# CITY OF HOUSTON, TEXAS

# HOUSTON FIRE DEPARTMENT

# FY 2015 2 CFR PART 225 (OMB A-87) 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
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# SECTION I – OVERVIEW

# City of Houston, Texas
# Houston Fire Department
# FY 2015 2 CFR Part 225 (OMB A-87) 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.)

2 CFR PART 225 (more commonly known as OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments) establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. OMB Circular A-87 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with OMB Circular A-87, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

## 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]

[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.

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.

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.

## CERTIFICATION STATEMENT

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR PART 225 (OMB Circular A-87). To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR PART 225 (OMB Circular A-87).

## 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 10,000$^{th}$ 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 – FY2015 FY 2015 2 CFR PART 225 (OMB A-87) 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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 | $0 | $128,299 | $75,163 | $796,033 | $395,724 | $57,270 | $13,814 | $19,395 | $251,829 | $493,911 |
| 2 | Chief's Admin | 0 | 39,917 | 18,569 | 198,577 | 97,250 | 13,842 | 3,032 | 6,724 | 61,626 | 189,992 |
| 3 | Fleet | 0 | 27,428 | 36,570 | 1,243,392 | 767,978 | 91,426 | 27,428 | 45,713 | 191,994 | 0 |
| 4 | Info Tech | 0 | 8,130 | 3,100 | 33,498 | 16,147 | 2,257 | 438 | 1,467 | 10,185 | 31,002 |
| 5 | Prof Development | 0 | 0 | 10,077 | 120,918 | 63,818 | 7,837 | 1,120 | 0 | 50,383 | 156,746 |
| 6 | OEC | 0 | 0 | 30,917 | 395,339 | 189,316 | 22,050 | 2,936 | 0 | 134,060 | 422,879 |
| 7 | Planning Admin | 0 | 0 | 0 | 54,333 | 27,422 | 0 | 0 | 0 | 17,524 | 55,278 |
| 8 | Central Svcs | 0 | 50,274 | 48,379 | 998,360 | 584,022 | 73,599 | 21,274 | 30,303 | 202,681 | 293,608 |
| 9 | EMS Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Fire/EMS Operations | 56,630,987 | 0 | 22,543 | 288,266 | 138,042 | 16,078 | 2,141 | 0 | 97,751 | 308,347 |
| 11 | Staff Svcs | 0 | 0 | 5,921 | 75,718 | 36,259 | 4,223 | 562 | 0 | 25,676 | 80,993 |
| | **Total Current Allocations** | $56,630,987 | $254,046 | $251,240 | $4,204,435 | $2,315,978 | $288,582 | $72,744 | $103,603 | $1,043,710 | $2,032,756 |

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**Summary Schedule**

| | Department | Rescue Team | Permit Ctr | Other | 2nd Allocation Orphans | Total |
|---|---|---|---|---|---|---|
| 1 | Citywide Indirect | $300,288 | $0 | $0 | $0 | $2,531,726 |
| 2 | Chief's Admin | 71,443 | 112,562 | 0 | 0 | 813,533 |
| 3 | Fleet | 237,707 | 0 | 0 | 0 | 2,669,637 |
| 4 | Info Tech | 11,440 | 0 | 0 | 0 | 117,664 |
| 5 | Prof Development | 53,741 | 0 | 0 | 0 | 464,640 |
| 6 | OEC | 164,242 | 0 | 0 | 0 | 1,361,739 |
| 7 | Planning Admin | 21,469 | 0 | 0 | 0 | 176,026 |
| 8 | Central Svcs | 249,733 | 386,041 | 0 | 0 | 2,938,274 |
| 9 | EMS Admin | 0 | 0 | 0 | 0 | 0 |
| 10 | Fire/EMS Operations | 119,759 | 0 | 0 | 0 | 57,623,915 |
| 11 | Staff Svcs | 31,457 | 0 | 0 | 0 | 260,811 |
| **Total Current Allocations** | | $1,261,282 | $498,602 | $0 | $0 | $68,957,964 |

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

Citywide indirect costs are allocated in the Fire Department's Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the City's OMB 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.

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:1 Citywide Indirect**

| Description | | Amount | General Admin | Indirect Costs FTE | Indirect Costs Exps | GSD |
|---|---|---|---|---|---|---|
| Personnel Costs | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 |
| *Salary % Split* | | | *.00%* | *.00%* | *.00%* | *.00%* |
| Benefits | S | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | |
| Citywide Indirect | P | 14,301,855 | 0 | 7,150,928 | 7,150,928 | 0 |
| GSD | P | 8,119,505 | 0 | 0 | 0 | 8,119,505 |
| Subtotal - Services & Supplies | | 22,421,360 | 0 | 7,150,928 | 7,150,928 | 8,119,505 |
| **Department Cost Total** | | 22,421,360 | 0 | 7,150,928 | 7,150,928 | 8,119,505 |
| Adjustments to Cost | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 22,421,360 | 0 | 7,150,928 | 7,150,928 | 8,119,505 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 |
| **Grand Total** | | $22,421,360 | | $7,150,928 | $7,150,928 | $8,119,505 |

**B. Incoming Costs - (Default Spread Custom%)** **Dept:1 Citywide Indirect**

**No Indirect Costs**

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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% | $92,424 | $0 | $92,424 | $0 | $92,424 |
| 4 | Info Tech | 5.04 | 0.1213% | 8,673 | 0 | 8,673 | 0 | 8,673 |
| 5 | Prof Development | 46.72 | 1.1243% | 80,396 | 0 | 80,396 | 0 | 80,396 |
| 6 | OEC | 98.66 | 2.3742% | 169,775 | 0 | 169,775 | 0 | 169,775 |
| 7 | Planning Admin | 8.95 | 0.2154% | 15,401 | 0 | 15,401 | 0 | 15,401 |
| 9 | EMS Admin | 21.01 | 0.5056% | 36,154 | 0 | 36,154 | 0 | 36,154 |
| 10 | Fire/EMS Operations | 3,400.79 | 81.8369% | 5,852,098 | 0 | 5,852,098 | 0 | 5,852,098 |
| 11 | Staff Svcs | 16.17 | 0.3891% | 27,825 | 0 | 27,825 | 0 | 27,825 |
| 13 | Medical Dir | 17.03 | 0.4098% | 29,305 | 0 | 29,305 | 0 | 29,305 |
| 14 | Operations Admin | 13.50 | 0.3249% | 23,231 | 0 | 23,231 | 0 | 23,231 |
| 15 | Life Safety Bureau | 141.57 | 3.4068% | 243,614 | 0 | 243,614 | 0 | 243,614 |
| 16 | Fire Marshal | 71.45 | 1.7194% | 122,952 | 0 | 122,952 | 0 | 122,952 |
| 17 | Comm Outreach | 10.51 | 0.2529% | 18,086 | 0 | 18,086 | 0 | 18,086 |
| 18 | Logistics | 2.76 | 0.0664% | 4,749 | 0 | 4,749 | 0 | 4,749 |
| 19 | Air Pack | 2.07 | 0.0498% | 3,562 | 0 | 3,562 | 0 | 3,562 |
| 20 | Hazmat Ops | 45.66 | 1.0988% | 78,572 | 0 | 78,572 | 0 | 78,572 |
| 21 | Airport Ops | 144.03 | 3.4660% | 247,848 | 0 | 247,848 | 0 | 247,848 |
| 22 | Rescue Team | 55.94 | 1.3461% | 96,262 | 0 | 96,262 | 0 | 96,262 |
| **Subtotal** | | 4,155.57 | 100.0000% | 7,150,928 | 0 | 7,150,928 | 0 | 7,150,928 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $7,150,928 | | $7,150,928 |

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

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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% | $160,981 | $0 | $160,981 | $0 | $160,981 |
| 3 | Fleet | 7,706,622 | 1.7564% | 125,598 | 0 | 125,598 | 0 | 125,598 |
| 4 | Info Tech | 747,957 | 0.1705% | 12,190 | 0 | 12,190 | 0 | 12,190 |
| 5 | Prof Development | 3,355,984 | 0.7649% | 54,694 | 0 | 54,694 | 0 | 54,694 |
| 6 | OEC | 10,090,217 | 2.2996% | 164,445 | 0 | 164,445 | 0 | 164,445 |
| 7 | Planning Admin | 1,267,689 | 0.2889% | 20,660 | 0 | 20,660 | 0 | 20,660 |
| 8 | Central Svcs | 13,173,362 | 3.0023% | 214,692 | 0 | 214,692 | 0 | 214,692 |
| 9 | EMS Admin | 2,559,133 | 0.5832% | 41,707 | 0 | 41,707 | 0 | 41,707 |
| 10 | Fire/EMS Operations | 330,972,290 | 75.4308% | 5,394,005 | 0 | 5,394,005 | 0 | 5,394,005 |
| 11 | Staff Svcs | 1,721,387 | 0.3923% | 28,054 | 0 | 28,054 | 0 | 28,054 |
| 13 | Medical Dir | 3,959,150 | 0.9023% | 64,524 | 0 | 64,524 | 0 | 64,524 |
| 14 | Operations Admin | 1,509,913 | 0.3441% | 24,608 | 0 | 24,608 | 0 | 24,608 |
| 15 | Life Safety Bureau | 16,313,938 | 3.7181% | 265,876 | 0 | 265,876 | 0 | 265,876 |
| 16 | Fire Marshal | 7,863,515 | 1.7921% | 128,155 | 0 | 128,155 | 0 | 128,155 |
| 17 | Comm Outreach | 1,099,041 | 0.2505% | 17,912 | 0 | 17,912 | 0 | 17,912 |
| 18 | Logistics | 213,435 | 0.0486% | 3,478 | 0 | 3,478 | 0 | 3,478 |
| 19 | Air Pack | 714,433 | 0.1628% | 11,643 | 0 | 11,643 | 0 | 11,643 |
| 20 | Hazmat Ops | 4,960,244 | 1.1305% | 80,839 | 0 | 80,839 | 0 | 80,839 |
| 21 | Airport Ops | 15,098,260 | 3.4410% | 246,063 | 0 | 246,063 | 0 | 246,063 |
| 22 | Rescue Team | 5,571,522 | 1.2698% | 90,802 | 0 | 90,802 | 0 | 90,802 |
| **Subtotal** | | 438,775,791 | 100.0000% | 7,150,928 | 0 | 7,150,928 | 0 | 7,150,928 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $7,150,928 | | $7,150,928 |

Basis Units: Total operating expenditures
Source: COH Expenditure Report

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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% | $108,711 | $0 | $108,711 | $0 | $108,711 |
| 4 | Info Tech | 5.04 | 0.1256% | 10,201 | 0 | 10,201 | 0 | 10,201 |
| 5 | Prof Development | 46.72 | 1.1646% | 94,563 | 0 | 94,563 | 0 | 94,563 |
| 6 | OEC | 98.66 | 2.4594% | 199,691 | 0 | 199,691 | 0 | 199,691 |
| 7 | Planning Admin | 8.95 | 0.2231% | 18,115 | 0 | 18,115 | 0 | 18,115 |
| 9 | EMS Admin | 21.01 | 0.5237% | 42,525 | 0 | 42,525 | 0 | 42,525 |
| 10 | Fire/EMS Operations | 3,400.79 | 84.7752% | 6,883,324 | 0 | 6,883,324 | 0 | 6,883,324 |
| 11 | Staff Svcs | 16.17 | 0.4031% | 32,729 | 0 | 32,729 | 0 | 32,729 |
| 13 | Medical Dir | 17.03 | 0.4245% | 34,469 | 0 | 34,469 | 0 | 34,469 |
| 14 | Operations Admin | 13.50 | 0.3365% | 27,324 | 0 | 27,324 | 0 | 27,324 |
| 15 | Life Safety Bureau | 141.57 | 3.5291% | 286,543 | 0 | 286,543 | 0 | 286,543 |
| 16 | Fire Marshal | 71.45 | 1.7811% | 144,617 | 0 | 144,617 | 0 | 144,617 |
| 17 | Comm Outreach | 10.51 | 0.2620% | 21,273 | 0 | 21,273 | 0 | 21,273 |
| 18 | Logistics | 2.76 | 0.0688% | 5,586 | 0 | 5,586 | 0 | 5,586 |
| 19 | Air Pack | 2.07 | 0.0516% | 4,190 | 0 | 4,190 | 0 | 4,190 |
| 20 | Hazmat Ops | 45.66 | 1.1382% | 92,418 | 0 | 92,418 | 0 | 92,418 |
| 22 | Rescue Team | 55.94 | 1.3945% | 113,225 | 0 | 113,225 | 0 | 113,225 |
| **Subtotal** | | 4,011.54 | 100.0000% | 8,119,505 | 0 | 8,119,505 | 0 | 8,119,505 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $8,119,505 | | $8,119,505 |

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

**Allocation Summary** **Dept:1 Citywide Indirect**

| | Department | Indirect Costs FTE | Indirect Costs Exps | GSD | Total |
|---|---|---|---|---|---|
| 2 | Chief's Admin | $92,424 | $160,981 | $108,711 | $362,117 |
| 3 | Fleet | 0 | 125,598 | 0 | 125,598 |
| 4 | Info Tech | 8,673 | 12,190 | 10,201 | 31,064 |
| 5 | Prof Development | 80,396 | 54,694 | 94,563 | 229,653 |
| 6 | OEC | 169,775 | 164,445 | 199,691 | 533,911 |
| 7 | Planning Admin | 15,401 | 20,660 | 18,115 | 54,176 |
| 8 | Central Svcs | 0 | 214,692 | 0 | 214,692 |
| 9 | EMS Admin | 36,154 | 41,707 | 42,525 | 120,386 |
| 10 | Fire/EMS Operations | 5,852,098 | 5,394,005 | 6,883,324 | 18,129,428 |
| 11 | Staff Svcs | 27,825 | 28,054 | 32,729 | 88,608 |
| 13 | Medical Dir | 29,305 | 64,524 | 34,469 | 128,299 |
| 14 | Operations Admin | 23,231 | 24,608 | 27,324 | 75,163 |
| 15 | Life Safety Bureau | 243,614 | 265,876 | 286,543 | 796,033 |
| 16 | Fire Marshal | 122,952 | 128,155 | 144,617 | 395,724 |
| 17 | Comm Outreach | 18,086 | 17,912 | 21,273 | 57,270 |
| 18 | Logistics | 4,749 | 3,478 | 5,586 | 13,814 |
| 19 | Air Pack | 3,562 | 11,643 | 4,190 | 19,395 |
| 20 | Hazmat Ops | 78,572 | 80,839 | 92,418 | 251,829 |
| 21 | Airport Ops | 247,848 | 246,063 | 0 | 493,911 |
| 22 | Rescue Team | 96,262 | 90,802 | 113,225 | 300,288 |
| **Total** | | $7,150,928 | $7,150,928 | $8,119,505 | $22,421,360 |

## 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, excluding supplies have been allocated based on the amount of operating expenditures.

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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 | D | 4,577,932 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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) | 862,414 |
| **Department Cost Total** | | 9,276,878 | 0 | 734,774 | 978,209 | 910,840 | 0 | 2,075,123 |
| Adjustments to Cost | | | | | | | | |
| Supplies | D | (4,577,932) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Adjustments | | (4,577,932) | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 4,698,946 | 0 | 734,774 | 978,209 | 910,840 | 0 | 2,075,123 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | | $4,698,946 | | $734,774 | $978,209 | $910,840 | $0 | $2,075,123 |

**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 | $92,424 | $0 | $16,914 | $22,083 | $17,343 | $11,464 | $24,621 |
| 1 | Indirect Costs Exps | 160,981 | 0 | 29,460 | 38,462 | 30,208 | 19,967 | 42,884 |
| 1 | GSD | 108,711 | 0 | 19,894 | 25,974 | 20,399 | 13,484 | 28,960 |
| | Subtotal - Citywide Indirect | 362,117 | 0 | 66,268 | 86,519 | 67,951 | 44,915 | 96,465 |
| 2 | Chief's Admin | 0 | 10,353 | 1,895 | 2,474 | 1,943 | 1,284 | 2,758 |
| 2 | Accounting & Finance | 0 | 23,969 | 4,386 | 5,727 | 4,498 | 2,973 | 6,385 |
| 2 | Human Resources Risk | 0 | 12,651 | 2,315 | 3,023 | 2,374 | 1,569 | 3,370 |
| 2 | Warehouse | 0 | 48,887 | 8,946 | 11,680 | 9,174 | 6,064 | 13,023 |
| | Subtotal - Chief's Admin | 0 | 95,860 | 17,542 | 22,903 | 17,988 | 11,890 | 25,536 |
| 3 | Fleet Mgt | 0 | 173,223 | 31,700 | 41,387 | 32,505 | 21,485 | 46,145 |
| | Subtotal - Fleet | 0 | 173,223 | 31,700 | 41,387 | 32,505 | 21,485 | 46,145 |
| 4 | Info Tech Svcs | 0 | 18,951 | 3,468 | 4,528 | 3,556 | 2,351 | 5,048 |
| | Subtotal - Info Tech | 0 | 18,951 | 3,468 | 4,528 | 3,556 | 2,351 | 5,048 |
| 5 | Training | 0 | 6,228 | 1,140 | 1,488 | 1,169 | 772 | 1,659 |
| | Subtotal - Prof Development | 0 | 6,228 | 1,140 | 1,488 | 1,169 | 772 | 1,659 |
| 6 | Dispatch & Records | 0 | 16,657 | 3,048 | 3,980 | 3,126 | 2,066 | 4,437 |
| | Subtotal - OEC | 0 | 16,657 | 3,048 | 3,980 | 3,126 | 2,066 | 4,437 |
| 7 | Planning Svcs * | 0 | 4,058 | 0 | 4,058 | 0 | 0 | 0 |
| | Subtotal - Planning Admin | 0 | 4,058 | 0 | 4,058 | 0 | 0 | 0 |
| 8 | Departmental | 0 | 106,802 | 19,545 | 25,518 | 20,041 | 13,247 | 28,451 |
| 8 | Vehicle Charges | 0 | 111,887 | 20,475 | 26,733 | 20,995 | 13,878 | 29,806 |
| 8 | Classified Emp | 0 | 34 | 6 | 8 | 6 | 4 | 9 |
| | Subtotal - Central Svcs | 0 | 218,723 | 40,027 | 52,258 | 41,043 | 27,129 | 58,266 |
| 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 | 3,035 | 555 | 725 | 570 | 376 | 809 |
| | Subtotal - Staff Svcs | 0 | 3,035 | 555 | 725 | 570 | 376 | 809 |
| **Total Incoming** | | 362,117 | 549,451 | 166,076 | 220,885 | 170,293 | 112,562 | 241,752 |
| | | | | 16.06% | 21.37% | 19.27% | 2.01% | 41.30% |
| **C. Total Allocated** | | | $5,610,514 | $900,850 | $1,199,094 | $1,081,133 | $112,562 | $2,316,875 |

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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% | $10,353 | $0 | $10,353 | $0 | $10,353 |
| 4 | Info Tech | 5.04 | 0.1213% | 972 | 0 | 972 | 123 | 1,094 |
| 5 | Prof Development | 46.72 | 1.1243% | 9,006 | 0 | 9,006 | 1,137 | 10,143 |
| 6 | OEC | 98.66 | 2.3742% | 19,018 | 0 | 19,018 | 2,401 | 21,419 |
| 7 | Planning Admin | 8.95 | 0.2154% | 1,725 | 0 | 1,725 | 218 | 1,943 |
| 9 | EMS Admin | 21.01 | 0.5056% | 4,050 | 0 | 4,050 | 511 | 4,561 |
| 10 | Fire/EMS Operations | 3,400.79 | 81.8369% | 655,548 | 0 | 655,548 | 82,749 | 738,297 |
| 11 | Staff Svcs | 16.17 | 0.3891% | 3,117 | 0 | 3,117 | 393 | 3,510 |
| 13 | Medical Dir | 17.03 | 0.4098% | 3,283 | 0 | 3,283 | 414 | 3,697 |
| 14 | Operations Admin | 13.50 | 0.3249% | 2,602 | 0 | 2,602 | 328 | 2,931 |
| 15 | Life Safety Bureau | 141.57 | 3.4068% | 27,290 | 0 | 27,290 | 3,445 | 30,734 |
| 16 | Fire Marshal | 71.45 | 1.7194% | 13,773 | 0 | 13,773 | 1,739 | 15,511 |
| 17 | Comm Outreach | 10.51 | 0.2529% | 2,026 | 0 | 2,026 | 256 | 2,282 |
| 18 | Logistics | 2.76 | 0.0664% | 532 | 0 | 532 | 67 | 599 |
| 19 | Air Pack | 2.07 | 0.0498% | 399 | 0 | 399 | 50 | 449 |
| 20 | Hazmat Ops | 45.66 | 1.0988% | 8,802 | 0 | 8,802 | 1,111 | 9,913 |
| 21 | Airport Ops | 144.03 | 3.4660% | 27,764 | 0 | 27,764 | 3,505 | 31,268 |
| 22 | Rescue Team | 55.94 | 1.3461% | 10,783 | 0 | 10,783 | 1,361 | 12,144 |
| **Subtotal** | | 4,155.57 | 100.0000% | 801,042 | 0 | 801,042 | 99,808 | 900,850 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $801,042 | | $900,850 |

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

**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% | $23,969 | $0 | $23,969 | $0 | $23,969 |
| 3 | Fleet | 7,706,622 | 1.7564% | 18,701 | 0 | 18,701 | 2,414 | 21,115 |
| 4 | Info Tech | 747,957 | 0.1705% | 1,815 | 0 | 1,815 | 234 | 2,049 |
| 5 | Prof Development | 3,355,984 | 0.7649% | 8,144 | 0 | 8,144 | 1,051 | 9,195 |
| 6 | OEC | 10,090,217 | 2.2996% | 24,485 | 0 | 24,485 | 3,161 | 27,646 |
| 7 | Planning Admin | 1,267,689 | 0.2889% | 3,076 | 0 | 3,076 | 397 | 3,473 |
| 8 | Central Svcs | 13,173,362 | 3.0023% | 31,966 | 0 | 31,966 | 4,127 | 36,093 |
| 9 | EMS Admin | 2,559,133 | 0.5832% | 6,210 | 0 | 6,210 | 802 | 7,012 |
| 10 | Fire/EMS Operations | 330,972,290 | 75.4308% | 803,133 | 0 | 803,133 | 103,688 | 906,821 |
| 11 | Staff Svcs | 1,721,387 | 0.3923% | 4,177 | 0 | 4,177 | 539 | 4,716 |
| 13 | Medical Dir | 3,959,150 | 0.9023% | 9,607 | 0 | 9,607 | 1,240 | 10,848 |
| 14 | Operations Admin | 1,509,913 | 0.3441% | 3,664 | 0 | 3,664 | 473 | 4,137 |
| 15 | Life Safety Bureau | 16,313,938 | 3.7181% | 39,587 | 0 | 39,587 | 5,111 | 44,698 |
| 16 | Fire Marshal | 7,863,515 | 1.7921% | 19,082 | 0 | 19,082 | 2,463 | 21,545 |
| 17 | Comm Outreach | 1,099,041 | 0.2505% | 2,667 | 0 | 2,667 | 344 | 3,011 |
| 18 | Logistics | 213,435 | 0.0486% | 518 | 0 | 518 | 67 | 585 |
| 19 | Air Pack | 714,433 | 0.1628% | 1,734 | 0 | 1,734 | 224 | 1,957 |
| 20 | Hazmat Ops | 4,960,244 | 1.1305% | 12,036 | 0 | 12,036 | 1,554 | 13,590 |
| 21 | Airport Ops | 15,098,260 | 3.4410% | 36,637 | 0 | 36,637 | 4,730 | 41,367 |
| 22 | Rescue Team | 5,571,522 | 1.2698% | 13,520 | 0 | 13,520 | 1,745 | 15,265 |
| **Subtotal** | | 438,775,791 | 100.0000% | 1,064,728 | 0 | 1,064,728 | 134,366 | 1,199,094 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $1,064,728 | | $1,199,094 |

Basis Units: Total operating expenditures
Source: COH Expenditure Report

**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% | $12,651 | $0 | $12,651 | $0 | $12,651 |
| 4 | Info Tech | 5.04 | 0.1213% | 1,187 | 0 | 1,187 | 126 | 1,313 |
| 5 | Prof Development | 46.72 | 1.1243% | 11,004 | 0 | 11,004 | 1,166 | 12,170 |
| 6 | OEC | 98.66 | 2.3742% | 23,238 | 0 | 23,238 | 2,462 | 25,700 |
| 7 | Planning Admin | 8.95 | 0.2154% | 2,108 | 0 | 2,108 | 223 | 2,331 |
| 9 | EMS Admin | 21.01 | 0.5056% | 4,949 | 0 | 4,949 | 524 | 5,473 |
| 10 | Fire/EMS Operations | 3,400.79 | 81.8369% | 801,012 | 0 | 801,012 | 84,851 | 885,863 |
| 11 | Staff Svcs | 16.17 | 0.3891% | 3,809 | 0 | 3,809 | 403 | 4,212 |
| 13 | Medical Dir | 17.03 | 0.4098% | 4,011 | 0 | 4,011 | 425 | 4,436 |
| 14 | Operations Admin | 13.50 | 0.3249% | 3,180 | 0 | 3,180 | 337 | 3,517 |
| 15 | Life Safety Bureau | 141.57 | 3.4068% | 33,345 | 0 | 33,345 | 3,532 | 36,877 |
| 16 | Fire Marshal | 71.45 | 1.7194% | 16,829 | 0 | 16,829 | 1,783 | 18,612 |
| 17 | Comm Outreach | 10.51 | 0.2529% | 2,475 | 0 | 2,475 | 262 | 2,738 |
| 18 | Logistics | 2.76 | 0.0664% | 650 | 0 | 650 | 69 | 719 |
| 19 | Air Pack | 2.07 | 0.0498% | 488 | 0 | 488 | 52 | 539 |
| 20 | Hazmat Ops | 45.66 | 1.0988% | 10,755 | 0 | 10,755 | 1,139 | 11,894 |
| 21 | Airport Ops | 144.03 | 3.4660% | 33,924 | 0 | 33,924 | 3,594 | 37,518 |
| 22 | Rescue Team | 55.94 | 1.3461% | 13,176 | 0 | 13,176 | 1,396 | 14,572 |
| **Subtotal** | | 4,155.57 | 100.0000% | 978,791 | 0 | 978,791 | 102,342 | 1,081,133 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $978,791 | | $1,081,133 |

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

**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% | $44,915 | $0 | $44,915 | $67,647 | $112,562 |
| **Subtotal** | 100 | 100.0000% | 44,915 | 0 | 44,915 | 67,647 | 112,562 |
| Direct Bills | | | | | 0 | | 0 |
| **Total** | | | | | $44,915 | | $112,562 |

Basis Units: Direct allocation
Source: Direct assignment

**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% | $48,887 | $0 | $48,887 | $0 | $48,887 |
| 3 | Fleet | 7,706,622 | 1.7564% | 38,142 | 0 | 38,142 | 2,611 | 40,752 |
| 4 | Info Tech | 747,957 | 0.1705% | 3,702 | 0 | 3,702 | 253 | 3,955 |
| 5 | Prof Development | 3,355,984 | 0.7649% | 16,609 | 0 | 16,609 | 1,137 | 17,746 |
| 6 | OEC | 10,090,217 | 2.2996% | 49,938 | 0 | 49,938 | 3,418 | 53,356 |
| 7 | Planning Admin | 1,267,689 | 0.2889% | 6,274 | 0 | 6,274 | 429 | 6,703 |
| 8 | Central Svcs | 13,173,362 | 3.0023% | 65,198 | 0 | 65,198 | 4,462 | 69,660 |
| 9 | EMS Admin | 2,559,133 | 0.5832% | 12,666 | 0 | 12,666 | 867 | 13,533 |
| 10 | Fire/EMS Operations | 330,972,290 | 75.4308% | 1,638,047 | 0 | 1,638,047 | 112,116 | 1,750,163 |
| 11 | Staff Svcs | 1,721,387 | 0.3923% | 8,519 | 0 | 8,519 | 583 | 9,103 |
| 13 | Medical Dir | 3,959,150 | 0.9023% | 19,595 | 0 | 19,595 | 1,341 | 20,936 |
| 14 | Operations Admin | 1,509,913 | 0.3441% | 7,473 | 0 | 7,473 | 511 | 7,984 |
| 15 | Life Safety Bureau | 16,313,938 | 3.7181% | 80,741 | 0 | 80,741 | 5,526 | 86,267 |
| 16 | Fire Marshal | 7,863,515 | 1.7921% | 38,918 | 0 | 38,918 | 2,664 | 41,582 |
| 17 | Comm Outreach | 1,099,041 | 0.2505% | 5,439 | 0 | 5,439 | 372 | 5,812 |
| 18 | Logistics | 213,435 | 0.0486% | 1,056 | 0 | 1,056 | 72 | 1,129 |
| 19 | Air Pack | 714,433 | 0.1628% | 3,536 | 0 | 3,536 | 242 | 3,778 |
| 20 | Hazmat Ops | 4,960,244 | 1.1305% | 24,549 | 0 | 24,549 | 1,680 | 26,229 |
| 21 | Airport Ops | 15,098,260 | 3.4410% | 74,724 | 0 | 74,724 | 5,114 | 79,839 |
| 22 | Rescue Team | 5,571,522 | 1.2698% | 27,575 | 0 | 27,575 | 1,887 | 29,462 |
| **Subtotal** | | 438,775,791 | 100.0000% | 2,171,588 | 0 | 2,171,588 | 145,288 | 2,316,875 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $2,171,588 | | $2,316,875 |

Basis Units: Total operating expenditures
Source: COH Expenditure Report

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**Allocation Summary** **Dept:2 Chief's Admin**

| | Department | Chief's Admin | Accounting & Finance | Human Resources Risk | Permits Revenues | Warehouse | Total |
|---|---|---|---|---|---|---|---|
| 2 | Chief's Admin | $10,353 | $23,969 | $12,651 | $0 | $48,887 | $95,860 |
| 3 | Fleet | 0 | 21,115 | 0 | 0 | 40,752 | 61,867 |
| 4 | Info Tech | 1,094 | 2,049 | 1,313 | 0 | 3,955 | 8,411 |
| 5 | Prof Development | 10,143 | 9,195 | 12,170 | 0 | 17,746 | 49,254 |
| 6 | OEC | 21,419 | 27,646 | 25,700 | 0 | 53,356 | 128,121 |
| 7 | Planning Admin | 1,943 | 3,473 | 2,331 | 0 | 6,703 | 14,451 |
| 8 | Central Svcs | 0 | 36,093 | 0 | 0 | 69,660 | 105,753 |
| 9 | EMS Admin | 4,561 | 7,012 | 5,473 | 0 | 13,533 | 30,578 |
| 10 | Fire/EMS Operations | 738,297 | 906,821 | 885,863 | 0 | 1,750,163 | 4,281,143 |
| 11 | Staff Svcs | 3,510 | 4,716 | 4,212 | 0 | 9,103 | 21,541 |
| 13 | Medical Dir | 3,697 | 10,848 | 4,436 | 0 | 20,936 | 39,917 |
| 14 | Operations Admin | 2,931 | 4,137 | 3,517 | 0 | 7,984 | 18,569 |
| 15 | Life Safety Bureau | 30,734 | 44,698 | 36,877 | 0 | 86,267 | 198,577 |
| 16 | Fire Marshal | 15,511 | 21,545 | 18,612 | 0 | 41,582 | 97,250 |
| 17 | Comm Outreach | 2,282 | 3,011 | 2,738 | 0 | 5,812 | 13,842 |
| 18 | Logistics | 599 | 585 | 719 | 0 | 1,129 | 3,032 |
| 19 | Air Pack | 449 | 1,957 | 539 | 0 | 3,778 | 6,724 |
| 20 | Hazmat Ops | 9,913 | 13,590 | 11,894 | 0 | 26,229 | 61,626 |
| 21 | Airport Ops | 31,268 | 41,367 | 37,518 | 0 | 79,839 | 189,992 |
| 22 | Rescue Team | 12,144 | 15,265 | 14,572 | 0 | 29,462 | 71,443 |
| 23 | Permit Ctr | 0 | 0 | 0 | 112,562 | 0 | 112,562 |
| **Total** | | $900,850 | $1,199,094 | $1,081,133 | $112,562 | $2,316,875 | $5,610,514 |

# 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:3 Fleet**

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

**B. Incoming Costs - (Default Spread Expense%)** **Dept:3 Fleet**

| | Department | First Incoming | Second Incoming | Fleet Mgt |
|---|---|---|---|---|
| 1 | Indirect Costs Exps | $125,598 | $0 | $125,598 |
| | Subtotal - Citywide Indirect | 125,598 | 0 | 125,598 |
| 2 | Accounting & Finance | 18,701 | 2,414 | 21,115 |
| 2 | Warehouse | 38,142 | 2,611 | 40,752 |
| | Subtotal - Chief's Admin | 56,842 | 5,025 | 61,867 |
| 3 | Fleet Mgt | 0 | 677,144 | 677,144 |
| | Subtotal - Fleet | 0 | 677,144 | 677,144 |
| 4 | Info Tech Svcs | 0 | 14,786 | 14,786 |
| | Subtotal - Info Tech | 0 | 14,786 | 14,786 |
| 8 | Vehicle Charges | 0 | 437,376 | 437,376 |
| | Subtotal - Central Svcs | 0 | 437,376 | 437,376 |
| **Total Incoming** | | 182,441 | 1,134,331 | 1,316,771 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $9,023,843 | $9,023,843 |

**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% | $173,223 | $0 | $173,223 | $0 | $173,223 |
| 3 | Fleet | 86 | 8.5828% | 677,144 | 0 | 677,144 | 0 | 677,144 |
| 4 | Info Tech | 7 | 0.6986% | 55,116 | 0 | 55,116 | 8,882 | 63,998 |
| 5 | Prof Development | 24 | 2.3952% | 188,970 | 0 | 188,970 | 30,452 | 219,422 |
| 6 | OEC | 7 | 0.6986% | 55,116 | 0 | 55,116 | 8,882 | 63,998 |
| 7 | Planning Admin | 7 | 0.6986% | 55,116 | 0 | 55,116 | 8,882 | 63,998 |
| 8 | Central Svcs | 44 | 4.3912% | 346,446 | 0 | 346,446 | 55,828 | 402,274 |
| 9 | EMS Admin | 11 | 1.0978% | 86,611 | 0 | 86,611 | 13,957 | 100,569 |
| 10 | Fire/EMS Operations | 493 | 49.2016% | 3,881,766 | 0 | 3,881,766 | 625,531 | 4,507,297 |
| 11 | Staff Svcs | 9 | 0.8982% | 70,864 | 0 | 70,864 | 11,419 | 82,283 |
| 13 | Medical Dir | 3 | 0.2994% | 23,621 | 0 | 23,621 | 3,806 | 27,428 |
| 14 | Operations Admin | 4 | 0.3992% | 31,495 | 0 | 31,495 | 5,075 | 36,570 |
| 15 | Life Safety Bureau | 136 | 13.5729% | 1,070,832 | 0 | 1,070,832 | 172,560 | 1,243,392 |
| 16 | Fire Marshal | 84 | 8.3832% | 661,396 | 0 | 661,396 | 106,581 | 767,978 |
| 17 | Comm Outreach | 10 | 0.9980% | 78,738 | 0 | 78,738 | 12,688 | 91,426 |
| 18 | Logistics | 3 | 0.2994% | 23,621 | 0 | 23,621 | 3,806 | 27,428 |
| 19 | Air Pack | 5 | 0.4990% | 39,369 | 0 | 39,369 | 6,344 | 45,713 |
| 20 | Hazmat Ops | 21 | 2.0958% | 165,349 | 0 | 165,349 | 26,645 | 191,994 |
| 22 | Rescue Team | 26 | 2.5948% | 204,718 | 0 | 204,718 | 32,989 | 237,707 |
| **Subtotal** | | 1,002 | 100.0000% | 7,889,513 | 0 | 7,889,513 | 1,134,331 | 9,023,843 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $7,889,513 | | $9,023,843 |

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

**Allocation Summary** **Dept:3 Fleet**

| | Department | Fleet Mgt | Total |
|---|---|---|---|
| 2 | Chief's Admin | $173,223 | $173,223 |
| 3 | Fleet | 677,144 | 677,144 |
| 4 | Info Tech | 63,998 | 63,998 |
| 5 | Prof Development | 219,422 | 219,422 |
| 6 | OEC | 63,998 | 63,998 |
| 7 | Planning Admin | 63,998 | 63,998 |
| 8 | Central Svcs | 402,274 | 402,274 |
| 9 | EMS Admin | 100,569 | 100,569 |
| 10 | Fire/EMS Operations | 4,507,297 | 4,507,297 |
| 11 | Staff Svcs | 82,283 | 82,283 |
| 13 | Medical Dir | 27,428 | 27,428 |
| 14 | Operations Admin | 36,570 | 36,570 |
| 15 | Life Safety Bureau | 1,243,392 | 1,243,392 |
| 16 | Fire Marshal | 767,978 | 767,978 |
| 17 | Comm Outreach | 91,426 | 91,426 |
| 18 | Logistics | 27,428 | 27,428 |
| 19 | Air Pack | 45,713 | 45,713 |
| 20 | Hazmat Ops | 191,994 | 191,994 |
| 22 | Rescue Team | 237,707 | 237,707 |
| **Total** | | $9,023,843 | $9,023,843 |

## 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:4 Info Tech**

| Description | | Amount | General Admin | Info Tech Svcs |
|---|---|---|---|---|
| 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 |
| 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 |
| **Department Cost Total** | | 747,957 | 0 | 747,957 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 747,957 | 0 | 747,957 |
| General Admin Distribution | | | 0 | 0 |
| **Grand Total** | | $747,957 | | $747,957 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:4 Info Tech**

| | Department | First Incoming | Second Incoming | Info Tech Svcs |
|---|---|---|---|---|
| 1 | Indirect Costs FTE | $8,673 | $0 | $8,673 |
| 1 | Indirect Costs Exps | 12,190 | 0 | 12,190 |
| 1 | GSD | 10,201 | 0 | 10,201 |
| | Subtotal - Citywide Indirect | 31,064 | 0 | 31,064 |
| 2 | Chief's Admin | 972 | 123 | 1,094 |
| 2 | Accounting & Finance | 1,815 | 234 | 2,049 |
| 2 | Human Resources Risk | 1,187 | 126 | 1,313 |
| 2 | Warehouse | 3,702 | 253 | 3,955 |
| | Subtotal - Chief's Admin | 7,675 | 736 | 8,411 |
| 3 | Fleet Mgt | 55,116 | 8,882 | 63,998 |
| | Subtotal - Fleet | 55,116 | 8,882 | 63,998 |
| 4 | Info Tech Svcs | 0 | 1,435 | 1,435 |
| | Subtotal - Info Tech | 0 | 1,435 | 1,435 |
| 8 | Departmental | 0 | 10,022 | 10,022 |
| 8 | Vehicle Charges | 0 | 35,600 | 35,600 |
| | Subtotal - Central Svcs | 0 | 45,622 | 45,622 |
| **Total Incoming** | | 93,856 | 56,675 | 150,531 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $898,488 | $898,488 |

**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% | $18,951 | $0 | $18,951 | $0 | $18,951 |
| 3 | Fleet | 7,706,622 | 1.7564% | 14,786 | 0 | 14,786 | 0 | 14,786 |
| 4 | Info Tech | 747,957 | 0.1705% | 1,435 | 0 | 1,435 | 0 | 1,435 |
| 5 | Prof Development | 3,355,984 | 0.7649% | 6,439 | 0 | 6,439 | 452 | 6,891 |
| 6 | OEC | 10,090,217 | 2.2996% | 19,359 | 0 | 19,359 | 1,360 | 20,719 |
| 7 | Planning Admin | 1,267,689 | 0.2889% | 2,432 | 0 | 2,432 | 171 | 2,603 |
| 8 | Central Svcs | 13,173,362 | 3.0023% | 25,274 | 0 | 25,274 | 1,776 | 27,049 |
| 9 | EMS Admin | 2,559,133 | 0.5832% | 4,910 | 0 | 4,910 | 345 | 5,255 |
| 10 | Fire/EMS Operations | 330,972,290 | 75.4308% | 634,986 | 0 | 634,986 | 44,615 | 679,601 |
| 11 | Staff Svcs | 1,721,387 | 0.3923% | 3,303 | 0 | 3,303 | 232 | 3,535 |
| 13 | Medical Dir | 3,959,150 | 0.9023% | 7,596 | 0 | 7,596 | 534 | 8,130 |
| 14 | Operations Admin | 1,509,913 | 0.3441% | 2,897 | 0 | 2,897 | 204 | 3,100 |
| 15 | Life Safety Bureau | 16,313,938 | 3.7181% | 31,299 | 0 | 31,299 | 2,199 | 33,498 |
| 16 | Fire Marshal | 7,863,515 | 1.7921% | 15,087 | 0 | 15,087 | 1,060 | 16,147 |
| 17 | Comm Outreach | 1,099,041 | 0.2505% | 2,109 | 0 | 2,109 | 148 | 2,257 |
| 18 | Logistics | 213,435 | 0.0486% | 409 | 0 | 409 | 29 | 438 |
| 19 | Air Pack | 714,433 | 0.1628% | 1,371 | 0 | 1,371 | 96 | 1,467 |
| 20 | Hazmat Ops | 4,960,244 | 1.1305% | 9,516 | 0 | 9,516 | 669 | 10,185 |
| 21 | Airport Ops | 15,098,260 | 3.4410% | 28,967 | 0 | 28,967 | 2,035 | 31,002 |
| 22 | Rescue Team | 5,571,522 | 1.2698% | 10,689 | 0 | 10,689 | 751 | 11,440 |
| **Subtotal** | | 438,775,791 | 100.0000% | 841,813 | 0 | 841,813 | 56,675 | 898,488 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $841,813 | | $898,488 |

Basis Units: Total operating expenditures
Source: COH Expenditure Report

**Allocation Summary** **Dept:4 Info Tech**

| | Department | Info Tech Svcs | Total |
|---|---|---|---|
| 2 | Chief's Admin | $18,951 | $18,951 |
| 3 | Fleet | 14,786 | 14,786 |
| 4 | Info Tech | 1,435 | 1,435 |
| 5 | Prof Development | 6,891 | 6,891 |
| 6 | OEC | 20,719 | 20,719 |
| 7 | Planning Admin | 2,603 | 2,603 |
| 8 | Central Svcs | 27,049 | 27,049 |
| 9 | EMS Admin | 5,255 | 5,255 |
| 10 | Fire/EMS Operations | 679,601 | 679,601 |
| 11 | Staff Svcs | 3,535 | 3,535 |
| 13 | Medical Dir | 8,130 | 8,130 |
| 14 | Operations Admin | 3,100 | 3,100 |
| 15 | Life Safety Bureau | 33,498 | 33,498 |
| 16 | Fire Marshal | 16,147 | 16,147 |
| 17 | Comm Outreach | 2,257 | 2,257 |
| 18 | Logistics | 438 | 438 |
| 19 | Air Pack | 1,467 | 1,467 |
| 20 | Hazmat Ops | 10,185 | 10,185 |
| 21 | Airport Ops | 31,002 | 31,002 |
| 22 | Rescue Team | 11,440 | 11,440 |
| **Total** | | $898,488 | $898,488 |

## 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.

**A. Department Costs** **Dept:5 Prof Development**

| Description | | Amount | General Admin | Training |
|---|---|---|---|---|
| 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 |
| 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 |
| **Department Cost Total** | | 3,356,105 | 0 | 3,356,105 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 3,356,105 | 0 | 3,356,105 |
| General Admin Distribution | | | 0 | 0 |
| **Grand Total** | | $3,356,105 | | $3,356,105 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:5 Prof Development**

| | Department | First Incoming | Second Incoming | Training |
|---|---|---|---|---|
| 1 | Indirect Costs FTE | $80,396 | $0 | $80,396 |
| 1 | Indirect Costs Exps | 54,694 | 0 | 54,694 |
| 1 | GSD | 94,563 | 0 | 94,563 |
| | Subtotal - Citywide Indirect | 229,653 | 0 | 229,653 |
| 2 | Chief's Admin | 9,006 | 1,137 | 10,143 |
| 2 | Accounting & Finance | 8,144 | 1,051 | 9,195 |
| 2 | Human Resources Risk | 11,004 | 1,166 | 12,170 |
| 2 | Warehouse | 16,609 | 1,137 | 17,746 |
| | Subtotal - Chief's Admin | 44,763 | 4,491 | 49,254 |
| 3 | Fleet Mgt | 188,970 | 30,452 | 219,422 |
| | Subtotal - Fleet | 188,970 | 30,452 | 219,422 |
| 4 | Info Tech Svcs | 6,439 | 452 | 6,891 |
| | Subtotal - Info Tech | 6,439 | 452 | 6,891 |
| 8 | Departmental | 0 | 92,903 | 92,903 |
| 8 | Vehicle Charges | 0 | 122,058 | 122,058 |
| 8 | Classified Emp | 0 | 108 | 108 |
| | Subtotal - Central Svcs | 0 | 215,069 | 215,069 |
| 10 | Clasfd Ret Benes | 0 | 40,377 | 40,377 |
| | Subtotal - Fire/EMS Operations | 0 | 40,377 | 40,377 |
| 11 | Investigation | 0 | 9,637 | 9,637 |
| | Subtotal - Staff Svcs | 0 | 9,637 | 9,637 |
| **Total Incoming** | | 469,825 | 300,478 | 770,303 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $4,126,408 | $4,126,408 |

**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% | $6,228 | $0 | $6,228 | $0 | $6,228 |
| 6 | OEC | 95 | 2.5773% | 98,606 | 0 | 98,606 | 7,757 | 106,363 |
| 7 | Planning Admin | 7 | 0.1899% | 7,266 | 0 | 7,266 | 572 | 7,837 |
| 9 | EMS Admin | 18 | 0.4883% | 18,683 | 0 | 18,683 | 1,470 | 20,153 |
| 10 | Fire/EMS Operations | 3,133 | 84.9973% | 3,251,937 | 0 | 3,251,937 | 255,814 | 3,507,751 |
| 11 | Staff Svcs | 12 | 0.3256% | 12,456 | 0 | 12,456 | 980 | 13,435 |
| 14 | Operations Admin | 9 | 0.2442% | 9,342 | 0 | 9,342 | 735 | 10,077 |
| 15 | Life Safety Bureau | 108 | 2.9300% | 112,100 | 0 | 112,100 | 8,818 | 120,918 |
| 16 | Fire Marshal | 57 | 1.5464% | 59,164 | 0 | 59,164 | 4,654 | 63,818 |
| 17 | Comm Outreach | 7 | 0.1899% | 7,266 | 0 | 7,266 | 572 | 7,837 |
| 18 | Logistics | 1 | 0.0271% | 1,038 | 0 | 1,038 | 82 | 1,120 |
| 20 | Hazmat Ops | 45 | 1.2208% | 46,708 | 0 | 46,708 | 3,674 | 50,383 |
| 21 | Airport Ops | 140 | 3.7982% | 145,315 | 0 | 145,315 | 11,431 | 156,746 |
| 22 | Rescue Team | 48 | 1.3022% | 49,822 | 0 | 49,822 | 3,919 | 53,741 |
| **Subtotal** | | 3,686 | 100.0000% | 3,825,930 | 0 | 3,825,930 | 300,478 | 4,126,408 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $3,825,930 | | $4,126,408 |

Basis Units: Number of class FTEs trained by division
Source: Fire Department Report

**Allocation Summary** **Dept:5 Prof Development**

| | Department | Training | Total |
|---|---|---|---|
| 2 | Chief's Admin | $6,228 | $6,228 |
| 6 | OEC | 106,363 | 106,363 |
| 7 | Planning Admin | 7,837 | 7,837 |
| 9 | EMS Admin | 20,153 | 20,153 |
| 10 | Fire/EMS Operations | 3,507,751 | 3,507,751 |
| 11 | Staff Svcs | 13,435 | 13,435 |
| 14 | Operations Admin | 10,077 | 10,077 |
| 15 | Life Safety Bureau | 120,918 | 120,918 |
| 16 | Fire Marshal | 63,818 | 63,818 |
| 17 | Comm Outreach | 7,837 | 7,837 |
| 18 | Logistics | 1,120 | 1,120 |
| 20 | Hazmat Ops | 50,383 | 50,383 |
| 21 | Airport Ops | 156,746 | 156,746 |
| 22 | Rescue Team | 53,741 | 53,741 |
| **Total** | | $4,126,408 | $4,126,408 |

## 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:6 OEC**

| Description | | Amount | General Admin | Dispatch & Records |
|---|---|---|---|---|
| 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 |
| 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 |
| **Department Cost Total** | | 10,090,217 | 0 | 10,090,217 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 10,090,217 | 0 | 10,090,217 |
| General Admin Distribution | | | 0 | 0 |
| **Grand Total** | | $10,090,217 | | $10,090,217 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:6 OEC**

| | Department | First Incoming | Second Incoming | Dispatch & Records |
|---|---|---|---|---|
| 1 | Indirect Costs FTE | $169,775 | $0 | $169,775 |
| 1 | Indirect Costs Exps | 164,445 | 0 | 164,445 |
| 1 | GSD | 199,691 | 0 | 199,691 |
| | Subtotal - Citywide Indirect | 533,911 | 0 | 533,911 |
| 2 | Chief's Admin | 19,018 | 2,401 | 21,419 |
| 2 | Accounting & Finance | 24,485 | 3,161 | 27,646 |
| 2 | Human Resources Risk | 23,238 | 2,462 | 25,700 |
| 2 | Warehouse | 49,938 | 3,418 | 53,356 |
| | Subtotal - Chief's Admin | 116,679 | 11,441 | 128,121 |
| 3 | Fleet Mgt | 55,116 | 8,882 | 63,998 |
| | Subtotal - Fleet | 55,116 | 8,882 | 63,998 |
| 4 | Info Tech Svcs | 19,359 | 1,360 | 20,719 |
| | Subtotal - Info Tech | 19,359 | 1,360 | 20,719 |
| 5 | Training | 98,606 | 7,757 | 106,363 |
| | Subtotal - Prof Development | 98,606 | 7,757 | 106,363 |
| 8 | Departmental | 0 | 196,185 | 196,185 |
| 8 | Vehicle Charges | 0 | 35,600 | 35,600 |
| 8 | Classified Emp | 0 | 542 | 542 |
| | Subtotal - Central Svcs | 0 | 232,327 | 232,327 |
| 10 | Clasfd Ret Benes | 0 | 202,332 | 202,332 |
| | Subtotal - Fire/EMS Operations | 0 | 202,332 | 202,332 |
| 11 | Investigation | 0 | 48,293 | 48,293 |
| | Subtotal - Staff Svcs | 0 | 48,293 | 48,293 |
| **Total Incoming** | | 823,672 | 512,393 | 1,336,065 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $11,426,282 | $11,426,282 |

**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% | $16,657 | $0 | $16,657 | $0 | $16,657 |
| 9 | EMS Admin | 10.03 | 0.2577% | 28,126 | 0 | 28,126 | 1,323 | 29,449 |
| 10 | Fire/EMS Operations | 3,400.79 | 87.3792% | 9,536,469 | 0 | 9,536,469 | 448,409 | 9,984,879 |
| 11 | Staff Svcs | 11.43 | 0.2937% | 32,052 | 0 | 32,052 | 1,507 | 33,559 |
| 14 | Operations Admin | 10.53 | 0.2706% | 29,528 | 0 | 29,528 | 1,388 | 30,917 |
| 15 | Life Safety Bureau | 134.65 | 3.4597% | 377,585 | 0 | 377,585 | 17,754 | 395,339 |
| 16 | Fire Marshal | 64.48 | 1.6567% | 180,814 | 0 | 180,814 | 8,502 | 189,316 |
| 17 | Comm Outreach | 7.51 | 0.1930% | 21,059 | 0 | 21,059 | 990 | 22,050 |
| 18 | Logistics | 1.00 | 0.0257% | 2,804 | 0 | 2,804 | 132 | 2,936 |
| 20 | Hazmat Ops | 45.66 | 1.1732% | 128,039 | 0 | 128,039 | 6,020 | 134,060 |
| 21 | Airport Ops | 144.03 | 3.7007% | 403,888 | 0 | 403,888 | 18,991 | 422,879 |
| 22 | Rescue Team | 55.94 | 1.4373% | 156,867 | 0 | 156,867 | 7,376 | 164,242 |
| **Subtotal** | | 3,891.99 | 100.0000% | 10,913,889 | 0 | 10,913,889 | 512,393 | 11,426,282 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $10,913,889 | | $11,426,282 |

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**Allocation Summary** **Dept:6 OEC**

| | Department | Dispatch & Records | Total |
|---|---|---|---|
| 2 | Chief's Admin | $16,657 | $16,657 |
| 9 | EMS Admin | 29,449 | 29,449 |
| 10 | Fire/EMS Operations | 9,984,879 | 9,984,879 |
| 11 | Staff Svcs | 33,559 | 33,559 |
| 14 | Operations Admin | 30,917 | 30,917 |
| 15 | Life Safety Bureau | 395,339 | 395,339 |
| 16 | Fire Marshal | 189,316 | 189,316 |
| 17 | Comm Outreach | 22,050 | 22,050 |
| 18 | Logistics | 2,936 | 2,936 |
| 20 | Hazmat Ops | 134,060 | 134,060 |
| 21 | Airport Ops | 422,879 | 422,879 |
| 22 | Rescue Team | 164,242 | 164,242 |
| **Total** | | $11,426,282 | $11,426,282 |

## 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:7 Planning Admin**

| Description | | Amount | General Admin | Planning Svcs |
|---|---|---|---|---|
| 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 |
| 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 |
| **Department Cost Total** | | 1,267,688 | 0 | 1,267,688 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 1,267,688 | 0 | 1,267,688 |
| General Admin Distribution | | | 0 | 0 |
| **Grand Total** | | $1,267,688 | | $1,267,688 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:7 Planning Admin**

| | Department | First Incoming | Second Incoming | Planning Svcs |
|---|---|---|---|---|
| 1 | Indirect Costs FTE | $15,401 | $0 | $15,401 |
| 1 | Indirect Costs Exps | 20,660 | 0 | 20,660 |
| 1 | GSD | 18,115 | 0 | 18,115 |
| | Subtotal - Citywide Indirect | 54,176 | 0 | 54,176 |
| 2 | Chief's Admin | 1,725 | 218 | 1,943 |
| 2 | Accounting & Finance | 3,076 | 397 | 3,473 |
| 2 | Human Resources Risk | 2,108 | 223 | 2,331 |
| 2 | Warehouse | 6,274 | 429 | 6,703 |
| | Subtotal - Chief's Admin | 13,183 | 1,268 | 14,451 |
| 3 | Fleet Mgt | 55,116 | 8,882 | 63,998 |
| | Subtotal - Fleet | 55,116 | 8,882 | 63,998 |
| 4 | Info Tech Svcs | 2,432 | 171 | 2,603 |
| | Subtotal - Info Tech | 2,432 | 171 | 2,603 |
| 5 | Training | 7,266 | 572 | 7,837 |
| | Subtotal - Prof Development | 7,266 | 572 | 7,837 |
| 8 | Departmental | 0 | 17,797 | 17,797 |
| 8 | Vehicle Charges | 0 | 35,600 | 35,600 |
| 8 | Classified Emp | 0 | 46 | 46 |
| | Subtotal - Central Svcs | 0 | 53,443 | 53,443 |
| 10 | Clasfd Ret Benes | 0 | 17,020 | 17,020 |
| | Subtotal - Fire/EMS Operations | 0 | 17,020 | 17,020 |
| 11 | Investigation | 0 | 4,062 | 4,062 |
| | Subtotal - Staff Svcs | 0 | 4,062 | 4,062 |
| **Total Incoming** | | 132,174 | 85,417 | 217,591 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $1,485,279 | $1,485,279 |

**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% | $4,058 | $0 | $4,058 | $0 | $4,058 |
| 10 | Fire/EMS Operations | 3,400.79 | 87.8607% | 1,229,929 | 0 | 1,229,929 | 75,266 | 1,305,195 |
| 15 | Life Safety Bureau | 141.57 | 3.6575% | 51,200 | 0 | 51,200 | 3,133 | 54,333 |
| 16 | Fire Marshal | 71.45 | 1.8459% | 25,841 | 0 | 25,841 | 1,581 | 27,422 |
| 20 | Hazmat Ops | 45.66 | 1.1796% | 16,513 | 0 | 16,513 | 1,011 | 17,524 |
| 21 | Airport Ops | 144.03 | 3.7211% | 52,090 | 0 | 52,090 | 3,188 | 55,278 |
| 22 | Rescue Team | 55.94 | 1.4452% | 20,231 | 0 | 20,231 | 1,238 | 21,469 |
| **Subtotal** | | 3,870.66 | 100.0000% | 1,399,862 | 0 | 1,399,862 | 85,417 | 1,485,279 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $1,399,862 | | $1,485,279 |

Basis Units: Number of FTEs served by Planning: Emg Resp, Prev, Rescue, Finance
Source: COH FTE Report

**Allocation Summary** **Dept:7 Planning Admin**

| | Department | Planning Svcs | Total |
|---|---|---|---|
| 2 | Chief's Admin | $4,058 | $4,058 |
| 10 | Fire/EMS Operations | 1,305,195 | 1,305,195 |
| 15 | Life Safety Bureau | 54,333 | 54,333 |
| 16 | Fire Marshal | 27,422 | 27,422 |
| 20 | Hazmat Ops | 17,524 | 17,524 |
| 21 | Airport Ops | 55,278 | 55,278 |
| 22 | Rescue Team | 21,469 | 21,469 |
| **Total** | | $1,485,279 | $1,485,279 |

## 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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 |

**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 | $214,692 | $0 | $128,926 | $79,508 | $359 | $5,899 |
| | Subtotal - Citywide Indirect | 214,692 | 0 | 128,926 | 79,508 | 359 | 5,899 |
| 2 | Accounting & Finance | 31,966 | 4,127 | 21,675 | 13,367 | 60 | 992 |
| 2 | Warehouse | 65,198 | 4,462 | 41,832 | 25,798 | 116 | 1,914 |
| | Subtotal - Chief's Admin | 97,164 | 8,589 | 63,507 | 39,164 | 177 | 2,906 |
| 3 | Fleet Mgt | 346,446 | 55,828 | 241,573 | 148,976 | 673 | 11,053 |
| | Subtotal - Fleet | 346,446 | 55,828 | 241,573 | 148,976 | 673 | 11,053 |
| 4 | Info Tech Svcs | 25,274 | 1,776 | 16,244 | 10,017 | 45 | 743 |
| | Subtotal - Info Tech | 25,274 | 1,776 | 16,244 | 10,017 | 45 | 743 |
| 8 | Vehicle Charges | 0 | 223,774 | 134,380 | 82,871 | 374 | 6,148 |
| | Subtotal - Central Svcs | 0 | 223,774 | 134,380 | 82,871 | 374 | 6,148 |
| **Total Incoming** | | 683,576 | 289,967 | 584,630 | 360,537 | 1,628 | 26,749 |
| | | | | 60.05% | 37.03% | 0.17% | 2.75% |
| **C. Total Allocated** | | | $14,050,327 | $8,437,470 | $5,203,327 | $23,490 | $386,041 |

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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% | $106,802 | $0 | $106,802 | $0 | $106,802 |
| 4 | Info Tech | 5.04 | 0.1213% | 10,022 | 0 | 10,022 | 0 | 10,022 |
| 5 | Prof Development | 46.72 | 1.1243% | 92,903 | 0 | 92,903 | 0 | 92,903 |
| 6 | OEC | 98.66 | 2.3742% | 196,185 | 0 | 196,185 | 0 | 196,185 |
| 7 | Planning Admin | 8.95 | 0.2154% | 17,797 | 0 | 17,797 | 0 | 17,797 |
| 9 | EMS Admin | 21.01 | 0.5056% | 41,778 | 0 | 41,778 | 928 | 42,706 |
| 10 | Fire/EMS Operations | 3,400.79 | 81.8369% | 6,762,461 | 0 | 6,762,461 | 150,205 | 6,912,666 |
| 11 | Staff Svcs | 16.17 | 0.3891% | 32,154 | 0 | 32,154 | 714 | 32,868 |
| 13 | Medical Dir | 17.03 | 0.4098% | 33,864 | 0 | 33,864 | 752 | 34,616 |
| 14 | Operations Admin | 13.50 | 0.3249% | 26,845 | 0 | 26,845 | 596 | 27,441 |
| 15 | Life Safety Bureau | 141.57 | 3.4068% | 281,512 | 0 | 281,512 | 6,253 | 287,764 |
| 16 | Fire Marshal | 71.45 | 1.7194% | 142,078 | 0 | 142,078 | 3,156 | 145,234 |
| 17 | Comm Outreach | 10.51 | 0.2529% | 20,899 | 0 | 20,899 | 464 | 21,363 |
| 18 | Logistics | 2.76 | 0.0664% | 5,488 | 0 | 5,488 | 122 | 5,610 |
| 19 | Air Pack | 2.07 | 0.0498% | 4,116 | 0 | 4,116 | 91 | 4,208 |
| 20 | Hazmat Ops | 45.66 | 1.0988% | 90,795 | 0 | 90,795 | 2,017 | 92,811 |
| 21 | Airport Ops | 144.03 | 3.4660% | 286,403 | 0 | 286,403 | 6,361 | 292,765 |
| 22 | Rescue Team | 55.94 | 1.3461% | 111,237 | 0 | 111,237 | 2,471 | 113,707 |
| **Subtotal** | | 4,155.57 | 100.0000% | 8,263,339 | 0 | 8,263,339 | 174,131 | 8,437,470 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $8,263,339 | | $8,437,470 |

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

**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% | $111,887 | $0 | $111,887 | $0 | $111,887 |
| 3 Fleet | 86 | 8.5828% | 437,376 | 0 | 437,376 | 0 | 437,376 |
| 4 Info Tech | 7 | 0.6986% | 35,600 | 0 | 35,600 | 0 | 35,600 |
| 5 Prof Development | 24 | 2.3952% | 122,058 | 0 | 122,058 | 0 | 122,058 |
| 6 OEC | 7 | 0.6986% | 35,600 | 0 | 35,600 | 0 | 35,600 |
| 7 Planning Admin | 7 | 0.6986% | 35,600 | 0 | 35,600 | 0 | 35,600 |
| 8 Central Svcs | 44 | 4.3912% | 223,774 | 0 | 223,774 | 0 | 223,774 |
| 9 EMS Admin | 11 | 1.0978% | 55,943 | 0 | 55,943 | 1,467 | 57,411 |
| 10 Fire/EMS Operations | 493 | 49.2016% | 2,507,285 | 0 | 2,507,285 | 65,765 | 2,573,050 |
| 11 Staff Svcs | 9 | 0.8982% | 45,772 | 0 | 45,772 | 1,201 | 46,973 |
| 13 Medical Dir | 3 | 0.2994% | 15,257 | 0 | 15,257 | 400 | 15,658 |
| 14 Operations Admin | 4 | 0.3992% | 20,343 | 0 | 20,343 | 534 | 20,877 |
| 15 Life Safety Bureau | 136 | 13.5729% | 691,665 | 0 | 691,665 | 18,142 | 709,807 |
| 16 Fire Marshal | 84 | 8.3832% | 427,205 | 0 | 427,205 | 11,205 | 438,410 |
| 17 Comm Outreach | 10 | 0.9980% | 50,858 | 0 | 50,858 | 1,334 | 52,192 |
| 18 Logistics | 3 | 0.2994% | 15,257 | 0 | 15,257 | 400 | 15,658 |
| 19 Air Pack | 5 | 0.4990% | 25,429 | 0 | 25,429 | 667 | 26,096 |
| 20 Hazmat Ops | 21 | 2.0958% | 106,801 | 0 | 106,801 | 2,801 | 109,603 |
| 22 Rescue Team | 26 | 2.5948% | 132,230 | 0 | 132,230 | 3,468 | 135,698 |
| **Subtotal** | 1,002 | 100.0000% | 5,095,942 | 0 | 5,095,942 | 107,385 | 5,203,327 |
| Direct Bills | | | | | 0 | | 0 |
| **Total** | | | | | $5,095,942 | | $5,203,327 |

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

# CITY OF HOUSTON, TEXAS
## HOUSTON FIRE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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% | $34 | $0 | $34 | $0 | $34 |
| 5 Prof Development | 18.86 | 0.4699% | 108 | 0 | 108 | 0 | 108 |
| 6 OEC | 94.51 | 2.3549% | 542 | 0 | 542 | 0 | 542 |
| 7 Planning Admin | 7.95 | 0.1981% | 46 | 0 | 46 | 0 | 46 |
| 9 EMS Admin | 10.03 | 0.2499% | 57 | 0 | 57 | 1 | 59 |
| 10 Fire/EMS Operations | 3,400.79 | 84.7378% | 19,494 | 0 | 19,494 | 424 | 19,918 |
| 11 Staff Svcs | 11.43 | 0.2848% | 66 | 0 | 66 | 1 | 67 |
| 14 Operations Admin | 10.53 | 0.2624% | 60 | 0 | 60 | 1 | 62 |
| 15 Life Safety Bureau | 134.65 | 3.3551% | 772 | 0 | 772 | 17 | 789 |
| 16 Fire Marshal | 64.48 | 1.6067% | 370 | 0 | 370 | 8 | 378 |
| 17 Comm Outreach | 7.51 | 0.1871% | 43 | 0 | 43 | 1 | 44 |
| 18 Logistics | 1.00 | 0.0249% | 6 | 0 | 6 | 0 | 6 |
| 20 Hazmat Ops | 45.66 | 1.1377% | 262 | 0 | 262 | 6 | 267 |
| 21 Airport Ops | 144.03 | 3.5888% | 826 | 0 | 826 | 18 | 844 |
| 22 Rescue Team | 55.94 | 1.3939% | 321 | 0 | 321 | 7 | 328 |
| **Subtotal** | 4,013.31 | 100.0000% | 23,005 | 0 | 23,005 | 485 | 23,490 |
| Direct Bills | | | | | 0 | | 0 |
| **Total** | | | | | $23,005 | | $23,490 |

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

**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% | $378,074 | $0 | $378,074 | $7,967 | $386,041 |
| **Subtotal** | 100 | 100.0000% | 378,074 | 0 | 378,074 | 7,967 | 386,041 |
| Direct Bills | | | | | 0 | | 0 |
| **Total** | | | | | $378,074 | | $386,041 |

Basis Units: Direct to Permit Ctr
Source: Direct assignment

**Allocation Summary** **Dept:8 Central Svcs**

| | Department | Departmental | Vehicle Charges | Classified Emp | Permit Ctr Charge | Total |
|---|---|---|---|---|---|---|
| 2 | Chief's Admin | $106,802 | $111,887 | $34 | $0 | $218,723 |
| 3 | Fleet | 0 | 437,376 | 0 | 0 | 437,376 |
| 4 | Info Tech | 10,022 | 35,600 | 0 | 0 | 45,622 |
| 5 | Prof Development | 92,903 | 122,058 | 108 | 0 | 215,069 |
| 6 | OEC | 196,185 | 35,600 | 542 | 0 | 232,327 |
| 7 | Planning Admin | 17,797 | 35,600 | 46 | 0 | 53,443 |
| 8 | Central Svcs | 0 | 223,774 | 0 | 0 | 223,774 |
| 9 | EMS Admin | 42,706 | 57,411 | 59 | 0 | 100,176 |
| 10 | Fire/EMS Operations | 6,912,666 | 2,573,050 | 19,918 | 0 | 9,505,634 |
| 11 | Staff Svcs | 32,868 | 46,973 | 67 | 0 | 79,908 |
| 13 | Medical Dir | 34,616 | 15,658 | 0 | 0 | 50,274 |
| 14 | Operations Admin | 27,441 | 20,877 | 62 | 0 | 48,379 |
| 15 | Life Safety Bureau | 287,764 | 709,807 | 789 | 0 | 998,360 |
| 16 | Fire Marshal | 145,234 | 438,410 | 378 | 0 | 584,022 |
| 17 | Comm Outreach | 21,363 | 52,192 | 44 | 0 | 73,599 |
| 18 | Logistics | 5,610 | 15,658 | 6 | 0 | 21,274 |
| 19 | Air Pack | 4,208 | 26,096 | 0 | 0 | 30,303 |
| 20 | Hazmat Ops | 92,811 | 109,603 | 267 | 0 | 202,681 |
| 21 | Airport Ops | 292,765 | 0 | 844 | 0 | 293,608 |
| 22 | Rescue Team | 113,707 | 135,698 | 328 | 0 | 249,733 |
| 23 | Permit Ctr | 0 | 0 | 0 | 386,041 | 386,041 |
| **Total** | | $8,437,470 | $5,203,327 | $23,490 | $386,041 | $14,050,327 |

## 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:9 EMS Admin**

| Description | | Amount | General Admin | EMS Admin Svcs |
|---|---|---|---|---|
| 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 |
| 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 |
| **Department Cost Total** | | 2,559,133 | 0 | 2,559,133 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 2,559,133 | 0 | 2,559,133 |
| General Admin Distribution | | | 0 | 0 |
| **Grand Total** | | $2,559,133 | | $2,559,133 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:9 EMS Admin**

| | Department | First Incoming | Second Incoming | EMS Admin Svcs |
|---|---|---|---|---|
| 1 | Indirect Costs FTE | $36,154 | $0 | $36,154 |
| 1 | Indirect Costs Exps | 41,707 | 0 | 41,707 |
| 1 | GSD | 42,525 | 0 | 42,525 |
| | Subtotal - Citywide Indirect | 120,386 | 0 | 120,386 |
| 2 | Chief's Admin | 4,050 | 511 | 4,561 |
| 2 | Accounting & Finance | 6,210 | 802 | 7,012 |
| 2 | Human Resources Risk | 4,949 | 524 | 5,473 |
| 2 | Warehouse | 12,666 | 867 | 13,533 |
| | Subtotal - Chief's Admin | 27,874 | 2,704 | 30,578 |
| 3 | Fleet Mgt | 86,611 | 13,957 | 100,569 |
| | Subtotal - Fleet | 86,611 | 13,957 | 100,569 |
| 4 | Info Tech Svcs | 4,910 | 345 | 5,255 |
| | Subtotal - Info Tech | 4,910 | 345 | 5,255 |
| 5 | Training | 18,683 | 1,470 | 20,153 |
| | Subtotal - Prof Development | 18,683 | 1,470 | 20,153 |
| 6 | Dispatch & Records | 28,126 | 1,323 | 29,449 |
| | Subtotal - OEC | 28,126 | 1,323 | 29,449 |
| 8 | Departmental | 41,778 | 928 | 42,706 |
| 8 | Vehicle Charges | 55,943 | 1,467 | 57,411 |
| 8 | Classified Emp | 57 | 1 | 59 |
| | Subtotal - Central Svcs | 97,779 | 2,397 | 100,176 |
| 10 | Clasfd Ret Benes | 0 | 21,473 | 21,473 |
| | Subtotal - Fire/EMS Operations | 0 | 21,473 | 21,473 |
| 11 | Investigation | 0 | 5,125 | 5,125 |
| | Subtotal - Staff Svcs | 0 | 5,125 | 5,125 |
| **Total Incoming** | | 384,371 | 48,793 | 433,163 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $2,992,296 | $2,992,296 |

**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% | $2,943,504 | $0 | $2,943,504 | $48,793 | $2,992,296 |
| **Subtotal** | 100 | 100.0000% | 2,943,504 | 0 | 2,943,504 | 48,793 | 2,992,296 |
| Direct Bills | | | | | 0 | | 0 |
| **Total** | | | | | $2,943,504 | | $2,992,296 |

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

**Allocation Summary** **Dept:9 EMS Admin**

| Department | EMS Admin Svcs | Total |
|---|---|---|
| 10 Fire/EMS Operations | $2,992,296 | $2,992,296 |
| **Total** | $2,992,296 | $2,992,296 |

# FIRE/EMS OPERATIONS
# NATURE AND EXTENT OF SERVICESFIRE/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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**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 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:10 Fire/EMS Operations**

| | Department | First Incoming | Second Incoming | Clasfd Ret Benes | Operations |
|---|---|---|---|---|---|
| 1 | Indirect Costs FTE | $5,852,098 | $0 | $0 | $5,852,098 |
| 1 | Indirect Costs Exps | 5,394,005 | 0 | 0 | 5,394,005 |
| 1 | GSD | 6,883,324 | 0 | 0 | 6,883,324 |
| | Subtotal - Citywide Indirect | 18,129,428 | 0 | 0 | 18,129,428 |
| 2 | Chief's Admin | 655,548 | 82,749 | 0 | 738,297 |
| 2 | Accounting & Finance | 803,133 | 103,688 | 0 | 906,821 |
| 2 | Human Resources Risk | 801,012 | 84,851 | 0 | 885,863 |
| 2 | Warehouse | 1,638,047 | 112,116 | 0 | 1,750,163 |
| | Subtotal - Chief's Admin | 3,897,740 | 383,403 | 0 | 4,281,143 |
| 3 | Fleet Mgt | 3,881,766 | 625,531 | 0 | 4,507,297 |
| | Subtotal - Fleet | 3,881,766 | 625,531 | 0 | 4,507,297 |
| 4 | Info Tech Svcs | 634,986 | 44,615 | 0 | 679,601 |
| | Subtotal - Info Tech | 634,986 | 44,615 | 0 | 679,601 |
| 5 | Training | 3,251,937 | 255,814 | 0 | 3,507,751 |
| | Subtotal - Prof Development | 3,251,937 | 255,814 | 0 | 3,507,751 |
| 6 | Dispatch & Records | 9,536,469 | 448,409 | 0 | 9,984,879 |
| | Subtotal - OEC | 9,536,469 | 448,409 | 0 | 9,984,879 |
| 7 | Planning Svcs | 1,229,929 | 75,266 | 0 | 1,305,195 |
| | Subtotal - Planning Admin | 1,229,929 | 75,266 | 0 | 1,305,195 |
| 8 | Departmental | 6,762,461 | 150,205 | 0 | 6,912,666 |
| 8 | Vehicle Charges | 2,507,285 | 65,765 | 0 | 2,573,050 |
| 8 | Classified Emp | 19,494 | 424 | 0 | 19,918 |
| | Subtotal - Central Svcs | 9,289,240 | 216,394 | 0 | 9,505,634 |
| 9 | EMS Admin Svcs | 2,943,504 | 48,793 | 0 | 2,992,296 |
| | Subtotal - EMS Admin | 2,943,504 | 48,793 | 0 | 2,992,296 |
| 11 | Investigation | 0 | 1,737,762 | 0 | 1,737,762 |
| | Subtotal - Staff Svcs | 0 | 1,737,762 | 0 | 1,737,762 |
| **Total Incoming** | | 52,794,999 | 3,835,988 | 0 | 56,630,987 |
| | | | | 13.17% | 86.83% |
| **C. Total Allocated** | | | $65,222,899 | $8,591,912 | $56,630,987 |

**Clasfd Ret Benes 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

**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% | $52,794,999 | $0 | $52,794,999 | $3,835,988 | $56,630,987 |
| **Subtotal** | 100 | 100.0000% | 52,794,999 | 0 | 52,794,999 | 3,835,988 | 56,630,987 |
| Direct Bills | | | | | 0 | | 0 |
| **Total** | | | | | $52,794,999 | | $56,630,987 |

Basis Units: Direct allocation to Fire/EMS Operations
Source: Direct Assignment

**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) | 56,630,987 | 56,630,987 |
| 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 | $56,630,987 | $65,222,899 |

## 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

**A. Department Costs** **Dept:11 Staff Svcs**

| Description | | Amount | General Admin | Investigation |
|---|---|---|---|---|
| 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 |
| Services & Supplies Cost | | | | |
| Supplies | S | 0 | 0 | 0 |
| Services | S | 7,447 | 0 | 7,447 |
| Subtotal - Services & Supplies | | 7,447 | 0 | 7,447 |
| **Department Cost Total** | | 1,721,386 | 0 | 1,721,386 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 |
| **Total Costs After Adjustments** | | 1,721,386 | 0 | 1,721,386 |
| General Admin Distribution | | | 0 | 0 |
| **Grand Total** | | $1,721,386 | | $1,721,386 |

**B. Incoming Costs - (Default Spread Salary%)** **Dept:11 Staff Svcs**

| | Department | First Incoming | Second Incoming | Investigation |
|---|---|---|---|---|
| 1 | Indirect Costs FTE | $27,825 | $0 | $27,825 |
| 1 | Indirect Costs Exps | 28,054 | 0 | 28,054 |
| 1 | GSD | 32,729 | 0 | 32,729 |
| | Subtotal - Citywide Indirect | 88,608 | 0 | 88,608 |
| 2 | Chief's Admin | 3,117 | 393 | 3,510 |
| 2 | Accounting & Finance | 4,177 | 539 | 4,716 |
| 2 | Human Resources Risk | 3,809 | 403 | 4,212 |
| 2 | Warehouse | 8,519 | 583 | 9,103 |
| | Subtotal - Chief's Admin | 19,622 | 1,919 | 21,541 |
| 3 | Fleet Mgt | 70,864 | 11,419 | 82,283 |
| | Subtotal - Fleet | 70,864 | 11,419 | 82,283 |
| 4 | Info Tech Svcs | 3,303 | 232 | 3,535 |
| | Subtotal - Info Tech | 3,303 | 232 | 3,535 |
| 5 | Training | 12,456 | 980 | 13,435 |
| | Subtotal - Prof Development | 12,456 | 980 | 13,435 |
| 6 | Dispatch & Records | 32,052 | 1,507 | 33,559 |
| | Subtotal - OEC | 32,052 | 1,507 | 33,559 |
| 8 | Departmental | 32,154 | 714 | 32,868 |
| 8 | Vehicle Charges | 45,772 | 1,201 | 46,973 |
| 8 | Classified Emp | 66 | 1 | 67 |
| | Subtotal - Central Svcs | 77,991 | 1,916 | 79,908 |
| 10 | Clasfd Ret Benes | 24,470 | 0 | 24,470 |
| | Subtotal - Fire/EMS Operations | 24,470 | 0 | 24,470 |
| 11 | Investigation | 0 | 5,841 | 5,841 |
| | Subtotal - Staff Svcs | 0 | 5,841 | 5,841 |
| **Total Incoming** | | 329,366 | 23,814 | 353,180 |
| | | | | 100.00% |
| **C. Total Allocated** | | | $2,074,566 | $2,074,566 |

**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% | $3,035 | $0 | $3,035 | $0 | $3,035 |
| 5 | Prof Development | 18.86 | 0.4699% | 9,637 | 0 | 9,637 | 0 | 9,637 |
| 6 | OEC | 94.51 | 2.3549% | 48,293 | 0 | 48,293 | 0 | 48,293 |
| 7 | Planning Admin | 7.95 | 0.1981% | 4,062 | 0 | 4,062 | 0 | 4,062 |
| 9 | EMS Admin | 10.03 | 0.2499% | 5,125 | 0 | 5,125 | 0 | 5,125 |
| 10 | Fire/EMS Operations | 3,400.79 | 84.7378% | 1,737,762 | 0 | 1,737,762 | 0 | 1,737,762 |
| 11 | Staff Svcs | 11.43 | 0.2848% | 5,841 | 0 | 5,841 | 0 | 5,841 |
| 14 | Operations Admin | 10.53 | 0.2624% | 5,381 | 0 | 5,381 | 541 | 5,921 |
| 15 | Life Safety Bureau | 134.65 | 3.3551% | 68,804 | 0 | 68,804 | 6,914 | 75,718 |
| 16 | Fire Marshal | 64.48 | 1.6067% | 32,948 | 0 | 32,948 | 3,311 | 36,259 |
| 17 | Comm Outreach | 7.51 | 0.1871% | 3,838 | 0 | 3,838 | 386 | 4,223 |
| 18 | Logistics | 1.00 | 0.0249% | 511 | 0 | 511 | 51 | 562 |
| 20 | Hazmat Ops | 45.66 | 1.1377% | 23,332 | 0 | 23,332 | 2,344 | 25,676 |
| 21 | Airport Ops | 144.03 | 3.5888% | 73,598 | 0 | 73,598 | 7,395 | 80,993 |
| 22 | Rescue Team | 55.94 | 1.3939% | 28,585 | 0 | 28,585 | 2,872 | 31,457 |
| **Subtotal** | | 4,013.31 | 100.0000% | 2,050,752 | 0 | 2,050,752 | 23,814 | 2,074,566 |
| Direct Bills | | | | | | 0 | | 0 |
| **Total** | | | | | | $2,050,752 | | $2,074,566 |

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

**Allocation Summary** **Dept:11 Staff Svcs**

| | Department | Investigation | Total |
|---|---|---|---|
| 2 | Chief's Admin | $3,035 | $3,035 |
| 5 | Prof Development | 9,637 | 9,637 |
| 6 | OEC | 48,293 | 48,293 |
| 7 | Planning Admin | 4,062 | 4,062 |
| 9 | EMS Admin | 5,125 | 5,125 |
| 10 | Fire/EMS Operations | 1,737,762 | 1,737,762 |
| 11 | Staff Svcs | 5,841 | 5,841 |
| 14 | Operations Admin | 5,921 | 5,921 |
| 15 | Life Safety Bureau | 75,718 | 75,718 |
| 16 | Fire Marshal | 36,259 | 36,259 |
| 17 | Comm Outreach | 4,223 | 4,223 |
| 18 | Logistics | 562 | 562 |
| 20 | Hazmat Ops | 25,676 | 25,676 |
| 21 | Airport Ops | 80,993 | 80,993 |
| 22 | Rescue Team | 31,457 | 31,457 |
| **Total** | | $2,074,566 | $2,074,566 |