

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2015 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**



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**City of Houston, Texas
Houston Fire Department
FY 2015 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**

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FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2015 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**

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 is a centralized payroll and accounting office that assist agencies within the government.

¹ 2 CFR PART 225 (Office of Management and Budget (OMB) Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments,” Attachment A, F.1.)

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.

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 OMB Circular A-87.

Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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 base 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 base must reflect the service being provided and it must reflect those who benefit from the service.

After this is accomplished, the information is entered into a cost allocation computer program. This program 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.

The result of the mathematical operations, 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 base for each function that is allocated.

Each schedule is composed of the following sections:

- Department Costs
- Incoming Costs
- Total Allocated
- Allocations
- Allocation Summary

The section called Department Costs identifies the amount of costs incurred by the agency as reported on 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.

The next section, Incoming Costs, details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the program 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. As the name implies, 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 Nature and Extent of Services. 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 base and source for each function. If agencies are billed for the service, that will also be noted.

INDIRECT COST RATE PROPOSAL

Some governmental agencies that prepare cost allocation plans must go the additional step of creating an 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. Depending upon the types of programs operated by a governmental agency, one rate base may be more appropriate than another. A rate base could be salaries and wages or total direct costs or total modified direct costs, for example. 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 Sections III the reader will find abbreviations, such as "dept" for "department" and "mgt" for "management." 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 2015 FULL COST ALLOCATION PLAN BASED
ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	Fire/EMS Operating	Medical Dir	Operations Admin	Life Safety Bureau	Fire Marshal	Comm Outreach	Logistics	Air Pack	Hazmat Ops	Airport Ops
1 Citywide Indirect	\$235,684	\$162,825	\$92,948	\$985,364	\$489,101	\$70,666	\$16,890	\$24,964	\$311,119	\$672,270
2 Chief's Admin	0	82,487	34,933	375,308	182,496	25,766	5,360	14,387	115,410	353,794
3 Fleet	0	27,871	37,162	1,263,502	780,398	92,905	27,871	46,452	195,100	0
4 Info Tech	0	8,289	3,161	34,154	16,463	2,301	447	1,496	10,385	31,609
5 Prof Development	0	0	10,308	123,690	65,281	8,017	1,145	0	51,538	160,339
6 OEC	0	0	31,573	403,731	193,335	22,518	2,998	0	136,906	431,856
7 Planning Admin	0	0	0	55,404	27,962	0	0	0	17,869	56,367
8 Central Svcs	0	51,093	49,168	1,014,638	593,545	74,799	21,620	30,798	205,985	298,391
9 EMS Admin	0	0	0	0	0	0	0	0	0	0
10 Fire/EMS Operations	65,072,167	0	22,543	288,266	138,042	16,078	2,141	0	97,751	308,347
11 Staff Svcs	0	0	6,051	77,374	37,052	4,315	575	0	26,238	82,764
Total Current Allocations	\$65,307,851	\$332,565	\$287,847	\$4,621,431	\$2,523,675	\$317,365	\$79,048	\$118,097	\$1,168,300	\$2,395,738

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$369,952	\$0	\$0	\$0	\$3,431,783
2 Chief's Admin	131,940	138,034	0	0	1,459,917
3 Fleet	241,552	0	0	0	2,712,813
4 Info Tech	11,664	0	0	0	119,969
5 Prof Development	54,973	0	0	0	475,290
6 OEC	167,729	0	0	0	1,390,646
7 Planning Admin	21,892	0	0	0	179,495
8 Central Svcs	253,804	392,327	0	0	2,986,167
9 EMS Admin	0	0	0	0	0
10 Fire/EMS Operations	119,759	0	0	0	66,065,095
11 Staff Svcs	32,145	0	0	0	266,514
Total Current Allocations	\$1,405,412	\$530,360	\$0	\$0	\$79,087,689

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**CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES**

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 judgments are allocated directly to Fire operations.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Judgements
<hr/>							
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
<hr/>							
Services & Supplies Cost							
Citywide Indirect	P	19,466,498	0	9,733,249	9,733,249	0	0
GSD	P	8,270,971	0	0	0	8,270,971	0
Judgements	P	235,684	0	0	0	0	235,684
Subtotal - Services & Supplies		27,973,153	0	9,733,249	9,733,249	8,270,971	235,684
<hr/>							
Department Cost Total		27,973,153	0	9,733,249	9,733,249	8,270,971	235,684
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		27,973,153	0	9,733,249	9,733,249	8,270,971	235,684
<hr/>							
General Admin Distribution			0	0	0	0	0
<hr/>							
Grand Total		\$27,973,153		\$9,733,249	\$9,733,249	\$8,270,971	\$235,684
<hr/>							

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B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:1 Citywide Indirect

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Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	53.71	1.2925%	\$125,801	\$0	\$125,801	\$0	\$125,801
4 Info Tech	5.04	0.1213%	11,805	0	11,805	0	11,805
5 Prof Development	46.72	1.1243%	109,428	0	109,428	0	109,428
6 OEC	98.66	2.3742%	231,083	0	231,083	0	231,083
7 Planning Admin	8.95	0.2154%	20,963	0	20,963	0	20,963
9 EMS Admin	21.01	0.5056%	49,210	0	49,210	0	49,210
10 Fire/EMS Operations	3,400.79	81.8369%	7,965,390	0	7,965,390	0	7,965,390
11 Staff Svcs	16.17	0.3891%	37,874	0	37,874	0	37,874
13 Medical Dir	17.03	0.4098%	39,888	0	39,888	0	39,888
14 Operations Admin	13.50	0.3249%	31,620	0	31,620	0	31,620
15 Life Safety Bureau	141.57	3.4068%	331,588	0	331,588	0	331,588
16 Fire Marshal	71.45	1.7194%	167,351	0	167,351	0	167,351
17 Comm Outreach	10.51	0.2529%	24,617	0	24,617	0	24,617
18 Logistics	2.76	0.0664%	6,465	0	6,465	0	6,465
19 Air Pack	2.07	0.0498%	4,848	0	4,848	0	4,848
20 Hazmat Ops	45.66	1.0988%	106,946	0	106,946	0	106,946
21 Airport Ops	144.03	3.4660%	337,350	0	337,350	0	337,350
22 Rescue Team	55.94	1.3461%	131,024	0	131,024	0	131,024
Subtotal	4,155.57	100.0000%	9,733,249	0	9,733,249	0	9,733,249
Direct Bills					0		0
Total					\$9,733,249		\$9,733,249

Basis Units: Total number of FTEs
Source: COH FTE Report

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	9,877,699	2.2512%	\$219,114	\$0	\$219,114	\$0	\$219,114
3 Fleet	7,706,622	1.7564%	170,954	0	170,954	0	170,954
4 Info Tech	747,957	0.1705%	16,592	0	16,592	0	16,592
5 Prof Development	3,355,984	0.7649%	74,445	0	74,445	0	74,445
6 OEC	10,090,217	2.2996%	223,829	0	223,829	0	223,829
7 Planning Admin	1,267,689	0.2889%	28,121	0	28,121	0	28,121
8 Central Svcs	13,173,362	3.0023%	292,221	0	292,221	0	292,221
9 EMS Admin	2,559,133	0.5832%	56,769	0	56,769	0	56,769
10 Fire/EMS Operations	330,972,290	75.4308%	7,341,872	0	7,341,872	0	7,341,872
11 Staff Svcs	1,721,387	0.3923%	38,185	0	38,185	0	38,185
13 Medical Dir	3,959,150	0.9023%	87,825	0	87,825	0	87,825
14 Operations Admin	1,509,913	0.3441%	33,494	0	33,494	0	33,494
15 Life Safety Bureau	16,313,938	3.7181%	361,888	0	361,888	0	361,888
16 Fire Marshal	7,863,515	1.7921%	174,434	0	174,434	0	174,434
17 Comm Outreach	1,099,041	0.2505%	24,380	0	24,380	0	24,380
18 Logistics	213,435	0.0486%	4,735	0	4,735	0	4,735
19 Air Pack	714,433	0.1628%	15,848	0	15,848	0	15,848
20 Hazmat Ops	4,960,244	1.1305%	110,032	0	110,032	0	110,032
21 Airport Ops	15,098,260	3.4410%	334,921	0	334,921	0	334,921
22 Rescue Team	5,571,522	1.2698%	123,592	0	123,592	0	123,592
Subtotal	438,775,791	100.0000%	9,733,249	0	9,733,249	0	9,733,249
Direct Bills					0		0
Total					\$9,733,249		\$9,733,249

Basis Units: Total operating expenditures
Source: COH Expenditure Report

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HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	53.71	1.3389%	\$110,739	\$0	\$110,739	\$0	\$110,739
4 Info Tech	5.04	0.1256%	10,391	0	10,391	0	10,391
5 Prof Development	46.72	1.1646%	96,327	0	96,327	0	96,327
6 OEC	98.66	2.4594%	203,417	0	203,417	0	203,417
7 Planning Admin	8.95	0.2231%	18,453	0	18,453	0	18,453
9 EMS Admin	21.01	0.5237%	43,318	0	43,318	0	43,318
10 Fire/EMS Operations	3,400.79	84.7752%	7,011,730	0	7,011,730	0	7,011,730
11 Staff Svcs	16.17	0.4031%	33,339	0	33,339	0	33,339
13 Medical Dir	17.03	0.4245%	35,112	0	35,112	0	35,112
14 Operations Admin	13.50	0.3365%	27,834	0	27,834	0	27,834
15 Life Safety Bureau	141.57	3.5291%	291,888	0	291,888	0	291,888
16 Fire Marshal	71.45	1.7811%	147,315	0	147,315	0	147,315
17 Comm Outreach	10.51	0.2620%	21,669	0	21,669	0	21,669
18 Logistics	2.76	0.0688%	5,691	0	5,691	0	5,691
19 Air Pack	2.07	0.0516%	4,268	0	4,268	0	4,268
20 Hazmat Ops	45.66	1.1382%	94,142	0	94,142	0	94,142
22 Rescue Team	55.94	1.3945%	115,337	0	115,337	0	115,337
Subtotal	4,011.54	100.0000%	8,270,971	0	8,270,971	0	8,270,971
Direct Bills					0		0
Total					\$8,270,971		\$8,270,971

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

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HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Judgements Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Fire/EMS Operating	100	100.0000%	\$235,684	\$0	\$235,684	\$0	\$235,684
Subtotal	100	100.0000%	235,684	0	235,684	0	235,684
Direct Bills					0		0
Total					\$235,684		\$235,684

Basis Units: Direct to Operations
Source: Direct assignment

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HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Judgements	Total
2 Chief's Admin	\$125,801	\$219,114	\$110,739	\$0	\$455,654
3 Fleet	0	170,954	0	0	170,954
4 Info Tech	11,805	16,592	10,391	0	38,788
5 Prof Development	109,428	74,445	96,327	0	280,200
6 OEC	231,083	223,829	203,417	0	658,328
7 Planning Admin	20,963	28,121	18,453	0	67,537
8 Central Svcs	0	292,221	0	0	292,221
9 EMS Admin	49,210	56,769	43,318	0	149,297
10 Fire/EMS Operations	7,965,390	7,341,872	7,011,730	0	22,318,992
11 Staff Svcs	37,874	38,185	33,339	0	109,398
12 Fire/EMS Operating	0	0	0	235,684	235,684
13 Medical Dir	39,888	87,825	35,112	0	162,825
14 Operations Admin	31,620	33,494	27,834	0	92,948
15 Life Safety Bureau	331,588	361,888	291,888	0	985,364
16 Fire Marshal	167,351	174,434	147,315	0	489,101
17 Comm Outreach	24,617	24,380	21,669	0	70,666
18 Logistics	6,465	4,735	5,691	0	16,890
19 Air Pack	4,848	15,848	4,268	0	24,964
20 Hazmat Ops	106,946	110,032	94,142	0	311,119
21 Airport Ops	337,350	334,921	0	0	672,270
22 Rescue Team	131,024	123,592	115,337	0	369,952
Total	\$9,733,249	\$9,733,249	\$8,270,971	\$235,684	\$27,973,153

**CHIEF'S ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The Houston Fire Department is responsible for the 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 have been allocated based on the number of employees.
- **Accounting and Finance** - Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support have been allocated based on the amount of 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 have been allocated based on the number of employees per division.
- **Permits/Revenue** - Costs of permits have been allocated directly to the Permit Center.
- **Warehouse** - Costs of procurement and warehouse have been allocated based on the amount of operating expenditures.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources Risk	Permits Revenues	Warehouse
Personnel Costs								
Salaries	S1	2,907,212	0	532,024	694,606	545,535	360,592	774,455
Salary % Split			.00%	18.30%	23.89%	18.76%	12.40%	26.64%
Benefits	P	1,481,960	0	201,447	279,594	322,445	240,220	438,254
Subtotal - Personnel Costs		4,389,172	0	733,471	974,200	867,980	600,812	1,212,709
Services & Supplies Cost								
Supplies	P	4,577,932	0	0	0	0	0	4,577,932
Services	P	910,590	0	1,303	4,009	42,860	4	862,414
Credit Expenses	P	(600,816)	0	0	0	0	(600,816)	0
Subtotal - Services & Supplies		4,887,706	0	1,303	4,009	42,860	(600,812)	5,440,346
Department Cost Total		9,276,878	0	734,774	978,209	910,840	0	6,653,055
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		9,276,878	0	734,774	978,209	910,840	0	6,653,055
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$9,276,878		\$734,774	\$978,209	\$910,840	\$0	\$6,653,055

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources Risk	Permits Revenues	Warehouse
1 Indirect Costs FTE	\$125,801	\$0	\$23,022	\$30,057	\$23,606	\$15,603	\$33,512
1 Indirect Costs Exps	219,114	0	40,098	52,352	41,117	27,178	58,370
1 GSD	110,739	0	20,265	26,458	20,780	13,735	29,500
Subtotal - Citywide Indirect	455,654	0	83,385	108,867	85,503	56,516	121,382
2 Chief's Admin	0	10,575	1,935	2,527	1,984	1,312	2,817
2 Accounting & Finance	0	24,472	4,478	5,847	4,592	3,035	6,519
2 Human Resources Risk	0	12,878	2,357	3,077	2,416	1,597	3,430
2 Warehouse	0	152,506	27,909	36,437	28,618	18,916	40,626
Subtotal - Chief's Admin	0	200,430	36,679	47,888	37,610	24,860	53,393
3 Fleet Mgt	0	176,002	32,209	42,051	33,027	21,830	46,885
Subtotal - Fleet	0	176,002	32,209	42,051	33,027	21,830	46,885
4 Info Tech Svcs	0	19,323	3,536	4,617	3,626	2,397	5,147
Subtotal - Info Tech	0	19,323	3,536	4,617	3,626	2,397	5,147
5 Training	0	6,373	1,166	1,523	1,196	791	1,698
Subtotal - Prof Development	0	6,373	1,166	1,523	1,196	791	1,698
6 Dispatch & Records	0	17,016	3,114	4,066	3,193	2,111	4,533
Subtotal - OEC	0	17,016	3,114	4,066	3,193	2,111	4,533
7 Planning Svcs *	0	4,139	0	4,139	0	0	0
Subtotal - Planning Admin	0	4,139	0	4,139	0	0	0
8 Departmental	0	108,529	19,861	25,930	20,365	13,461	28,911
8 Vehicle Charges	0	113,696	20,806	27,165	21,335	14,102	30,288
8 Classified Emp	0	35	6	8	6	4	9
Subtotal - Central Svcs	0	222,259	40,674	53,103	41,707	27,568	59,208
10 Clasfd Ret Benes	0	12,717	2,327	3,038	2,386	1,577	3,388
Subtotal - Fire/EMS Operations	0	12,717	2,327	3,038	2,386	1,577	3,388
11 Investigation	0	3,098	567	740	581	384	825
Subtotal - Staff Svcs	0	3,098	567	740	581	384	825
Total Incoming	455,654	661,357	203,657 9.03%	270,032 12.01%	208,829 10.77%	138,034 1.33%	296,459 66.86%
C. Total Allocated		\$10,393,889	\$938,431	\$1,248,241	\$1,119,669	\$138,034	\$6,949,514

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Chief's Admin Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	53.71	1.2925%	\$10,575	\$0	\$10,575	\$0	\$10,575
4 Info Tech	5.04	0.1213%	992	0	992	148	1,140
5 Prof Development	46.72	1.1243%	9,198	0	9,198	1,370	10,568
6 OEC	98.66	2.3742%	19,424	0	19,424	2,893	22,317
7 Planning Admin	8.95	0.2154%	1,762	0	1,762	262	2,025
9 EMS Admin	21.01	0.5056%	4,137	0	4,137	616	4,753
10 Fire/EMS Operations	3,400.79	81.8369%	669,556	0	669,556	99,716	769,272
11 Staff Svcs	16.17	0.3891%	3,184	0	3,184	474	3,658
13 Medical Dir	17.03	0.4098%	3,353	0	3,353	499	3,852
14 Operations Admin	13.50	0.3249%	2,658	0	2,658	396	3,054
15 Life Safety Bureau	141.57	3.4068%	27,873	0	27,873	4,151	32,024
16 Fire Marshal	71.45	1.7194%	14,067	0	14,067	2,095	16,162
17 Comm Outreach	10.51	0.2529%	2,069	0	2,069	308	2,377
18 Logistics	2.76	0.0664%	543	0	543	81	624
19 Air Pack	2.07	0.0498%	408	0	408	61	468
20 Hazmat Ops	45.66	1.0988%	8,990	0	8,990	1,339	10,328
21 Airport Ops	144.03	3.4660%	28,357	0	28,357	4,223	32,580
22 Rescue Team	55.94	1.3461%	11,014	0	11,014	1,640	12,654
Subtotal	4,155.57	100.0000%	818,159	0	818,159	120,272	938,431
Direct Bills					0		0
Total					\$818,159		\$938,431

Basis Units: Total number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Accounting & Finance Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	9,877,699	2.2512%	\$24,472	\$0	\$24,472	\$0	\$24,472
3 Fleet	7,706,622	1.7564%	19,093	0	19,093	2,896	21,989
4 Info Tech	747,957	0.1705%	1,853	0	1,853	281	2,134
5 Prof Development	3,355,984	0.7649%	8,315	0	8,315	1,261	9,576
6 OEC	10,090,217	2.2996%	24,999	0	24,999	3,792	28,790
7 Planning Admin	1,267,689	0.2889%	3,141	0	3,141	476	3,617
8 Central Svcs	13,173,362	3.0023%	32,637	0	32,637	4,950	37,587
9 EMS Admin	2,559,133	0.5832%	6,340	0	6,340	962	7,302
10 Fire/EMS Operations	330,972,290	75.4308%	819,991	0	819,991	124,368	944,358
11 Staff Svcs	1,721,387	0.3923%	4,265	0	4,265	647	4,912
13 Medical Dir	3,959,150	0.9023%	9,809	0	9,809	1,488	11,297
14 Operations Admin	1,509,913	0.3441%	3,741	0	3,741	567	4,308
15 Life Safety Bureau	16,313,938	3.7181%	40,418	0	40,418	6,130	46,548
16 Fire Marshal	7,863,515	1.7921%	19,482	0	19,482	2,955	22,437
17 Comm Outreach	1,099,041	0.2505%	2,723	0	2,723	413	3,136
18 Logistics	213,435	0.0486%	529	0	529	80	609
19 Air Pack	714,433	0.1628%	1,770	0	1,770	268	2,038
20 Hazmat Ops	4,960,244	1.1305%	12,289	0	12,289	1,864	14,153
21 Airport Ops	15,098,260	3.4410%	37,406	0	37,406	5,673	43,080
22 Rescue Team	5,571,522	1.2698%	13,804	0	13,804	2,094	15,897
Subtotal	438,775,791	100.0000%	1,087,076	0	1,087,076	161,165	1,248,241
Direct Bills					0		0
Total					\$1,087,076		\$1,248,241

Basis Units: Total operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Human Resources Risk Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	53.71	1.2925%	\$12,878	\$0	\$12,878	\$0	\$12,878
4 Info Tech	5.04	0.1213%	1,208	0	1,208	152	1,360
5 Prof Development	46.72	1.1243%	11,202	0	11,202	1,405	12,606
6 OEC	98.66	2.3742%	23,655	0	23,655	2,966	26,621
7 Planning Admin	8.95	0.2154%	2,146	0	2,146	269	2,415
9 EMS Admin	21.01	0.5056%	5,037	0	5,037	632	5,669
10 Fire/EMS Operations	3,400.79	81.8369%	815,376	0	815,376	102,248	917,624
11 Staff Svcs	16.17	0.3891%	3,877	0	3,877	486	4,363
13 Medical Dir	17.03	0.4098%	4,083	0	4,083	512	4,595
14 Operations Admin	13.50	0.3249%	3,237	0	3,237	406	3,643
15 Life Safety Bureau	141.57	3.4068%	33,943	0	33,943	4,256	38,199
16 Fire Marshal	71.45	1.7194%	17,131	0	17,131	2,148	19,279
17 Comm Outreach	10.51	0.2529%	2,520	0	2,520	316	2,836
18 Logistics	2.76	0.0664%	662	0	662	83	745
19 Air Pack	2.07	0.0498%	496	0	496	62	559
20 Hazmat Ops	45.66	1.0988%	10,947	0	10,947	1,373	12,320
21 Airport Ops	144.03	3.4660%	34,533	0	34,533	4,330	38,863
22 Rescue Team	55.94	1.3461%	13,412	0	13,412	1,682	15,094
Subtotal	4,155.57	100.0000%	996,343	0	996,343	123,326	1,119,669
Direct Bills					0		0
Total					\$996,343		\$1,119,669

Basis Units: Total number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Permits Revenues Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Permit Ctr	100	100.0000%	\$56,516	\$0	\$56,516	\$81,517	\$138,034
Subtotal	100	100.0000%	56,516	0	56,516	81,517	138,034
Direct Bills					0		0
Total					\$56,516		\$138,034

Basis Units: Direct allocation
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	9,877,699	2.2512%	\$152,506	\$0	\$152,506	\$0	\$152,506
3 Fleet	7,706,622	1.7564%	118,986	0	118,986	3,146	122,132
4 Info Tech	747,957	0.1705%	11,548	0	11,548	305	11,853
5 Prof Development	3,355,984	0.7649%	51,814	0	51,814	1,370	53,184
6 OEC	10,090,217	2.2996%	155,787	0	155,787	4,119	159,906
7 Planning Admin	1,267,689	0.2889%	19,572	0	19,572	517	20,090
8 Central Svcs	13,173,362	3.0023%	203,389	0	203,389	5,377	208,766
9 EMS Admin	2,559,133	0.5832%	39,511	0	39,511	1,045	40,556
10 Fire/EMS Operations	330,972,290	75.4308%	5,110,015	0	5,110,015	135,104	5,245,119
11 Staff Svcs	1,721,387	0.3923%	26,577	0	26,577	703	27,280
13 Medical Dir	3,959,150	0.9023%	61,127	0	61,127	1,616	62,743
14 Operations Admin	1,509,913	0.3441%	23,312	0	23,312	616	23,929
15 Life Safety Bureau	16,313,938	3.7181%	251,877	0	251,877	6,659	258,537
16 Fire Marshal	7,863,515	1.7921%	121,408	0	121,408	3,210	124,618
17 Comm Outreach	1,099,041	0.2505%	16,969	0	16,969	449	17,417
18 Logistics	213,435	0.0486%	3,295	0	3,295	87	3,382
19 Air Pack	714,433	0.1628%	11,030	0	11,030	292	11,322
20 Hazmat Ops	4,960,244	1.1305%	76,583	0	76,583	2,025	78,608
21 Airport Ops	15,098,260	3.4410%	233,108	0	233,108	6,163	239,271
22 Rescue Team	5,571,522	1.2698%	86,021	0	86,021	2,274	88,295
Subtotal	438,775,791	100.0000%	6,774,437	0	6,774,437	175,077	6,949,514
Direct Bills					0		0
Total					\$6,774,437		\$6,949,514

Basis Units: Total operating expenditures
Source: COH Expenditures Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources Risk	Permits Revenues	Warehouse	Total
2 Chief's Admin	\$10,575	\$24,472	\$12,878	\$0	\$152,506	\$200,430
3 Fleet	0	21,989	0	0	122,132	144,121
4 Info Tech	1,140	2,134	1,360	0	11,853	16,487
5 Prof Development	10,568	9,576	12,606	0	53,184	85,934
6 OEC	22,317	28,790	26,621	0	159,906	237,634
7 Planning Admin	2,025	3,617	2,415	0	20,090	28,146
8 Central Svcs	0	37,587	0	0	208,766	246,354
9 EMS Admin	4,753	7,302	5,669	0	40,556	58,280
10 Fire/EMS Operations	769,272	944,358	917,624	0	5,245,119	7,876,373
11 Staff Svcs	3,658	4,912	4,363	0	27,280	40,212
13 Medical Dir	3,852	11,297	4,595	0	62,743	82,487
14 Operations Admin	3,054	4,308	3,643	0	23,929	34,933
15 Life Safety Bureau	32,024	46,548	38,199	0	258,537	375,308
16 Fire Marshal	16,162	22,437	19,279	0	124,618	182,496
17 Comm Outreach	2,377	3,136	2,836	0	17,417	25,766
18 Logistics	624	609	745	0	3,382	5,360
19 Air Pack	468	2,038	559	0	11,322	14,387
20 Hazmat Ops	10,328	14,153	12,320	0	78,608	115,410
21 Airport Ops	32,580	43,080	38,863	0	239,271	353,794
22 Rescue Team	12,654	15,897	15,094	0	88,295	131,940
23 Permit Ctr	0	0	0	138,034	0	138,034
Total	\$938,431	\$1,248,241	\$1,119,669	\$138,034	\$6,949,514	\$10,393,889

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES**

Fleet Management Division of the Fire Department maintains and repairs all department vehicles. Responsibilities also include procurement, storage, and distribution of all parts for the motor vehicles. These costs have been allocated based on the number of working vehicles.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:3 Fleet

Description		Amount	General Admin	Fleet Mgt
<hr/>				
Personnel Costs				
Salaries	S1	0	0	0
Salary % Split			.00%	.00%
Benefits	P	720	0	720
Subtotal - Personnel Costs		<hr/> 720	0	720
Services & Supplies Cost				
Services	P	7,706,352	0	7,706,352
Subtotal - Services & Supplies		<hr/> 7,706,352	0	7,706,352
Department Cost Total		7,707,072	0	7,707,072
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		7,707,072	0	7,707,072
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$7,707,072		<hr/> <hr/> \$7,707,072

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:3 Fleet

Department	First Incoming	Second Incoming	Fleet Mgt
1 Indirect Costs Exps	\$170,954	\$0	\$170,954
Subtotal - Citywide Indirect	170,954	0	170,954
2 Accounting & Finance	19,093	2,896	21,989
2 Warehouse	118,986	3,146	122,132
Subtotal - Chief's Admin	138,079	6,042	144,121
3 Fleet Mgt	0	688,009	688,009
Subtotal - Fleet	0	688,009	688,009
4 Info Tech Svcs	0	15,076	15,076
Subtotal - Info Tech	0	15,076	15,076
8 Vehicle Charges	0	444,447	444,447
Subtotal - Central Svcs	0	444,447	444,447
Total Incoming	309,033	1,153,573	1,462,606 100.00%
C. Total Allocated		\$9,169,678	\$9,169,678

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Fleet Mgt Allocations

Dept:3 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	22	2.1956%	\$176,002	\$0	\$176,002	\$0	\$176,002
3 Fleet	86	8.5828%	688,009	0	688,009	0	688,009
4 Info Tech	7	0.6986%	56,001	0	56,001	9,032	65,033
5 Prof Development	24	2.3952%	192,003	0	192,003	30,968	222,971
6 OEC	7	0.6986%	56,001	0	56,001	9,032	65,033
7 Planning Admin	7	0.6986%	56,001	0	56,001	9,032	65,033
8 Central Svcs	44	4.3912%	352,005	0	352,005	56,775	408,780
9 EMS Admin	11	1.0978%	88,001	0	88,001	14,194	102,195
10 Fire/EMS Operations	493	49.2016%	3,944,052	0	3,944,052	636,143	4,580,195
11 Staff Svcs	9	0.8982%	72,001	0	72,001	11,613	83,614
13 Medical Dir	3	0.2994%	24,000	0	24,000	3,871	27,871
14 Operations Admin	4	0.3992%	32,000	0	32,000	5,161	37,162
15 Life Safety Bureau	136	13.5729%	1,088,014	0	1,088,014	175,488	1,263,502
16 Fire Marshal	84	8.3832%	672,009	0	672,009	108,389	780,398
17 Comm Outreach	10	0.9980%	80,001	0	80,001	12,904	92,905
18 Logistics	3	0.2994%	24,000	0	24,000	3,871	27,871
19 Air Pack	5	0.4990%	40,001	0	40,001	6,452	46,452
20 Hazmat Ops	21	2.0958%	168,002	0	168,002	27,097	195,100
22 Rescue Team	26	2.5948%	208,003	0	208,003	33,549	241,552
Subtotal	1,002	100.0000%	8,016,105	0	8,016,105	1,153,573	9,169,678
Direct Bills					0		0
Total					\$8,016,105		\$9,169,678

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:3 Fleet

Department	Fleet Mgt	Total
2 Chief's Admin	\$176,002	\$176,002
3 Fleet	688,009	688,009
4 Info Tech	65,033	65,033
5 Prof Development	222,971	222,971
6 OEC	65,033	65,033
7 Planning Admin	65,033	65,033
8 Central Svcs	408,780	408,780
9 EMS Admin	102,195	102,195
10 Fire/EMS Operations	4,580,195	4,580,195
11 Staff Svcs	83,614	83,614
13 Medical Dir	27,871	27,871
14 Operations Admin	37,162	37,162
15 Life Safety Bureau	1,263,502	1,263,502
16 Fire Marshal	780,398	780,398
17 Comm Outreach	92,905	92,905
18 Logistics	27,871	27,871
19 Air Pack	46,452	46,452
20 Hazmat Ops	195,100	195,100
22 Rescue Team	241,552	241,552
Total	\$9,169,678	\$9,169,678

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES**

Costs of the Information Technology Division have been allocated based on total operating expenditures per division less capital, transfers and debt expenditures.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:4 Info Tech

Description		Amount	General Admin	Info Tech Svcs
<hr/>				
Personnel Costs				
Salaries	S1	338,056	0	338,056
Salary % Split			.00%	100.00%
Benefits	S	150,908	0	150,908
Subtotal - Personnel Costs		488,964	0	488,964
<hr/>				
Services & Supplies Cost				
Supplies	S	7,917	0	7,917
Services	S	251,076	0	251,076
Subtotal - Services & Supplies		258,993	0	258,993
<hr/>				
Department Cost Total		747,957	0	747,957
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		747,957	0	747,957
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$747,957</u>		<u>\$747,957</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$11,805	\$0	\$11,805
1 Indirect Costs Exps	16,592	0	16,592
1 GSD	10,391	0	10,391
Subtotal - Citywide Indirect	38,788	0	38,788
2 Chief's Admin	992	148	1,140
2 Accounting & Finance	1,853	281	2,134
2 Human Resources Risk	1,208	152	1,360
2 Warehouse	11,548	305	11,853
Subtotal - Chief's Admin	15,602	886	16,487
3 Fleet Mgt	56,001	9,032	65,033
Subtotal - Fleet	56,001	9,032	65,033
4 Info Tech Svcs	0	1,463	1,463
Subtotal - Info Tech	0	1,463	1,463
8 Departmental	0	10,184	10,184
8 Vehicle Charges	0	36,176	36,176
Subtotal - Central Svcs	0	46,360	46,360
Total Incoming	110,390	57,741	168,132 100.00%
C. Total Allocated		\$916,089	\$916,089

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Info Tech Svcs Allocations

Dept:4 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	9,877,699	2.2512%	\$19,323	\$0	\$19,323	\$0	\$19,323
3 Fleet	7,706,622	1.7564%	15,076	0	15,076	0	15,076
4 Info Tech	747,957	0.1705%	1,463	0	1,463	0	1,463
5 Prof Development	3,355,984	0.7649%	6,565	0	6,565	461	7,026
6 OEC	10,090,217	2.2996%	19,739	0	19,739	1,386	21,125
7 Planning Admin	1,267,689	0.2889%	2,480	0	2,480	174	2,654
8 Central Svcs	13,173,362	3.0023%	25,770	0	25,770	1,809	27,579
9 EMS Admin	2,559,133	0.5832%	5,006	0	5,006	351	5,358
10 Fire/EMS Operations	330,972,290	75.4308%	647,459	0	647,459	45,454	692,913
11 Staff Svcs	1,721,387	0.3923%	3,367	0	3,367	236	3,604
13 Medical Dir	3,959,150	0.9023%	7,745	0	7,745	544	8,289
14 Operations Admin	1,509,913	0.3441%	2,954	0	2,954	207	3,161
15 Life Safety Bureau	16,313,938	3.7181%	31,914	0	31,914	2,240	34,154
16 Fire Marshal	7,863,515	1.7921%	15,383	0	15,383	1,080	16,463
17 Comm Outreach	1,099,041	0.2505%	2,150	0	2,150	151	2,301
18 Logistics	213,435	0.0486%	418	0	418	29	447
19 Air Pack	714,433	0.1628%	1,398	0	1,398	98	1,496
20 Hazmat Ops	4,960,244	1.1305%	9,703	0	9,703	681	10,385
21 Airport Ops	15,098,260	3.4410%	29,536	0	29,536	2,074	31,609
22 Rescue Team	5,571,522	1.2698%	10,899	0	10,899	765	11,664
Subtotal	438,775,791	100.0000%	858,347	0	858,347	57,741	916,089
Direct Bills					0		0
Total					\$858,347		\$916,089

Basis Units: Total operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:4 Info Tech

Department	Info Tech Svcs	Total
2 Chief's Admin	\$19,323	\$19,323
3 Fleet	15,076	15,076
4 Info Tech	1,463	1,463
5 Prof Development	7,026	7,026
6 OEC	21,125	21,125
7 Planning Admin	2,654	2,654
8 Central Svcs	27,579	27,579
9 EMS Admin	5,358	5,358
10 Fire/EMS Operations	692,913	692,913
11 Staff Svcs	3,604	3,604
13 Medical Dir	8,289	8,289
14 Operations Admin	3,161	3,161
15 Life Safety Bureau	34,154	34,154
16 Fire Marshal	16,463	16,463
17 Comm Outreach	2,301	2,301
18 Logistics	447	447
19 Air Pack	1,496	1,496
20 Hazmat Ops	10,385	10,385
21 Airport Ops	31,609	31,609
22 Rescue Team	11,664	11,664
Total	\$916,089	\$916,089

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**PROFESSIONAL DEVELOPMENT
NATURE AND EXTENT OF SERVICES**

The costs of the Professional Development Division have been allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Marshal that go through training.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:5 Prof Development

Description		Amount	General Admin	Training
<hr/>				
Personnel Costs				
Salaries	S1	1,465,926	0	1,465,926
Salary % Split			.00%	100.00%
Benefits	S	1,501,851	0	1,501,851
Subtotal - Personnel Costs		2,967,777	0	2,967,777
<hr/>				
Services & Supplies Cost				
Supplies	S	36,967	0	36,967
Services	S	351,361	0	351,361
Subtotal - Services & Supplies		388,328	0	388,328
<hr/>				
Department Cost Total		3,356,105	0	3,356,105
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		3,356,105	0	3,356,105
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$3,356,105		\$3,356,105
<hr/>				

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$109,428	\$0	\$109,428
1 Indirect Costs Exps	74,445	0	74,445
1 GSD	96,327	0	96,327
Subtotal - Citywide Indirect	280,200	0	280,200
2 Chief's Admin	9,198	1,370	10,568
2 Accounting & Finance	8,315	1,261	9,576
2 Human Resources Risk	11,202	1,405	12,606
2 Warehouse	51,814	1,370	53,184
Subtotal - Chief's Admin	80,529	5,406	85,934
3 Fleet Mgt	192,003	30,968	222,971
Subtotal - Fleet	192,003	30,968	222,971
4 Info Tech Svcs	6,565	461	7,026
Subtotal - Info Tech	6,565	461	7,026
8 Departmental	0	94,404	94,404
8 Vehicle Charges	0	124,032	124,032
8 Classified Emp	0	110	110
Subtotal - Central Svcs	0	218,546	218,546
10 Clasfd Ret Benes	0	40,377	40,377
Subtotal - Fire/EMS Operations	0	40,377	40,377
11 Investigation	0	9,837	9,837
Subtotal - Staff Svcs	0	9,837	9,837
Total Incoming	559,297	305,594	864,891
			100.00%
C. Total Allocated		\$4,220,996	\$4,220,996

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Training Allocations

Dept:5 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6	0.1628%	\$6,373	\$0	\$6,373	\$0	\$6,373
6 OEC	95	2.5773%	100,912	0	100,912	7,889	108,801
7 Planning Admin	7	0.1899%	7,436	0	7,436	581	8,017
9 EMS Admin	18	0.4883%	19,120	0	19,120	1,495	20,615
10 Fire/EMS Operations	3,133	84.9973%	3,327,985	0	3,327,985	260,170	3,588,156
11 Staff Svcs	12	0.3256%	12,747	0	12,747	997	13,743
14 Operations Admin	9	0.2442%	9,560	0	9,560	747	10,308
15 Life Safety Bureau	108	2.9300%	114,721	0	114,721	8,969	123,690
16 Fire Marshal	57	1.5464%	60,547	0	60,547	4,733	65,281
17 Comm Outreach	7	0.1899%	7,436	0	7,436	581	8,017
18 Logistics	1	0.0271%	1,062	0	1,062	83	1,145
20 Hazmat Ops	45	1.2208%	47,801	0	47,801	3,737	51,538
21 Airport Ops	140	3.7982%	148,713	0	148,713	11,626	160,339
22 Rescue Team	48	1.3022%	50,987	0	50,987	3,986	54,973
Subtotal	3,686	100.0000%	3,915,402	0	3,915,402	305,594	4,220,996
Direct Bills					0		0
Total					\$3,915,402		\$4,220,996

Basis Units: Number of classified FTEs trained by division

Source: Fire Department Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:5 Prof Development

Department	Training	Total
2 Chief's Admin	\$6,373	\$6,373
6 OEC	108,801	108,801
7 Planning Admin	8,017	8,017
9 EMS Admin	20,615	20,615
10 Fire/EMS Operations	3,588,156	3,588,156
11 Staff Svcs	13,743	13,743
14 Operations Admin	10,308	10,308
15 Life Safety Bureau	123,690	123,690
16 Fire Marshal	65,281	65,281
17 Comm Outreach	8,017	8,017
18 Logistics	1,145	1,145
20 Hazmat Ops	51,538	51,538
21 Airport Ops	160,339	160,339
22 Rescue Team	54,973	54,973
Total	\$4,220,996	\$4,220,996

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**OFFICE OF EMERGENCY COMMUNICATIONS
NATURE AND EXTENT OF SERVICES**

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 have been allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport and Marshal.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:6 OEC

Description		Amount	General Admin	Dispatch & Records
<hr/>				
Personnel Costs				
Salaries	S1	7,033,966	0	7,033,966
Salary % Split			.00%	100.00%
Benefits	S	3,047,363	0	3,047,363
Subtotal - Personnel Costs		10,081,329	0	10,081,329
<hr/>				
Services & Supplies Cost				
Supplies	S	7,881	0	7,881
Services	S	1,007	0	1,007
Subtotal - Services & Supplies		8,888	0	8,888
<hr/>				
Department Cost Total		10,090,217	0	10,090,217
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		10,090,217	0	10,090,217
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$10,090,217</u>	<u>\$10,090,217</u>	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:6 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$231,083	\$0	\$231,083
1 Indirect Costs Exps	223,829	0	223,829
1 GSD	203,417	0	203,417
Subtotal - Citywide Indirect	658,328	0	658,328
2 Chief's Admin	19,424	2,893	22,317
2 Accounting & Finance	24,999	3,792	28,790
2 Human Resources Risk	23,655	2,966	26,621
2 Warehouse	155,787	4,119	159,906
Subtotal - Chief's Admin	223,865	13,770	237,634
3 Fleet Mgt	56,001	9,032	65,033
Subtotal - Fleet	56,001	9,032	65,033
4 Info Tech Svcs	19,739	1,386	21,125
Subtotal - Info Tech	19,739	1,386	21,125
5 Training	100,912	7,889	108,801
Subtotal - Prof Development	100,912	7,889	108,801
8 Departmental	0	199,357	199,357
8 Vehicle Charges	0	36,176	36,176
8 Classified Emp	0	551	551
Subtotal - Central Svcs	0	236,083	236,083
10 Clasfd Ret Benes	0	202,332	202,332
Subtotal - Fire/EMS Operations	0	202,332	202,332
11 Investigation	0	49,295	49,295
Subtotal - Staff Svcs	0	49,295	49,295
Total Incoming	1,058,845	519,786	1,578,632
			100.00%
C. Total Allocated		\$11,668,849	\$11,668,849

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Dispatch & Records Allocations

Dept:6 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5.94	0.1526%	\$17,016	\$0	\$17,016	\$0	\$17,016
9 EMS Admin	10.03	0.2577%	28,732	0	28,732	1,342	30,074
10 Fire/EMS Operations	3,400.79	87.3792%	9,741,962	0	9,741,962	454,880	10,196,842
11 Staff Svcs	11.43	0.2937%	32,743	0	32,743	1,529	34,271
14 Operations Admin	10.53	0.2706%	30,164	0	30,164	1,408	31,573
15 Life Safety Bureau	134.65	3.4597%	385,721	0	385,721	18,010	403,731
16 Fire Marshal	64.48	1.6567%	184,711	0	184,711	8,625	193,335
17 Comm Outreach	7.51	0.1930%	21,513	0	21,513	1,005	22,518
18 Logistics	1.00	0.0257%	2,865	0	2,865	134	2,998
20 Hazmat Ops	45.66	1.1732%	130,798	0	130,798	6,107	136,906
21 Airport Ops	144.03	3.7007%	412,591	0	412,591	19,265	431,856
22 Rescue Team	55.94	1.4373%	160,247	0	160,247	7,482	167,729
Subtotal	3,891.99	100.0000%	11,149,062	0	11,149,062	519,786	11,668,849
Direct Bills					0		0
Total					\$11,149,062		\$11,668,849

Basis Units: Number of classified FTEs in Hazmat, Fire Optns, Airport, Marshal

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:6 OEC

Department	Dispatch & Records	Total
2 Chief's Admin	\$17,016	\$17,016
9 EMS Admin	30,074	30,074
10 Fire/EMS Operations	10,196,842	10,196,842
11 Staff Svcs	34,271	34,271
14 Operations Admin	31,573	31,573
15 Life Safety Bureau	403,731	403,731
16 Fire Marshal	193,335	193,335
17 Comm Outreach	22,518	22,518
18 Logistics	2,998	2,998
20 Hazmat Ops	136,906	136,906
21 Airport Ops	431,856	431,856
22 Rescue Team	167,729	167,729
Total	\$11,668,849	\$11,668,849

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The Planning and Homeland Security Group manages the Special Operations Team including Hazardous Materials, Technical Rescue and Aircraft Rescue Fire Fighting. The division also manages the classified recruiting program and staff services. Costs of the Planning Administration Division – 1510 have been allocated based on the number of employees served.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:7 Planning Admin

Description		Amount	General Admin	Planning Svcs
<hr/>				
Personnel Costs				
Salaries	S1	809,546	0	809,546
Salary % Split			.00%	100.00%
Benefits	S	346,652	0	346,652
Subtotal - Personnel Costs		1,156,198	0	1,156,198
<hr/>				
Services & Supplies Cost				
Supplies	S	1,455	0	1,455
Services	S	110,035	0	110,035
Subtotal - Services & Supplies		111,490	0	111,490
<hr/>				
Department Cost Total		1,267,688	0	1,267,688
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,267,688	0	1,267,688
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,267,688		\$1,267,688
<hr/>				

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs
1 Indirect Costs FTE	\$20,963	\$0	\$20,963
1 Indirect Costs Exps	28,121	0	28,121
1 GSD	18,453	0	18,453
Subtotal - Citywide Indirect	67,537	0	67,537
2 Chief's Admin	1,762	262	2,025
2 Accounting & Finance	3,141	476	3,617
2 Human Resources Risk	2,146	269	2,415
2 Warehouse	19,572	517	20,090
Subtotal - Chief's Admin	26,621	1,525	28,146
3 Fleet Mgt	56,001	9,032	65,033
Subtotal - Fleet	56,001	9,032	65,033
4 Info Tech Svcs	2,480	174	2,654
Subtotal - Info Tech	2,480	174	2,654
5 Training	7,436	581	8,017
Subtotal - Prof Development	7,436	581	8,017
8 Departmental	0	18,085	18,085
8 Vehicle Charges	0	36,176	36,176
8 Classified Emp	0	46	46
Subtotal - Central Svcs	0	54,307	54,307
10 Clasfd Ret Benes	0	17,020	17,020
Subtotal - Fire/EMS Operations	0	17,020	17,020
11 Investigation	0	4,147	4,147
Subtotal - Staff Svcs	0	4,147	4,147
Total Incoming	160,074	86,787	246,861 100.00%
C. Total Allocated		\$1,514,549	\$1,514,549

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Planning Svcs Allocations

Dept:7 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	11.22	0.2899%	\$4,139	\$0	\$4,139	\$0	\$4,139
10 Fire/EMS Operations	3,400.79	87.8607%	1,254,442	0	1,254,442	76,473	1,330,915
15 Life Safety Bureau	141.57	3.6575%	52,221	0	52,221	3,183	55,404
16 Fire Marshal	71.45	1.8459%	26,356	0	26,356	1,607	27,962
20 Hazmat Ops	45.66	1.1796%	16,843	0	16,843	1,027	17,869
21 Airport Ops	144.03	3.7211%	53,128	0	53,128	3,239	56,367
22 Rescue Team	55.94	1.4452%	20,634	0	20,634	1,258	21,892
Subtotal	3,870.66	100.0000%	1,427,762	0	1,427,762	86,787	1,514,549
Direct Bills					0		0
Total					\$1,427,762		\$1,514,549

Basis Units: Number of FTEs served by Planning: Emg Resp, Prev, Rescue, Finance

Source: COH FTE RReport

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:7 Planning Admin

Department	Planning Svcs	Total
2 Chief's Admin	\$4,139	\$4,139
10 Fire/EMS Operations	1,330,915	1,330,915
15 Life Safety Bureau	55,404	55,404
16 Fire Marshal	27,962	27,962
20 Hazmat Ops	17,869	17,869
21 Airport Ops	56,367	56,367
22 Rescue Team	21,892	21,892
Total	\$1,514,549	\$1,514,549

**CENTRAL SERVICES
NATURE AND EXTENT OF SERVICES**

The Central Services Division contains General Government “type” costs. These costs have been functionalized and allocated as follows:

- **Departmental** - These costs have been identified as general Fire Department expenditures and have been allocated based on the number of employees within the Fire Department.
- **Vehicle Charges** - Vehicle charges, fuel and vehicle repair and maintenance have been allocated based on the number of vehicles assigned per division.
- **Classified Employees** - Charges for classified central service arbitration costs have been allocated based on the number of classified employees.
- **Permits/Revenue** - Costs of permits have been allocated directly to the Permit Center.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:8 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Ctr 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							
Paper	P	22,213	0	22,213	0	0	0
Postage	P	41,601	0	41,601	0	0	0
Misc Supplies	P	9,605	0	9,605	0	0	0
Fuel	P	4,788,434	0	0	4,788,434	0	0
Vehicle	P	28,698	0	0	28,698	0	0
Class Arbitration	P	21,862	0	0	0	21,862	0
Voice Svcs	P	2,568,055	0	2,568,055	0	0	0
HR Client	P	3,032,155	0	3,032,155	0	0	0
KRONOS	P	159,544	0	159,544	0	0	0
Drainage	D	96,579	0	0	0	0	0
Permit Ctr	P	359,292	0	0	0	0	359,292
Other Svcs	P	1,051,329	0	1,051,329	0	0	0
Vech Repair	P	25,658	0	0	25,658	0	0
Supplies	P	365,339	0	365,339	0	0	0
Bldg Mtc Svcs	P	226,158	0	226,158	0	0	0
Other Svcs	P	376,841	0	376,841	0	0	0
Subtotal - Services & Supplies		13,173,363	0	7,852,840	4,842,790	21,862	359,292
Department Cost Total		13,173,363	0	7,852,840	4,842,790	21,862	359,292
Adjustments to Cost							
Drainage	D	(96,579)	0	0	0	0	0
Subtotal - Adjustments		(96,579)	0	0	0	0	0
Total Costs After Adjustments		13,076,784	0	7,852,840	4,842,790	21,862	359,292
General Admin Distribution			0	0	0	0	0
Grand Total		\$13,076,784		\$7,852,840	\$4,842,790	\$21,862	\$359,292

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Expense%)

Dept:8 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp	Permit Ctr Charge
1 Indirect Costs Exps	\$292,221	\$0	\$175,484	\$108,220	\$489	\$8,029
Subtotal - Citywide Indirect	292,221	0	175,484	108,220	489	8,029
2 Accounting & Finance	32,637	4,950	22,572	13,920	63	1,033
2 Warehouse	203,389	5,377	125,368	77,313	349	5,736
Subtotal - Chief's Admin	236,026	10,327	147,940	91,233	412	6,769
3 Fleet Mgt	352,005	56,775	245,480	151,386	683	11,231
Subtotal - Fleet	352,005	56,775	245,480	151,386	683	11,231
4 Info Tech Svcs	25,770	1,809	16,562	10,214	46	758
Subtotal - Info Tech	25,770	1,809	16,562	10,214	46	758
8 Vehicle Charges	0	227,391	136,553	84,211	380	6,248
Subtotal - Central Svcs	0	227,391	136,553	84,211	380	6,248
Total Incoming	906,022	296,303	722,018	445,263	2,010	33,035
			60.05%	37.03%	0.17%	2.75%
C. Total Allocated		\$14,279,110	\$8,574,858	\$5,288,053	\$23,872	\$392,327

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Departmental Allocations

Dept:8 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	53.71	1.2925%	\$108,529	\$0	\$108,529	\$0	\$108,529
4 Info Tech	5.04	0.1213%	10,184	0	10,184	0	10,184
5 Prof Development	46.72	1.1243%	94,404	0	94,404	0	94,404
6 OEC	98.66	2.3742%	199,357	0	199,357	0	199,357
7 Planning Admin	8.95	0.2154%	18,085	0	18,085	0	18,085
9 EMS Admin	21.01	0.5056%	42,454	0	42,454	948	43,402
10 Fire/EMS Operations	3,400.79	81.8369%	6,871,782	0	6,871,782	153,487	7,025,269
11 Staff Svcs	16.17	0.3891%	32,674	0	32,674	730	33,404
13 Medical Dir	17.03	0.4098%	34,412	0	34,412	769	35,180
14 Operations Admin	13.50	0.3249%	27,279	0	27,279	609	27,888
15 Life Safety Bureau	141.57	3.4068%	286,062	0	286,062	6,389	292,452
16 Fire Marshal	71.45	1.7194%	144,375	0	144,375	3,225	147,600
17 Comm Outreach	10.51	0.2529%	21,237	0	21,237	474	21,711
18 Logistics	2.76	0.0664%	5,577	0	5,577	125	5,702
19 Air Pack	2.07	0.0498%	4,183	0	4,183	93	4,276
20 Hazmat Ops	45.66	1.0988%	92,263	0	92,263	2,061	94,323
21 Airport Ops	144.03	3.4660%	291,033	0	291,033	6,500	297,534
22 Rescue Team	55.94	1.3461%	113,035	0	113,035	2,525	115,559
Subtotal	4,155.57	100.0000%	8,396,922	0	8,396,922	177,935	8,574,858
Direct Bills					0		0
Total					\$8,396,922		\$8,574,858

Basis Units: Total number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Vehicle Charges Allocations

Dept:8 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	22	2.1956%	\$113,696	\$0	\$113,696	\$0	\$113,696
3 Fleet	86	8.5828%	444,447	0	444,447	0	444,447
4 Info Tech	7	0.6986%	36,176	0	36,176	0	36,176
5 Prof Development	24	2.3952%	124,032	0	124,032	0	124,032
6 OEC	7	0.6986%	36,176	0	36,176	0	36,176
7 Planning Admin	7	0.6986%	36,176	0	36,176	0	36,176
8 Central Svcs	44	4.3912%	227,391	0	227,391	0	227,391
9 EMS Admin	11	1.0978%	56,848	0	56,848	1,499	58,347
10 Fire/EMS Operations	493	49.2016%	2,547,817	0	2,547,817	67,202	2,615,019
11 Staff Svcs	9	0.8982%	46,512	0	46,512	1,227	47,739
13 Medical Dir	3	0.2994%	15,504	0	15,504	409	15,913
14 Operations Admin	4	0.3992%	20,672	0	20,672	545	21,217
15 Life Safety Bureau	136	13.5729%	702,846	0	702,846	18,538	721,385
16 Fire Marshal	84	8.3832%	434,111	0	434,111	11,450	445,561
17 Comm Outreach	10	0.9980%	51,680	0	51,680	1,363	53,043
18 Logistics	3	0.2994%	15,504	0	15,504	409	15,913
19 Air Pack	5	0.4990%	25,840	0	25,840	682	26,521
20 Hazmat Ops	21	2.0958%	108,528	0	108,528	2,863	111,390
22 Rescue Team	26	2.5948%	134,368	0	134,368	3,544	137,912
Subtotal	1,002	100.0000%	5,178,322	0	5,178,322	109,732	5,288,053
Direct Bills					0		0
Total					\$5,178,322		\$5,288,053

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Classified Emp Allocations

Dept:8 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5.94	0.1480%	\$35	\$0	\$35	\$0	\$35
5 Prof Development	18.86	0.4699%	110	0	110	0	110
6 OEC	94.51	2.3549%	551	0	551	0	551
7 Planning Admin	7.95	0.1981%	46	0	46	0	46
9 EMS Admin	10.03	0.2499%	58	0	58	1	60
10 Fire/EMS Operations	3,400.79	84.7378%	19,809	0	19,809	434	20,242
11 Staff Svcs	11.43	0.2848%	67	0	67	1	68
14 Operations Admin	10.53	0.2624%	61	0	61	1	63
15 Life Safety Bureau	134.65	3.3551%	784	0	784	17	801
16 Fire Marshal	64.48	1.6067%	376	0	376	8	384
17 Comm Outreach	7.51	0.1871%	44	0	44	1	45
18 Logistics	1.00	0.0249%	6	0	6	0	6
20 Hazmat Ops	45.66	1.1377%	266	0	266	6	272
21 Airport Ops	144.03	3.5888%	839	0	839	18	857
22 Rescue Team	55.94	1.3939%	326	0	326	7	333
Subtotal	4,013.31	100.0000%	23,377	0	23,377	495	23,872
Direct Bills					0		0
Total					\$23,377		\$23,872

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Permit Ctr Charge Allocations

Dept:8 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Permit Ctr	100	100.0000%	\$384,185	\$0	\$384,185	\$8,141	\$392,327
Subtotal	100	100.0000%	384,185	0	384,185	8,141	392,327
Direct Bills					0		0
Total					\$384,185		\$392,327

Basis Units: Direct to Permit Ctr
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:8 Central Svcs

Department	Departmental	Vehicle Charges	Classified Emp	Permit Ctr Charge	Total
2 Chief's Admin	\$108,529	\$113,696	\$35	\$0	\$222,259
3 Fleet	0	444,447	0	0	444,447
4 Info Tech	10,184	36,176	0	0	46,360
5 Prof Development	94,404	124,032	110	0	218,546
6 OEC	199,357	36,176	551	0	236,083
7 Planning Admin	18,085	36,176	46	0	54,307
8 Central Svcs	0	227,391	0	0	227,391
9 EMS Admin	43,402	58,347	60	0	101,809
10 Fire/EMS Operations	7,025,269	2,615,019	20,242	0	9,660,530
11 Staff Svcs	33,404	47,739	68	0	81,210
13 Medical Dir	35,180	15,913	0	0	51,093
14 Operations Admin	27,888	21,217	63	0	49,168
15 Life Safety Bureau	292,452	721,385	801	0	1,014,638
16 Fire Marshal	147,600	445,561	384	0	593,545
17 Comm Outreach	21,711	53,043	45	0	74,799
18 Logistics	5,702	15,913	6	0	21,620
19 Air Pack	4,276	26,521	0	0	30,798
20 Hazmat Ops	94,323	111,390	272	0	205,985
21 Airport Ops	297,534	0	857	0	298,391
22 Rescue Team	115,559	137,912	333	0	253,804
23 Permit Ctr	0	0	0	392,327	392,327
Total	\$8,574,858	\$5,288,053	\$23,872	\$392,327	\$14,279,110

**EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The administrative and supervisory services of the Emergency Medical Services (EMS) include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education, first responder CPR and advanced life support training. It also includes the procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:9 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	1,243,093	0	1,243,093
Salary % Split			.00%	100.00%
Benefits	S	585,481	0	585,481
Subtotal - Personnel Costs		1,828,574	0	1,828,574
<hr/>				
Services & Supplies Cost				
Supplies	S	1,796	0	1,796
Services	S	728,763	0	728,763
Subtotal - Services & Supplies		730,559	0	730,559
<hr/>				
Department Cost Total		2,559,133	0	2,559,133
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		2,559,133	0	2,559,133
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$2,559,133		\$2,559,133
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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:9 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$49,210	\$0	\$49,210
1 Indirect Costs Exps	56,769	0	56,769
1 GSD	43,318	0	43,318
Subtotal - Citywide Indirect	149,297	0	149,297
2 Chief's Admin	4,137	616	4,753
2 Accounting & Finance	6,340	962	7,302
2 Human Resources Risk	5,037	632	5,669
2 Warehouse	39,511	1,045	40,556
Subtotal - Chief's Admin	55,026	3,254	58,280
3 Fleet Mgt	88,001	14,194	102,195
Subtotal - Fleet	88,001	14,194	102,195
4 Info Tech Svcs	5,006	351	5,358
Subtotal - Info Tech	5,006	351	5,358
5 Training	19,120	1,495	20,615
Subtotal - Prof Development	19,120	1,495	20,615
6 Dispatch & Records	28,732	1,342	30,074
Subtotal - OEC	28,732	1,342	30,074
8 Departmental	42,454	948	43,402
8 Vehicle Charges	56,848	1,499	58,347
8 Classified Emp	58	1	60
Subtotal - Central Svcs	99,360	2,449	101,809
10 Clasfd Ret Benes	0	21,473	21,473
Subtotal - Fire/EMS Operations	0	21,473	21,473
11 Investigation	0	5,231	5,231
Subtotal - Staff Svcs	0	5,231	5,231
Total Incoming	444,542	49,789	494,331
			100.00%
C. Total Allocated		\$3,053,464	\$3,053,464

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

EMS Admin Svcs Allocations

Dept:9 EMS Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Fire/EMS Operations	100	100.0000%	\$3,003,675	\$0	\$3,003,675	\$49,789	\$3,053,464
Subtotal	100	100.0000%	3,003,675	0	3,003,675	49,789	3,053,464
Direct Bills					0		0
Total					\$3,003,675		\$3,053,464

Basis Units: Direct allocation to EMS Operations

Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:9 EMS Admin

Department	EMS Admin Svcs	Total
10 Fire/EMS Operations	\$3,053,464	\$3,053,464
Total	\$3,053,464	\$3,053,464

**FIRE/EMS OPERATIONS
NATURE AND EXTENT OF SERVICES**

The Fire/EMS Operations Division provides emergency medical services and fire suppression operations for the citizens of the City of Houston. These costs have been functionalized and allocated as follows:

- **Classified Retiree Benefits** - Charges related to classified employees benefits have been allocated based on the number of classified operations employees.
- **Operations** - Charges for Fire and EMS operations have been allocated directly to Fire/EMS Operations.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:10 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	212,861,570	0	0	212,861,570
Salary % Split			.00%	.00%	100.00%
Benefits	S	103,914,441	0	0	103,914,441
Subtotal - Personnel Costs		316,776,011	0	0	316,776,011
Services & Supplies Cost					
Supplies	S	182,295	0	0	182,295
Services	S	5,422,073	0	0	5,422,073
Hlth Ins Ret Class	P	8,591,912	0	8,591,912	0
Trans & Capital	D	2,016,744	0	0	0
Credit direct Expenses	P	(322,380,379)	0	0	(322,380,379)
Subtotal - Services & Supplies		(306,167,355)	0	8,591,912	(316,776,011)
Department Cost Total		10,608,656	0	8,591,912	0
Adjustments to Cost					
Trans & Capital	D	(2,016,744)	0	0	0
Subtotal - Adjustments		(2,016,744)	0	0	0
Total Costs After Adjustments		8,591,912	0	8,591,912	0
General Admin Distribution			0	0	0
Grand Total		\$8,591,912		\$8,591,912	\$0

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Fire/EMS Operations

Department	First Incoming	Second Incoming	Clasfd Ret Benes	Operations
1 Indirect Costs FTE	\$7,965,390	\$0	\$0	\$7,965,390
1 Indirect Costs Exps	7,341,872	0	0	7,341,872
1 GSD	7,011,730	0	0	7,011,730
Subtotal - Citywide Indirect	22,318,992	0	0	22,318,992
2 Chief's Admin	669,556	99,716	0	769,272
2 Accounting & Finance	819,991	124,368	0	944,358
2 Human Resources Risk	815,376	102,248	0	917,624
2 Warehouse	5,110,015	135,104	0	5,245,119
Subtotal - Chief's Admin	7,414,938	461,435	0	7,876,373
3 Fleet Mgt	3,944,052	636,143	0	4,580,195
Subtotal - Fleet	3,944,052	636,143	0	4,580,195
4 Info Tech Svcs	647,459	45,454	0	692,913
Subtotal - Info Tech	647,459	45,454	0	692,913
5 Training	3,327,985	260,170	0	3,588,156
Subtotal - Prof Development	3,327,985	260,170	0	3,588,156
6 Dispatch & Records	9,741,962	454,880	0	10,196,842
Subtotal - OEC	9,741,962	454,880	0	10,196,842
7 Planning Svcs	1,254,442	76,473	0	1,330,915
Subtotal - Planning Admin	1,254,442	76,473	0	1,330,915
8 Departmental	6,871,782	153,487	0	7,025,269
8 Vehicle Charges	2,547,817	67,202	0	2,615,019
8 Classified Emp	19,809	434	0	20,242
Subtotal - Central Svcs	9,439,407	221,123	0	9,660,530
9 EMS Admin Svcs	3,003,675	49,789	0	3,053,464
Subtotal - EMS Admin	3,003,675	49,789	0	3,053,464
11 Investigation	0	1,773,788	0	1,773,788
Subtotal - Staff Svcs	0	1,773,788	0	1,773,788
Total Incoming	61,092,913	3,979,253	0	65,072,167
			11.66%	88.34%
C. Total Allocated	\$73,664,079	\$8,591,912	\$65,072,167	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Classified Retiree Allocations

Dept:10 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5.94	0.1480%	\$12,717	\$0	\$12,717	\$0	\$12,717
5 Prof Development	18.86	0.4699%	40,377	0	40,377	0	40,377
6 OEC	94.51	2.3549%	202,332	0	202,332	0	202,332
7 Planning Admin	7.95	0.1981%	17,020	0	17,020	0	17,020
9 EMS Admin	10.03	0.2499%	21,473	0	21,473	0	21,473
11 Staff Svcs	11.43	0.2848%	24,470	0	24,470	0	24,470
12 Fire/EMS Operating	3,400.79	84.7378%	7,280,596	(7,280,596)	(0)	0	(0)
14 Operations Admin	10.53	0.2624%	22,543	0	22,543	0	22,543
15 Life Safety Bureau	134.65	3.3551%	288,266	0	288,266	0	288,266
16 Fire Marshal	64.48	1.6067%	138,042	0	138,042	0	138,042
17 Comm Outreach	7.51	0.1871%	16,078	0	16,078	0	16,078
18 Logistics	1.00	0.0249%	2,141	0	2,141	0	2,141
20 Hazmat Ops	45.66	1.1377%	97,751	0	97,751	0	97,751
21 Airport Ops	144.03	3.5888%	308,347	0	308,347	0	308,347
22 Rescue Team	55.94	1.3939%	119,759	0	119,759	0	119,759
Subtotal	4,013.31	100.0000%	8,591,912	(7,280,596)	1,311,316	0	1,311,316
Direct Bills					7,280,596		7,280,596
Total					\$8,591,912		\$8,591,912

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Operations Allocations

Dept:10 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Fire/EMS Operating	100	100.0000%	\$61,092,913	\$0	\$61,092,913	\$3,979,253	\$65,072,167
Subtotal	100	100.0000%	61,092,913	0	61,092,913	3,979,253	65,072,167
Direct Bills					0		0
Total					\$61,092,913		\$65,072,167

Basis Units: Direct allocation to Fire/EMS Operations

Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:10 Fire/EMS Operations

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$7,280,596	\$0	\$7,280,596
2 Chief's Admin	12,717	0	12,717
5 Prof Development	40,377	0	40,377
6 OEC	202,332	0	202,332
7 Planning Admin	17,020	0	17,020
9 EMS Admin	21,473	0	21,473
11 Staff Svcs	24,470	0	24,470
12 Fire/EMS Operating	(0)	65,072,167	65,072,167
14 Operations Admin	22,543	0	22,543
15 Life Safety Bureau	288,266	0	288,266
16 Fire Marshal	138,042	0	138,042
17 Comm Outreach	16,078	0	16,078
18 Logistics	2,141	0	2,141
20 Hazmat Ops	97,751	0	97,751
21 Airport Ops	308,347	0	308,347
22 Rescue Team	119,759	0	119,759
Total	\$8,591,912	\$65,072,167	\$73,664,079

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

STAFF SERVICES
NATURE AND EXTENT OF SERVICES

The Staff Services Division is responsible for the investigation of department, city, state and federal laws and regulation violations by HFD classified personnel. Costs have been allocated based on the number of classified operations employees.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:11 Staff Svcs

Description		Amount	General Admin	Investigation
<hr/>				
Personnel Costs				
Salaries	S1	1,184,891	0	1,184,891
Salary % Split			.00%	100.00%
Benefits	S	529,048	0	529,048
Subtotal - Personnel Costs		1,713,939	0	1,713,939
<hr/>				
Services & Supplies Cost				
Supplies	S	0	0	0
Services	S	7,447	0	7,447
Subtotal - Services & Supplies		7,447	0	7,447
<hr/>				
Department Cost Total		1,721,386	0	1,721,386
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,721,386	0	1,721,386
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,721,386		\$1,721,386
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Staff Svcs

Department	First Incoming	Second Incoming	Investigation
1 Indirect Costs FTE	\$37,874	\$0	\$37,874
1 Indirect Costs Exps	38,185	0	38,185
1 GSD	33,339	0	33,339
Subtotal - Citywide Indirect	109,398	0	109,398
2 Chief's Admin	3,184	474	3,658
2 Accounting & Finance	4,265	647	4,912
2 Human Resources Risk	3,877	486	4,363
2 Warehouse	26,577	703	27,280
Subtotal - Chief's Admin	37,902	2,310	40,212
3 Fleet Mgt	72,001	11,613	83,614
Subtotal - Fleet	72,001	11,613	83,614
4 Info Tech Svcs	3,367	236	3,604
Subtotal - Info Tech	3,367	236	3,604
5 Training	12,747	997	13,743
Subtotal - Prof Development	12,747	997	13,743
6 Dispatch & Records	32,743	1,529	34,271
Subtotal - OEC	32,743	1,529	34,271
8 Departmental	32,674	730	33,404
8 Vehicle Charges	46,512	1,227	47,739
8 Classified Emp	67	1	68
Subtotal - Central Svcs	79,252	1,958	81,210
10 Clasfd Ret Benes	24,470	0	24,470
Subtotal - Fire/EMS Operations	24,470	0	24,470
11 Investigation	0	5,962	5,962
Subtotal - Staff Svcs	0	5,962	5,962
Total Incoming	371,880	24,604	396,485
			100.00%
C. Total Allocated		\$2,117,871	\$2,117,871

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Investigation Allocations

Dept:11 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5.94	0.1480%	\$3,098	\$0	\$3,098	\$0	\$3,098
5 Prof Development	18.86	0.4699%	9,837	0	9,837	0	9,837
6 OEC	94.51	2.3549%	49,295	0	49,295	0	49,295
7 Planning Admin	7.95	0.1981%	4,147	0	4,147	0	4,147
9 EMS Admin	10.03	0.2499%	5,231	0	5,231	0	5,231
10 Fire/EMS Operations	3,400.79	84.7378%	1,773,788	0	1,773,788	0	1,773,788
11 Staff Svcs	11.43	0.2848%	5,962	0	5,962	0	5,962
14 Operations Admin	10.53	0.2624%	5,492	0	5,492	559	6,051
15 Life Safety Bureau	134.65	3.3551%	70,231	0	70,231	7,143	77,374
16 Fire Marshal	64.48	1.6067%	33,632	0	33,632	3,421	37,052
17 Comm Outreach	7.51	0.1871%	3,917	0	3,917	398	4,315
18 Logistics	1.00	0.0249%	522	0	522	53	575
20 Hazmat Ops	45.66	1.1377%	23,815	0	23,815	2,422	26,238
21 Airport Ops	144.03	3.5888%	75,123	0	75,123	7,641	82,764
22 Rescue Team	55.94	1.3939%	29,177	0	29,177	2,968	32,145
Subtotal	4,013.31	100.0000%	2,093,266	0	2,093,266	24,604	2,117,871
Direct Bills					0		0
Total					\$2,093,266		\$2,117,871

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:11 Staff Svcs

Department	Investigation	Total
2 Chief's Admin	\$3,098	\$3,098
5 Prof Development	9,837	9,837
6 OEC	49,295	49,295
7 Planning Admin	4,147	4,147
9 EMS Admin	5,231	5,231
10 Fire/EMS Operations	1,773,788	1,773,788
11 Staff Svcs	5,962	5,962
14 Operations Admin	6,051	6,051
15 Life Safety Bureau	77,374	77,374
16 Fire Marshal	37,052	37,052
17 Comm Outreach	4,315	4,315
18 Logistics	575	575
20 Hazmat Ops	26,238	26,238
21 Airport Ops	82,764	82,764
22 Rescue Team	32,145	32,145
Total	\$2,117,871	\$2,117,871