

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY2023 FULL COST ALLOCATION PLAN**

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2021**



CITY OF HOUSTON

Sylvester Turner, Mayor

FINANCE DEPARTMENT

Tantri Emo

Chief Business Officer/Director of Finance

Arif Rasheed, Deputy Director

www.houstontx.gov

**City of Houston, Texas
Houston Fire Department
FY2023 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2021**

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SECTION I – OVERVIEW

**City of Houston, Texas Houston
Houston Fire Department FY2023
Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
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OVERVIEW

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”¹

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there are centralized payroll and accounting offices that assist agencies within the government.

¹2 CFR Part 200.56

USING A COST ALLOCATION PLAN

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.²

A cost allocation plan is composed of five primary components:

- Central service agencies,
- Benefiting agencies,
- Expenditures of central service agencies,
- Functions or activities carried out by central service agencies, and
- Means of allocating the functions or activities of central service agencies.

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan.

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

² There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

The costs of providing central services are identified from the government's financial records. Expenditures of the central service agencies are analyzed to ensure the expenditures are allowable according to federal standards and to identify expenditures that may benefit another agency or agencies disproportionately to others. After analyzing, the expenditures are distributed into cost pools called functions or activities.

One or more function or activity is identified for each central service agency. Examples of functions are payroll services, administrative coordination, building operations, and legal services. The purpose of identifying the various activities within a unit of government is to allow for different allocation bases to be used to distribute the costs of providing the function.

An allocation basis is a reasonable and measurable means of distributing costs to those units of government that benefit from the service. Different allocation bases are required to recognize the value of providing a service proportionate to the service received. It is reasonable to allocate payroll services based upon the number of payroll checks issued. It is most likely not reasonable to allocate payroll based upon square footage of occupied space. The chosen allocation basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system performs the mathematical operations of allocating costs from central service providers to benefiting agencies. The system performs two allocations. The first allocation distributes the central service agency's direct expenses to all agencies within the government that benefit from the services provided by that central service agency. Those benefiting agencies may include other central service agencies. The second allocation takes the result of the first allocation to central services agencies, the incoming indirect costs, and reallocates those indirect costs. Using a multiple allocation methodology more equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

Result of the mathematical operations through the cost allocation plan documents indirect costs. Some of the benefiting agencies may participate in programs that are eligible for recovery from the federal or state government. The sum calculated by benefiting agency is the maximum amount the government should have recovered during the fiscal year in question. In addition, the cost allocation plan provides management information by helping to more closely identify the total costs of providing services to the public.

READING THE COST ALLOCATION PLAN

The cost allocation plan is produced in schedules. Except for the summary schedule, each schedule represents one central service agency. The summary is at the front of the document after the Table of Contents and it accumulates data from each of the subsequent schedules.

The Table of Contents serves to assist the reader in navigating the document but also describes the allocation basis for each function that is allocated.

Each schedule is composed of the following sections:

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

Department Costs identifies the amount of costs incurred by the agency as reported in the financial records. Costs are categorized as salaries, benefits, and various operating costs, as appropriate. This section also documents the distribution of expenditures between the identified functions. Between the costs categories and the functions, the reader will find the letters “S,” “S1,” “P,” or “D.” These are codes that instruct the cost allocation system how to distribute expenditures between functions. “S” stands for salaries as documented in the Personnel Service Analysis, “S1” means based on reported salaries and wages by function, “P” indicates that a percentage has been used, and “D” means that the expenditure has been disallowed from allocation.

Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system uses a multiple allocation approach. This section documents the amount of the first and second allocation and its origin. If the reader is interested in knowing where a cost is derived, the reader can go to the referenced schedule and verify the amount of the allocation and the basis for the allocation.

Total Allocated is the sum of Department Costs plus Incoming Costs. This is the total amount by function that is allocated to benefiting agencies of the services rendered by this central service agency. The Allocation section, documents the distribution of the Total Allocated by each separate function. Benefiting departments are identified as the allocation basis and units. First and second allocations are calculated and any billings made by the central service agency to those agencies that benefit from the services are identified to provide a credit to the allocated amounts. There will be as many allocations as there are different functions that are allocated.

The last page of each schedule will be the Allocation Summary; this section shows the total amount allocated by function to each benefiting agency.

Each schedule of the cost allocation plan is described in the narrative section called Function and Allocation Basis. The purpose of the narrative is to explain what costs are being allocated in the cost allocation plan. The narrative describes any unusual circumstances that may have occurred during the fiscal year, describes the functions or activities that have been identified, and discusses the allocation basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2021 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

ABBREVIATIONS

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

ROUNDING METHODOLOGY

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000th of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION II – FY2023 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 220,732	\$0	\$ 0	\$ 0	\$ 3,504,009
2 Chief's Admin	202,867	0	0	0	1,683,563
3 Info Tech	21,441	0	0	0	178,295
4 Prof Development	138,175	0	0	0	1,141,125
5 OEC	239,536	0	0	0	1,842,710
6 Planning Admin	19,073	107,364	0	0	246,038
7 Central Svcs	429,212	150,112	0	0	3,464,039
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	294,872	0	0	0	68,811,538
10 Staff Svcs	38,643	0	0	0	297,283
Total Current Allocations	\$1,604,551	\$257,476	\$0	\$0	\$81,168,600
	=====	=====	=====	=====	=====

**CITYWIDE INDIRECT COSTS
FUNCTION AND ALLOCATION BASIS**

Citywide indirect costs are allocated in the Fire Department Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the city's Full Cost Allocation Plan, and are allocated 50% based on FTEs and 50% based on expenditures. General Services indirect costs are allocated based on FTEs, excluding Aviation. Claims and judgements are allocated directly to Fire operations.

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & Judgements
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost		0				
Citywide Indirect	P 7,798,951	0	3,899,476	3,899,476	0	0
GSD	P 6,046,713	0	0	0	6,046,713	0
Judgements	P 1,923,161	0	0	0	0	1,923,161
Subtotal - Services & Supplies	15,768,825	0	3,899,476	3,899,476	6,046,713	1,923,161
Department Cost Total	15,768,825	0	3,899,476	3,899,476	6,046,713	1,923,161
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	15,768,825	0	3,899,476	3,899,476	6,046,713	1,923,161
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 15,768,825		\$ 3,899,476	\$ 3,899,476	\$ 6,046,713	\$ 1,923,161

No Indirect Costs

Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	28.15	0.7378	\$28,770	\$ 0	\$ 28,770	\$ 0	\$ 28,770
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	119,152	0	119,152	0	119,152
05 OEC	103.96	2.7248	106,253	0	106,253	0	106,253
06 Planning Admin	15.52	0.4068	15,863	0	15,863	0	15,863
07 Central Services	0.17	0.0045	175	0	175	0	175
08 EMS Admin	35.24	0.9237	36,019	0	36,019	0	36,019
09 Fire/EMS Ops	3,007.90	78.8380	3,074,268	0	3,074,268	0	3,074,268
10 Staff Svcs	13.03	0.3415	13,317	0	13,317	0	13,317
12 Medical Dir	10.76	0.2820	10,997	0	10,997	0	10,997
13 Operations Admin	17.97	0.4710	18,367	0	18,367	0	18,367
14 Life Safety Bureau	127.42	3.3397	130,231	0	130,231	0	130,231
15 Fire Marshal	59.09	1.5488	60,395	0	60,395	0	60,395
16 Comm Outreach	8.93	0.2341	9,129	0	9,129	0	9,129
17 Logistics	8.00	0.2097	8,177	0	8,177	0	8,177
18 Air Pack	4.00	0.1048	4,087	0	4,087	0	4,087
19 Hazmat Ops	53.15	1.3931	54,324	0	54,324	0	54,324
20 Airport Ops	145.23	3.8065	148,434	0	148,434	0	148,434
21 Rescue Team	60.19	1.5776	61,518	0	61,518	0	61,518
Subtotal	3,815.29	100.0000	3,899,476	0	3,899,476	0	3,899,476
Direct Bills					0		0
Total					\$ 3,899,476		\$ 3,899,476

Basis Units: Number of Full Time Equivalentents (FTEs)

Source: COH FTE Report

Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	13,145,871	2.6029	\$101,499	\$ 0	\$ 101,499	\$ 0	\$ 101,499
03 Info Tech	1,315,415	0.2605	10,158	0	10,158	0	10,158
04 Professional Development	6,819,199	1.3502	52,651	0	52,651	0	52,651
05 OEC	11,918,656	2.3599	92,024	0	92,024	0	92,024
06 Planning Admin	2,539,642	0.5028	19,607	0	19,607	0	19,607
07 Central Services	24,552,889	4.8615	189,573	0	189,573	0	189,573
08 EMS Admin	5,336,197	1.0566	41,202	0	41,202	0	41,202
09 Fire/EMS Ops	372,834,402	73.8210	2,878,632	0	2,878,632	0	2,878,632
10 Staff Svcs	1,916,088	0.3794	14,795	0	14,795	0	14,795
12 Medical Dir	3,658,768	0.7244	28,248	0	28,248	0	28,248
13 Operations Admin	1,682,288	0.3331	12,989	0	12,989	0	12,989
14 Life Safety Bureau	16,219,060	3.2114	125,228	0	125,228	0	125,228
15 Fire Marshal	7,902,984	1.5648	61,019	0	61,019	0	61,019
16 Comm Outreach	1,078,656	0.2136	8,329	0	8,329	0	8,329
17 Logistics	1,190,495	0.2357	9,191	0	9,191	0	9,191
18 Air Pack	706,012	0.1398	5,451	0	5,451	0	5,451
19 Hazmat Ops	7,815,053	1.5474	60,340	0	60,340	0	60,340
20 Airport Ops	16,642,997	3.2953	128,499	0	128,499	0	128,499
21 Rescue Team	7,777,322	1.5399	60,048	0	60,048	0	60,048
Subtotal	505,051,994	100.0000	3,899,483	0	3,899,483	0	3,899,483
Direct Bills					0		0
Total					\$ 3,899,483		\$ 3,899,483

Basis Units: Operating expenditures
 Source: COH Expenditure Report

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	28.15	0.7670	\$46,378	\$ 0	\$ 46,378	\$ 0	\$ 46,378
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.1765	192,074	0	192,074	0	192,074
05 OEC	103.96	2.8327	171,285	0	171,285	0	171,285
06 Planning Admin	15.52	0.4229	25,572	0	25,572	0	25,572
07 Central Services	0.17	0.0046	278	0	278	0	278
08 EMS Admin	35.24	0.9602	58,061	0	58,061	0	58,061
09 Fire/EMS Ops	3,007.90	81.9578	4,955,753	0	4,955,753	0	4,955,753
10 Staff Svcs	13.03	0.3550	21,466	0	21,466	0	21,466
12 Medical Dir	10.76	0.2932	17,729	0	17,729	0	17,729
13 Operations Admin	17.97	0.4896	29,605	0	29,605	0	29,605
14 Life Safety Bureau	127.42	3.4719	209,936	0	209,936	0	209,936
15 Fire Marshal	59.09	1.6101	97,358	0	97,358	0	97,358
16 Comm Outreach	8.93	0.2433	14,712	0	14,712	0	14,712
17 Logistics	8.00	0.2180	13,182	0	13,182	0	13,182
18 Air Pack	4.00	0.1090	6,591	0	6,591	0	6,591
19 Hazmat Ops	53.15	1.4482	87,568	0	87,568	0	87,568
21 Rescue Team	60.19	1.6400	99,166	0	99,166	0	99,166
Subtotal	3,670.06	100.0000	6,046,714	0	6,046,714	0	6,046,714
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,046,714	=====	\$ 6,046,714

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

Claims & Judgements Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000	\$1,923,161	\$ 0	\$ 1,923,161	\$ 0	\$ 1,923,161
Subtotal	100	100.0000	1,923,161	0	1,923,161	0	1,923,161
Direct Bills					0		0
Total					\$ 1,923,161		\$ 1,923,161

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

Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Claims & Judgements	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	28,770	101,499	46,378	0	176,647
03 Info Tech	0	10,158	0	0	10,158
04 Professional Development	119,152	52,651	192,074	0	363,877
05 OEC	106,253	92,024	171,285	0	369,562
06 Planning Admin	15,863	19,607	25,572	0	61,042
07 Central Services	175	189,573	278	0	190,026
08 EMS Admin	36,019	41,202	58,061	0	135,282
09 Fire/EMS Ops	3,074,268	2,878,632	4,955,753	0	10,908,653
10 Staff Svcs	13,317	14,795	21,466	0	49,578
11 Fire/EMS Operating	0	0	0	1,923,161	1,923,161
12 Medical Dir	10,997	28,248	17,729	0	56,974
13 Operations Admin	18,367	12,989	29,605	0	60,961
14 Life Safety Bureau	130,231	125,228	209,936	0	465,395
15 Fire Marshal	60,395	61,019	97,358	0	218,772
16 Comm Outreach	9,129	8,329	14,712	0	32,170
17 Logistics	8,177	9,191	13,182	0	30,550
18 Air Pack	4,087	5,451	6,591	0	16,129
19 Hazmat Ops	54,324	60,340	87,568	0	202,232
20 Airport Ops	148,434	128,499	0	0	276,933
21 Rescue Team	61,518	60,048	99,166	0	220,732
Total	\$ 3,899,476	\$ 3,899,483	\$ 6,046,714	\$ 1,923,161	\$ 15,768,834
	=====	=====	=====	=====	=====

CHIEF'S ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the city. To accomplish this goal, the department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration division is responsible for the general administration and support of the department. Responsibilities and cost allocation basis are as follows:

- **Chief's Administration** – Costs of providing direction and support, planning and research, and oversight of special projects for the Houston Fire Department. These costs are allocated based on the number of FTEs.
- **Accounting and Finance** – Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration, and general administrative support are allocated based on operating expenditures.
- **Human Resources/Risk Management** – Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The costs are allocated based on the number of FTEs per division.
- **Warehouse** – Costs of procurement & warehouse are allocated based on operating expenditures.

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1 Indirect Costs FTE	\$ 28,770	\$ 0	\$ 4,865	\$ 0	\$ 13,278	\$ 10,627
1 Indirect Costs Exps	101,499	0	17,163	0	46,845	37,490
1 GSD	46,378	0	7,842	0	21,405	17,130
Subtotal - Citywide Indirect	176,647	0	29,871	0	81,529	65,247
2 Chiefs Admin	0	3,440	582	0	1,588	1,271
2 Accounting & Finance	0	31,488	5,325	0	14,533	11,631
2 Human Resources/Risk	0	10,335	1,748	0	4,770	3,817
2 Warehouse	0	245,111	41,448	0	113,128	90,535
Subtotal-Chief's Admin	0	290,374	49,102	0	134,018	107,254
3 Info Tech Svcs	0	35,224	5,956	0	16,257	13,011
Subtotal - Info Tech Svcs	0	35,224	5,956	0	16,257	13,011
4 Training	0	16,150	2,731	0	7,454	5,965
Subtotal-Prof Development	0	16,150	2,731	0	7,454	5,965
5 Dispatch & Records	0	25,797	4,362	0	11,906	9,529
Subtotal - OEC	0	25,797	4,362	0	11,906	9,529
6 Planning Svcs *	0	2,113	0	2,113	0	0
Subtotal - Planning Admin	0	2,113	0	2,113	0	0
7 Departmental	0	142,918	24,167	0	65,962	52,789
7 Vehicle Charges	0	64,818	10,961	0	29,916	23,942
7 Classified Emp	0	38	6	0	18	14
Subtotal - Central Svcs	0	207,774	35,134	0	95,895	76,744
9 Clasfd Ret Benes	0	34,589	5,849	0	15,964	12,776
Subtotal - Fire/EMS Operations	0	34,589	5,849	0	15,964	12,776
10 Investigations	0	4,209	712	0	1,943	1,555
Subtotal - Staff Svcs	0	4,209	712	0	1,943	1,555
Total Incoming	176,647	616,230	133,717	2,113	364,966	292,081
C. Total Allocated		\$ 13,109,787	\$ 570,085	\$ 1,211,845	\$ 1,684,204	\$ 9,643,653
			4.35%	9.24%	12.85%	73.56%

Chief's Admin Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	28.15	0.7378	\$3,440	\$ 0	\$ 3,440	\$ 0	\$ 3,440
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	14,246	0	14,246	3,197	17,443
05 OEC	103.96	2.7248	12,704	0	12,704	2,851	15,555
06 Planning Admin	15.52	0.4068	1,897	0	1,897	426	2,323
07 Central Services	0.17	0.0045	21	0	21	5	26
08 EMS Admin	35.24	0.9237	4,307	0	4,307	966	5,273
09 Fire/EMS Ops	3,007.90	78.8380	367,573	0	367,573	82,479	450,052
10 Staff Svcs	13.03	0.3415	1,592	0	1,592	357	1,949
12 Medical Dir	10.76	0.2820	1,315	0	1,315	295	1,610
13 Operations Admin	17.97	0.4710	2,196	0	2,196	493	2,689
14 Life Safety Bureau	127.42	3.3397	15,571	0	15,571	3,494	19,065
15 Fire Marshal	59.09	1.5488	7,221	0	7,221	1,620	8,841
16 Comm Outreach	8.93	0.2341	1,091	0	1,091	245	1,336
17 Logistics	8.00	0.2097	978	0	978	219	1,197
18 Air Pack	4.00	0.1048	489	0	489	110	599
19 Hazmat Ops	53.15	1.3931	6,495	0	6,495	1,457	7,952
20 Airport Ops	145.23	3.8065	17,747	0	17,747	3,982	21,729
21 Rescue Team	60.19	1.5776	7,355	0	7,355	1,650	9,005
Subtotal	3,815.29	100.0000	466,238	0	466,238	103,847	570,085
Direct Bills					0		0
Total					\$ 466,238		\$ 570,085

Basis Units: 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
02 Chief's Admin	13,145,871	2.6029	\$31,488	\$ 0	\$ 31,488	\$ 0	\$ 31,488
03 Info Tech	1,315,415	0.2605	3,151	0	3,151	6	3,157
04 Professional Development	6,819,199	1.3502	16,334	0	16,334	29	16,363
05 OEC	11,918,656	2.3599	28,548	0	28,548	51	28,599
06 Planning Admin	2,539,642	0.5028	6,083	0	6,083	11	6,094
07 Central Services	24,552,889	4.8615	58,811	0	58,811	105	58,916
08 EMS Admin	5,336,197	1.0566	12,782	0	12,782	23	12,805
09 Fire/EMS Ops	372,834,402	73.8210	893,036	0	893,036	1,602	894,638
10 Staff Svcs	1,916,088	0.3794	4,590	0	4,590	8	4,598
12 Medical Dir	3,658,768	0.7244	8,763	0	8,763	16	8,779
13 Operations Admin	1,682,288	0.3331	4,030	0	4,030	7	4,037
14 Life Safety Bureau	16,219,060	3.2114	38,849	0	38,849	70	38,919
15 Fire Marshal	7,902,984	1.5648	18,930	0	18,930	34	18,964
16 Comm Outreach	1,078,656	0.2136	2,584	0	2,584	5	2,589
17 Logistics	1,190,495	0.2357	2,851	0	2,851	5	2,856
18 Air Pack	706,012	0.1398	1,691	0	1,691	3	1,694
19 Hazmat Ops	7,815,053	1.5474	18,719	0	18,719	34	18,753
20 Airport Ops	16,642,997	3.2953	39,864	0	39,864	71	39,935
21 Rescue Team	7,777,322	1.5399	18,629	0	18,629	33	18,662
Subtotal	505,051,994	100.0000	1,209,733	0	1,209,733	2,113	1,211,846
Direct Bills					0		0
Total					\$ 1,209,733		\$ 1,211,846

Basis Units: 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
02 Chief's Admin	28.15	0.7378	\$10,335	\$ 0	\$ 10,335	\$ 0	\$ 10,335
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	42,802	0	42,802	8,725	51,527
05 OEC	103.96	2.7248	38,168	0	38,168	7,781	45,949
06 Planning Admin	15.52	0.4068	5,698	0	5,698	1,162	6,860
07 Central Services	0.17	0.0045	63	0	63	13	76
08 EMS Admin	35.24	0.9237	12,939	0	12,939	2,637	15,576
09 Fire/EMS Ops	3,007.90	78.8380	1,104,331	0	1,104,331	225,117	1,329,448
10 Staff Svcs	13.03	0.3415	4,784	0	4,784	975	5,759
12 Medical Dir	10.76	0.2820	3,950	0	3,950	805	4,755
13 Operations Admin	17.97	0.4710	6,598	0	6,598	1,345	7,943
14 Life Safety Bureau	127.42	3.3397	46,781	0	46,781	9,536	56,317
15 Fire Marshal	59.09	1.5488	21,695	0	21,695	4,422	26,117
16 Comm Outreach	8.93	0.2341	3,279	0	3,279	668	3,947
17 Logistics	8.00	0.2097	2,937	0	2,937	599	3,536
18 Air Pack	4.00	0.1048	1,468	0	1,468	299	1,767
19 Hazmat Ops	53.15	1.3931	19,514	0	19,514	3,978	23,492
20 Airport Ops	145.23	3.8065	53,320	0	53,320	10,869	64,189
21 Rescue Team	60.19	1.5776	22,098	0	22,098	4,505	26,603
Subtotal	3,815.29	100.0000	1,400,760	0	1,400,760	283,437	1,684,197
Direct Bills					0		0
Total					\$ 1,400,760		\$ 1,684,197

Basis Units: Number of FTEs

Source: COH FTE Report

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	13,145,871	2.6029	\$245,111	\$ 0	\$ 245,111	\$ 0	\$ 245,111
03 Info Tech	1,315,415	0.2605	24,531	0	24,531	607	25,138
04 Professional Development	6,819,199	1.3502	127,146	0	127,146	3,145	130,291
05 OEC	11,918,656	2.3599	222,228	0	222,228	5,496	227,724
06 Planning Admin	2,539,642	0.5028	47,348	0	47,348	1,171	48,519
07 Central Services	24,552,889	4.8615	457,799	0	457,799	11,322	469,121
08 EMS Admin	5,336,197	1.0566	99,498	0	99,498	2,461	101,959
09 Fire/EMS Ops	372,834,402	73.8210	6,951,595	0	6,951,595	171,926	7,123,521
10 Staff Svcs	1,916,088	0.3794	35,727	0	35,727	884	36,611
12 Medical Dir	3,658,768	0.7244	68,215	0	68,215	1,687	69,902
13 Operations Admin	1,682,288	0.3331	31,367	0	31,367	776	32,143
14 Life Safety Bureau	16,219,060	3.2114	302,412	0	302,412	7,479	309,891
15 Fire Marshal	7,902,984	1.5648	147,354	0	147,354	3,644	150,998
16 Comm Outreach	1,078,656	0.2136	20,114	0	20,114	497	20,611
17 Logistics	1,190,495	0.2357	22,195	0	22,195	549	22,744
18 Air Pack	706,012	0.1398	13,165	0	13,165	326	13,491
19 Hazmat Ops	7,815,053	1.5474	145,716	0	145,716	3,604	149,320
20 Airport Ops	16,642,997	3.2953	310,313	0	310,313	7,675	317,988
21 Rescue Team	7,777,322	1.5399	145,010	0	145,010	3,586	148,596
Subtotal	505,051,994	100.0000	9,416,844	0	9,416,844	226,833	9,643,677
Direct Bills					0		0
Total					\$ 9,416,844		\$ 9,643,677

Basis Units: Operating expenditures

Source: COH Expenditure Report

Allocation Summary

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/Risks	Warehouse	Total
00 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	3,440	31,488	10,335	245,111	290,374
03 Info Tech	0	3,157	0	25,138	28,294
04 Professional Development	17,443	16,363	51,527	130,291	215,624
05 OEC	15,555	28,599	45,949	227,724	317,827
06 Planning Admin	2,323	6,094	6,860	48,519	63,795
07 Central Services	26	58,916	76	469,121	528,139
08 EMS Admin	5,273	12,805	15,576	101,959	135,613
09 Fire/EMS Ops	450,052	894,638	1,329,448	7,123,521	9,797,659
10 Staff Svcs	1,949	4,598	5,759	36,611	48,917
12 Medical Dir	1,610	8,779	4,755	69,902	85,046
13 Operations Admin	2,689	4,037	7,943	32,143	46,812
14 Life Safety Bureau	19,065	38,919	56,317	309,891	424,192
15 Fire Marshal	8,841	18,964	26,117	150,998	204,921
16 Comm Outreach	1,336	2,589	3,947	20,611	28,483
17 Logistics	1,197	2,856	3,536	22,744	30,333
18 Air Pack	599	1,694	1,767	13,491	17,551
19 Hazmat Ops	7,952	18,753	23,492	149,320	199,517
20 Airport Ops	21,729	39,935	64,189	317,988	443,842
21 Rescue Team	9,005	18,662	26,603	148,596	202,867
Total	\$ 570,085	\$ 1,211,846	\$ 1,684,197	\$ 9,643,677	\$ 13,109,805
	=====	=====	=====	=====	=====

INFORMATION TECHNOLOGY FUNCTION AND ALLOCATION BASIS

Costs of the Information Technology division are allocated based on operating expenditures per division, less capital, transfers, and debt expenditures.

A. Department Costs

Dept:3 Info Tech

Description	Amount	General Admin	Info Tech Svcs
Personnel Costs			
Salaries	S1 0	0	0
Salary % Split	0	.00%	100%
Benefits	S 0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 1,315,415	0	1,315,415
Subtotal - Services & Supplies	1,315,415	0	1,315,415
Department Cost Total	1,315,415	0	1,315,415
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	1,315,415	0	1,315,415
General Admin Distribution		0	0
Grand Total	\$ 1,315,415 =====	=====	\$ 1,315,415 =====

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 0	\$ 0	\$ 0
1 Indirect Costs Exps	10,158	0	10,158
1 GSD	0	0	0
Subtotal - Citywide Indirect	10,158	0	10,158
2 Chief's Admin	0	0	0
2 Accounting & Finance	3,151	6	3,157
2 Human Resources/Risk	0	0	0
2 Warehouse	24,531	607	25,138
Subtotal-Chief's Admin	27,682	612	28,294
3 Info Tech Svcs	0	3,525	3,525
Subtotal - Info Tech Svcs	0	3,525	3,525
7 Departmental	0	0	0
7 Vehicle Charges	0	33,820	33,820
Subtotal - Central Svcs	0	33,820	33,820
Total Incoming	37,840	37,957	75,797
C. Total Allocated		\$ 1,391,213	\$ 1,391,213
	=====	=====	=====
			100.00%

Info Tech Svcs Allocations

Dept:3 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	13,145,871	2.6029	\$35,224	\$ 0	\$ 35,224	\$ 0	\$ 35,224
03 Info Tech	1,315,415	0.2605	3,525	0	3,525	0	3,525
04 Professional Development	6,819,199	1.3502	18,272	0	18,272	528	18,800
05 OEC	11,918,656	2.3599	31,935	0	31,935	922	32,857
06 Planning Admin	2,539,642	0.5028	6,804	0	6,804	196	7,000
07 Central Services	24,552,889	4.8615	65,789	0	65,789	1,900	67,689
08 EMS Admin	5,336,197	1.0566	14,298	0	14,298	413	14,711
09 Fire/EMS Ops	372,834,402	73.8210	998,987	0	998,987	28,846	1,027,833
10 Staff Svcs	1,916,088	0.3794	5,134	0	5,134	148	5,282
12 Medical Dir	3,658,768	0.7244	9,803	0	9,803	283	10,086
13 Operations Admin	1,682,288	0.3331	4,508	0	4,508	130	4,638
14 Life Safety Bureau	16,219,060	3.2114	43,458	0	43,458	1,255	44,713
15 Fire Marshal	7,902,984	1.5648	21,176	0	21,176	611	21,787
16 Comm Outreach	1,078,656	0.2136	2,891	0	2,891	83	2,974
17 Logistics	1,190,495	0.2357	3,190	0	3,190	92	3,282
18 Air Pack	706,012	0.1398	1,892	0	1,892	55	1,947
19 Hazmat Ops	7,815,053	1.5474	20,940	0	20,940	605	21,545
20 Airport Ops	16,642,997	3.2953	44,594	0	44,594	1,288	45,882
21 Rescue Team	7,777,322	1.5399	20,839	0	20,839	602	21,441
Subtotal	505,051,994	100.0000	1,353,259	0	1,353,259	37,957	1,391,216
Direct Bills					0		0
Total					\$ 1,353,259		\$ 1,391,216

Basis Units: Operating expenditures
 Source: COH Expenditure Report

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	35,224	35,224
03 Info Tech	3,525	3,525
04 Professional Development	18,800	18,800
05 OEC	32,857	32,857
06 Planning Admin	7,000	7,000
07 Central Services	67,689	67,689
08 EMS Admin	14,711	14,711
09 Fire/EMS Ops	1,027,833	1,027,833
10 Staff Svcs	5,282	5,282
12 Medical Dir	10,086	10,086
13 Operations Admin	4,638	4,638
14 Life Safety Bureau	44,713	44,713
15 Fire Marshal	21,787	21,787
16 Comm Outreach	2,974	2,974
17 Logistics	3,282	3,282
18 Air Pack	1,947	1,947
19 Hazmat Ops	21,545	21,545
20 Airport Ops	45,882	45,882
21 Rescue Team	21,441	21,441
Total	<u>\$ 1,391,216</u> =====	<u>\$ 1,391,216</u> =====

**PROFESSIONAL DEVELOPMENT
FUNCTION AND ALLOCATION BASIS**

The costs of the Professional Development division are allocated based on the number of classified employees trained by division.

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	1,424,899	0	1,424,899
Salary % Split			.00%	100%
Benefits	S	4,914,139	0	4,914,139
Subtotal - Personnel Costs		<u>6,339,038</u>	<u>0</u>	<u>6,339,038</u>
Services & Supplies Cost				
Supplies	S	114,765	0	114,765
Services	S	365,096	0	365,096
Subtotal - Services & Supplies		<u>479,861</u>	<u>0</u>	<u>479,861</u>
Department Cost Total		6,818,899	0	6,818,899
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		6,818,899	0	6,818,899
General Admin Distribution			0	0
Grand Total		<u>\$ 6,818,899</u> =====	<u>0</u> =====	<u>\$ 6,818,899</u> =====

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 119,152	\$ 0	\$ 119,152
1 Indirect Costs Exps	52,651	0	52,651
1 GSD	192,074	0	192,074
Subtotal - Citywide Indirect	363,877	0	363,877
2 Chief's Admin	14,246	3,197	17,443
2 Accounting & Finance	16,334	29	16,363
2 Human Resources/Risk	42,802	8,725	51,527
2 Warehouse	127,146	3,145	130,291
Subtotal-Chief's Admin	200,528	15,096	215,624
3 Info Tech Svcs	18,272	528	18,800
Subtotal - Info Tech Svcs	18,272	528	18,800
4 Training	0	34,314	34,314
Subtotal-Prof Development	0	34,314	34,314
7 Departmental	0	591,893	591,893
7 Vehicle Charges	0	56,363	56,363
7 Classified Emp	0	611	611
Subtotal - Central Svcs	0	648,867	648,867
9 Clasfd Ret Benes	0	558,459	558,459
Subtotal - Fire/EMS Operations	0	558,459	558,459
10 Investigations	0	67,950	67,950
Subtotal - Staff Svcs	0	67,950	67,950
Total Incoming	582,677	1,325,213	1,907,890
C. Total Allocated		\$ 8,726,789	\$ 8,726,789
		=====	=====
			100.00%

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8	0.2182	\$16,150	\$ 0	\$ 16,150	\$ 0	\$ 16,150
04 Professional Development	17	0.4636	34,314	0	34,314	0	34,314
05 OEC	99	2.6998	199,828	0	199,828	36,023	235,851
06 Planning Admin	3	0.0818	6,054	0	6,054	1,092	7,146
08 EMS Admin	22	0.5999	44,402	0	44,402	8,005	52,407
09 Fire/EMS Ops	3,029	82.6016	6,113,820	0	6,113,820	1,102,161	7,215,981
10 Staff Svcs	10	0.2727	20,184	0	20,184	3,639	23,823
13 Operations Admin	17	0.4636	34,314	0	34,314	6,186	40,500
14 Life Safety Bureau	124	3.3815	250,284	0	250,284	45,120	295,404
15 Fire Marshal	65	1.7726	131,200	0	131,200	23,652	154,852
16 Comm Outreach	6	0.1636	12,109	0	12,109	2,183	14,292
17 Logistics	5	0.1364	10,096	0	10,096	1,819	11,915
19 Hazmat Ops	43	1.1726	86,791	0	86,791	15,646	102,437
20 Airport Ops	161	4.3905	324,966	0	324,966	58,583	383,549
21 Rescue Team	58	1.5817	117,071	0	117,071	21,104	138,175
Subtotal	3,667	100.0000	7,401,583	0	7,401,583	1,325,213	8,726,796
Direct Bills					0		0
Total					\$ 7,401,583		\$ 8,726,796
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified employees trained by division

Source: Fire Department Report

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	16,150	16,150
04 Professional Development	34,314	34,314
05 OEC	235,851	235,851
06 Planning Admin	7,146	7,146
08 EMS Admin	52,407	52,407
09 Fire/EMS Ops	7,215,981	7,215,981
10 Staff Svcs	23,823	23,823
13 Operations Admin	40,500	40,500
14 Life Safety Bureau	295,404	295,404
15 Fire Marshal	154,852	154,852
16 Comm Outreach	14,292	14,292
17 Logistics	11,915	11,915
19 Hazmat Ops	102,437	102,437
20 Airport Ops	383,549	383,549
21 Rescue Team	138,175	138,175
Total	\$ 8,726,796 =====	\$ 8,726,796 =====

OFFICE OF EMERGENCY COMMUNICATIONS FUNCTION AND ALLOCATION BASIS

The Office of Emergency Communications (OEC) provides emergency and non-emergency communications for the Fire Department. It has the primary duty of immediately processing information when notified that an emergency has occurred within the city. The costs within this division are allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Rescue.

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	8,145,468	0	8,145,468
Salary % Split			.00%	100%
Benefits	S	3,760,511	0	3,760,511
Subtotal - Personnel Costs		11,905,979	0	11,905,979
Services & Supplies Cost				
Supplies	S	11,339	0	11,339
Services	S	1,338	0	1,338
Subtotal - Services & Supplies		12,677	0	12,677
Department Cost Total		11,918,656	0	11,918,656
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,918,656	0	11,918,656
General Admin Distribution			0	0
Grand Total		\$ 11,918,656		\$ 11,918,656

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 106,253	\$ 0	\$ 106,253
1 Indirect Costs Exps	92,024	0	92,024
1 GSD	171,285	0	171,285
Subtotal - Citywide Indirect	369,562	0	369,562
2 Chief's Admin	12,704	2,851	15,555
2 Accounting & Finance	28,548	51	28,599
2 Human Resources/Risk	38,168	7,781	45,949
2 Warehouse	222,228	5,496	227,724
Subtotal-Chief's Admin	301,648	16,179	317,827
3 Info Tech Svcs	31,935	922	32,857
Subtotal - Info Tech Svcs	31,935	922	32,857
4 Training	199,828	36,023	235,851
Subtotal-Prof Development	199,828	36,023	235,851
7 Departmental	0	527,815	527,815
7 Vehicle Charges	0	8,456	8,456
7 Classified Emp	0	535	535
Subtotal - Central Svcs	0	536,806	536,806
9 Clasfd Ret Benes	0	489,665	489,665
Subtotal - Fire/EMS Operations	0	489,665	489,665
10 Investigations	0	59,580	59,580
Subtotal - Staff Svcs	0	59,580	59,580
Total Incoming	902,973	1,139,175	2,042,148
C. Total Allocated		\$ 13,960,804	\$ 13,960,804
	=====	=====	=====
			100.00%

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7.06	0.2012	\$25,797	\$ 0	\$ 25,797	\$ 0	\$ 25,797
08 EMS Admin	18.66	0.5318	68,185	0	68,185	6,071	74,256
09 Fire/EMS Ops	3,007.90	85.7272	10,991,624	0	10,991,624	978,551	11,970,175
10 Staff Svcs	12.03	0.3429	43,965	0	43,965	3,914	47,879
13 Operations Admin	14.58	0.4155	53,274	0	53,274	4,743	58,017
14 Life Safety Bureau	124.33	3.5435	454,334	0	454,334	40,448	494,782
15 Fire Marshal	54.71	1.5593	199,928	0	199,928	17,799	217,727
16 Comm Outreach	5.85	0.1667	21,374	0	21,374	1,903	23,277
17 Logistics	5.00	0.1425	18,271	0	18,271	1,627	19,898
19 Hazmat Ops	53.15	1.5148	194,222	0	194,222	17,291	211,513
20 Airport Ops	145.23	4.1392	530,713	0	530,713	47,247	577,960
21 Rescue Team	60.19	1.7155	219,955	0	219,955	19,581	239,536
Subtotal	3,508.69	100.0000	12,821,642	0	12,821,642	1,139,175	13,960,817
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 12,821,642	=====	\$ 13,960,817

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

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	25,797	25,797
08 EMS Admin	74,256	74,256
09 Fire/EMS Ops	11,970,175	11,970,175
10 Staff Svcs	47,879	47,879
13 Operations Admin	58,017	58,017
14 Life Safety Bureau	494,782	494,782
15 Fire Marshal	217,727	217,727
16 Comm Outreach	23,277	23,277
17 Logistics	19,898	19,898
19 Hazmat Ops	211,513	211,513
20 Airport Ops	577,960	577,960
21 Rescue Team	239,536	239,536
Total	<u>\$ 13,960,817</u> =====	<u>\$ 13,960,817</u> =====

PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Planning and Homeland Security Group manages Planning Administration, the Life Safety Bureau (Fire Inspection), Arson (Fire Investigation) and the Permits/Revenue group. Costs are allocated as follows:

- **Planning Services** – Costs of planning services are allocated based on the number of FTEs served.
- **Permits/Revenue** – Costs of permits are allocated directly to the Permit Center.

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	1,141,591	0	637,618	503,973
Salary % Split			.00%	55.85%	44.15%
Benefits	P	563,454		287,440	276,014
Subtotal - Personnel Costs		1,705,045	0	925,058	779,987
Services & Supplies Cost					
Supplies	P	24,569	0	22,244	2,325
Services	P	12,544	0	10,837	1,707
Credit Expenses	P	784,019-	0		784,019-
Subtotal - Services & Supplies		746,906-	0	33,081	779,987-
Department Cost Total		958,139	0	958,139	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		958,139	0	958,139	0
General Admin Distribution			0	0	0
Grand Total		\$ 958,139		\$ 958,139	0
		=====	=====	=====	=====

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 15,863	\$ 0	\$ 8,860	\$ 7,003
1 Indirect Costs Exps	19,607	0	10,951	8,656
1 GSD	25,572	0	14,283	11,289
Subtotal - Citywide Indirect	61,042	0	34,094	26,948
2 Chiefs Admin	1,897	426	1,297	1,025
2 Accounting & Finance	6,083	11	3,404	2,690
2 Human Resources/Risk	5,698	1,162	3,831	3,028
2 Warehouse	47,348	1,171	27,100	21,420
Subtotal-Chiefs Admin	61,026	2,769	35,632	28,163
3 Info Tech Svcs	6,804	196	3,910	3,090
Subtotal - Info Tech Svcs	6,804	196	3,910	3,090
4 Training	6,054	1,092	3,991	3,155
Subtotal-Prof Development	6,054	1,092	3,991	3,155
7 Departmental	0	78,800	44,012	34,788
7 Vehicle Charges	0	8,456	4,723	3,733
7 Classified Emp	0	17	10	8
Subtotal - Central Svcs	0	87,273	48,745	38,528
9 Clasfd Ret Benes	0	15,095	8,431	6,664
Subtotal - Fire/EMS Operations	0	15,095	8,431	6,664
10 Investigations	0	1,837	1,026	811
Subtotal - Staff Svcs	0	1,837	1,026	811
Total Incoming	134,926	108,262	135,829	107,359
C. Total Allocated		\$ 1,201,327	\$ 1,093,968	\$ 107,359
			91.06%	8.94%

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7.06	0.2045	\$2,113	\$ 0	\$ 2,113	\$ 0	\$ 2,113
09 Fire/EMS Ops	3,007.90	87.1206	900,388	0	900,388	52,788	953,176
14 Life Safety Bureau	124.33	3.6011	37,217	0	37,217	2,182	39,399
15 Fire Marshal	54.71	1.5846	16,377	0	16,377	960	17,337
19 Hazmat Ops	53.15	1.5394	15,910	0	15,910	933	16,843
20 Airport Ops	145.23	4.2064	43,473	0	43,473	2,549	46,022
21 Rescue Team	60.19	1.7433	18,017	0	18,017	1,056	19,073
Subtotal	3,452.57	100.0000	1,033,495	0	1,033,495	60,468	1,093,963
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,033,495	=====	\$ 1,093,963

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

Permits/Revenues Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000	\$59,570	\$ 0	\$ 59,570	\$ 47,794	\$ 107,364
Subtotal	100	100.0000	59,570	0	59,570	47,794	107,364
Direct Bills					0		0
Total					\$ 59,570		\$ 107,364

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

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	2,113	0	2,113
09 Fire/EMS Ops	953,176	0	953,176
14 Life Safety Bureau	39,399	0	39,399
15 Fire Marshal	17,337	0	17,337
19 Hazmat Ops	16,843	0	16,843
20 Airport Ops	46,022	0	46,022
21 Rescue Team	19,073	0	19,073
22 Permit Ctr	0	107,364	107,364
Total	<u>\$ 1,093,963</u> =====	<u>\$ 107,364</u> =====	<u>\$ 1,201,327</u> =====

CENTRAL SERVICES

FUNCTION AND ALLOCATION BASIS

The Central Services division contains General Government “type” costs. These costs are functionalized and allocated as follows:

- **Departmental** – These costs have been identified as general Fire Department expenditures and are allocated based on the number of FTEs within the Fire Department.
- **Vehicle Charges** – Vehicle charges, fuel, and vehicle repair and maintenance, are allocated based on the number of vehicles assigned per division.
- **Classified Employees** – Charges for classified central service arbitration costs are allocated based on the number of classified FTEs.
- **Permits/Revenue** – Costs of permits are allocated directly to the Permit Center.
- **Non-General Fund** – Costs not in the General Fund are not allocated in this plan.

A. Department Costs

Dept:7 Central Svcs

Description		Amount	Non General Fund
Personnel Costs			
Salaries	S	0	0
Salary % Split			.00%
Benefits	S	0	0
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Overtime-Classified	P	0	0
Other Benefits	P	0	0
Postage	P	27,769	0
Other Supplies	P	10,907	0
Fuel	P	3,252,658	0
Class Arbitration	P	19,339	0
Voice Svcs	P	998,841	0
HR Client	P	4,332,179	0
KRONOS	P	250,844	0
Drainage	D	98,323	0
Permit Ctr	P	139,004	0
Bldg Mtc Svcs	P	197,830	0
Other Svcs	P	12,921,859	0
Billing & Collection	D	1,509,716	0
Non GF	P	793,621	793,621
Subtotal - Services & Supplies		24,552,890	793,621
Department Cost Total		24,552,890	793,621
Adjustments to Cost			
Drainage	D	98,323-	0
Billing & Collection	D	1,509,716-	0
Subtotal - Adjustments		1,608,039-	0
Total Costs After Adjustments		22,944,851	793,621
General Admin Distribution			0
Grand Total		\$ 22,944,851	\$ 793,621
		=====	=====
			not allocated

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 189,573	\$ 0	\$ 154,834	\$ 26,874	\$ 160
Subtotal - Citywide Indirect	189,573	0	154,834	26,874	160
2 Accounting & Finance	58,811	105	48,120	8,352	50
2 Warehouse	457,799	11,322	383,155	66,503	395
Subtotal-Chiefs Admin	516,610	11,427	431,275	74,855	445
3 Info Tech Svcs	65,789	1,900	55,285	9,596	57
Subtotal - Info Tech Svcs	65,789	1,900	55,285	9,596	57
7 Vehicle Charges	0	1,048,374	856,261	148,617	884
Subtotal - Central Svcs	0	1,048,374	856,261	148,618	884
Total Incoming	771,972	1,061,701	1,497,654	259,942	1,546
C. Total Allocated		\$ 24,778,524	\$ 20,237,884	\$ 3,512,599	\$ 20,884
			81.68%	14.18%	0.08%

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Permit Center Charge	Non-General Fund
1 Indirect Costs Exps	\$ 189,573	\$ 0	\$ 1,148	\$ 6,557
Subtotal - Citywide Indirect	189,573	0	1,148	6,557
2 Accounting & Finance	58,811	105	357	2,038
2 Warehouse	457,799	11,322	2,842	16,226
Subtotal-Chiefs Admin	516,610	11,427	3,199	18,264
3 Info Tech Svcs	65,789	1,900	410	2,341
Subtotal - Info Tech Svcs	65,789	1,900	410	2,341
7 Vehicle Charges	0	1,048,374	6,351	36,261
Subtotal - Central Svcs	0	1,048,374	6,351	36,261
Total Incoming	771,972	1,061,701	11,108	63,423
C. Total Allocated		\$ 24,778,524	\$ 150,112	\$ 857,044
			0.61%	3.46%

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	28.15	0.7378	\$142,918	\$ 0	\$ 142,918	\$ 0	\$ 142,918
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	591,893	0	591,893	0	591,893
05 OEC	103.96	2.7248	527,815	0	527,815	0	527,815
06 Planning Admin	15.52	0.4068	78,800	0	78,800	0	78,800
07 Central Services	0.17	0.0045	872	0	872	0	872
08 EMS Admin	35.24	0.9237	178,928	0	178,928	8,605	187,533
09 Fire/EMS Ops	3,007.90	78.8380	15,271,533	0	15,271,533	734,507	16,006,040
10 Staff Svcs	13.03	0.3415	66,151	0	66,151	3,182	69,333
12 Medical Dir	10.76	0.2820	54,626	0	54,626	2,628	57,254
13 Operations Admin	17.97	0.4710	91,236	0	91,236	4,388	95,624
14 Life Safety Bureau	127.42	3.3397	646,926	0	646,926	31,115	678,041
15 Fire Marshal	59.09	1.5488	300,015	0	300,015	14,429	314,444
16 Comm Outreach	8.93	0.2341	45,347	0	45,347	2,181	47,528
17 Logistics	8.00	0.2097	40,621	0	40,621	1,954	42,575
18 Air Pack	4.00	0.1048	20,301	0	20,301	977	21,278
19 Hazmat Ops	53.15	1.3931	269,854	0	269,854	12,979	282,833
20 Airport Ops	145.23	3.8065	737,349	0	737,349	35,464	772,813
21 Rescue Team	60.19	1.5776	305,593	0	305,593	14,698	320,291
Subtotal	3,815.29	100.0000	19,370,778	0	19,370,778	867,106	20,237,884
Direct Bills					0		0
Total					\$ 19,370,778		\$ 20,237,884

Basis Units: Number of FTEs
 Source: COH FTE Report

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	23	1.9279	\$64,818	\$ 0	\$ 64,818	\$ 0	\$ 64,818
03 Info Tech	12	1.0059	33,820	0	33,820	0	33,820
04 Professional Development	20	1.6764	56,363	0	56,363	0	56,363
05 OEC	3	0.2515	8,456	0	8,456	0	8,456
06 Planning Admin	3	0.2515	8,456	0	8,456	0	8,456
07 Central Services	372	31.1819	1,048,374	0	1,048,374	0	1,048,374
08 EMS Admin	5	0.4191	14,091	0	14,091	990	15,081
09 Fire/EMS Ops	525	44.0067	1,479,560	0	1,479,560	103,946	1,583,506
10 Staff Svcs	5	0.4191	14,091	0	14,091	990	15,081
12 Medical Dir	3	0.2515	8,456	0	8,456	594	9,050
13 Operations Admin	3	0.2515	8,456	0	8,456	594	9,050
14 Life Safety Bureau	94	7.8793	264,912	0	264,912	18,611	283,523
15 Fire Marshal	55	4.6102	155,001	0	155,001	10,890	165,891
16 Comm Outreach	10	0.8382	28,181	0	28,181	1,980	30,161
17 Logistics	2	0.1676	5,635	0	5,635	396	6,031
18 Air Pack	1	0.0838	2,817	0	2,817	198	3,015
19 Hazmat Ops	21	1.7603	59,183	0	59,183	4,158	63,341
21 Rescue Team	36	3.0176	101,455	0	101,455	7,128	108,583
Subtotal	1,193	100.0000	3,362,125	0	3,362,125	150,474	3,512,599
Direct Bills					0		0
Total					\$ 3,362,125		\$ 3,512,599
	=====	=====	=====	=====	=====	=====	=====

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

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7.06	0.1895	\$38	\$ 0	\$ 38	\$ 0	\$ 38
04 Professional Development	113.99	3.0596	611	0	611	0	611
05 OEC	99.95	2.6827	535	0	535	0	535
06 Planning Admin	3.08	0.0827	17	0	17	0	17
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.66	0.5008	100	0	100	5	105
09 Fire/EMS Ops	3,007.90	80.7336	16,111	0	16,111	798	16,909
10 Staff Svcs	12.03	0.3229	64	0	64	3	67
13 Operations Admin	14.58	0.3913	78	0	78	4	82
14 Life Safety Bureau	124.33	3.3371	666	0	666	33	699
15 Fire Marshal	54.71	1.4684	293	0	293	15	308
16 Comm Outreach	5.85	0.1570	31	0	31	2	33
17 Logistics	5.00	0.1342	27	0	27	1	28
19 Hazmat Ops	53.15	1.4266	285	0	285	14	299
20 Airport Ops	145.23	3.8980	778	0	778	39	817
21 Rescue Team	60.19	1.6155	322	0	322	16	338
Subtotal	3,725.71	100.0000	19,956	0	19,956	928	20,884
Direct Bills					0		0
Total					\$ 19,956		\$ 20,884
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs

Source: COH FTE Report

Permit Center Charge Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000	\$143,713	\$ 0	\$ 143,713	\$ 6,399	\$ 150,112
Subtotal	100	100.0000	143,713	0	143,713	6,399	150,112
Direct Bills					0		0
Total					\$ 143,713		\$ 150,112

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

Allocation Summary

Dept:7 Central Svcs

Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	142,918	64,818	38	0	0	207,774
03 Info Tech	0	33,820	0	0	0	33,820
04 Professional Development	591,893	56,363	611	0	0	648,867
05 OEC	527,815	8,456	535	0	0	536,806
06 Planning Admin	78,800	8,456	17	0	0	87,273
07 Central Services	872	1,048,374	0	0	0	1,049,246
08 EMS Admin	187,533	15,081	105	0	0	202,719
09 Fire/EMS Ops	16,006,040	1,583,506	16,909	0	0	17,606,455
10 Staff Svcs	69,333	15,081	67	0	0	84,481
12 Medical Dir	57,254	9,050	0	0	0	66,303
13 Operations Admin	95,624	9,050	82	0	0	104,756
14 Life Safety Bureau	678,041	283,523	699	0	0	962,263
15 Fire Marshal	314,444	165,891	308	0	0	480,642
16 Comm Outreach	47,528	30,161	33	0	0	77,721
17 Logistics	42,575	6,031	28	0	0	48,634
18 Air Pack	21,278	3,015	0	0	0	24,293
19 Hazmat Ops	282,833	63,341	299	0	0	346,473
20 Airport Ops	772,813	0	817	0	0	773,630
21 Rescue Team	320,291	108,583	338	0	0	429,212
22 Permit Ctr	0	0	0	150,112	0	150,112
Total	\$20,237,884	\$3,512,600	\$20,884	\$150,112	\$0	\$23,921,480

EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The administrative and supervisory services of the Emergency Medical Services include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training. These costs are allocated directly to the EMS Operations.

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	S1	2,201,528	0	2,201,528
Salary % Split			.00%	100%
Benefits	S	1,012,956	0	1,012,956
Subtotal - Personnel Costs		<u>3,214,484</u>	<u>0</u>	<u>3,214,484</u>
Services & Supplies Cost				
Supplies	S	48,691	0	48,691
Services	S	1,289,449	0	1,289,449
Subtotal - Services & Supplies		<u>1,338,139</u>	<u>0</u>	<u>1,338,139</u>
Department Cost Total		4,552,624	0	4,552,624
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,552,624	0	4,552,624
General Admin Distribution			0	0
Grand Total		<u>\$ 4,552,624</u> =====	<u>0</u> =====	<u>\$ 4,552,624</u> =====

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 36,019	\$ 0	\$ 36,019
1 Indirect Costs Exps	41,202	0	41,202
1 GSD	58,061	0	58,061
Subtotal - Citywide Indirect	135,282	0	135,282
2 Chief's Admin	4,307	966	5,273
2 Accounting & Finance	12,782	23	12,805
2 Human Resources/Risk	12,939	2,637	15,576
2 Warehouse	99,498	2,461	101,959
Subtotal-Chief's Admin	129,526	6,087	135,613
3 Info Tech Svcs	14,298	413	14,711
Subtotal - Info Tech Svcs	14,298	413	14,711
4 Training	44,402	8,005	52,407
Subtotal-Prof Development	44,402	8,005	52,407
5 Dispatch & Records	68,185	6,071	74,256
Subtotal - OEC	68,185	6,071	74,256
7 Departmental	178,928	8,605	187,533
7 Vehicle Charges	14,091	990	15,081
7 Classified Emp	100	5	105
Subtotal - Central Svcs	193,119	9,600	202,719
9 Clasfd Ret Benes	0	91,409	91,409
Subtotal - Fire/EMS Operations	0	91,409	91,409
10 Investigations	0	11,122	11,122
Subtotal - Staff Svcs	0	11,122	11,122
Total Incoming	584,812	132,707	717,519
C. Total Allocated		\$ 5,270,143	\$ 5,270,143
			100.00%

EMS Admin Svcs Allocations

Dept:8 EMS Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
09 Fire/EMS Operations	100	100.0000	\$5,137,436	\$ 0	\$ 5,137,436	\$ 132,707	\$ 5,270,143
Subtotal	100	100.0000	5,137,436	0	5,137,436	132,707	5,270,143
Direct Bills					0		0
Total					\$ 5,137,436		\$ 5,270,143

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	5,270,143	5,270,143
Total	<u>\$ 5,270,143</u>	<u>\$ 5,270,143</u>
	=====	=====

FIRE/EMS OPERATIONS FUNCTION AND ALLOCATION BASIS

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

- **Classified Retiree Benefits** – Charges related to classified employees benefits are allocated based on the number of classified operations FTEs.

- **Operations** – Charges for Fire and EMS operations are allocated directly to Fire/EMS Operations.

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	240,729,064	0	0	240,729,064
Salary % Split			.00%	.00%	100%
Benefits	S	112,725,647	0	0	112,725,647
Subtotal - Personnel Costs		353,454,712	0	0	353,454,712
Services & Supplies Cost					
Supplies	S	857,756	0	0	857,756
Services	S	18,516,569	0	0	18,516,569
Hlth Ins Ret Class	P	18,252,686	0	18,252,686	0
Credit Expenses	P	372,834,402-	0	0	372,834,402-
Subtotal - Services & Supplies		335,207,390-	0	18,252,686	353,460,077-
Department Cost Total		18,252,687	0	18,252,687	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		18,252,687	0	18,252,687	0
General Admin Distribution			0	0	0
Grand Total		\$ 18,252,687	0	\$ 18,252,687	0

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 3,074,268	\$ 0	\$ 0	\$ 3,074,268
1 Indirect Costs Exps	2,878,632	0	0	2,878,632
1 GSD	4,955,753	0	0	4,955,753
Subtotal - Citywide Indirect	10,908,653	0	0	10,908,653
2 Chief's Admin	367,573	82,479	0	450,052
2 Accounting & Finance	893,036	1,602	0	894,638
2 Human Resources/Risk	1,104,331	225,117	0	1,329,448
2 Warehouse	6,951,595	171,926	0	7,123,521
Subtotal-Chief's Admin	9,316,535	481,124	0	9,797,659
3 Info Tech Svcs	998,987	28,846	0	1,027,833
3 Subtotal - Info Tech Svcs	998,987	28,846	0	1,027,833
4 Training	6,113,820	1,102,161	0	7,215,981
4 Subtotal-Prof Development	6,113,820	1,102,161	0	7,215,981
5 Dispatch & Records	10,991,624	978,551	0	11,970,175
5 Subtotal - OEC	10,991,624	978,551	0	11,970,175
6 Planning Svcs *	900,388	52,788	0	953,176
6 Subtotal - Planning Admin	900,388	52,788	0	953,176
7 Departmental	15,271,533	734,507	0	16,006,040
7 Vehicle Charges	1,479,560	103,946	0	1,583,506
7 Classified Emp	16,111	798	0	16,909
Subtotal - Central Svcs	16,767,204	839,251	0	17,606,455
8 EMS Admin Svcs	5,137,436	132,707	0	5,270,143
Subtotal - EMS Admin	5,137,436	132,707	0	5,270,143
10 Investigations	0	1,793,001	0	1,793,001
10 Subtotal - Staff Svcs	0	1,793,001	0	1,793,001
Total Incoming	61,134,647	5,408,429	0	66,543,076
C. Total Allocated		\$ 84,795,763	\$ 18,252,687	\$ 66,543,076
			21.53%	78.47%

Clasfd Ret Benes Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7.06	0.1895	\$34,589	\$ 0	\$ 34,589	\$ 0	\$ 34,589
04 Professional Development	113.99	3.0596	558,459	0	558,459	0	558,459
05 OEC	99.95	2.6827	489,665	0	489,665	0	489,665
06 Planning Admin	3.08	0.0827	15,095	0	15,095	0	15,095
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.66	0.5008	91,409	0	91,409	0	91,409
10 Staff Svcs	12.03	0.3229	58,938	0	58,938	0	58,938
11 Fire/EMS Operating	3,007.90	80.7336	14,736,051	14,736,051-	0	0	0
13 Operations Admin	14.58	0.3913	71,423	0	71,423	0	71,423
14 Life Safety Bureau	124.33	3.3371	609,110	0	609,110	0	609,110
15 Fire Marshal	54.71	1.4684	268,022	0	268,022	0	268,022
16 Comm Outreach	5.85	0.1570	28,657	0	28,657	0	28,657
17 Logistics	5.00	0.1342	24,495	0	24,495	0	24,495
19 Hazmat Ops	53.15	1.4266	260,393	0	260,393	0	260,393
20 Airport Ops	145.23	3.8980	711,490	0	711,490	0	711,490
21 Rescue Team	60.19	1.6155	294,872	0	294,872	0	294,872
Subtotal	3,725.71	100.0000	18,252,668	14,736,051-	3,516,617	0	3,516,617
Direct Bills					14,736,051		14,736,051
Total					\$ 18,252,668		\$ 18,252,668
	=====	=====	=====	=====	=====	=====	=====

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

Operations Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000	\$61,134,647	\$ 0	\$ 61,134,647	\$ 5,408,429	\$ 66,543,076
Subtotal	100	100.0000	61,134,647	0	61,134,647	5,408,429	66,543,076
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 61,134,647	=====	\$ 66,543,076

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

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 14,736,051	0	\$ 14,736,051
02 Chief's Admin	34,589	0	34,589
04 Professional Development	558,459	0	558,459
05 OEC	489,665	0	489,665
06 Planning Admin	15,095	0	15,095
07 Central Services	0	0	0
08 EMS Admin	91,409	0	91,409
10 Staff Svcs	58,938	0	58,938
11 Fire/EMS Operating	0	66,543,076	66,543,076
13 Operations Admin	71,423	0	71,423
14 Life Safety Bureau	609,110	0	609,110
15 Fire Marshal	268,022	0	268,022
16 Comm Outreach	28,657	0	28,657
17 Logistics	24,495	0	24,495
19 Hazmat Ops	260,393	0	260,393
20 Airport Ops	711,490	0	711,490
21 Rescue Team	294,872	0	294,872
Total	\$ 18,252,668 =====	\$ 66,543,076 =====	\$ 84,795,744 =====

**STAFF SERVICES
FUNCTION AND ALLOCATION BASIS**

The Staff Services division is responsible for investigation of violation of department, city, state, and federal laws and regulations by HFD classified personnel. Costs are allocated based on the number of classified FTEs.

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,264,415	0	1,264,415
Salary % Split			.00%	100%
Benefits	S	632,909	0	632,909
Subtotal - Personnel Costs		1,897,324	0	1,897,324
Services & Supplies Cost				
Supplies	S	14,033	0	14,033
Services	S	4,730	0	4,730
Subtotal - Services & Supplies		18,764	0	18,764
Department Cost Total		1,916,088	0	1,916,088
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,916,088	0	1,916,088
General Admin Distribution			0	0
Grand Total		\$ 1,916,088		\$ 1,916,088
		=====	=====	=====

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 13,317	\$ 0	\$ 13,317
1 Indirect Costs Exps	14,795	0	14,795
1 GSD	21,466	0	21,466
Subtotal - Citywide Indirect	49,578	0	49,578
2 Chief's Admin	1,592	357	1,949
2 Accounting & Finance	4,590	8	4,598
2 Human Resources/Risk	4,784	975	5,759
2 Warehouse	35,727	884	36,611
Subtotal-Chief's Admin	46,693	2,224	48,917
3 Info Tech Svcs	5,134	148	5,282
Subtotal - Info Tech Svcs	5,134	148	5,282
4 Training	20,184	3,639	23,823
Subtotal-Prof Development	20,184	3,639	23,823
5 Dispatch & Records	43,965	3,914	47,879
Subtotal - OEC	43,965	3,914	47,879
7 Departmental	66,151	3,182	69,333
7 Vehicle Charges	14,091	990	15,081
7 Classified Emp	64	3	67
Subtotal - Central Svcs	80,306	4,175	84,481
9 Clasfd Ret Benes	58,938	0	58,938
Subtotal - Fire/EMS Operations	58,938	0	58,938
10 Investigations	0	7,171	7,171
Subtotal - Staff Svcs	0	7,171	7,171
Total Incoming	304,798	21,271	326,069
C. Total Allocated		\$ 2,242,157	\$ 2,242,157
			100.00%

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7.06	0.1895	\$4,209	\$ 0	\$ 4,209	\$ 0	\$ 4,209
04 Professional Development	113.99	3.0596	67,950	0	67,950	0	67,950
05 OEC	99.95	2.6827	59,580	0	59,580	0	59,580
06 Planning Admin	3.08	0.0827	1,837	0	1,837	0	1,837
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.66	0.5008	11,122	0	11,122	0	11,122
09 Fire/EMS Ops	3,007.90	80.7336	1,793,001	0	1,793,001	0	1,793,001
10 Staff Svcs	12.03	0.3229	7,171	0	7,171	0	7,171
13 Operations Admin	14.58	0.3913	8,690	0	8,690	670	9,360
14 Life Safety Bureau	124.33	3.3371	74,113	0	74,113	5,711	79,824
15 Fire Marshal	54.71	1.4684	32,611	0	32,611	2,513	35,124
16 Comm Outreach	5.85	0.1570	3,487	0	3,487	269	3,756
17 Logistics	5.00	0.1342	2,980	0	2,980	230	3,210
19 Hazmat Ops	53.15	1.4266	31,683	0	31,683	2,442	34,125
20 Airport Ops	145.23	3.8980	86,570	0	86,570	6,672	93,242
21 Rescue Team	60.19	1.6155	35,878	0	35,878	2,765	38,643
Subtotal	3,725.71	100.0000	2,220,882	0	2,220,882	21,271	2,242,153
Direct Bills					0		0
Total					\$ 2,220,882		\$ 2,242,153
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs

Source: COH FTE Report

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,209	4,209
04 Professional Development	67,950	67,950
05 OEC	59,580	59,580
06 Planning Admin	1,837	1,837
07 Central Services	0	0
08 EMS Admin	11,122	11,122
09 Fire/EMS Ops	1,793,001	1,793,001
10 Staff Svcs	7,171	7,171
13 Operations Admin	9,360	9,360
14 Life Safety Bureau	79,824	79,824
15 Fire Marshal	35,124	35,124
16 Comm Outreach	3,756	3,756
17 Logistics	3,210	3,210
19 Hazmat Ops	34,125	34,125
20 Airport Ops	93,242	93,242
21 Rescue Team	38,643	38,643
Total	<u>\$ 2,242,153</u> =====	<u>\$ 2,242,153</u> =====