

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2025 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Fire Department
FY 2025 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**

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SECTION I – OVERVIEW

**City of Houston, Texas Houston
Houston Fire Department FY 2025 Full
Cost Allocation Plan Based on Actual
Expenditures For the Fiscal Year
Ended June 30, 2023**

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 2023 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 2025 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 2,009,429	\$ 60,743	\$ 56,020	\$ 559,101	\$ 240,690	\$ 29,453	\$ 38,075	\$ 14,976	\$ 228,432	\$ 286,760
2 Chief's Admin	0	100,994	52,086	547,410	235,391	25,549	41,382	20,041	222,415	535,565
3 Info Tech	0	16,353	7,376	78,791	33,869	3,533	6,135	3,120	31,959	76,337
4 Prof Development	0	0	31,697	429,720	207,818	14,084	17,613	0	204,289	524,822
5 OEC	0	0	47,572	583,985	241,964	21,324	26,249	0	246,063	614,739
6 Planning Admin	0	0	0	66,173	27,418	0	0	0	27,881	69,658
7 Central Svcs	0	101,321	123,963	1,233,236	755,108	117,473	83,182	24,439	566,242	1,111,734
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	81,132,061	0	54,704	671,565	278,238	24,521	30,183	0	282,957	706,930
10 Staff Svcs	0	0	8,889	109,127	45,213	3,985	4,905	0	45,980	114,874
Total Current Allocations	\$83,141,490	\$279,411	\$382,307	\$4,279,108	\$2,065,709	\$239,922	\$247,724	\$62,576	\$1,856,218	\$4,041,419
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 238,255	\$0	\$ 0	\$ 0	\$ 3,761,934
2 Chief's Admin	243,871	0	0	0	2,024,703
3 Info Tech	35,564	0	0	0	293,037
4 Prof Development	218,383	0	0	0	1,648,426
5 OEC	250,975	0	0	0	2,032,872
6 Planning Admin	28,439	118,014	0	0	337,584
7 Central Svcs	696,391	220,842	0	0	5,033,931
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	288,620	0	0	0	83,469,779
10 Staff Svcs	46,901	0	0	0	379,874
Total Current Allocations	\$2,047,399 =====	\$338,856 =====	\$0 =====	\$0 =====	\$98,982,140 =====

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & Judgements
<hr/>						
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	7,828,554	0	3,914,277	3,914,277	0	0
GSD	6,892,419	0	0	0	6,892,419	0
Judgements	2,009,429	0	0	0	0	2,009,429
Subtotal - Services & Supplies	16,730,402	0	3,914,277	3,914,277	6,892,419	2,009,429
Department Cost Total	16,730,402	0	3,914,277	3,914,277	6,892,419	2,009,429
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	16,730,402	0	3,914,277	3,914,277	6,892,419	2,009,429
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 16,730,402		\$ 3,914,277	\$ 3,914,277	\$ 6,892,419	\$ 2,009,429
	=====	=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	29.50	0.7623	\$29,839	\$ 0	\$ 29,839	\$ 0	\$ 29,839
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	154,755	0	154,755	0	154,755
05 OEC	93.60	2.4187	94,675	0	94,675	0	94,675
06 Planning Admin	20.10	0.5194	20,331	0	20,331	0	20,331
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	30,649	0	30,649	0	30,649
09 Fire/EMS Ops	3,000.70	77.5395	3,035,111	0	3,035,111	0	3,035,111
10 Staff Svcs	15.00	0.3876	15,172	0	15,172	0	15,172
12 Medical Dir	11.10	0.2868	11,226	0	11,226	0	11,226
13 Operations Admin	15.00	0.3876	15,172	0	15,172	0	15,172
14 Life Safety Bureau	146.50	3.7856	148,179	0	148,179	0	148,179
15 Fire Marshal	63.10	1.6305	63,822	0	63,822	0	63,822
16 Comm Outreach	8.10	0.2093	8,193	0	8,193	0	8,193
17 Logistics	9.50	0.2455	9,610	0	9,610	0	9,610
18 Air Pack	3.30	0.0853	3,339	0	3,339	0	3,339
19 Hazmat Ops	60.00	1.5504	60,687	0	60,687	0	60,687
20 Airport Ops	149.90	3.8735	151,620	0	151,620	0	151,620
21 Rescue Team	61.20	1.5814	61,900	0	61,900	0	61,900
Subtotal	3,869.9	100.0000	3,914,280	0	3,914,280	0	3,914,280
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 3,914,280	=====	\$ 3,914,280

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	14,256,235	2.6408	\$103,368	\$ 0	\$ 103,368	\$ 0	\$ 103,368
03 Info Tech	2,069,478	0.3833	15,003	0	15,003	0	15,003
04 Professional Development	10,368,839	1.9207	75,182	0	75,182	0	75,182
05 OEC	12,293,668	2.2772	89,136	0	89,136	0	89,136
06 Planning Admin	2,267,095	0.4199	16,436	0	16,436	0	16,436
07 Central Services	33,942,525	6.2873	246,102	0	246,102	0	246,102
08 EMS Admin	4,512,771	0.8359	32,719	0	32,719	0	32,719
09 Fire/EMS Ops	386,418,753	71.5783	2,801,773	0	2,801,773	0	2,801,773
10 Staff Svcs	2,176,453	0.4032	15,782	0	15,782	0	15,782
12 Medical Dir	3,992,517	0.7396	28,950	0	28,950	0	28,950
13 Operations Admin	1,801,126	0.3336	13,058	0	13,058	0	13,058
14 Life Safety Bureau	19,237,867	3.5635	139,485	0	139,485	0	139,485
15 Fire Marshal	8,269,689	1.5318	59,959	0	59,959	0	59,959
16 Comm Outreach	862,554	0.1598	6,255	0	6,255	0	6,255
17 Logistics	1,498,207	0.2775	10,862	0	10,862	0	10,862
18 Air Pack	761,466	0.1411	5,523	0	5,523	0	5,523
19 Hazmat Ops	7,803,032	1.4454	56,577	0	56,577	0	56,577
20 Airport Ops	18,638,526	3.4525	135,140	0	135,140	0	135,140
21 Rescue Team	8,683,625	1.6085	62,961	0	62,961	0	62,961
Subtotal	539,854,426	100.0000	3,914,271	0	3,914,271	0	3,914,271
Direct Bills					0		0
Total					\$ 3,914,271		\$ 3,914,271

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

GSD Allocations							Dept:1 Citywide Indirect
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.50	0.7930	\$54,657	\$ 0	\$ 54,657	\$ 0	\$ 54,657
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	4.1129	283,478	0	283,478	0	283,478
05 OEC	93.60	2.5161	173,420	0	173,420	0	173,420
06 Planning Admin	20.10	0.5403	37,240	0	37,240	0	37,240
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.8145	56,139	0	56,139	0	56,139
09 Fire/EMS Ops	3,000.70	80.6640	5,559,701	0	5,559,701	0	5,559,701
10 Staff Svcs	15.00	0.4032	27,790	0	27,790	0	27,790
12 Medical Dir	11.10	0.2984	20,567	0	20,567	0	20,567
13 Operations Admin	15.00	0.4032	27,790	0	27,790	0	27,790
14 Life Safety Bureau	146.50	3.9382	271,437	0	271,437	0	271,437
15 Fire Marshal	63.10	1.6962	116,909	0	116,909	0	116,909
16 Comm Outreach	8.10	0.2177	15,005	0	15,005	0	15,005
17 Logistics	9.50	0.2554	17,603	0	17,603	0	17,603
18 Air Pack	3.30	0.0887	6,114	0	6,114	0	6,114
19 Hazmat Ops	60.00	1.6129	111,168	0	111,168	0	111,168
21 Rescue Team	61.20	1.6452	113,394	0	113,394	0	113,394
Subtotal	3,720	100.0000	6,892,412	0	6,892,412	0	6,892,412
Direct Bills					0		0
Total					\$ 6,892,412		\$ 6,892,412
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$2,009,429	\$ 0	\$ 2,009,429	\$ 0	\$ 2,009,429
Subtotal	100	100.0000	2,009,429	0	2,009,429	0	2,009,429
Direct Bills					0		0
Total					\$ 2,009,429		\$ 2,009,429

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	29,839	103,368	54,657	0	187,864
03 Info Tech	0	15,003	0	0	15,003
04 Professional Development	154,755	75,182	283,478	0	513,415
05 OEC	94,675	89,136	173,420	0	357,231
06 Planning Admin	20,331	16,436	37,240	0	74,007
07 Central Services	0	246,102	0	0	246,102
08 EMS Admin	30,649	32,719	56,139	0	119,507
09 Fire/EMS Ops	3,035,111	2,801,773	5,559,701	0	11,396,585
10 Staff Svcs	15,172	15,782	27,790	0	58,744
11 Fire/EMS Operating	0	0	0	2,009,429	2,009,429
12 Medical Dir	11,226	28,950	20,567	0	60,743
13 Operations Admin	15,172	13,058	27,790	0	56,020
14 Life Safety Bureau	148,179	139,485	271,437	0	559,101
15 Fire Marshal	63,822	59,959	116,909	0	240,690
16 Comm Outreach	8,193	6,255	15,005	0	29,453
17 Logistics	9,610	10,862	17,603	0	38,075
18 Air Pack	3,339	5,523	6,114	0	14,976
19 Hazmat Ops	60,687	56,577	111,168	0	228,432
20 Airport Ops	151,620	135,140	0	0	286,760
21 Rescue Team	61,900	62,961	113,394	0	238,255
Total	\$ 3,914,280	\$ 3,914,271	\$ 6,892,412	\$ 2,009,429	\$ 16,730,392

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:2 Chief's Admin

Description	Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs						
Salaries	2,118,430	0	315,753	0	832,254	970,423
Salary % Split		.00%	14.91%	.00%	39.29%	45.81%
Benefits	1,019,083	0	134,592	0	333,453	551,038
Subtotal - Personnel Costs	3,137,512	0	450,344	0	1,165,707	1,521,461
Services & Supplies Cost						
Supplies	8,275,656	0	5,978	0	10,377	8,259,301
Services	2,835,669	0	128,069	1,213,817	255,844	1,237,940
Subtotal - Services & Supplies	11,111,326	0	134,047	1,213,817	266,221	9,497,241
Department Cost Total	14,248,838	0	584,391	1,213,817	1,431,928	11,018,702
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	14,248,838	0	584,391	1,213,817	1,431,928	11,018,702
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 14,248,838		\$ 584,391	\$ 1,213,817	\$ 1,431,928	\$ 11,018,702

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 29,839	\$ 0	\$ 4,448	\$ 0	\$ 11,723	\$ 13,669
1 Indirect Costs Exps	103,368	0	15,407	0	40,610	47,351
1 GSD	54,657	0	8,147	0	21,473	25,038
Subtotal - Citywide Indirect	187,864	0	28,001	0	73,805	86,058
2 Chiefs Admin	0	4,668	696	0	1,834	2,138
2 Accounting & Finance	0	32,054	4,778	0	12,593	14,683
2 Human Resources/Risk	0	11,478	1,711	0	4,509	5,258
2 Warehouse	0	293,255	43,710	0	115,209	134,336
Subtotal-Chief's Admin	0	341,455	50,894	0	134,145	156,416
3 Info Tech Svcs	0	56,294	8,391	0	22,116	25,787
Subtotal - Info Tech Svcs	0	56,294	8,391	0	22,116	25,787
4 Training	0	11,779	1,756	0	4,628	5,396
Subtotal-Prof Development	0	11,779	1,756	0	4,628	5,396
5 Dispatch & Records	0	14,294	2,131	0	5,616	6,548
Subtotal - OEC	0	14,294	2,131	0	5,616	6,548
6 Planning Svcs *	0	1,641	0	1,641	0	0
Subtotal - Planning Admin	0	1,641	0	1,641	0	0
7 Departmental	0	201,914	30,095	0	79,325	92,494
7 Vehicle Charges	0	106,757	15,912	0	41,941	48,904
7 Classified Emp	0	45	7	0	18	21
Subtotal - Central Svcs	0	308,716	46,014	0	121,283	141,418
9 Clasfd Ret Benes	0	17,914	2,670	0	7,038	8,206
Subtotal - Fire/EMS Operations	0	17,914	2,670	0	7,038	8,206
10 Investigations	0	2,614	390	0	1,027	1,197
Subtotal - Staff Svcs	0	2,614	390	0	1,027	1,197
Total Incoming	187,864	754,707	140,246	1,641	369,658	431,027
C. Total Allocated		\$ 15,191,409	\$ 724,637	\$ 1,215,458	\$ 1,801,586	\$ 11,449,729
			4.77%	8.00%	11.86%	75.37%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	29.50	0.7623	\$4,668	\$ 0	\$ 4,668	\$ 0	\$ 4,668
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	24,212	0	24,212	4,472	28,684
05 OEC	93.60	2.4187	14,812	0	14,812	2,736	17,548
06 Planning Admin	20.10	0.5194	3,181	0	3,181	587	3,768
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	4,795	0	4,795	886	5,681
09 Fire/EMS Ops	3,000.70	77.5395	474,853	0	474,853	87,702	562,555
10 Staff Svcs	15.00	0.3876	2,374	0	2,374	438	2,812
12 Medical Dir	11.10	0.2868	1,756	0	1,756	324	2,080
13 Operations Admin	15.00	0.3876	2,374	0	2,374	438	2,812
14 Life Safety Bureau	146.50	3.7856	23,183	0	23,183	4,282	27,465
15 Fire Marshal	63.10	1.6305	9,985	0	9,985	1,844	11,829
16 Comm Outreach	8.10	0.2093	1,282	0	1,282	237	1,519
17 Logistics	9.50	0.2455	1,503	0	1,503	278	1,781
18 Air Pack	3.30	0.0853	522	0	522	96	618
19 Hazmat Ops	60.00	1.5504	9,495	0	9,495	1,754	11,249
20 Airport Ops	149.90	3.8735	23,721	0	23,721	4,381	28,102
21 Rescue Team	61.20	1.5814	9,685	0	9,685	1,789	11,474
Subtotal	3,869.9	100.0000	612,401	0	612,401	112,245	724,646
Direct Bills					0		0
Total					\$ 612,401		\$ 724,646

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	14,256,235	2.6408	\$32,054	\$ 0	\$ 32,054	\$ 0	\$ 32,054
03 Info Tech	2,069,478	0.3833	4,653	0	4,653	6	4,659
04 Professional Development	10,368,839	1.9207	23,314	0	23,314	32	23,346
05 OEC	12,293,668	2.2772	27,641	0	27,641	38	27,679
06 Planning Admin	2,267,095	0.4199	5,097	0	5,097	7	5,104
07 Central Services	33,942,525	6.2873	76,316	0	76,316	106	76,422
08 EMS Admin	4,512,771	0.8359	10,146	0	10,146	14	10,160
09 Fire/EMS Ops	386,418,753	71.5783	868,829	0	868,829	1,206	870,035
10 Staff Svcs	2,176,453	0.4032	4,894	0	4,894	7	4,901
12 Medical Dir	3,992,517	0.7396	8,977	0	8,977	12	8,989
13 Operations Admin	1,801,126	0.3336	4,049	0	4,049	6	4,055
14 Life Safety Bureau	19,237,867	3.5635	43,254	0	43,254	60	43,314
15 Fire Marshal	8,269,689	1.5318	18,593	0	18,593	26	18,619
16 Comm Outreach	862,554	0.1598	1,940	0	1,940	3	1,943
17 Logistics	1,498,207	0.2775	3,368	0	3,368	5	3,373
18 Air Pack	761,466	0.1411	1,713	0	1,713	2	1,715
19 Hazmat Ops	7,803,032	1.4454	17,545	0	17,545	24	17,569
20 Airport Ops	18,638,526	3.4525	41,907	0	41,907	58	41,965
21 Rescue Team	8,683,625	1.6085	19,524	0	19,524	27	19,551
Subtotal	539,854,426	100.0000	1,213,814	0	1,213,814	1,641	1,215,455
Direct Bills					0		0
Total					\$ 1,213,814		\$ 1,215,455

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	29.50	0.7623	\$11,478	\$ 0	\$ 11,478	\$ 0	\$ 11,478
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	59,531	0	59,531	11,787	71,318
05 OEC	93.60	2.4187	36,419	0	36,419	7,211	43,630
06 Planning Admin	20.10	0.5194	7,821	0	7,821	1,548	9,369
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	11,790	0	11,790	2,334	14,124
09 Fire/EMS Ops	3,000.70	77.5395	1,167,543	0	1,167,543	231,165	1,398,708
10 Staff Svcs	15.00	0.3876	5,836	0	5,836	1,156	6,992
12 Medical Dir	11.10	0.2868	4,318	0	4,318	855	5,173
13 Operations Admin	15.00	0.3876	5,836	0	5,836	1,156	6,992
14 Life Safety Bureau	146.50	3.7856	57,001	0	57,001	11,286	68,287
15 Fire Marshal	63.10	1.6305	24,551	0	24,551	4,861	29,412
16 Comm Outreach	8.10	0.2093	3,152	0	3,152	624	3,776
17 Logistics	9.50	0.2455	3,697	0	3,697	732	4,429
18 Air Pack	3.30	0.0853	1,284	0	1,284	254	1,538
19 Hazmat Ops	60.00	1.5504	23,345	0	23,345	4,622	27,967
20 Airport Ops	149.90	3.8735	58,325	0	58,325	11,548	69,873
21 Rescue Team	61.20	1.5814	23,812	0	23,812	4,715	28,527
Subtotal	3,869.9	100.0000	1,505,739	0	1,505,739	295,853	1,801,592
Direct Bills					0		0
Total					\$ 1,505,739		\$ 1,801,592

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	14,256,235	2.6408	\$293,255	\$ 0	\$ 293,255	\$ 0	\$ 293,255
03 Info Tech	2,069,478	0.3833	42,565	0	42,565	1,358	43,923
04 Professional Development	10,368,839	1.9207	213,289	0	213,289	6,805	220,094
05 OEC	12,293,668	2.2772	252,878	0	252,878	8,069	260,947
06 Planning Admin	2,267,095	0.4199	46,629	0	46,629	1,488	48,117
07 Central Services	33,942,525	6.2873	698,190	0	698,190	22,278	720,468
08 EMS Admin	4,512,771	0.8359	92,825	0	92,825	2,962	95,787
09 Fire/EMS Ops	386,418,753	71.5783	7,948,600	0	7,948,600	253,621	8,202,221
10 Staff Svcs	2,176,453	0.4032	44,774	0	44,774	1,428	46,202
12 Medical Dir	3,992,517	0.7396	82,131	0	82,131	2,620	84,751
13 Operations Admin	1,801,126	0.3336	37,045	0	37,045	1,182	38,227
14 Life Safety Bureau	19,237,867	3.5635	395,718	0	395,718	12,627	408,345
15 Fire Marshal	8,269,689	1.5318	170,103	0	170,103	5,428	175,531
16 Comm Outreach	862,554	0.1598	17,745	0	17,745	566	18,311
17 Logistics	1,498,207	0.2775	30,816	0	30,816	983	31,799
18 Air Pack	761,466	0.1411	15,669	0	15,669	500	16,169
19 Hazmat Ops	7,803,032	1.4454	160,508	0	160,508	5,121	165,629
20 Airport Ops	18,638,526	3.4525	383,392	0	383,392	12,233	395,625
21 Rescue Team	8,683,625	1.6085	178,620	0	178,620	5,699	184,319
Subtotal	539,854,426	100.0000	11,104,752	0	11,104,752	344,969	11,449,721
Direct Bills					0		0
Total					\$ 11,104,752		\$ 11,449,721

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	4,668	32,054	11,478	293,255	341,455
03 Info Tech	0	4,659	0	43,923	48,583
04 Professional Development	28,684	23,346	71,318	220,094	343,442
05 OEC	17,548	27,679	43,630	260,947	349,803
06 Planning Admin	3,768	5,104	9,369	48,117	66,359
07 Central Services	0	76,422	0	720,468	796,890
08 EMS Admin	5,681	10,160	14,124	95,787	125,752
09 Fire/EMS Ops	562,555	870,035	1,398,708	8,202,221	11,033,519
10 Staff Svcs	2,812	4,901	6,992	46,202	60,907
12 Medical Dir	2,080	8,989	5,173	84,751	100,994
13 Operations Admin	2,812	4,055	6,992	38,227	52,086
14 Life Safety Bureau	27,465	43,314	68,287	408,345	547,410
15 Fire Marshal	11,829	18,619	29,412	175,531	235,391
16 Comm Outreach	1,519	1,943	3,776	18,311	25,549
17 Logistics	1,781	3,373	4,429	31,799	41,382
18 Air Pack	618	1,715	1,538	16,169	20,041
19 Hazmat Ops	11,249	17,569	27,967	165,629	222,415
20 Airport Ops	28,102	41,965	69,873	395,625	535,565
21 Rescue Team	11,474	19,551	28,527	184,319	243,871
Total	\$ 724,646	\$ 1,215,455	\$ 1,801,592	\$ 11,449,721	\$ 15,191,413
	=====	=====	=====	=====	=====

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:3 Info Tech

Description	Amount	General Admin	Info Tech Svcs
Personnel Costs			
Salaries	0	0	0
Salary % Split	0	.00%	100%
Benefits	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Supplies	0	0	0
Services	2,069,478	0	2,069,478
Subtotal - Services & Supplies	2,069,478	0	2,069,478
Department Cost Total	2,069,478	0	2,069,478
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,069,478	0	2,069,478
General Admin Distribution		0	0
Grand Total	\$ 2,069,478	0	\$ 2,069,478

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	15,003	0	15,003
1 GSD	0	0	0
Subtotal - Citywide Indirect	15,003	0	15,003
2 Chief's Admin	0	0	0
2 Accounting & Finance	4,653	6	4,659
2 Human Resources/Risk	0	0	0
2 Warehouse	42,565	1,358	43,923
Subtotal-Chief's Admin	47,218	1,365	48,583
3 Info Tech Svcs	0	8,171	8,171
Subtotal - Info Tech Svcs	0	8,171	8,171
7 Departmental	0	0	0
7 Vehicle Charges	0	67,422	67,422
Subtotal - Central Svcs	0	67,422	67,422
Total Incoming	62,221	76,958	139,179
C. Total Allocated		\$ 2,208,657	\$ 2,208,657
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	14,256,235	2.6408	\$56,294	\$ 0	\$ 56,294	\$ 0	\$ 56,294
03 Info Tech	2,069,478	0.3833	8,171	0	8,171	0	8,171
04 Professional Development	10,368,839	1.9207	40,944	0	40,944	1,524	42,468
05 OEC	12,293,668	2.2772	48,543	0	48,543	1,807	50,350
06 Planning Admin	2,267,095	0.4199	8,951	0	8,951	333	9,284
07 Central Services	33,942,525	6.2873	134,026	0	134,026	4,989	139,015
08 EMS Admin	4,512,771	0.8359	17,819	0	17,819	663	18,482
09 Fire/EMS Ops	386,418,753	71.5783	1,525,834	0	1,525,834	56,803	1,582,637
10 Staff Svcs	2,176,453	0.4032	8,595	0	8,595	320	8,915
12 Medical Dir	3,992,517	0.7396	15,766	0	15,766	587	16,353
13 Operations Admin	1,801,126	0.3336	7,111	0	7,111	265	7,376
14 Life Safety Bureau	19,237,867	3.5635	75,963	0	75,963	2,828	78,791
15 Fire Marshal	8,269,689	1.5318	32,653	0	32,653	1,216	33,869
16 Comm Outreach	862,554	0.1598	3,406	0	3,406	127	3,533
17 Logistics	1,498,207	0.2775	5,915	0	5,915	220	6,135
18 Air Pack	761,466	0.1411	3,008	0	3,008	112	3,120
19 Hazmat Ops	7,803,032	1.4454	30,812	0	30,812	1,147	31,959
20 Airport Ops	18,638,526	3.4525	73,597	0	73,597	2,740	76,337
21 Rescue Team	8,683,625	1.6085	34,288	0	34,288	1,276	35,564
Subtotal	539,854,426	100.0000	2,131,696	0	2,131,696	76,958	2,208,654
Direct Bills					0		0
Total					\$ 2,131,696		\$ 2,208,654

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	56,294	56,294
03 Info Tech	8,171	8,171
04 Professional Development	42,468	42,468
05 OEC	50,350	50,350
06 Planning Admin	9,284	9,284
07 Central Services	139,015	139,015
08 EMS Admin	18,482	18,482
09 Fire/EMS Ops	1,582,637	1,582,637
10 Staff Svcs	8,915	8,915
12 Medical Dir	16,353	16,353
13 Operations Admin	7,376	7,376
14 Life Safety Bureau	78,791	78,791
15 Fire Marshal	33,869	33,869
16 Comm Outreach	3,533	3,533
17 Logistics	6,135	6,135
18 Air Pack	3,120	3,120
19 Hazmat Ops	31,959	31,959
20 Airport Ops	76,337	76,337
21 Rescue Team	35,564	35,564
Total	\$ 2,208,654 =====	\$ 2,208,654 =====

**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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:4 Prof Development

Description	Amount	General Admin	Training
Personnel Costs			
Salaries	S1 3,257,267	0	3,257,267
Salary % Split		.00%	100%
Benefits	S 6,219,481	0	6,219,481
Subtotal - Personnel Costs	9,476,748	0	9,476,748
Services & Supplies Cost			
Supplies	S 135,764	0	135,764
Services	S 368,665	0	368,665
Subtotal - Services & Supplies	504,429	0	504,429
Department Cost Total	9,981,177	0	9,981,177
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	9,981,177	0	9,981,177
General Admin Distribution		0	0
Grand Total	\$ 9,981,177	0	\$ 9,981,177

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%) Department	First Incoming	Second Incoming	Training	Dept:4 Prof Development
1 Indirect Costs FTE	\$ 154,755	\$ 0	\$ 154,755	
1 Indirect Costs Exps	75,182	0	75,182	
1 GSD	283,478	0	283,478	
Subtotal - Citywide Indirect	513,415	0	513,415	
2 Chief's Admin	24,212	4,472	28,684	
2 Accounting & Finance	23,314	32	23,346	
2 Human Resources/Risk	59,531	11,787	71,318	
2 Warehouse	213,289	6,805	220,094	
Subtotal-Chief's Admin	320,346	23,096	343,442	
3 Info Tech Svcs	40,944	1,524	42,468	
Subtotal - Info Tech Svcs	40,944	1,524	42,468	
4 Training	0	103,109	103,109	
Subtotal-Prof Development	0	103,109	103,109	
7 Departmental	0	1,047,211	1,047,211	
7 Vehicle Charges	0	112,374	112,374	
7 Classified Emp	0	1,793	1,793	
Subtotal - Central Svcs	0	1,161,378	1,161,378	
9 Clasfd Ret Benes	0	708,817	708,817	
Subtotal - Fire/EMS Operations	0	708,817	708,817	
10 Investigations	0	103,419	103,419	
Subtotal - Staff Svcs	0	103,419	103,419	
Total Incoming	874,705	2,101,343	2,976,048	
C. Total Allocated		\$ 12,957,225	\$ 12,957,225	
			100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4	0.1085	\$11,779	\$ 0	\$ 11,779	\$ 0	\$ 11,779
04 Professional Development	35	0.9498	103,109	0	103,109	0	103,109
05 OEC	86	2.3338	253,355	0	253,355	49,565	302,920
06 Planning Admin	5	0.1357	14,731	0	14,731	2,882	17,613
08 EMS Admin	16	0.4342	47,136	0	47,136	9,221	56,357
09 Fire/EMS Ops	3,057	82.9579	9,005,812	0	9,005,812	1,761,878	10,767,690
10 Staff Svcs	14	0.3799	41,241	0	41,241	8,069	49,310
13 Operations Admin	9	0.2442	26,510	0	26,510	5,187	31,697
14 Life Safety Bureau	122	3.3107	359,406	0	359,406	70,314	429,720
15 Fire Marshal	59	1.6011	173,814	0	173,814	34,004	207,818
16 Comm Outreach	4	0.1085	11,779	0	11,779	2,305	14,084
17 Logistics	5	0.1357	14,731	0	14,731	2,882	17,613
19 Hazmat Ops	58	1.5739	170,861	0	170,861	33,428	204,289
20 Airport Ops	149	4.0434	438,947	0	438,947	85,875	524,822
21 Rescue Team	62	1.6825	182,650	0	182,650	35,733	218,383
Subtotal	3,685	100.0000	10,855,861	0	10,855,861	2,101,343	12,957,204
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 10,855,861	=====	\$ 12,957,204

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	11,779	11,779
04 Professional Development	103,109	103,109
05 OEC	302,920	302,920
06 Planning Admin	17,613	17,613
08 EMS Admin	56,357	56,357
09 Fire/EMS Ops	10,767,690	10,767,690
10 Staff Svcs	49,310	49,310
13 Operations Admin	31,697	31,697
14 Life Safety Bureau	429,720	429,720
15 Fire Marshal	207,818	207,818
16 Comm Outreach	14,084	14,084
17 Logistics	17,613	17,613
19 Hazmat Ops	204,289	204,289
20 Airport Ops	524,822	524,822
21 Rescue Team	218,383	218,383
Total	\$ 12,957,204 =====	\$ 12,957,204 =====

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:5 OEC

Description	Amount	General Admin	Dispatch & Records
<hr/>			
Personnel Costs			
Salaries	8,386,460	0	8,386,460
Salary % Split		.00%	100%
Benefits	3,900,724	0	3,900,724
Subtotal - Personnel Costs	<hr/> 12,287,184	<hr/> 0	<hr/> 12,287,184
Services & Supplies Cost			
Supplies	5,786	0	5,786
Services	698	0	698
Subtotal - Services & Supplies	<hr/> 6,484	<hr/> 0	<hr/> 6,484
Department Cost Total	12,293,668	0	12,293,668
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	12,293,668	0	12,293,668
General Admin Distribution		0	0
Grand Total	<hr/> \$ 12,293,668 =====	<hr/> 0 =====	<hr/> \$ 12,293,668 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 94,675	\$ 0	\$ 94,675
1 Indirect Costs Exps	89,136	0	89,136
1 GSD	173,420	0	173,420
Subtotal - Citywide Indirect	357,231	0	357,231
2 Chief's Admin	14,812	2,736	17,548
2 Accounting & Finance	27,641	38	27,679
2 Human Resources/Risk	36,419	7,211	43,630
2 Warehouse	252,878	8,069	260,947
Subtotal-Chief's Admin	331,750	18,053	349,803
3 Info Tech Svcs	48,543	1,807	50,350
Subtotal - Info Tech Svcs	48,543	1,807	50,350
4 Training	253,355	49,565	302,920
Subtotal-Prof Development	253,355	49,565	302,920
7 Departmental	0	640,654	640,654
7 Vehicle Charges	0	5,617	5,617
7 Classified Emp	0	1,067	1,067
Subtotal - Central Svcs	0	647,338	647,338
9 Clasfd Ret Benes	0	422,085	422,085
Subtotal - Fire/EMS Operations	0	422,085	422,085
10 Investigations	0	61,584	61,584
Subtotal - Staff Svcs	0	61,584	61,584
Total Incoming	990,879	1,200,433	2,191,312
C. Total Allocated		\$ 14,484,980	\$ 14,484,980
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1076	\$14,294	\$ 0	\$ 14,294	\$ 0	\$ 14,294
08 EMS Admin	18.20	0.5152	68,442	0	68,442	6,192	74,634
09 Fire/EMS Ops	3,000.70	84.9479	11,284,944	0	11,284,944	1,020,841	12,305,785
10 Staff Svcs	14.00	0.3963	52,647	0	52,647	4,763	57,410
13 Operations Admin	11.60	0.3284	43,626	0	43,626	3,946	47,572
14 Life Safety Bureau	142.40	4.0313	535,540	0	535,540	48,445	583,985
15 Fire Marshal	59.00	1.6703	221,892	0	221,892	20,072	241,964
16 Comm Outreach	5.20	0.1472	19,555	0	19,555	1,769	21,324
17 Logistics	6.40	0.1812	24,072	0	24,072	2,177	26,249
19 Hazmat Ops	60.00	1.6986	225,651	0	225,651	20,412	246,063
20 Airport Ops	149.90	4.2436	563,743	0	563,743	50,996	614,739
21 Rescue Team	61.20	1.7325	230,155	0	230,155	20,820	250,975
Subtotal	3,532.4	100.0000	13,284,561	0	13,284,561	1,200,433	14,484,994
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 13,284,561	=====	\$ 14,484,994

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	14,294	14,294
08 EMS Admin	74,634	74,634
09 Fire/EMS Ops	12,305,785	12,305,785
10 Staff Svcs	57,410	57,410
13 Operations Admin	47,572	47,572
14 Life Safety Bureau	583,985	583,985
15 Fire Marshal	241,964	241,964
16 Comm Outreach	21,324	21,324
17 Logistics	26,249	26,249
19 Hazmat Ops	246,063	246,063
20 Airport Ops	614,739	614,739
21 Rescue Team	250,975	250,975
Total	\$ 14,484,994 =====	\$ 14,484,994 =====

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:6 Planning Admin

Description	Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs				
Salaries	1,577,018	0	1,023,283	553,736
Salary % Split		.00%	64.89%	35.11%
Benefits	668,271		360,560	307,712
Subtotal - Personnel Costs	2,245,290	0	1,383,842	861,447
Services & Supplies Cost				
Supplies	9,109	0	4,819	4,290
Services	12,696	0	8,871	3,825
Credit Expenses	869,562-	0		869,562-
Subtotal - Services & Supplies	847,757-	0	13,690	861,447-
Department Cost Total	1,397,533	0	1,397,532	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,397,533	0	1,397,532	0
General Admin Distribution		0	0	0
Grand Total	\$ 1,397,533 =====	=====	\$ 1,397,532 =====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning SvcS	Permits Revenues
1 Indirect Costs FTE	\$ 20,331	\$ 0	\$ 13,192	\$ 7,139
1 Indirect Costs Exps	16,436	0	10,665	5,771
1 GSD	37,240	0	24,164	13,076
Subtotal - Citywide Indirect	74,007	0	48,021	25,986
2 Chiefs Admin	3,181	587	2,445	1,323
2 Accounting & Finance	5,097	7	3,312	1,792
2 Human Resources/Risk	7,821	1,548	6,080	3,290
2 Warehouse	46,629	1,488	31,222	16,895
Subtotal-Chiefs Admin	62,728	3,631	43,058	23,300
3 Info Tech Svcs	8,951	333	6,024	3,260
Subtotal - Info Tech Svcs	8,951	333	6,024	3,260
4 Training	14,731	2,882	11,428	6,184
Subtotal-Prof Development	14,731	2,882	11,428	6,184
7 Departmental	0	137,576	89,269	48,307
7 Vehicle Charges	0	11,235	7,290	3,945
7 Classified Emp	0	44	29	15
Subtotal - Central Svcs	0	148,855	96,588	52,267
9 Clasfd Ret Benes	0	17,451	11,323	6,128
Subtotal - Fire/EMS Operations	0	17,451	11,323	6,128
10 Investigations	0	2,546	1,652	894
Subtotal - Staff Svcs	0	2,546	1,652	894
Total Incoming	160,417	175,698	218,096	118,019
C. Total Allocated		\$ 1,733,648	\$ 1,615,628	\$ 118,019
			93.19%	6.81%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1093	\$1,641	\$ 0	\$ 1,641	\$ 0	\$ 1,641
09 Fire/EMS Ops	3,000.70	86.3014	1,295,925	0	1,295,925	98,496	1,394,421
14 Life Safety Bureau	142.40	4.0955	61,499	0	61,499	4,674	66,173
15 Fire Marshal	59.00	1.6969	25,481	0	25,481	1,937	27,418
19 Hazmat Ops	60.00	1.7256	25,912	0	25,912	1,969	27,881
20 Airport Ops	149.90	4.3112	64,738	0	64,738	4,920	69,658
21 Rescue Team	61.20	1.7601	26,430	0	26,430	2,009	28,439
Subtotal	3,477	100.0000	1,501,626	0	1,501,626	114,005	1,615,631
Direct Bills					0		0
Total					\$ 1,501,626		\$ 1,615,631
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$56,322	\$ 0	\$ 56,322	\$ 61,692	\$ 118,014
Subtotal	100	100.0000	56,322	0	56,322	61,692	118,014
Direct Bills					0		0
Total					\$ 56,322		\$ 118,014

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	1,641	0	1,641
09 Fire/EMS Ops	1,394,421	0	1,394,421
14 Life Safety Bureau	66,173	0	66,173
15 Fire Marshal	27,418	0	27,418
19 Hazmat Ops	27,881	0	27,881
20 Airport Ops	69,658	0	69,658
21 Rescue Team	28,439	0	28,439
22 Permit Ctr	0	118,014	118,014
Total	\$ 1,615,631 =====	\$ 118,014 =====	\$ 1,733,646 =====

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	7,189	0	7,189	0	0	0
Fuel	P	6,188,448	0	0	6,188,448	0	0
Class Arbitration	P	43,532	0	0	0	43,532	0
Voice Svcs	P	1,018,826	0	1,018,826	0	0	0
HR Client	P	5,158,706	0	5,158,706	0	0	0
KRONOS	P	117,999	0	117,999	0	0	0
Drainage	D	100,344	0	0	0	0	0
Permit Ctr	P	198,400	0	0	0	0	198,400
Bldg Mtc Svcs	P	280,905	0	280,905	0	0	0
Other Svcs	P	19,007,213	0	19,007,213	0	0	0
Billing & Collection	D	890,717	0	0	0	0	0
Non GF	P	930,246	0	0	0	0	0
Subtotal - Services & Supplies		33,942,524	0	25,590,837	6,188,448	43,532	198,400
Department Cost Total		33,942,524	0	25,590,837	6,188,448	43,532	198,400
Adjustments to Cost							
Drainage	D	100,344-	0	0	0	0	0
Billing & Collection	D	890,717-	0	0	0	0	0
Subtotal - Adjustments		991,061-	0	0	0	0	0
Total Costs After Adjustments		32,951,463	0	25,590,837	6,188,448	43,532	198,400
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 32,951,463		\$ 25,590,837	\$ 6,188,448	\$ 43,532	\$ 198,400
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	7,189	0
Fuel	6,188,448	0
Class Arbitration	43,532	0
Voice Svcs	1,018,826	0
HR Client	5,158,706	0
KRONOS	117,999	0
Drainage	100,344	0
Permit Ctr	198,400	0
Bldg Mtc Svcs	280,905	0
Other Svcs	19,007,213	0
Billing & Collection	890,717	0
Non GF	930,246	930,246
Subtotal - Services & Supplies	33,942,524	930,246
Department Cost Total	33,942,524	930,246
Adjustments to Cost		
Drainage	100,344-	0
Billing & Collection	890,717-	0
Subtotal - Adjustments	991,061-	0
Total Costs After Adjustments	32,951,463	930,246
General Admin Distribution		0
Grand Total	\$ 32,951,463	\$ 930,246
	=====	=====
		not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 246,102	\$ 0	\$ 191,128	\$ 46,219	\$ 325
Subtotal - Citywide Indirect	246,102	0	191,128	46,219	325
2 Accounting & Finance	76,316	106	59,351	14,352	101
2 Warehouse	698,190	22,278	559,531	135,307	952
Subtotal-Chiefs Admin	774,506	22,384	618,882	149,660	1,053
3 Info Tech Svcs	134,026	4,989	107,962	26,108	184
Subtotal - Info Tech Svcs	134,026	4,989	107,962	26,108	184
7 Vehicle Charges	0	2,545,257	1,976,703	478,012	3,362
Subtotal - Central Svcs	0	2,545,257	1,976,703	478,012	3,362
Total Incoming	1,154,634	2,572,630	2,894,675	699,999	4,924
C. Total Allocated		\$ 36,678,727	\$ 28,485,512	\$ 6,888,447	\$ 48,456
			77.66%	18.78%	0.13%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 246,102	\$ 0	\$ 1,482	\$ 6,948
Subtotal - Citywide Indirect	246,102	0	1,482	6,948
2 Accounting & Finance	76,316	106	460	2,157
2 Warehouse	698,190	22,278	4,338	20,340
Subtotal-Chiefs Admin	774,506	22,384	4,798	22,497
3 Info Tech Svcs	134,026	4,989	837	3,925
Subtotal - Info Tech Svcs	134,026	4,989	837	3,925
7 Vehicle Charges	0	2,545,257	15,325	71,855
Subtotal - Central Svcs	0	2,545,257	15,325	71,855
Total Incoming	1,154,634	2,572,630	22,442	105,224
C. Total Allocated		\$ 36,678,727	\$ 220,842	\$ 1,035,470
			0.60%	2.82%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.50	0.7623	\$201,914	\$ 0	\$ 201,914	\$ 0	\$ 201,914
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	1,047,211	0	1,047,211	0	1,047,211
05 OEC	93.60	2.4187	640,654	0	640,654	0	640,654
06 Planning Admin	20.10	0.5194	137,576	0	137,576	0	137,576
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	207,397	0	207,397	16,940	224,337
09 Fire/EMS Ops	3,000.70	77.5395	20,538,295	0	20,538,295	1,677,633	22,215,928
10 Staff Svcs	15.00	0.3876	102,666	0	102,666	8,386	111,052
12 Medical Dir	11.10	0.2868	75,966	0	75,966	6,206	82,172
13 Operations Admin	15.00	0.3876	102,666	0	102,666	8,386	111,052
14 Life Safety Bureau	146.50	3.7856	1,002,712	0	1,002,712	81,905	1,084,617
15 Fire Marshal	63.10	1.6305	431,879	0	431,879	35,278	467,157
16 Comm Outreach	8.10	0.2093	55,438	0	55,438	4,529	59,967
17 Logistics	9.50	0.2455	65,027	0	65,027	5,311	70,338
18 Air Pack	3.30	0.0853	22,594	0	22,594	1,845	24,439
19 Hazmat Ops	60.00	1.5504	410,663	0	410,663	33,545	444,208
20 Airport Ops	149.90	3.8735	1,025,994	0	1,025,994	83,806	1,109,800
21 Rescue Team	61.20	1.5814	418,874	0	418,874	34,216	453,090
Subtotal	3,869.9	100.0000	26,487,526	0	26,487,526	1,997,986	28,485,512
Direct Bills					0		0
Total					\$ 26,487,526		\$ 28,485,512

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	19	1.6667	\$106,757	\$ 0	\$ 106,757	\$ 0	\$ 106,757
03 Info Tech	12	1.0526	67,422	0	67,422	0	67,422
04 Professional Development	20	1.7544	112,374	0	112,374	0	112,374
05 OEC	1	0.0877	5,617	0	5,617	0	5,617
06 Planning Admin	2	0.1754	11,235	0	11,235	0	11,235
07 Central Services	453	39.7368	2,545,257	0	2,545,257	0	2,545,257
08 EMS Admin	4	0.3509	22,476	0	22,476	3,053	25,529
09 Fire/EMS Ops	482	42.2807	2,708,201	0	2,708,201	367,908	3,076,109
10 Staff Svcs	6	0.5263	33,711	0	33,711	4,580	38,291
12 Medical Dir	3	0.2632	16,859	0	16,859	2,290	19,149
13 Operations Admin	2	0.1754	11,235	0	11,235	1,527	12,762
14 Life Safety Bureau	23	2.0175	129,227	0	129,227	17,556	146,783
15 Fire Marshal	45	3.9474	252,842	0	252,842	34,348	287,190
16 Comm Outreach	9	0.7895	50,570	0	50,570	6,870	57,440
17 Logistics	2	0.1754	11,235	0	11,235	1,527	12,762
18 Air Pack	0	0.0000	0	0	0	0	0
19 Hazmat Ops	19	1.6667	106,757	0	106,757	14,503	121,260
21 Rescue Team	38	3.3333	213,507	0	213,507	29,005	242,512
Subtotal	1,140	100.0000	6,405,282	0	6,405,282	483,165	6,888,447
Direct Bills					0		0
Total					\$ 6,405,282		\$ 6,888,447
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1006	\$45	\$ 0	\$ 45	\$ 0	\$ 45
04 Professional Development	150.30	3.9805	1,793	0	1,793	0	1,793
05 OEC	89.50	2.3703	1,067	0	1,067	0	1,067
06 Planning Admin	3.70	0.0980	44	0	44	0	44
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.20	0.4820	217	0	217	18	235
09 Fire/EMS Ops	3,000.70	79.4698	35,788	0	35,788	2,911	38,699
10 Staff Svcs	14.00	0.3708	167	0	167	14	181
13 Operations Admin	11.60	0.3072	138	0	138	11	149
14 Life Safety Bureau	142.40	3.7713	1,698	0	1,698	138	1,836
15 Fire Marshal	59.00	1.5625	704	0	704	57	761
16 Comm Outreach	5.20	0.1377	62	0	62	5	67
17 Logistics	6.40	0.1695	76	0	76	6	82
19 Hazmat Ops	60.00	1.5890	716	0	716	58	774
20 Airport Ops	149.90	3.9699	1,788	0	1,788	145	1,933
21 Rescue Team	61.20	1.6208	730	0	730	59	789
Subtotal	3,775.9	100.0000	45,033	0	45,033	3,423	48,456
Direct Bills					0		0
Total					\$ 45,033		\$ 48,456

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$205,328	\$ 0	\$ 205,328	\$ 15,514	\$ 220,842
Subtotal	100	100.0000	205,328	0	205,328	15,514	220,842
Direct Bills					0		0
Total					\$ 205,328		\$ 220,842

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	201,914	106,757	45	0	0	308,716
03 Info Tech	0	67,422	0	0	0	67,422
04 Professional Development	1,047,211	112,374	1,793	0	0	1,161,378
05 OEC	640,654	5,617	1,067	0	0	647,338
06 Planning Admin	137,576	11,235	44	0	0	148,855
07 Central Services	0	2,545,257	0	0	0	2,545,257
08 EMS Admin	224,337	25,529	235	0	0	250,101
09 Fire/EMS Ops	22,215,928	3,076,109	38,699	0	0	25,330,736
10 Staff Svcs	111,052	38,291	181	0	0	149,524
12 Medical Dir	82,172	19,149	0	0	0	101,321
13 Operations Admin	111,052	12,762	149	0	0	123,963
14 Life Safety Bureau	1,084,617	146,783	1,836	0	0	1,233,236
15 Fire Marshal	467,157	287,190	761	0	0	755,108
16 Comm Outreach	59,967	57,440	67	0	0	117,473
17 Logistics	70,338	12,762	82	0	0	83,182
18 Air Pack	24,439	0	0	0	0	24,439
19 Hazmat Ops	444,208	121,260	774	0	0	566,242
20 Airport Ops	1,109,800	0	1,933	0	0	1,111,734
21 Rescue Team	453,090	242,512	789	0	0	696,391
22 Permit Ctr	0	0	0	220,842	0	220,842
Total	\$28,485,512	\$6,888,449	\$48,456	\$220,842	\$0	\$35,643,258

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:8 EMS Admin

Description	Amount	General Admin	EMS Admin Svcs
Personnel Costs			
Salaries	2,260,438	0	2,260,438
Salary % Split		.00%	100%
Benefits	1,025,919	0	1,025,919
Subtotal - Personnel Costs	3,286,357	0	3,286,357
Services & Supplies Cost			
Supplies	66,429	0	66,429
Services	1,159,985	0	1,159,985
Subtotal - Services & Supplies	1,226,414	0	1,226,414
Department Cost Total	4,512,771	0	4,512,771
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	4,512,771	0	4,512,771
General Admin Distribution		0	0
Grand Total	\$ 4,512,771	0	\$ 4,512,771

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 30,649	\$ 0	\$ 30,649
1 Indirect Costs Exps	32,719	0	32,719
1 GSD	56,139	0	56,139
Subtotal - Citywide Indirect	119,507	0	119,507
2 Chief's Admin	4,795	886	5,681
2 Accounting & Finance	10,146	14	10,160
2 Human Resources/Risk	11,790	2,334	14,124
2 Warehouse	92,825	2,962	95,787
Subtotal-Chief's Admin	119,556	6,196	125,752
3 Info Tech Svcs	17,819	663	18,482
Subtotal - Info Tech Svcs	17,819	663	18,482
4 Training	47,136	9,221	56,357
Subtotal-Prof Development	47,136	9,221	56,357
5 Dispatch & Records	68,442	6,192	74,634
Subtotal - OEC	68,442	6,192	74,634
7 Departmental	207,397	16,940	224,337
7 Vehicle Charges	22,476	3,053	25,529
7 Classified Emp	217	18	235
Subtotal - Central Svcs	230,090	20,011	250,101
9 Clasfd Ret Benes	0	85,831	85,831
Subtotal - Fire/EMS Operations	0	85,831	85,831
10 Investigations	0	12,523	12,523
Subtotal - Staff Svcs	0	12,523	12,523
Total Incoming	602,550	140,637	743,187
C. Total Allocated		\$ 5,255,958	\$ 5,255,958
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$5,115,321	\$ 0	\$ 5,115,321	\$ 140,637	\$ 5,255,958
Subtotal	100	100.0000	5,115,321	0	5,115,321	140,637	5,255,958
Direct Bills					0		0
Total					\$ 5,115,321		\$ 5,255,958

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	5,255,958	5,255,958
Total	\$ 5,255,958	\$ 5,255,958
	=====	=====

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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:9 Fire/EMS Operations

Description	Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs				
Salaries	260,970,677	0	0	260,970,677
Salary % Split		.00%	.00%	100%
Benefits	111,252,264	0	0	111,252,264
Subtotal - Personnel Costs	372,222,941	0	0	372,222,941
Services & Supplies Cost				
Supplies	184,525	0	0	184,525
Services	14,011,287	0	0	14,011,287
Hlth Ins Ret Class	17,807,245	0	17,807,245	0
Credit Expenses	386,418,753-	0	0	386,418,753-
Subtotal - Services & Supplies	354,415,696-	0	17,807,245	372,222,941-
Department Cost Total	17,807,245	0	17,807,245	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	17,807,245	0	17,807,245	0
General Admin Distribution		0	0	0
Grand Total	\$ 17,807,245 =====	=====	\$ 17,807,245 =====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 3,035,111	\$ 0	\$ 0	\$ 3,035,111
1 Indirect Costs Exps	2,801,773	0	0	2,801,773
1 GSD	5,559,701	0	0	5,559,701
Subtotal - Citywide Indirect	11,396,585	0	0	11,396,585
2 Chief's Admin	474,853	87,702	0	562,555
2 Accounting & Finance	868,829	1,206	0	870,035
2 Human Resources/Risk	1,167,543	231,165	0	1,398,708
2 Warehouse	7,948,600	253,621	0	8,202,221
Subtotal-Chief's Admin	10,459,825	573,694	0	11,033,519
3 Info Tech Svcs	1,525,834	56,803	0	1,582,637
3 Subtotal - Info Tech Svcs	1,525,834	56,803	0	1,582,637
4 Training	9,005,812	1,761,878	0	10,767,690
4 Subtotal-Prof Development	9,005,812	1,761,878	0	10,767,690
5 Dispatch & Records	11,284,944	1,020,841	0	12,305,785
5 Subtotal - OEC	11,284,944	1,020,841	0	12,305,785
6 Planning Svcs *	1,295,925	98,496	0	1,394,421
6 Subtotal - Planning Admin	1,295,925	98,496	0	1,394,421
7 Departmental	20,538,295	1,677,633	0	22,215,928
7 Vehicle Charges	2,708,201	367,908	0	3,076,109
7 Classified Emp	35,788	2,911	0	38,699
Subtotal - Central Svcs	23,282,284	2,048,452	0	25,330,736
8 EMS Admin Svcs	5,115,321	140,637	0	5,255,958
Subtotal - EMS Admin	5,115,321	140,637	0	5,255,958
10 Investigations	0	2,064,730	0	2,064,730
10 Subtotal - Staff Svcs	0	2,064,730	0	2,064,730
Total Incoming	<u>73,366,530</u>	<u>7,765,531</u>	<u>0</u>	<u>81,132,061</u>
C. Total Allocated		\$ 98,939,306	\$ 17,807,245	\$ 81,132,061
			18.00%	82.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	3.80	0.1006	\$17,914	\$ 0	\$ 17,914	\$ 0	\$ 17,914
04 Professional Development	150.30	3.9805	708,817	0	708,817	0	708,817
05 OEC	89.50	2.3703	422,085	0	422,085	0	422,085
06 Planning Admin	3.70	0.0980	17,451	0	17,451	0	17,451
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.20	0.4820	85,831	0	85,831	0	85,831
10 Staff Svcs	14.00	0.3708	66,029	0	66,029	0	66,029
11 Fire/EMS Operating	3,000.70	79.4698	14,151,382	14,151,382-	0	0	0
13 Operations Admin	11.60	0.3072	54,704	0	54,704	0	54,704
14 Life Safety Bureau	142.40	3.7713	671,565	0	671,565	0	671,565
15 Fire Marshal	59.00	1.5625	278,238	0	278,238	0	278,238
16 Comm Outreach	5.20	0.1377	24,521	0	24,521	0	24,521
17 Logistics	6.40	0.1695	30,183	0	30,183	0	30,183
19 Hazmat Ops	60.00	1.5890	282,957	0	282,957	0	282,957
20 Airport Ops	149.90	3.9699	706,930	0	706,930	0	706,930
21 Rescue Team	61.20	1.6208	288,620	0	288,620	0	288,620
Subtotal	3,775.9	100.0000	17,807,227	14,151,382-	3,655,845	0	3,655,845
Direct Bills					14,151,382		14,151,382
Total					\$ 17,807,227		\$ 17,807,227
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$73,366,530	\$ 0	\$ 73,366,530	\$ 7,765,531	\$ 81,132,061
Subtotal	100	100.0000	73,366,530	0	73,366,530	7,765,531	81,132,061
Direct Bills					0		0
Total					\$ 73,366,530		\$ 81,132,061
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 14,151,382	0	\$ 14,151,382
02 Chief's Admin	17,914	0	17,914
04 Professional Development	708,817	0	708,817
05 OEC	422,085	0	422,085
06 Planning Admin	17,451	0	17,451
07 Central Services	0	0	0
08 EMS Admin	85,831	0	85,831
10 Staff Svcs	66,029	0	66,029
11 Fire/EMS Operating	0	81,132,061	81,132,061
13 Operations Admin	54,704	0	54,704
14 Life Safety Bureau	671,565	0	671,565
15 Fire Marshal	278,238	0	278,238
16 Comm Outreach	24,521	0	24,521
17 Logistics	30,183	0	30,183
19 Hazmat Ops	282,957	0	282,957
20 Airport Ops	706,930	0	706,930
21 Rescue Team	288,620	0	288,620
Total	\$ 17,807,227 =====	\$ 81,132,061 =====	\$ 98,939,288 =====

**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 FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:10 Staff Svcs

Description	Amount	General Admin	Investigations
Personnel Costs			
Salaries	1,476,307	0	1,476,307
Salary % Split		.00%	100%
Benefits	685,813	0	685,813
Subtotal - Personnel Costs	2,162,121	0	2,162,121
Services & Supplies Cost			
Supplies	9,251	0	9,251
Services	5,082	0	5,082
Subtotal - Services & Supplies	14,333	0	14,333
Department Cost Total	2,176,453	0	2,176,453
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,176,453	0	2,176,453
General Admin Distribution		0	0
Grand Total	\$ 2,176,453	0	\$ 2,176,453

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 15,172	\$ 0	\$ 15,172
1 Indirect Costs Exps	15,782	0	15,782
1 GSD	27,790	0	27,790
Subtotal - Citywide Indirect	58,744	0	58,744
2 Chief's Admin	2,374	438	2,812
2 Accounting & Finance	4,894	7	4,901
2 Human Resources/Risk	5,836	1,156	6,992
2 Warehouse	44,774	1,428	46,202
Subtotal-Chief's Admin	57,878	3,029	60,907
3 Info Tech Svcs	8,595	320	8,915
Subtotal - Info Tech Svcs	8,595	320	8,915
4 Training	41,241	8,069	49,310
Subtotal-Prof Development	41,241	8,069	49,310
5 Dispatch & Records	52,647	4,763	57,410
Subtotal - OEC	52,647	4,763	57,410
7 Departmental	102,666	8,386	111,052
7 Vehicle Charges	33,711	4,580	38,291
7 Classified Emp	167	14	181
Subtotal - Central Svcs	136,544	12,980	149,524
9 Clasfd Ret Benes	66,029	0	66,029
Subtotal - Fire/EMS Operations	66,029	0	66,029
10 Investigations	0	9,634	9,634
Subtotal - Staff Svcs	0	9,634	9,634
Total Incoming	421,678	38,794	460,472
C. Total Allocated		\$ 2,636,925	\$ 2,636,925
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1006	\$2,614	\$ 0	\$ 2,614	\$ 0	\$ 2,614
04 Professional Development	150.30	3.9805	103,419	0	103,419	0	103,419
05 OEC	89.50	2.3703	61,584	0	61,584	0	61,584
06 Planning Admin	3.70	0.0980	2,546	0	2,546	0	2,546
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.20	0.4820	12,523	0	12,523	0	12,523
09 Fire/EMS Ops	3,000.70	79.4698	2,064,730	0	2,064,730	0	2,064,730
10 Staff Svcs	14.00	0.3708	9,634	0	9,634	0	9,634
13 Operations Admin	11.60	0.3072	7,981	0	7,981	908	8,889
14 Life Safety Bureau	142.40	3.7713	97,983	0	97,983	11,144	109,127
15 Fire Marshal	59.00	1.5625	40,596	0	40,596	4,617	45,213
16 Comm Outreach	5.20	0.1377	3,578	0	3,578	407	3,985
17 Logistics	6.40	0.1695	4,404	0	4,404	501	4,905
19 Hazmat Ops	60.00	1.5890	41,284	0	41,284	4,696	45,980
20 Airport Ops	149.90	3.9699	103,143	0	103,143	11,731	114,874
21 Rescue Team	61.20	1.6208	42,111	0	42,111	4,790	46,901
Subtotal	3,775.9	100.0000	2,598,130	0	2,598,130	38,794	2,636,924
Direct Bills					0		0
Total					\$ 2,598,130		\$ 2,636,924

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	2,614	2,614
04 Professional Development	103,419	103,419
05 OEC	61,584	61,584
06 Planning Admin	2,546	2,546
07 Central Services	0	0
08 EMS Admin	12,523	12,523
09 Fire/EMS Ops	2,064,730	2,064,730
10 Staff Svcs	9,634	9,634
13 Operations Admin	8,889	8,889
14 Life Safety Bureau	109,127	109,127
15 Fire Marshal	45,213	45,213
16 Comm Outreach	3,985	3,985
17 Logistics	4,905	4,905
19 Hazmat Ops	45,980	45,980
20 Airport Ops	114,874	114,874
21 Rescue Team	46,901	46,901
Total	\$ 2,636,924 =====	\$ 2,636,924 =====