	0	8,171	10,236
Subtotal-Prof Development	0	21,791	3,385	0	8,171	10,236
5 Dispatch & Records	0	15,544	2,414	0	5,828	7,302
Subtotal - OEC	0	15,544	2,414	0	5,828	7,302
6 Planning Svcs *	0	2,008	0	2,008	0	0
Subtotal - Planning Admin	0	2,008	0	2,008	0	0
7 Departmental	0	159,108	24,713	0	59,660	74,738
7 Vehicle Charges	0	103,466	16,070	0	38,796	48,601
7 Classified Emp	0	30	5	0	11	14
Subtotal - Central Svcs	0	262,604	40,788	0	98,468	123,353
9 Clasfd Ret Benes	0	18,993	2,950	0	7,122	8,922
Subtotal - Fire/EMS Operations	0	18,993	2,950	0	7,122	8,922
10 Investigations	0	2,824	439	0	1,059	1,327
Subtotal - Staff Svcs	0	2,824	439	0	1,059	1,327
Total Incoming	189,621	691,784	136,588	2,008	329,744	413,080

C. Total Allocated		\$ 14,638,638	\$ 686,938	\$ 1,465,842	\$ 1,720,380	\$ 10,765,492
			4.69%	10.01%	11.75%	73.54%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	29.90	0.7759	\$4,499	\$ 0	\$ 4,499	\$ 0	\$ 4,499
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	23,079	0	23,079	4,298	27,377
05 OEC	89.30	2.3173	13,436	0	13,436	2,502	15,938
06 Planning Admin	21.60	0.5605	3,250	0	3,250	605	3,855
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	4,754	0	4,754	885	5,639
09 Fire/EMS Ops	2,994.80	77.7123	450,575	0	450,575	83,909	534,484
10 Staff Svcs	15.20	0.3944	2,287	0	2,287	426	2,713
12 Medical Dir	12.00	0.3114	1,805	0	1,805	336	2,141
13 Operations Admin	13.20	0.3425	1,986	0	1,986	370	2,356
14 Life Safety Bureau	133.00	3.4512	20,010	0	20,010	3,726	23,736
15 Fire Marshal	67.20	1.7438	10,111	0	10,111	1,883	11,994
16 Comm Outreach	8.70	0.2258	1,309	0	1,309	244	1,553
17 Logistics	7.90	0.2050	1,189	0	1,189	221	1,410
18 Air Pack	3.80	0.0986	572	0	572	106	678
19 Hazmat Ops	64.10	1.6633	9,644	0	9,644	1,796	11,440
20 Airport Ops	145.20	3.7678	21,846	0	21,846	4,068	25,914
21 Rescue Team	62.80	1.6296	9,448	0	9,448	1,760	11,208
Subtotal	3,853.7	100.0000	579,800	0	579,800	107,136	686,936
Direct Bills					0		0
Total					\$ 579,800		\$ 686,936
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	13,812,575	2.6108	\$38,218	\$ 0	\$ 38,218	\$ 0	\$ 38,218
03 Info Tech	1,537,558	0.2906	4,254	0	4,254	6	4,260
04 Professional Development	10,521,546	1.9887	29,111	0	29,111	41	29,152
05 OEC	11,431,434	2.1607	31,629	0	31,629	45	31,674
06 Planning Admin	2,338,158	0.4419	6,469	0	6,469	9	6,478
07 Central Services	28,597,996	5.4054	79,126	0	79,126	111	79,237
08 EMS Admin	5,206,272	0.9841	14,406	0	14,406	20	14,426
09 Fire/EMS Ops	382,224,735	72.2455	1,057,554	0	1,057,554	1,490	1,059,044
10 Staff Svcs	2,055,983	0.3886	5,688	0	5,688	8	5,696
12 Medical Dir	3,779,489	0.7144	10,458	0	10,458	15	10,473
13 Operations Admin	1,734,949	0.3279	4,800	0	4,800	7	4,807
14 Life Safety Bureau	18,269,114	3.4531	50,548	0	50,548	71	50,619
15 Fire Marshal	8,837,223	1.6704	24,452	0	24,452	34	24,486
16 Comm Outreach	1,026,483	0.1940	2,840	0	2,840	4	2,844
17 Logistics	1,381,402	0.2611	3,822	0	3,822	5	3,827
18 Air Pack	823,680	0.1557	2,279	0	2,279	3	2,282
19 Hazmat Ops	7,194,833	1.3599	19,907	0	19,907	28	19,935
20 Airport Ops	18,424,166	3.4824	50,977	0	50,977	72	51,049
21 Rescue Team	9,865,849	1.8648	27,298	0	27,298	38	27,336
Subtotal	529,063,445	100.0000	1,463,836	0	1,463,836	2,008	1,465,844
Direct Bills					0		0
Total					\$ 1,463,836		\$ 1,465,844
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	29.90	0.7759	\$11,342	\$ 0	\$ 11,342	\$ 0	\$ 11,342
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	58,186	0	58,186	10,376	68,562
05 OEC	89.30	2.3173	33,873	0	33,873	6,040	39,913
06 Planning Admin	21.60	0.5605	8,193	0	8,193	1,461	9,654
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	11,986	0	11,986	2,137	14,123
09 Fire/EMS Ops	2,994.80	77.7123	1,135,955	0	1,135,955	202,569	1,338,524
10 Staff Svcs	15.20	0.3944	5,765	0	5,765	1,028	6,793
12 Medical Dir	12.00	0.3114	4,552	0	4,552	812	5,364
13 Operations Admin	13.20	0.3425	5,006	0	5,006	893	5,899
14 Life Safety Bureau	133.00	3.4512	50,448	0	50,448	8,996	59,444
15 Fire Marshal	67.20	1.7438	25,490	0	25,490	4,545	30,035
16 Comm Outreach	8.70	0.2258	3,301	0	3,301	588	3,889
17 Logistics	7.90	0.2050	2,997	0	2,997	534	3,531
18 Air Pack	3.80	0.0986	1,441	0	1,441	257	1,698
19 Hazmat Ops	64.10	1.6633	24,313	0	24,313	4,336	28,649
20 Airport Ops	145.20	3.7678	55,076	0	55,076	9,821	64,897
21 Rescue Team	62.80	1.6296	23,821	0	23,821	4,248	28,069
Subtotal	3,853.7	100.0000	1,461,745	0	1,461,745	258,643	1,720,388
Direct Bills					0		0
Total					\$ 1,461,745		\$ 1,720,388

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	13,812,575	2.6108	\$272,606	\$ 0	\$ 272,606	\$ 0	\$ 272,606
03 Info Tech	1,537,558	0.2906	30,343	0	30,343	967	31,310
04 Professional Development	10,521,546	1.9887	207,650	0	207,650	6,616	214,266
05 OEC	11,431,434	2.1607	225,609	0	225,609	7,189	232,798
06 Planning Admin	2,338,158	0.4419	46,141	0	46,141	1,470	47,611
07 Central Services	28,597,996	5.4054	564,404	0	564,404	17,983	582,387
08 EMS Admin	5,206,272	0.9841	102,755	0	102,755	3,274	106,029
09 Fire/EMS Ops	382,224,735	72.2455	7,543,497	0	7,543,497	240,357	7,783,854
10 Staff Svcs	2,055,983	0.3886	40,576	0	40,576	1,293	41,869
12 Medical Dir	3,779,489	0.7144	74,594	0	74,594	2,377	76,971
13 Operations Admin	1,734,949	0.3279	34,238	0	34,238	1,091	35,329
14 Life Safety Bureau	18,269,114	3.4531	360,555	0	360,555	11,488	372,043
15 Fire Marshal	8,837,223	1.6704	174,414	0	174,414	5,557	179,971
16 Comm Outreach	1,026,483	0.1940	20,256	0	20,256	645	20,901
17 Logistics	1,381,402	0.2611	27,263	0	27,263	869	28,132
18 Air Pack	823,680	0.1557	16,257	0	16,257	518	16,775
19 Hazmat Ops	7,194,833	1.3599	141,994	0	141,994	4,524	146,518
20 Airport Ops	18,424,166	3.4824	363,614	0	363,614	11,586	375,200
21 Rescue Team	9,865,849	1.8648	194,713	0	194,713	6,204	200,917
Subtotal	529,063,445	100.0000	10,441,479	0	10,441,479	324,009	10,765,488
Direct Bills					0		0
Total					\$ 10,441,479		\$ 10,765,488
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	4,499	38,218	11,342	272,606	326,665
03 Info Tech	0	4,260	0	31,310	35,570
04 Professional Development	27,377	29,152	68,562	214,266	339,357
05 OEC	15,938	31,674	39,913	232,798	320,322
06 Planning Admin	3,855	6,478	9,654	47,611	67,599
07 Central Services	0	79,237	0	582,387	661,625
08 EMS Admin	5,639	14,426	14,123	106,029	140,218
09 Fire/EMS Ops	534,484	1,059,044	1,338,524	7,783,854	10,715,906
10 Staff Svcs	2,713	5,696	6,793	41,869	57,071
12 Medical Dir	2,141	10,473	5,364	76,971	94,948
13 Operations Admin	2,356	4,807	5,899	35,329	48,390
14 Life Safety Bureau	23,736	50,619	59,444	372,043	505,843
15 Fire Marshal	11,994	24,486	30,035	179,971	246,487
16 Comm Outreach	1,553	2,844	3,889	20,901	29,188
17 Logistics	1,410	3,827	3,531	28,132	36,901
18 Air Pack	678	2,282	1,698	16,775	21,434
19 Hazmat Ops	11,440	19,935	28,649	146,518	206,542
20 Airport Ops	25,914	51,049	64,897	375,200	517,060
21 Rescue Team	11,208	27,336	28,069	200,917	267,530
Total	\$ 686,936	\$ 1,465,844	\$ 1,720,388	\$ 10,765,488	\$ 14,638,656
	=====	=====	=====	=====	=====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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 0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 1,537,558	0	1,537,558
Subtotal - Services & Supplies	<u>1,537,558</u>	<u>0</u>	<u>1,537,558</u>
Department Cost Total	1,537,558	0	1,537,558
Adjustments to Cost			
Subtotal - Adjustments	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	1,537,558	0	1,537,558
General Admin Distribution		0	0
Grand Total	<u>\$ 1,537,558</u> =====	<u>0</u> =====	<u>\$ 1,537,558</u> =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 0	\$ 0	\$ 0
1 Indirect Costs Exps	11,841	0	11,841
1 GSD	0	0	0
Subtotal - Citywide Indirect	11,841	0	11,841
2 Chief's Admin	0	0	0
2 Accounting & Finance	4,254	6	4,260
2 Human Resources/Risk	0	0	0
2 Warehouse	30,343	967	31,310
Subtotal-Chief's Admin	34,597	973	35,570
3 Info Tech Svcs	0	4,603	4,603
Subtotal - Info Tech Svcs	0	4,603	4,603
7 Departmental	0	0	0
7 Vehicle Charges	0	68,975	68,975
Subtotal - Central Svcs	0	68,975	68,975
Total Incoming	46,438	74,551	120,989
C. Total Allocated		\$ 1,658,547	\$ 1,658,547
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	13,812,575	2.6108	\$41,355	\$ 0	\$ 41,355	\$ 0	\$ 41,355
03 Info Tech	1,537,558	0.2906	4,603	0	4,603	0	4,603
04 Professional Development	10,521,546	1.9887	31,501	0	31,501	1,527	33,028
05 OEC	11,431,434	2.1607	34,225	0	34,225	1,659	35,884
06 Planning Admin	2,338,158	0.4419	7,000	0	7,000	339	7,339
07 Central Services	28,597,996	5.4054	85,621	0	85,621	4,150	89,771
08 EMS Admin	5,206,272	0.9841	15,588	0	15,588	756	16,344
09 Fire/EMS Ops	382,224,735	72.2455	1,144,366	0	1,144,366	55,469	1,199,835
10 Staff Svcs	2,055,983	0.3886	6,155	0	6,155	298	6,453
12 Medical Dir	3,779,489	0.7144	11,316	0	11,316	548	11,864
13 Operations Admin	1,734,949	0.3279	5,194	0	5,194	252	5,446
14 Life Safety Bureau	18,269,114	3.4531	54,697	0	54,697	2,651	57,348
15 Fire Marshal	8,837,223	1.6704	26,459	0	26,459	1,282	27,741
16 Comm Outreach	1,026,483	0.1940	3,073	0	3,073	149	3,222
17 Logistics	1,381,402	0.2611	4,136	0	4,136	200	4,336
18 Air Pack	823,680	0.1557	2,466	0	2,466	120	2,586
19 Hazmat Ops	7,194,833	1.3599	21,541	0	21,541	1,044	22,585
20 Airport Ops	18,424,166	3.4824	55,161	0	55,161	2,674	57,835
21 Rescue Team	9,865,849	1.8648	29,538	0	29,538	1,432	30,970
Subtotal	529,063,445	100.0000	1,583,995	0	1,583,995	74,551	1,658,546
Direct Bills					0		0
Total					\$ 1,583,995		\$ 1,658,546

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	41,355	41,355
03 Info Tech	4,603	4,603
04 Professional Development	33,028	33,028
05 OEC	35,884	35,884
06 Planning Admin	7,339	7,339
07 Central Services	89,771	89,771
08 EMS Admin	16,344	16,344
09 Fire/EMS Ops	1,199,835	1,199,835
10 Staff Svcs	6,453	6,453
12 Medical Dir	11,864	11,864
13 Operations Admin	5,446	5,446
14 Life Safety Bureau	57,348	57,348
15 Fire Marshal	27,741	27,741
16 Comm Outreach	3,222	3,222
17 Logistics	4,336	4,336
18 Air Pack	2,586	2,586
19 Hazmat Ops	22,585	22,585
20 Airport Ops	57,835	57,835
21 Rescue Team	30,970	30,970
Total	\$ 1,658,546 =====	\$ 1,658,546 =====

**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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:4 Prof Development

Description	Amount	General Admin	Training
<hr/>			
Personnel Costs			
Salaries	S1 3,025,847	0	3,025,847
Salary % Split		.00%	100%
Benefits	S 7,020,052	0	7,020,052
Subtotal - Personnel Costs	<hr/> 10,045,899	0	<hr/> 10,045,899
Services & Supplies Cost			
Supplies	S 114,051	0	114,051
Services	S 361,347	0	361,347
Subtotal - Services & Supplies	<hr/> 475,398	0	<hr/> 475,398
Department Cost Total	10,521,297	0	10,521,297
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	10,521,297	0	10,521,297
General Admin Distribution		0	0
Grand Total	<hr/> \$ 10,521,297 =====	<hr/> 0 =====	<hr/> \$ 10,521,297 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%) Department	First Incoming	Second Incoming	Training	Dept:4 Prof Development
1 Indirect Costs FTE	\$ 162,194	\$ 0	\$ 162,194	
1 Indirect Costs Exps	81,032	0	81,032	
1 GSD	264,846	0	264,846	
Subtotal - Citywide Indirect	508,072	0	508,072	
2 Chief's Admin	23,079	4,298	27,377	
2 Accounting & Finance	29,111	41	29,152	
2 Human Resources/Risk	58,186	10,376	68,562	
2 Warehouse	207,650	6,616	214,266	
Subtotal-Chief's Admin	318,026	21,331	339,357	
3 Info Tech Svcs	31,501	1,527	33,028	
Subtotal - Info Tech Svcs	31,501	1,527	33,028	
4 Training	0	84,056	84,056	
Subtotal-Prof Development	0	84,056	84,056	
7 Departmental	0	816,272	816,272	
7 Vehicle Charges	0	98,540	98,540	
7 Classified Emp	0	1,019	1,019	
Subtotal - Central Svcs	0	915,831	915,831	
9 Clasfd Ret Benes	0	652,255	652,255	
Subtotal - Fire/EMS Operations	0	652,255	652,255	
10 Investigations	0	96,991	96,991	
Subtotal - Staff Svcs	0	96,991	96,991	
Total Incoming	857,599	1,771,991	2,629,590	
C. Total Allocated		\$ 13,150,887	\$ 13,150,887	
	=====	=====	=====	100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7	0.1915	\$21,791	\$ 0	\$ 21,791	\$ 0	\$ 21,791
04 Professional Development	27	0.7387	84,056	0	84,056	0	84,056
05 OEC	99	2.7086	308,209	0	308,209	48,447	356,656
06 Planning Admin	4	0.1094	12,449	0	12,449	1,957	14,406
08 EMS Admin	21	0.5746	65,383	0	65,383	10,277	75,660
09 Fire/EMS Ops	3,030	82.9001	9,433,116	0	9,433,116	1,482,776	10,915,892
10 Staff Svcs	9	0.2462	28,015	0	28,015	4,404	32,419
13 Operations Admin	12	0.3283	37,357	0	37,357	5,872	43,229
14 Life Safety Bureau	125	3.4200	389,158	0	389,158	61,171	450,329
15 Fire Marshal	61	1.6689	189,902	0	189,902	29,851	219,753
16 Comm Outreach	5	0.1368	15,566	0	15,566	2,447	18,013
17 Logistics	4	0.1094	12,449	0	12,449	1,957	14,406
19 Hazmat Ops	49	1.3406	152,545	0	152,545	23,979	176,524
20 Airport Ops	149	4.0766	463,872	0	463,872	72,915	536,787
21 Rescue Team	53	1.4501	165,005	0	165,005	25,936	190,941
Subtotal	3,655	100.0000	11,378,873	0	11,378,873	1,771,991	13,150,864
Direct Bills					0		0
Total					\$ 11,378,873		\$ 13,150,864
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	21,791	21,791
04 Professional Development	84,056	84,056
05 OEC	356,656	356,656
06 Planning Admin	14,406	14,406
08 EMS Admin	75,660	75,660
09 Fire/EMS Ops	10,915,892	10,915,892
10 Staff Svcs	32,419	32,419
13 Operations Admin	43,229	43,229
14 Life Safety Bureau	450,329	450,329
15 Fire Marshal	219,753	219,753
16 Comm Outreach	18,013	18,013
17 Logistics	14,406	14,406
19 Hazmat Ops	176,524	176,524
20 Airport Ops	536,787	536,787
21 Rescue Team	190,941	190,941
Total	\$ 13,150,864 =====	\$ 13,150,864 =====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:5 OEC

Description	Amount	General Admin	Dispatch & Records
Personnel Costs			
Salaries	7,896,260	0	7,896,260
Salary % Split		.00%	100%
Benefits	3,523,661	0	3,523,661
Subtotal - Personnel Costs	11,419,920	0	11,419,920
Services & Supplies Cost			
Supplies	6,705	0	6,705
Services	4,809	0	4,809
Subtotal - Services & Supplies	11,514	0	11,514
Department Cost Total	11,431,434	0	11,431,434
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	11,431,434	0	11,431,434
General Admin Distribution		0	0
Grand Total	\$ 11,431,434 =====	=====	\$ 11,431,434 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 94,421	\$ 0	\$ 94,421
1 Indirect Costs Exps	88,040	0	88,040
1 GSD	154,180	0	154,180
Subtotal - Citywide Indirect	336,641	0	336,641
2 Chief's Admin	13,436	2,502	15,938
2 Accounting & Finance	31,629	45	31,674
2 Human Resources/Risk	33,873	6,040	39,913
2 Warehouse	225,609	7,189	232,798
Subtotal-Chief's Admin	304,547	15,775	320,322
3 Info Tech Svcs	34,225	1,659	35,884
Subtotal - Info Tech Svcs	34,225	1,659	35,884
4 Training	308,209	48,447	356,656
Subtotal-Prof Development	308,209	48,447	356,656
7 Departmental	0	475,192	475,192
7 Vehicle Charges	0	9,853	9,853
7 Classified Emp	0	574	574
Subtotal - Central Svcs	0	485,619	485,619
9 Clasfd Ret Benes	0	367,793	367,793
Subtotal - Fire/EMS Operations	0	367,793	367,793
10 Investigations	0	54,691	54,691
Subtotal - Staff Svcs	0	54,691	54,691
Total Incoming	983,622	973,984	1,957,606
C. Total Allocated		\$ 13,389,040	\$ 13,389,040
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1252	\$15,544	\$ 0	\$ 15,544	\$ 0	\$ 15,544
08 EMS Admin	17.70	0.5038	62,547	0	62,547	4,913	67,460
09 Fire/EMS Ops	2,992.70	85.1844	10,575,691	0	10,575,691	830,724	11,406,415
10 Staff Svcs	14.20	0.4042	50,182	0	50,182	3,942	54,124
13 Operations Admin	10.00	0.2846	35,333	0	35,333	2,776	38,109
14 Life Safety Bureau	129.30	3.6804	456,924	0	456,924	35,892	492,816
15 Fire Marshal	62.20	1.7705	219,809	0	219,809	17,266	237,075
16 Comm Outreach	5.70	0.1622	20,137	0	20,137	1,582	21,719
17 Logistics	4.90	0.1395	17,319	0	17,319	1,360	18,679
19 Hazmat Ops	64.10	1.8245	226,513	0	226,513	17,793	244,306
20 Airport Ops	145.20	4.1330	513,114	0	513,114	40,305	553,419
21 Rescue Team	62.80	1.7875	221,919	0	221,919	17,432	239,351
Subtotal	3,513.2	100.0000	12,415,032	0	12,415,032	973,984	13,389,016
Direct Bills					0		0
Total					\$ 12,415,032		\$ 13,389,016
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	15,544	15,544
08 EMS Admin	67,460	67,460
09 Fire/EMS Ops	11,406,415	11,406,415
10 Staff Svcs	54,124	54,124
13 Operations Admin	38,109	38,109
14 Life Safety Bureau	492,816	492,816
15 Fire Marshal	237,075	237,075
16 Comm Outreach	21,719	21,719
17 Logistics	18,679	18,679
19 Hazmat Ops	244,306	244,306
20 Airport Ops	553,419	553,419
21 Rescue Team	239,351	239,351
Total	\$ 13,389,016 =====	\$ 13,389,016 =====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:6 Planning Admin

Description	Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs				
Salaries	1,569,653	0	1,021,518	548,135
Salary % Split		.00%	65.08%	34.92%
Benefits	694,247		395,831	298,416
Subtotal - Personnel Costs	2,263,901	0	1,417,349	846,551
Services & Supplies Cost				
Supplies	9,973	0	5,498	4,474
Services	55,312	0	52,129	3,183
Credit Expenses	854,208-	0		854,208-
Subtotal - Services & Supplies	788,923-	0	57,628	846,551-
Department Cost Total	1,474,978	0	1,474,977	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,474,978	0	1,474,977	0
General Admin Distribution		0	0	0
Grand Total	\$ 1,474,978 =====	=====	\$ 1,474,977 =====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 22,838	\$ 0	\$ 14,863	\$ 7,975
1 Indirect Costs Exps	18,006	0	11,718	6,288
1 GSD	37,290	0	24,268	13,022
Subtotal - Citywide Indirect	78,134	0	50,849	27,285
2 Chiefs Admin	3,250	605	2,509	1,346
2 Accounting & Finance	6,469	9	4,216	2,262
2 Human Resources/Risk	8,193	1,461	6,283	3,371
2 Warehouse	46,141	1,470	30,985	16,626
Subtotal-Chiefs Admin	64,053	3,546	43,993	23,606
3 Info Tech Svcs	7,000	339	4,776	2,563
Subtotal - Info Tech Svcs	7,000	339	4,776	2,563
4 Training	12,449	1,957	9,376	5,031
Subtotal-Prof Development	12,449	1,957	9,376	5,031
7 Departmental	0	114,938	74,801	40,137
7 Vehicle Charges	0	9,853	6,412	3,441
7 Classified Emp	0	32	21	11
Subtotal - Central Svcs	0	124,823	81,234	43,589
9 Clasfd Ret Benes	0	20,290	13,205	7,085
Subtotal - Fire/EMS Operations	0	20,290	13,205	7,085
10 Investigations	0	3,017	1,963	1,054
Subtotal - Staff Svcs	0	3,017	1,963	1,054
Total Incoming	161,636	153,972	205,395	110,213
C. Total Allocated		\$ 1,790,586	\$ 1,680,373	\$ 110,213
			93.84%	6.16%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1271	\$2,008	\$ 0	\$ 2,008	\$ 0	\$ 2,008
09 Fire/EMS Ops	2,992.70	86.4767	1,366,479	0	1,366,479	86,763	1,453,242
14 Life Safety Bureau	129.30	3.7362	59,038	0	59,038	3,749	62,787
15 Fire Marshal	62.20	1.7973	28,400	0	28,400	1,803	30,203
19 Hazmat Ops	64.10	1.8522	29,268	0	29,268	1,858	31,126
20 Airport Ops	145.20	4.1957	66,299	0	66,299	4,210	70,509
21 Rescue Team	62.80	1.8147	28,675	0	28,675	1,821	30,496
Subtotal	3,460.7	100.0000	1,580,167	0	1,580,167	100,204	1,680,371
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,580,167	=====	\$ 1,680,371

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$56,443	\$ 0	\$ 56,443	\$ 53,768	\$ 110,211
Subtotal	100	100.0000	56,443	0	56,443	53,768	110,211
Direct Bills					0		0
Total					\$ 56,443		\$ 110,211
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	2,008	0	2,008
09 Fire/EMS Ops	1,453,242	0	1,453,242
14 Life Safety Bureau	62,787	0	62,787
15 Fire Marshal	30,203	0	30,203
19 Hazmat Ops	31,126	0	31,126
20 Airport Ops	70,509	0	70,509
21 Rescue Team	30,496	0	30,496
22 Permit Ctr	0	110,211	110,211
Total	\$ 1,680,371 =====	\$ 110,211 =====	\$ 1,790,582 =====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	0	0	0	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	0	0	0	0	0	0
Other Supplies	P	913	0	913	0	0	0
Fuel	P	5,537,855	0	0	5,537,855	0	0
Class Arbitration	P	24,457	0	0	0	24,457	0
Voice Svcs	P	993,568	0	993,568	0	0	0
HR Client	P	3,606,504	0	3,606,504	0	0	0
KRONOS	P	261,644	0	261,644	0	0	0
Drainage	D	99,240	0	0	0	0	0
Permit Ctr	P	140,484	0	0	0	0	140,484
Bldg Mtc Svcs	P	175,306	0	175,306	0	0	0
Other Svcs	P	14,763,401	0	14,763,401	0	0	0
Billing & Collection	D	1,831,446	0	0	0	0	0
Non GF	P	1,163,179	0	0	0	0	0
Subtotal - Services & Supplies		28,597,997	0	19,801,336	5,537,855	24,457	140,484
Department Cost Total		28,597,997	0	19,801,336	5,537,855	24,457	140,484
Adjustments to Cost							
Drainage	D	99,240-	0	0	0	0	0
Billing & Collection	D	1,831,446-	0	0	0	0	0
Subtotal - Adjustments		1,930,686-	0	0	0	0	0
Total Costs After Adjustments		26,667,311	0	19,801,336	5,537,855	24,457	140,484
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 26,667,311		\$ 19,801,336	\$ 5,537,855	\$ 24,457	\$ 140,484
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:7 Central Svcs

Description	Amount	Non General Fund
Personnel Costs		
Salaries	0	0
Salary % Split		.00%
Benefits	0	0
Subtotal - Personnel Costs	0	0
Services & Supplies Cost		
Overtime-Classified	0	0
Other Benefits	0	0
Postage	0	0
Other Supplies	913	0
Fuel	5,537,855	0
Class Arbitration	24,457	0
Voice Svcs	993,568	0
HR Client	3,606,504	0
KRONOS	261,644	0
Drainage	99,240	0
Permit Ctr	140,484	0
Bldg Mtc Svcs	175,306	0
Other Svcs	14,763,401	0
Billing & Collection	1,831,446	0
Non GF	1,163,179	1,163,179
Subtotal - Services & Supplies	28,597,997	1,163,179
Department Cost Total	28,597,997	1,163,179
Adjustments to Cost		
Drainage	99,240-	0
Billing & Collection	1,831,446-	0
Subtotal - Adjustments	1,930,686-	0
Total Costs After Adjustments	26,667,311	1,163,179
General Admin Distribution		0
Grand Total	\$ 26,667,311 =====	\$ 1,163,179 =====
		not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 220,250	\$ 0	\$ 163,543	\$ 45,738	\$ 202
Subtotal - Citywide Indirect	220,250	0	163,543	45,738	202
2 Accounting & Finance	79,126	111	58,836	16,455	73
2 Warehouse	564,404	17,983	432,441	120,941	534
Subtotal-Chiefs Admin	643,530	18,094	491,278	137,396	607
3 Info Tech Svcs	85,621	4,150	66,658	18,642	82
Subtotal - Info Tech Svcs	85,621	4,150	66,658	18,642	82
7 Vehicle Charges	0	2,177,740	1,617,042	452,240	1,997
Subtotal - Central Svcs	0	2,177,740	1,617,042	452,240	1,997
Total Incoming	949,401	2,199,984	2,338,520	654,017	2,888
C. Total Allocated		\$ 29,816,696	\$ 22,139,856	\$ 6,191,872	\$ 27,345
			74.25%	20.77%	0.09%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$ 220,250	\$ 0	\$ 1,160	\$ 9,607
Subtotal - Citywide Indirect	220,250	0	1,160	9,607
2 Accounting & Finance	79,126	111	417	3,456
2 Warehouse	564,404	17,983	3,068	25,403
Subtotal-Chiefs Admin	643,530	18,094	3,485	28,859
3 Info Tech Svcs	85,621	4,150	473	3,916
Subtotal - Info Tech Svcs	85,621	4,150	473	3,916
7 Vehicle Charges	0	2,177,740	11,472	94,989
Subtotal - Central Svcs	0	2,177,740	11,472	94,989
Total Incoming	949,401	2,199,984	16,591	137,370
C. Total Allocated		\$ 29,816,696	\$ 157,075	\$ 1,300,549
		=====	=====	=====
			0.53%	4.36%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.90	0.7759	\$159,108	\$ 0	\$ 159,108	\$ 0	\$ 159,108
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	816,272	0	816,272	0	816,272
05 OEC	89.30	2.3173	475,192	0	475,192	0	475,192
06 Planning Admin	21.60	0.5605	114,938	0	114,938	0	114,938
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	168,151	0	168,151	14,502	182,653
09 Fire/EMS Ops	2,994.80	77.7123	15,935,891	0	15,935,891	1,374,428	17,310,319
10 Staff Svcs	15.20	0.3944	80,877	0	80,877	6,976	87,853
12 Medical Dir	12.00	0.3114	63,857	0	63,857	5,507	69,364
13 Operations Admin	13.20	0.3425	70,234	0	70,234	6,058	76,292
14 Life Safety Bureau	133.00	3.4512	707,712	0	707,712	61,039	768,751
15 Fire Marshal	67.20	1.7438	357,588	0	357,588	30,841	388,429
16 Comm Outreach	8.70	0.2258	46,303	0	46,303	3,993	50,296
17 Logistics	7.90	0.2050	42,038	0	42,038	3,626	45,664
18 Air Pack	3.80	0.0986	20,219	0	20,219	1,744	21,963
19 Hazmat Ops	64.10	1.6633	341,081	0	341,081	29,418	370,499
20 Airport Ops	145.20	3.7678	772,635	0	772,635	66,638	839,273
21 Rescue Team	62.80	1.6296	334,170	0	334,170	28,821	362,991
Subtotal	3,853.7	100.0000	20,506,266	0	20,506,266	1,633,590	22,139,856
Direct Bills					0		0
Total					\$ 20,506,266		\$ 22,139,856
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	21	1.8041	\$103,466	\$ 0	\$ 103,466	\$ 0	\$ 103,466
03 Info Tech	14	1.2027	68,975	0	68,975	0	68,975
04 Professional Development	20	1.7182	98,540	0	98,540	0	98,540
05 OEC	2	0.1718	9,853	0	9,853	0	9,853
06 Planning Admin	2	0.1718	9,853	0	9,853	0	9,853
07 Central Services	442	37.9725	2,177,740	0	2,177,740	0	2,177,740
08 EMS Admin	4	0.3436	19,706	0	19,706	2,756	22,462
09 Fire/EMS Ops	503	43.2131	2,478,291	0	2,478,291	346,591	2,824,882
10 Staff Svcs	3	0.2577	14,779	0	14,779	2,067	16,846
12 Medical Dir	3	0.2577	14,779	0	14,779	2,067	16,846
13 Operations Admin	2	0.1718	9,853	0	9,853	1,378	11,231
14 Life Safety Bureau	27	2.3196	133,030	0	133,030	18,604	151,634
15 Fire Marshal	54	4.6392	266,060	0	266,060	37,209	303,269
16 Comm Outreach	9	0.7732	44,343	0	44,343	6,201	50,544
17 Logistics	2	0.1718	9,853	0	9,853	1,378	11,231
18 Air Pack	0	0.0000	0	0	0	0	0
19 Hazmat Ops	20	1.7182	98,540	0	98,540	13,781	112,321
21 Rescue Team	36	3.0928	177,373	0	177,373	24,806	202,179
Subtotal	1,164	100.0000	5,735,034	0	5,735,034	456,838	6,191,872
Direct Bills					0		0
Total					\$ 5,735,034		\$ 6,191,872
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1172	\$30	\$ 0	\$ 30	\$ 0	\$ 30
04 Professional Development	151.10	4.0248	1,019	0	1,019	0	1,019
05 OEC	85.20	2.2695	574	0	574	0	574
06 Planning Admin	4.70	0.1252	32	0	32	0	32
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	17.70	0.4715	119	0	119	10	129
09 Fire/EMS Ops	2,992.70	79.7161	20,178	0	20,178	1,735	21,913
10 Staff Svcs	14.20	0.3782	96	0	96	8	104
13 Operations Admin	10.00	0.2664	67	0	67	6	73
14 Life Safety Bureau	129.30	3.4441	872	0	872	75	947
15 Fire Marshal	62.20	1.6568	419	0	419	36	455
16 Comm Outreach	5.70	0.1518	38	0	38	3	41
17 Logistics	4.90	0.1305	33	0	33	3	36
19 Hazmat Ops	64.10	1.7074	432	0	432	37	469
20 Airport Ops	145.20	3.8677	979	0	979	84	1,063
21 Rescue Team	62.80	1.6728	423	0	423	36	459
Subtotal	3,754.2	100.0000	25,311	0	25,311	2,034	27,345
Direct Bills					0		0
Total					\$ 25,311		\$ 27,345
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$145,516	\$ 0	\$ 145,516	\$ 11,559	\$ 157,075
Subtotal	100	100.0000	145,516	0	145,516	11,559	157,075
Direct Bills					0		0
Total					\$ 145,516		\$ 157,075
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	159,108	103,466	30	0	0	262,604
03 Info Tech	0	68,975	0	0	0	68,975
04 Professional Development	816,272	98,540	1,019	0	0	915,831
05 OEC	475,192	9,853	574	0	0	485,619
06 Planning Admin	114,938	9,853	32	0	0	124,823
07 Central Services	0	2,177,740	0	0	0	2,177,740
08 EMS Admin	182,653	22,462	129	0	0	205,245
09 Fire/EMS Ops	17,310,319	2,824,882	21,913	0	0	20,157,113
10 Staff Svcs	87,853	16,846	104	0	0	104,803
12 Medical Dir	69,364	16,846	0	0	0	86,210
13 Operations Admin	76,292	11,231	73	0	0	87,596
14 Life Safety Bureau	768,751	151,634	947	0	0	921,332
15 Fire Marshal	388,429	303,269	455	0	0	692,152
16 Comm Outreach	50,296	50,544	41	0	0	100,881
17 Logistics	45,664	11,231	36	0	0	56,931
18 Air Pack	21,963	0	0	0	0	21,963
19 Hazmat Ops	370,499	112,321	469	0	0	483,289
20 Airport Ops	839,273	0	1,063	0	0	840,336
21 Rescue Team	362,991	202,179	459	0	0	565,629
22 Permit Ctr	0	0	0	157,075	0	157,075
Total	\$22,139,856	\$6,191,872	\$27,345	\$157,075	\$0	\$28,516,147
	=====	=====	=====	=====	=====	=====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:8 EMS Admin

Description	Amount	General Admin	EMS Admin Svcs
Personnel Costs			
Salaries	S1 2,199,820	0	2,199,820
Salary % Split		.00%	100%
Benefits	S 1,076,390	0	1,076,390
Subtotal - Personnel Costs	3,276,210	0	3,276,210
Services & Supplies Cost			
Supplies	S 67,340	0	67,340
Services	S 1,351,115	0	1,351,115
Subtotal - Services & Supplies	1,418,455	0	1,418,455
Department Cost Total	4,694,664	0	4,694,664
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	4,694,664	0	4,694,664
General Admin Distribution			
Grand Total	\$ 4,694,664	0	\$ 4,694,664

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 33,412	\$ 0	\$ 33,412
1 Indirect Costs Exps	40,098	0	40,098
1 GSD	54,558	0	54,558
Subtotal - Citywide Indirect	128,068	0	128,068
2 Chief's Admin	4,754	885	5,639
2 Accounting & Finance	14,406	20	14,426
2 Human Resources/Risk	11,986	2,137	14,123
2 Warehouse	102,755	3,274	106,029
Subtotal-Chief's Admin	133,901	6,317	140,218
3 Info Tech Svcs	15,588	756	16,344
Subtotal - Info Tech Svcs	15,588	756	16,344
4 Training	65,383	10,277	75,660
Subtotal-Prof Development	65,383	10,277	75,660
5 Dispatch & Records	62,547	4,913	67,460
Subtotal - OEC	62,547	4,913	67,460
7 Departmental	168,151	14,502	182,653
7 Vehicle Charges	19,706	2,756	22,462
7 Classified Emp	119	10	129
Subtotal - Central Svcs	187,976	17,269	205,245
9 Clasfd Ret Benes	0	76,411	76,411
Subtotal - Fire/EMS Operations	0	76,411	76,411
10 Investigations	0	11,362	11,362
Subtotal - Staff Svcs	0	11,362	11,362
 Total Incoming	 <u>593,463</u>	 <u>127,304</u>	 <u>720,767</u>
C. Total Allocated		\$ 5,415,432	\$ 5,415,432
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$5,288,127	\$ 0	\$ 5,288,127	\$ 127,304	\$ 5,415,431
Subtotal	100	100.0000	5,288,127	0	5,288,127	127,304	5,415,431
Direct Bills					0		0
Total					\$ 5,288,127		\$ 5,415,431
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	5,415,431	5,415,431
Total	\$ 5,415,431	\$ 5,415,431
	=====	=====

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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:9 Fire/EMS Operations

Description	Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs				
Salaries	247,273,925	0	0	247,273,925
Salary % Split		.00%	.00%	100%
Benefits	118,378,539	0	0	118,378,539
Subtotal - Personnel Costs	365,652,464	0	0	365,652,464
Services & Supplies Cost				
Supplies	44,476	0	0	44,476
Services	16,527,795	0	0	16,527,795
Hlth Ins Ret Class	16,205,909	0	16,205,909	0
Credit Expenses	382,224,735-	0	0	382,224,735-
Subtotal - Services & Supplies	349,446,555-	0	16,205,909	365,652,464-
Department Cost Total	16,205,909	0	16,205,909	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	16,205,909	0	16,205,909	0
General Admin Distribution		0	0	0
Grand Total	\$ 16,205,909 =====	=====	\$ 16,205,909 =====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 3,166,483	\$ 0	\$ 0	\$ 3,166,483
1 Indirect Costs Exps	2,943,731	0	0	2,943,731
1 GSD	5,170,586	0	0	5,170,586
Subtotal - Citywide Indirect	11,280,800	0	0	11,280,800
2 Chief's Admin	450,575	83,909	0	534,484
2 Accounting & Finance	1,057,554	1,490	0	1,059,044
2 Human Resources/Risk	1,135,955	202,569	0	1,338,524
2 Warehouse	7,543,497	240,357	0	7,783,854
Subtotal-Chief's Admin	10,187,581	528,325	0	10,715,906
3 Info Tech Svcs	1,144,366	55,469	0	1,199,835
3 Subtotal - Info Tech Svcs	1,144,366	55,469	0	1,199,835
4 Training	9,433,116	1,482,776	0	10,915,892
4 Subtotal-Prof Development	9,433,116	1,482,776	0	10,915,892
5 Dispatch & Records	10,575,691	830,724	0	11,406,415
5 Subtotal - OEC	10,575,691	830,724	0	11,406,415
6 Planning Svcs *	1,366,479	86,763	0	1,453,242
6 Subtotal - Planning Admin	1,366,479	86,763	0	1,453,242
7 Departmental	15,935,891	1,374,428	0	17,310,319
7 Vehicle Charges	2,478,291	346,591	0	2,824,882
7 Classified Emp	20,178	1,735	0	21,913
Subtotal - Central Svcs	18,434,360	1,722,754	0	20,157,113
8 EMS Admin Svcs	5,288,127	127,304	0	5,415,431
Subtotal - EMS Admin	5,288,127	127,304	0	5,415,431
10 Investigations	0	1,921,033	0	1,921,033
10 Subtotal - Staff Svcs	0	1,921,033	0	1,921,033
Total Incoming	67,710,520	6,755,148	0	74,465,668
C. Total Allocated		\$ 90,671,577	\$ 16,205,909	\$ 74,465,668
		=====	=====	=====
			17.87%	82.13%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	4.40	0.1172	\$18,993	\$ 0	\$ 18,993	\$ 0	\$ 18,993
04 Professional Development	151.10	4.0248	652,255	0	652,255	0	652,255
05 OEC	85.20	2.2695	367,793	0	367,793	0	367,793
06 Planning Admin	4.70	0.1252	20,290	0	20,290	0	20,290
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	17.70	0.4715	76,411	0	76,411	0	76,411
10 Staff Svcs	14.20	0.3782	61,291	0	61,291	0	61,291
11 Fire/EMS Operating	2,992.70	79.7161	12,918,719	12,918,719-	0	0	0
13 Operations Admin	10.00	0.2664	43,173	0	43,173	0	43,173
14 Life Safety Bureau	129.30	3.4441	558,148	0	558,148	0	558,148
15 Fire Marshal	62.20	1.6568	268,500	0	268,500	0	268,500
16 Comm Outreach	5.70	0.1518	24,601	0	24,601	0	24,601
17 Logistics	4.90	0.1305	21,149	0	21,149	0	21,149
19 Hazmat Ops	64.10	1.7074	276,700	0	276,700	0	276,700
20 Airport Ops	145.20	3.8677	626,796	0	626,796	0	626,796
21 Rescue Team	62.80	1.6728	271,092	0	271,092	0	271,092
Subtotal	3,754.2	100.0000	16,205,911	12,918,719-	3,287,192	0	3,287,192
Direct Bills					12,918,719		12,918,719
Total					\$ 16,205,911		\$ 16,205,911
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$67,710,520	\$ 0	\$ 67,710,520	\$ 6,755,148	\$ 74,465,668
Subtotal	100	100.0000	67,710,520	0	67,710,520	6,755,148	74,465,668
Direct Bills					0		0
Total					\$ 67,710,520		\$ 74,465,668
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 12,918,719	0	\$ 12,918,719
02 Chief's Admin	18,993	0	18,993
04 Professional Development	652,255	0	652,255
05 OEC	367,793	0	367,793
06 Planning Admin	20,290	0	20,290
07 Central Services	0	0	0
08 EMS Admin	76,411	0	76,411
10 Staff Svcs	61,291	0	61,291
11 Fire/EMS Operating	0	74,465,668	74,465,668
13 Operations Admin	43,173	0	43,173
14 Life Safety Bureau	558,148	0	558,148
15 Fire Marshal	268,500	0	268,500
16 Comm Outreach	24,601	0	24,601
17 Logistics	21,149	0	21,149
19 Hazmat Ops	276,700	0	276,700
20 Airport Ops	626,796	0	626,796
21 Rescue Team	271,092	0	271,092
Total	\$ 16,205,911 =====	\$ 74,465,668 =====	\$ 90,671,579 =====

**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 FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:10 Staff Svcs

Description	Amount	General Admin	Investigations
<hr/>			
Personnel Costs			
Salaries	S1 1,339,692	0	1,339,692
Salary % Split		.00%	100%
Benefits	S 695,823	0	695,823
Subtotal - Personnel Costs	<hr/> 2,035,515	0	<hr/> 2,035,515
Services & Supplies Cost			
Supplies	S 15,264	0	15,264
Services	S 5,203	0	5,203
Subtotal - Services & Supplies	<hr/> 20,468	0	<hr/> 20,468
Department Cost Total	2,055,983	0	2,055,983
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,055,983	0	2,055,983
General Admin Distribution		0	0
Grand Total	<hr/> \$ 2,055,983 =====	<hr/> 0 =====	<hr/> \$ 2,055,983 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 16,070	\$ 0	\$ 16,070
1 Indirect Costs Exps	15,834	0	15,834
1 GSD	26,245	0	26,245
Subtotal - Citywide Indirect	58,149	0	58,149
2 Chief's Admin	2,287	426	2,713
2 Accounting & Finance	5,688	8	5,696
2 Human Resources/Risk	5,765	1,028	6,793
2 Warehouse	40,576	1,293	41,869
Subtotal-Chief's Admin	54,316	2,755	57,071
3 Info Tech Svcs	6,155	298	6,453
Subtotal - Info Tech Svcs	6,155	298	6,453
4 Training	28,015	4,404	32,419
Subtotal-Prof Development	28,015	4,404	32,419
5 Dispatch & Records	50,182	3,942	54,124
Subtotal - OEC	50,182	3,942	54,124
7 Departmental	80,877	6,976	87,853
7 Vehicle Charges	14,779	2,067	16,846
7 Classified Emp	96	8	104
Subtotal - Central Svcs	95,752	9,051	104,803
9 Clasfd Ret Benes	61,291	0	61,291
Subtotal - Fire/EMS Operations	61,291	0	61,291
10 Investigations	0	9,114	9,114
Subtotal - Staff Svcs	0	9,114	9,114
Total Incoming	<u>353,860</u>	<u>29,564</u>	<u>383,424</u>
C. Total Allocated		\$ 2,439,407	\$ 2,439,407
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1172	\$2,824	\$ 0	\$ 2,824	\$ 0	\$ 2,824
04 Professional Development	151.10	4.0248	96,991	0	96,991	0	96,991
05 OEC	85.20	2.2695	54,691	0	54,691	0	54,691
06 Planning Admin	4.70	0.1252	3,017	0	3,017	0	3,017
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	17.70	0.4715	11,362	0	11,362	0	11,362
09 Fire/EMS Ops	2,992.70	79.7161	1,921,033	0	1,921,033	0	1,921,033
10 Staff Svcs	14.20	0.3782	9,114	0	9,114	0	9,114
13 Operations Admin	10.00	0.2664	6,420	0	6,420	611	7,031
14 Life Safety Bureau	129.30	3.4441	82,997	0	82,997	7,895	90,892
15 Fire Marshal	62.20	1.6568	39,926	0	39,926	3,798	43,724
16 Comm Outreach	5.70	0.1518	3,658	0	3,658	348	4,006
17 Logistics	4.90	0.1305	3,145	0	3,145	299	3,444
19 Hazmat Ops	64.10	1.7074	41,146	0	41,146	3,914	45,060
20 Airport Ops	145.20	3.8677	93,205	0	93,205	8,866	102,071
21 Rescue Team	62.80	1.6728	40,312	0	40,312	3,834	44,146
Subtotal	3,754.2	100.0000	2,409,841	0	2,409,841	29,564	2,439,405
Direct Bills					0		0
Total					\$ 2,409,841		\$ 2,439,405
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	2,824	2,824
04 Professional Development	96,991	96,991
05 OEC	54,691	54,691
06 Planning Admin	3,017	3,017
07 Central Services	0	0
08 EMS Admin	11,362	11,362
09 Fire/EMS Ops	1,921,033	1,921,033
10 Staff Svcs	9,114	9,114
13 Operations Admin	7,031	7,031
14 Life Safety Bureau	90,892	90,892
15 Fire Marshal	43,724	43,724
16 Comm Outreach	4,006	4,006
17 Logistics	3,444	3,444
19 Hazmat Ops	45,060	45,060
20 Airport Ops	102,071	102,071
21 Rescue Team	44,146	44,146
Total	\$ 2,439,405 =====	\$ 2,439,405 =====