

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY2023 2 CFR PART 200 COST ALLOCATION PLAN**

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



**CITY OF HOUSTON**

Sylvester Turner, Mayor

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**City of Houston, Texas  
Houston Fire Department  
FY2023 2 CFR Part 200 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 Fire Department  
FY2023 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2021**

## **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.”<sup>1</sup>

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.

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<sup>1</sup>2 CFR Part 200.56

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 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 2 CFR Part 200, 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.<sup>2</sup>

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<sup>2</sup> 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.

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 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 and 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.

## **CERTIFICATION STATEMENT**

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR Part 200. 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 200.

## **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 2 CFR PART 200 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	\$ 182,936	\$0	\$ 0	\$ 0	\$ 1,270,471
2 Chief's Admin	202,219	0	0	0	1,678,216
3 Info Tech	21,391	0	0	0	177,881
4 Prof Development	137,273	0	0	0	1,133,670
5 OEC	238,405	0	0	0	1,834,001
6 Planning Admin	18,962	102,300	0	0	240,162
7 Central Svcs	428,155	149,742	0	0	3,455,497
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	294,872	0	0	0	66,739,580
10 Staff Svcs	38,483	0	0	0	296,053
<b>Total Current Allocations</b>	<b>\$1,562,696</b>	<b>\$252,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,825,531</b>
	=====	=====	=====	=====	=====



**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
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	5,428,668	0	2,714,334	2,714,334	0
GSD	P	5,994,912	0	0	0	5,994,912
Subtotal - Services & Supplies		11,423,580	0	2,714,334	2,714,334	5,994,912
Department Cost Total		11,423,580	0	2,714,334	2,714,334	5,994,912
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		11,423,580	0	2,714,334	2,714,334	5,994,912
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 11,423,580		\$ 2,714,334	\$ 2,714,334	\$ 5,994,912

=====

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	\$20,026	\$ 0	\$ 20,026	\$ 0	\$ 20,026
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	82,939	0	82,939	0	82,939
05 OEC	103.96	2.7248	73,960	0	73,960	0	73,960
06 Planning Admin	15.52	0.4068	11,042	0	11,042	0	11,042
07 Central Services	0.17	0.0045	122	0	122	0	122
08 EMS Admin	35.24	0.9237	25,072	0	25,072	0	25,072
09 Fire/EMS Ops	3,007.90	78.8380	2,139,927	0	2,139,927	0	2,139,927
10 Staff Svcs	13.03	0.3415	9,269	0	9,269	0	9,269
12 Medical Dir	10.76	0.2820	7,654	0	7,654	0	7,654
13 Operations Admin	17.97	0.4710	12,785	0	12,785	0	12,785
14 Life Safety Bureau	127.42	3.3397	90,651	0	90,651	0	90,651
15 Fire Marshal	59.09	1.5488	42,040	0	42,040	0	42,040
16 Comm Outreach	8.93	0.2341	6,354	0	6,354	0	6,354
17 Logistics	8.00	0.2097	5,692	0	5,692	0	5,692
18 Air Pack	4.00	0.1048	2,845	0	2,845	0	2,845
19 Hazmat Ops	53.15	1.3931	37,813	0	37,813	0	37,813
20 Airport Ops	145.23	3.8065	103,321	0	103,321	0	103,321
21 Rescue Team	60.19	1.5776	42,821	0	42,821	0	42,821
Subtotal	3,815.29	100.0000	2,714,333	0	2,714,333	0	2,714,333
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 2,714,333	=====	\$ 2,714,333

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	\$70,651	\$ 0	\$ 70,651	\$ 0	\$ 70,651
03 Info Tech	1,315,415	0.2605	7,071	0	7,071	0	7,071
04 Professional Development	6,819,199	1.3502	36,649	0	36,649	0	36,649
05 OEC	11,918,656	2.3599	64,056	0	64,056	0	64,056
06 Planning Admin	2,539,642	0.5028	13,648	0	13,648	0	13,648
07 Central Services	24,552,889	4.8615	131,957	0	131,957	0	131,957
08 EMS Admin	5,336,197	1.0566	28,680	0	28,680	0	28,680
09 Fire/EMS Ops	372,834,402	73.8210	2,003,749	0	2,003,749	0	2,003,749
10 Staff Svcs	1,916,088	0.3794	10,298	0	10,298	0	10,298
12 Medical Dir	3,658,768	0.7244	19,663	0	19,663	0	19,663
13 Operations Admin	1,682,288	0.3331	9,041	0	9,041	0	9,041
14 Life Safety Bureau	16,219,060	3.2114	87,168	0	87,168	0	87,168
15 Fire Marshal	7,902,984	1.5648	42,474	0	42,474	0	42,474
16 Comm Outreach	1,078,656	0.2136	5,798	0	5,798	0	5,798
17 Logistics	1,190,495	0.2357	6,398	0	6,398	0	6,398
18 Air Pack	706,012	0.1398	3,795	0	3,795	0	3,795
19 Hazmat Ops	7,815,053	1.5474	42,002	0	42,002	0	42,002
20 Airport Ops	16,642,997	3.2953	89,445	0	89,445	0	89,445
21 Rescue Team	7,777,322	1.5399	41,798	0	41,798	0	41,798
Subtotal	505,051,994	100.0000	2,714,341	0	2,714,341	0	2,714,341
Direct Bills					0		0
Total					\$ 2,714,341		\$ 2,714,341

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	\$45,981	\$ 0	\$ 45,981	\$ 0	\$ 45,981
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.1765	190,428	0	190,428	0	190,428
05 OEC	103.96	2.8327	169,818	0	169,818	0	169,818
06 Planning Admin	15.52	0.4229	25,352	0	25,352	0	25,352
07 Central Services	0.17	0.0046	276	0	276	0	276
08 EMS Admin	35.24	0.9602	57,563	0	57,563	0	57,563
09 Fire/EMS Ops	3,007.90	81.9578	4,913,298	0	4,913,298	0	4,913,298
10 Staff Svcs	13.03	0.3550	21,282	0	21,282	0	21,282
12 Medical Dir	10.76	0.2932	17,577	0	17,577	0	17,577
13 Operations Admin	17.97	0.4896	29,351	0	29,351	0	29,351
14 Life Safety Bureau	127.42	3.4719	208,137	0	208,137	0	208,137
15 Fire Marshal	59.09	1.6101	96,524	0	96,524	0	96,524
16 Comm Outreach	8.93	0.2433	14,586	0	14,586	0	14,586
17 Logistics	8.00	0.2180	13,069	0	13,069	0	13,069
18 Air Pack	4.00	0.1090	6,534	0	6,534	0	6,534
19 Hazmat Ops	53.15	1.4482	86,818	0	86,818	0	86,818
21 Rescue Team	60.19	1.6400	98,317	0	98,317	0	98,317
Subtotal	3,670.06	100.0000	5,994,911	0	5,994,911	0	5,994,911
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 5,994,911	=====	\$ 5,994,911

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

## Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Total
0 Direct Billed	\$0	\$0	\$0	\$0
02 Chief's Admin	20,026	70,651	45,981	136,658
03 Info Tech	0	7,071	0	7,071
04 Professional Development	82,939	36,649	190,428	310,016
05 OEC	73,960	64,056	169,818	307,834
06 Planning Admin	11,042	13,648	25,352	50,042
07 Central Services	122	131,957	276	132,355
08 EMS Admin	25,072	28,680	57,563	111,315
09 Fire/EMS Ops	2,139,92	2,003,74	4,913,29	9,056,97
10 Staff Svcs	9,269	10,298	21,282	40,849
12 Medical Dir	7,654	19,663	17,577	44,894
13 Operations Admin	12,785	9,041	29,351	51,177
14 Life Safety Bureau	90,651	87,168	208,137	385,956
15 Fire Marshal	42,040	42,474	96,524	181,038
16 Comm Outreach	6,354	5,798	14,586	26,738
17 Logistics	5,692	6,398	13,069	25,159
18 Air Pack	2,845	3,795	6,534	13,174
19 Hazmat Ops	37,813	42,002	86,818	166,633
20 Airport Ops	103,321	89,445	0	192,766
21 Rescue Team	42,821	41,798	98,317	182,936
Total	\$ 2,714,333 =====	\$ 2,714,341 =====	\$ 5,994,911 =====	\$ 11,423,585 =====

## **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	Chiefs Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1 Indirect Costs FTE	\$ 20,026	\$ 0	\$ 3,386	\$ 0	\$ 9,243	\$ 7,397
1 Indirect Costs Exps	70,651	0	11,947	0	32,608	26,096
1 GSD	45,981	0	7,775	0	21,222	16,984
Subtotal - Citywide Indirect	136,658	0	23,109	0	63,073	50,477
2 Chiefs Admin	0	3,390	573	0	1,565	1,252
2 Accounting & Finance	0	31,488	5,325	0	14,533	11,631
2 Human Resources/Risk	0	10,199	1,725	0	4,707	3,767
2 Warehouse	0	244,726	41,383	0	112,950	90,393
Subtotal-Chief's Admin	0	289,803	49,005	0	133,755	107,043
3 Info Tech Svcs	0	35,143	5,943	0	16,220	12,981
Subtotal - Info Tech Svcs	0	35,143	5,943	0	16,220	12,981
4 Training	0	16,031	2,711	0	7,399	5,921
Subtotal-Prof Development	0	16,031	2,711	0	7,399	5,921
5 Dispatch & Records	0	25,668	4,340	0	11,847	9,481
Subtotal - OEC	0	25,668	4,340	0	11,847	9,481
6 Planning Svcs *	0	2,101	0	2,101	0	0
Subtotal - Planning Admin	0	2,101	0	2,101	0	0
7 Departmental	0	142,565	24,108	0	65,799	52,659
7 Vehicle Charges	0	64,658	10,934	0	29,842	23,882
7 Classified Emp	0	38	6	0	18	14
Subtotal - Central Svcs	0	207,261	35,048	0	95,658	76,555
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	4,191	709	0	1,934	1,548
Subtotal - Staff Svcs	0	4,191	709	0	1,934	1,548
<b>Total Incoming</b>	<b>136,658</b>	<b>614,787</b>	<b>126,713</b>	<b>2,101</b>	<b>345,849</b>	<b>276,781</b>
<b>C. Total Allocated</b>	<b>\$ 13,068,355</b>	<b>\$ 563,081</b>	<b>\$ 1,211,833</b>	<b>\$ 1,665,087</b>	<b>\$ 9,628,354</b>	
			4.31%	9.27%	12.74%	73.68%

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	\$3,390	\$ 0	\$ 3,390	\$ 0	\$ 3,390
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	14,040	0	14,040	3,189	17,229
05 OEC	103.96	2.7248	12,520	0	12,520	2,844	15,364
06 Planning Admin	15.52	0.4068	1,869	0	1,869	425	2,294
07 Central Services	0.17	0.0045	21	0	21	5	26
08 EMS Admin	35.24	0.9237	4,244	0	4,244	964	5,208
09 Fire/EMS Ops	3,007.90	78.8380	362,242	0	362,242	82,287	444,529
10 Staff Svcs	13.03	0.3415	1,569	0	1,569	356	1,925
12 Medical Dir	10.76	0.2820	1,296	0	1,296	294	1,590
13 Operations Admin	17.97	0.4710	2,164	0	2,164	492	2,656
14 Life Safety Bureau	127.42	3.3397	15,345	0	15,345	3,486	18,831
15 Fire Marshal	59.09	1.5488	7,116	0	7,116	1,617	8,733
16 Comm Outreach	8.93	0.2341	1,076	0	1,076	244	1,320
17 Logistics	8.00	0.2097	964	0	964	219	1,183
18 Air Pack	4.00	0.1048	482	0	482	109	591
19 Hazmat Ops	53.15	1.3931	6,401	0	6,401	1,454	7,855
20 Airport Ops	145.23	3.8065	17,490	0	17,490	3,973	21,463
21 Rescue Team	60.19	1.5776	7,249	0	7,249	1,647	8,896
Subtotal	3,815.29	100.0000	459,478	0	459,478	103,605	563,083
Direct Bills					0		0
Total					\$ 459,478		\$ 563,083

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	1,592	894,628
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	69	38,918
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	33	18,752
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	2,101	1,211,834
Direct Bills					0		0
Total					\$ 1,209,733		\$ 1,211,834

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	\$10,199	\$ 0	\$ 10,199	\$ 0	\$ 10,199
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	42,238	0	42,238	8,705	50,943
05 OEC	103.96	2.7248	37,665	0	37,665	7,762	45,427
06 Planning Admin	15.52	0.4068	5,623	0	5,623	1,159	6,782
07 Central Services	0.17	0.0045	62	0	62	13	75
08 EMS Admin	35.24	0.9237	12,768	0	12,768	2,631	15,399
09 Fire/EMS Ops	3,007.90	78.8380	1,089,782	0	1,089,782	224,593	1,314,375
10 Staff Svcs	13.03	0.3415	4,721	0	4,721	973	5,694
12 Medical Dir	10.76	0.2820	3,898	0	3,898	803	4,701
13 Operations Admin	17.97	0.4710	6,511	0	6,511	1,342	7,853
14 Life Safety Bureau	127.42	3.3397	46,165	0	46,165	9,514	55,679
15 Fire Marshal	59.09	1.5488	21,409	0	21,409	4,412	25,821
16 Comm Outreach	8.93	0.2341	3,236	0	3,236	667	3,903
17 Logistics	8.00	0.2097	2,899	0	2,899	597	3,496
18 Air Pack	4.00	0.1048	1,449	0	1,449	299	1,748
19 Hazmat Ops	53.15	1.3931	19,257	0	19,257	3,969	23,226
20 Airport Ops	145.23	3.8065	52,617	0	52,617	10,844	63,461
21 Rescue Team	60.19	1.5776	21,807	0	21,807	4,494	26,301
Subtotal	3,815.29	100.0000	1,382,306	0	1,382,306	282,777	1,665,083
Direct Bills					0		0
Total					\$ 1,382,306		\$ 1,665,083

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	\$244,726	\$ 0	\$ 244,726	\$ 0	\$ 244,726
03 Info Tech	1,315,415	0.2605	24,492	0	24,492	605	25,097
04 Professional Development	6,819,199	1.3502	126,947	0	126,947	3,137	130,084
05 OEC	11,918,656	2.3599	221,879	0	221,879	5,483	227,362
06 Planning Admin	2,539,642	0.5028	47,274	0	47,274	1,168	48,442
07 Central Services	24,552,889	4.8615	457,081	0	457,081	11,296	468,377
08 EMS Admin	5,336,197	1.0566	99,342	0	99,342	2,455	101,797
09 Fire/EMS Ops	372,834,402	73.8210	6,940,691	0	6,940,691	171,525	7,112,216
10 Staff Svcs	1,916,088	0.3794	35,671	0	35,671	882	36,553
12 Medical Dir	3,658,768	0.7244	68,108	0	68,108	1,683	69,791
13 Operations Admin	1,682,288	0.3331	31,318	0	31,318	774	32,092
14 Life Safety Bureau	16,219,060	3.2114	301,938	0	301,938	7,462	309,400
15 Fire Marshal	7,902,984	1.5648	147,123	0	147,123	3,636	150,759
16 Comm Outreach	1,078,656	0.2136	20,083	0	20,083	496	20,579
17 Logistics	1,190,495	0.2357	22,161	0	22,161	548	22,709
18 Air Pack	706,012	0.1398	13,144	0	13,144	325	13,469
19 Hazmat Ops	7,815,053	1.5474	145,487	0	145,487	3,595	149,082
20 Airport Ops	16,642,997	3.2953	309,826	0	309,826	7,657	317,483
21 Rescue Team	7,777,322	1.5399	144,782	0	144,782	3,578	148,360
Subtotal	505,051,994	100.0000	9,402,073	0	9,402,073	226,305	9,628,378
Direct Bills					0		0
Total					\$ 9,402,073		\$ 9,628,378

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	3,390	31,488	10,199	244,726	289,803
03 Info Tech	0	3,157	0	25,097	28,254
04 Professional Development	17,229	16,363	50,943	130,084	214,619
05 OEC	15,364	28,599	45,427	227,362	316,753
06 Planning Admin	2,294	6,094	6,782	48,442	63,612
07 Central Services	26	58,916	75	468,377	527,393
08 EMS Admin	5,208	12,805	15,399	101,797	135,209
09 Fire/EMS Ops	444,529	894,628	1,314,375	7,112,216	9,765,748
10 Staff Svcs	1,925	4,598	5,694	36,553	48,770
12 Medical Dir	1,590	8,779	4,701	69,791	84,862
13 Operations Admin	2,656	4,037	7,853	32,092	46,638
14 Life Safety Bureau	18,831	38,918	55,679	309,400	422,828
15 Fire Marshal	8,733	18,964	25,821	150,759	204,276
16 Comm Outreach	1,320	2,589	3,903	20,579	28,391
17 Logistics	1,183	2,856	3,496	22,709	30,244
18 Air Pack	591	1,694	1,748	13,469	17,502
19 Hazmat Ops	7,855	18,752	23,226	149,082	198,915
20 Airport Ops	21,463	39,935	63,461	317,483	442,342
21 Rescue Team	8,896	18,662	26,301	148,360	202,219
Total	\$ 563,083	\$ 1,211,834	\$ 1,665,083	\$ 9,628,378	\$ 13,068,377
	=====	=====	=====	=====	=====

## **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		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Supplies	S	0	0	0
Services	S	1,315,415	0	1,315,415
Subtotal - Services & Supplies		<u>1,315,415</u>	<u>0</u>	<u>1,315,415</u>
Department Cost Total		1,315,415	0	1,315,415
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,315,415	0	1,315,415
General Admin Distribution			0	0
Grand Total		<u>\$ 1,315,415</u> =====	<u>0</u> =====	<u>\$ 1,315,415</u> =====

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	7,071	0	7,071
1 GSD	0	0	0
Subtotal - Citywide Indirect	7,071	0	7,071
2 Chief's Admin	0	0	0
2 Accounting & Finance	3,151	6	3,157
2 Human Resources/Risk	0	0	0
2 Warehouse	24,492	605	25,097
Subtotal-Chief's Admin	27,643	611	28,254
3 Info Tech Svcs	0	3,517	3,517
Subtotal - Info Tech Svcs	0	3,517	3,517
7 Departmental	0	0	0
7 Vehicle Charges	0	33,736	33,736
Subtotal - Central Svcs	0	33,736	33,736
Total Incoming	34,714	37,864	72,578
C. Total Allocated		\$ 1,387,993	\$ 1,387,993
	=====	=====	=====
			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	\$35,143	\$ 0	\$ 35,143	\$ 0	\$ 35,143
03 Info Tech	1,315,415	0.2605	3,517	0	3,517	0	3,517
04 Professional Development	6,819,199	1.3502	18,229	0	18,229	526	18,755
05 OEC	11,918,656	2.3599	31,862	0	31,862	920	32,782
06 Planning Admin	2,539,642	0.5028	6,788	0	6,788	196	6,984
07 Central Services	24,552,889	4.8615	65,637	0	65,637	1,895	67,532
08 EMS Admin	5,336,197	1.0566	14,265	0	14,265	412	14,677
09 Fire/EMS Ops	372,834,402	73.8210	996,679	0	996,679	28,775	1,025,454
10 Staff Svcs	1,916,088	0.3794	5,122	0	5,122	148	5,270
12 Medical Dir	3,658,768	0.7244	9,780	0	9,780	282	10,062
13 Operations Admin	1,682,288	0.3331	4,497	0	4,497	130	4,627
14 Life Safety Bureau	16,219,060	3.2114	43,358	0	43,358	1,252	44,610
15 Fire Marshal	7,902,984	1.5648	21,127	0	21,127	610	21,737
16 Comm Outreach	1,078,656	0.2136	2,884	0	2,884	83	2,967
17 Logistics	1,190,495	0.2357	3,182	0	3,182	92	3,274
18 Air Pack	706,012	0.1398	1,887	0	1,887	54	1,941
19 Hazmat Ops	7,815,053	1.5474	20,892	0	20,892	603	21,495
20 Airport Ops	16,642,997	3.2953	44,491	0	44,491	1,285	45,776
21 Rescue Team	7,777,322	1.5399	20,791	0	20,791	600	21,391
Subtotal	505,051,994	100.0000	1,350,131	0	1,350,131	37,864	1,387,995
Direct Bills					0		0
Total					\$ 1,350,131		\$ 1,387,995

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	35,143	35,143
03 Info Tech	3,517	3,517
04 Professional Development	18,755	18,755
05 OEC	32,782	32,782
06 Planning Admin	6,984	6,984
07 Central Services	67,532	67,532
08 EMS Admin	14,677	14,677
09 Fire/EMS Ops	1,025,454	1,025,454
10 Staff Svcs	5,270	5,270
12 Medical Dir	10,062	10,062
13 Operations Admin	4,627	4,627
14 Life Safety Bureau	44,610	44,610
15 Fire Marshal	21,737	21,737
16 Comm Outreach	2,967	2,967
17 Logistics	3,274	3,274
18 Air Pack	1,941	1,941
19 Hazmat Ops	21,495	21,495
20 Airport Ops	45,776	45,776
21 Rescue Team	21,391	21,391
Total	<u>\$ 1,387,995</u> =====	<u>\$ 1,387,995</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		6,339,038	0	6,339,038
Services & Supplies Cost				
Supplies	S	114,765	0	114,765
Services	S	365,096	0	365,096
Subtotal - Services & Supplies		479,861	0	479,861
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		\$ 6,818,899		\$ 6,818,899

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 82,939	\$ 0	\$ 82,939
1 Indirect Costs Exps	36,649	0	36,649
1 GSD	190,428	0	190,428
Subtotal - Citywide Indirect	310,016	0	310,016
2 Chief's Admin	14,040	3,189	17,229
2 Accounting & Finance	16,334	29	16,363
2 Human Resources/Risk	42,238	8,705	50,943
2 Warehouse	126,947	3,137	130,084
Subtotal-Chief's Admin	199,559	15,060	214,619
3 Info Tech Svcs	18,229	526	18,755
Subtotal - Info Tech Svcs	18,229	526	18,755
4 Training	0	34,059	34,059
Subtotal-Prof Development	0	34,059	34,059
7 Departmental	0	590,434	590,434
7 Vehicle Charges	0	56,224	56,224
7 Classified Emp	0	609	609
Subtotal - Central Svcs	0	647,267	647,267
9 Clasfd Ret Benes	0	558,459	558,459
Subtotal - Fire/EMS Operations	0	558,459	558,459
10 Investigations	0	67,661	67,661
Subtotal - Staff Svcs	0	67,661	67,661
Total Incoming	527,804	1,323,033	1,850,837
C. Total Allocated		\$ 8,669,736	\$ 8,669,736
			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	\$16,031	\$ 0	\$ 16,031	\$ 0	\$ 16,031
04 Professional Development	17	0.4636	34,059	0	34,059	0	34,059
05 OEC	99	2.6998	198,346	0	198,346	35,964	234,310
06 Planning Admin	3	0.0818	6,010	0	6,010	1,090	7,100
08 EMS Admin	22	0.5999	44,073	0	44,073	7,992	52,065
09 Fire/EMS Ops	3,029	82.6016	6,068,494	0	6,068,494	1,100,348	7,168,842
10 Staff Svcs	10	0.2727	20,034	0	20,034	3,633	23,667
13 Operations Admin	17	0.4636	34,059	0	34,059	6,176	40,235
14 Life Safety Bureau	124	3.3815	248,429	0	248,429	45,046	293,475
15 Fire Marshal	65	1.7726	130,228	0	130,228	23,613	153,841
16 Comm Outreach	6	0.1636	12,019	0	12,019	2,180	14,199
17 Logistics	5	0.1364	10,021	0	10,021	1,816	11,837
19 Hazmat Ops	43	1.1726	86,147	0	86,147	15,621	101,768
20 Airport Ops	161	4.3905	322,557	0	322,557	58,487	381,044
21 Rescue Team	58	1.5817	116,203	0	116,203	21,070	137,273
Subtotal	3,667	100.0000	7,346,710	0	7,346,710	1,323,033	8,669,743
Direct Bills					0		0
Total					\$ 7,346,710		\$ 8,669,743

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	16,031	16,031
04 Professional Development	34,059	34,059
05 OEC	234,310	234,310
06 Planning Admin	7,100	7,100
08 EMS Admin	52,065	52,065
09 Fire/EMS Ops	7,168,842	7,168,842
10 Staff Svcs	23,667	23,667
13 Operations Admin	40,235	40,235
14 Life Safety Bureau	293,475	293,475
15 Fire Marshal	153,841	153,841
16 Comm Outreach	14,199	14,199
17 Logistics	11,837	11,837
19 Hazmat Ops	101,768	101,768
20 Airport Ops	381,044	381,044
21 Rescue Team	137,273	137,273
Total	\$ 8,669,743 =====	\$ 8,669,743 =====

## **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	\$ 73,960	\$ 0	\$ 73,960
1 Indirect Costs Exps	64,056	0	64,056
1 GSD	169,818	0	169,818
Subtotal - Citywide Indirect	307,834	0	307,834
2 Chief's Admin	12,520	2,844	15,364
2 Accounting & Finance	28,548	51	28,599
2 Human Resources/Risk	37,665	7,762	45,427
2 Warehouse	221,879	5,483	227,362
Subtotal-Chief's Admin	300,612	16,141	316,753
3 Info Tech Svcs	31,862	920	32,782
Subtotal - Info Tech Svcs	31,862	920	32,782
4 Training	198,346	35,964	234,310
Subtotal-Prof Development	198,346	35,964	234,310
7 Departmental	0	526,513	526,513
7 Vehicle Charges	0	8,435	8,435
7 Classified Emp	0	534	534
Subtotal - Central Svcs	0	535,482	535,482
9 Clasfd Ret Benes	0	489,665	489,665
Subtotal - Fire/EMS Operations	0	489,665	489,665
10 Investigations	0	59,326	59,326
Subtotal - Staff Svcs	0	59,326	59,326
Total Incoming	838,654	1,137,497	1,976,151
C. Total Allocated		\$ 13,894,807	\$ 13,894,807
	=====	=====	=====
			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	\$25,668	\$ 0	\$ 25,668	\$ 0	\$ 25,668
08 EMS Admin	18.66	0.5318	67,843	0	67,843	6,062	73,905
09 Fire/EMS Ops	3,007.90	85.7272	10,936,485	0	10,936,485	977,110	11,913,595
10 Staff Svcs	12.03	0.3429	43,745	0	43,745	3,908	47,653
13 Operations Admin	14.58	0.4155	53,007	0	53,007	4,736	57,743
14 Life Safety Bureau	124.33	3.5435	452,055	0	452,055	40,388	492,443
15 Fire Marshal	54.71	1.5593	198,925	0	198,925	17,772	216,697
16 Comm Outreach	5.85	0.1667	21,266	0	21,266	1,900	23,166
17 Logistics	5.00	0.1425	18,179	0	18,179	1,624	19,803
19 Hazmat Ops	53.15	1.5148	193,248	0	193,248	17,266	210,514
20 Airport Ops	145.23	4.1392	528,051	0	528,051	47,178	575,229
21 Rescue Team	60.19	1.7155	218,852	0	218,852	19,553	238,405
Subtotal	3,508.69	100.0000	12,757,324	0	12,757,324	1,137,497	13,894,821
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 12,757,324	=====	\$ 13,894,821

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	25,668	25,668
08 EMS Admin	73,905	73,905
09 Fire/EMS Ops	11,913,595	11,913,595
10 Staff Svcs	47,653	47,653
13 Operations Admin	57,743	57,743
14 Life Safety Bureau	492,443	492,443
15 Fire Marshal	216,697	216,697
16 Comm Outreach	23,166	23,166
17 Logistics	19,803	19,803
19 Hazmat Ops	210,514	210,514
20 Airport Ops	575,229	575,229
21 Rescue Team	238,405	238,405
Total	<u>\$ 13,894,821</u> =====	<u>\$ 13,894,821</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	\$ 11,042	\$ 0	\$ 6,167	\$ 4,875
1 Indirect Costs Exps	13,648	0	7,623	6,025
1 GSD	25,352	0	14,160	11,192
Subtotal - Citywide Indirect	50,042	0	27,950	22,092
2 Chiefs Admin	1,869	425	1,281	1,013
2 Accounting & Finance	6,083	11	3,404	2,690
2 Human Resources/Risk	5,623	1,159	3,788	2,994
2 Warehouse	47,274	1,168	27,057	21,386
Subtotal-Chiefs Admin	60,849	2,763	35,529	28,082
3 Info Tech Svcs	6,788	196	3,901	3,083
Subtotal - Info Tech Svcs	6,788	196	3,901	3,083
4 Training	6,010	1,090	3,965	3,134
Subtotal-Prof Development	6,010	1,090	3,965	3,134
7 Departmental	0	78,606	43,904	34,702
7 Vehicle Charges	0	8,435	4,711	3,724
7 Classified Emp	0	16	9	7
Subtotal - Central Svcs	0	87,057	48,624	38,433
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	1,829	1,022	807
Subtotal - Staff Svcs	0	1,829	1,022	807
<b>Total Incoming</b>	<b>123,689</b>	<b>108,029</b>	<b>129,423</b>	<b>102,296</b>
C. Total Allocated		\$ 1,189,858	\$ 1,087,562	\$ 102,296
			91.40%	8.60%

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	\$2,101	\$ 0	\$ 2,101	\$ 0	\$ 2,101
09 Fire/EMS Ops	3,007.90	87.1206	894,920	0	894,920	52,675	947,595
14 Life Safety Bureau	124.33	3.6011	36,991	0	36,991	2,177	39,168
15 Fire Marshal	54.71	1.5846	16,277	0	16,277	958	17,235
19 Hazmat Ops	53.15	1.5394	15,813	0	15,813	931	16,744
20 Airport Ops	145.23	4.2064	43,209	0	43,209	2,543	45,752
21 Rescue Team	60.19	1.7433	17,908	0	17,908	1,054	18,962
Subtotal	3,452.57	100.0000	1,027,219	0	1,027,219	60,338	1,087,557
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,027,219	=====	\$ 1,087,557

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	\$54,609	\$ 0	\$ 54,609	\$ 47,691	\$ 102,300
Subtotal	100	100.0000	54,609	0	54,609	47,691	102,300
Direct Bills					0		0
Total					\$ 54,609		\$ 102,300

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	2,101	0	2,101
09 Fire/EMS Ops	947,595	0	947,595
14 Life Safety Bureau	39,168	0	39,168
15 Fire Marshal	17,235	0	17,235
19 Hazmat Ops	16,744	0	16,744
20 Airport Ops	45,752	0	45,752
21 Rescue Team	18,962	0	18,962
22 Permit Ctr	0	102,300	102,300
Total	<u>\$ 1,087,557</u> =====	<u>\$ 102,300</u> =====	<u>\$ 1,189,857</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
		=====	=====

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 131,957	\$ 0	\$ 107,776	\$ 18,706	\$ 111
Subtotal - Citywide Indirect	131,957	0	107,776	18,706	111
2 Accounting & Finance	58,811	105	48,120	8,352	50
2 Warehouse	457,081	11,296	382,547	66,397	395
Subtotal-Chiefs Admin	515,892	11,401	430,667	74,749	445
3 Info Tech Svcs	65,637	1,895	55,157	9,573	57
Subtotal - Info Tech Svcs	65,637	1,895	55,157	9,573	57
7 Vehicle Charges	0	1,045,788	854,148	148,251	882
Subtotal - Central Svcs	0	1,045,788	854,148	148,251	882
<b>Total Incoming</b>	<b>713,486</b>	<b>1,059,084</b>	<b>1,447,748</b>	<b>251,279</b>	<b>1,494</b>
<b>C. Total Allocated</b>		<b>\$ 24,717,421</b>	<b>\$ 20,187,978</b>	<b>\$ 3,503,937</b>	<b>\$ 20,833</b>
			<b>81.68%</b>	<b>14.18%</b>	<b>0.08%</b>



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	\$ 131,957	\$ 0	\$ 799	\$ 4,564
Subtotal - Citywide Indirect	131,957	0	799	4,564
2 Accounting & Finance	58,811	105	357	2,038
2 Warehouse	457,081	11,296	2,837	16,200
Subtotal-Chiefs Admin	515,892	11,401	3,194	18,238
3 Info Tech Svcs	65,637	1,895	409	2,336
Subtotal - Info Tech Svcs	65,637	1,895	409	2,336
7 Vehicle Charges	0	1,045,788	6,335	36,172
Subtotal - Central Svcs	0	1,045,788	6,335	36,172
<b>Total Incoming</b>	<b>713,486</b>	<b>1,059,084</b>	<b>10,738</b>	<b>61,310</b>
<b>C. Total Allocated</b>		<b>\$ 24,717,421</b>	<b>\$ 149,742</b>	<b>\$ 854,931</b>
			<b>0.61%</b>	<b>3.46%</b>

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	\$142,565	\$ 0	\$ 142,565	\$ 0	\$ 142,565
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	116.58	3.0556	590,434	0	590,434	0	590,434
05 OEC	103.96	2.7248	526,513	0	526,513	0	526,513
06 Planning Admin	15.52	0.4068	78,606	0	78,606	0	78,606
07 Central Services	0.17	0.0045	870	0	870	0	870
08 EMS Admin	35.24	0.9237	178,487	0	178,487	8,584	187,071
09 Fire/EMS Ops	3,007.90	78.8380	15,233,871	0	15,233,871	732,699	15,966,570
10 Staff Svcs	13.03	0.3415	65,988	0	65,988	3,174	69,162
12 Medical Dir	10.76	0.2820	54,491	0	54,491	2,621	57,112
13 Operations Admin	17.97	0.4710	91,011	0	91,011	4,377	95,388
14 Life Safety Bureau	127.42	3.3397	645,330	0	645,330	31,038	676,368
15 Fire Marshal	59.09	1.5488	299,275	0	299,275	14,394	313,669
16 Comm Outreach	8.93	0.2341	45,235	0	45,235	2,175	47,410
17 Logistics	8.00	0.2097	40,520	0	40,520	1,949	42,469
18 Air Pack	4.00	0.1048	20,251	0	20,251	974	21,225
19 Hazmat Ops	53.15	1.3931	269,189	0	269,189	12,947	282,136
20 Airport Ops	145.23	3.8065	735,530	0	735,530	35,377	770,907
21 Rescue Team	60.19	1.5776	304,840	0	304,840	14,662	319,502
Subtotal	3,815.29	100.0000	19,323,006	0	19,323,006	864,972	20,187,978
Direct Bills					0		0
Total					\$ 19,323,006		\$ 20,187,978

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	\$64,658	\$ 0	\$ 64,658	\$ 0	\$ 64,658
03 Info Tech	12	1.0059	33,736	0	33,736	0	33,736
04 Professional Development	20	1.6764	56,224	0	56,224	0	56,224
05 OEC	3	0.2515	8,435	0	8,435	0	8,435
06 Planning Admin	3	0.2515	8,435	0	8,435	0	8,435
07 Central Services	372	31.1819	1,045,788	0	1,045,788	0	1,045,788
08 EMS Admin	5	0.4191	14,056	0	14,056	988	15,044
09 Fire/EMS Ops	525	44.0067	1,475,910	0	1,475,910	103,693	1,579,603
10 Staff Svcs	5	0.4191	14,056	0	14,056	988	15,044
12 Medical Dir	3	0.2515	8,435	0	8,435	593	9,028
13 Operations Admin	3	0.2515	8,435	0	8,435	593	9,028
14 Life Safety Bureau	94	7.8793	264,258	0	264,258	18,566	282,824
15 Fire Marshal	55	4.6102	154,618	0	154,618	10,863	165,481
16 Comm Outreach	10	0.8382	28,112	0	28,112	1,975	30,087
17 Logistics	2	0.1676	5,621	0	5,621	395	6,016
18 Air Pack	1	0.0838	2,811	0	2,811	198	3,009
19 Hazmat Ops	21	1.7603	59,037	0	59,037	4,148	63,185
21 Rescue Team	36	3.0176	101,205	0	101,205	7,110	108,315
Subtotal	1,193	100.0000	3,353,830	0	3,353,830	150,107	3,503,937
Direct Bills					0		0
Total					\$ 3,353,830		\$ 3,503,937
	=====	=====	=====	=====	=====	=====	=====

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	609	0	609	0	609
05 OEC	99.95	2.6827	534	0	534	0	534
06 Planning Admin	3.08	0.0827	16	0	16	0	16
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	16,074	0	16,074	794	16,868
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	664	0	664	33	697
15 Fire Marshal	54.71	1.4684	292	0	292	14	306
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	284	0	284	14	298
20 Airport Ops	145.23	3.8980	776	0	776	38	814
21 Rescue Team	60.19	1.6155	322	0	322	16	338
Subtotal	3,725.71	100.0000	19,909	0	19,909	924	20,833
Direct Bills					0		0
Total					\$ 19,909		\$ 20,833
	=====	=====	=====	=====	=====	=====	=====

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	\$143,356	\$ 0	\$ 143,356	\$ 6,386	\$ 149,742
Subtotal	100	100.0000	143,356	0	143,356	6,386	149,742
Direct Bills					0		0
Total					\$ 143,356		\$ 149,742

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



**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	\$ 25,072	\$ 0	\$ 25,072
1 Indirect Costs Exps	28,680	0	28,680
1 GSD	57,563	0	57,563
Subtotal - Citywide Indirect	111,315	0	111,315
2 Chief's Admin	4,244	964	5,208
2 Accounting & Finance	12,782	23	12,805
2 Human Resources/Risk	12,768	2,631	15,399
2 Warehouse	99,342	2,455	101,797
Subtotal-Chief's Admin	129,136	6,073	135,209
3 Info Tech Svcs	14,265	412	14,677
Subtotal - Info Tech Svcs	14,265	412	14,677
4 Training	44,073	7,992	52,065
Subtotal-Prof Development	44,073	7,992	52,065
5 Dispatch & Records	67,843	6,062	73,905
Subtotal - OEC	67,843	6,062	73,905
7 Departmental	178,487	8,584	187,071
7 Vehicle Charges	14,056	988	15,044
7 Classified Emp	100	5	105
Subtotal - Central Svcs	192,643	9,577	202,220
9 Clasfd Ret Benes	0	91,409	91,409
Subtotal - Fire/EMS Operations	0	91,409	91,409
10 Investigations	0	11,075	11,075
Subtotal - Staff Svcs	0	11,075	11,075
Total Incoming	559,275	132,599	691,874
C. Total Allocated		\$ 5,244,498	\$ 5,244,498
			100.00%

EMS Admin Svcs Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Dept:8 EMS Admin Second Allocation	Total
09 Fire/EMS Operations	100	100.0000	\$5,111,899	\$ 0	\$ 5,111,899	\$ 132,599	\$ 5,244,498
Subtotal	100	100.0000	5,111,899	0	5,111,899	132,599	5,244,498
Direct Bills					0		0
Total					\$ 5,111,899		\$ 5,244,498
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

Allocation Summary

Dept:8 EMS Admin

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Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	5,244,498	5,244,498
Total	<u>\$ 5,244,498</u>	<u>\$ 5,244,498</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		\$ 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	\$ 2,139,927	\$ 0	\$ 0	\$ 2,139,927
1 Indirect Costs Exps	2,003,749	0	0	2,003,749
1 GSD	4,913,298	0	0	4,913,298
Subtotal - Citywide Indirect	9,056,974	0	0	9,056,974
2 Chief's Admin	362,242	82,287	0	444,529
2 Accounting & Finance	893,036	1,592	0	894,628
2 Human Resources/Risk	1,089,782	224,593	0	1,314,375
2 Warehouse	6,940,691	171,525	0	7,112,216
Subtotal-Chief's Admin	9,285,751	479,997	0	9,765,748
3 Info Tech Svcs	996,679	28,775	0	1,025,454
3 Subtotal - Info Tech Svcs	996,679	28,775	0	1,025,454
4 Training	6,068,494	1,100,348	0	7,168,842
4 Subtotal-Prof Development	6,068,494	1,100,348	0	7,168,842
5 Dispatch & Records	10,936,485	977,110	0	11,913,595
5 Subtotal - OEC	10,936,485	977,110	0	11,913,595
6 Planning Svcs *	894,920	52,675	0	947,595
6 Subtotal - Planning Admin	894,920	52,675	0	947,595
7 Departmental	15,233,871	732,699	0	15,966,570
7 Vehicle Charges	1,475,910	103,693	0	1,579,603
7 Classified Emp	16,074	794	0	16,868
Subtotal - Central Svcs	16,725,855	837,186	0	17,563,040
8 EMS Admin Svcs	5,111,899	132,599	0	5,244,498
Subtotal - EMS Admin	5,111,899	132,599	0	5,244,498
10 Investigations	0	1,785,371	0	1,785,371
10 Subtotal - Staff Svcs	0	1,785,371	0	1,785,371
<b>Total Incoming</b>	<b>59,077,057</b>	<b>5,394,061</b>	<b>0</b>	<b>64,471,117</b>
C. Total Allocated		\$ 82,723,805	\$ 18,252,687	\$ 64,471,117
			22.06%	77.94%

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	\$59,077,057	\$ 0	\$ 59,077,057	\$ 5,394,061	\$ 64,471,118
Subtotal	100	100.0000	59,077,057	0	59,077,057	5,394,061	64,471,118
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 59,077,057	=====	\$ 64,471,118

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	64,471,118	64,471,118
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 =====	\$ 64,471,118 =====	\$ 82,723,786 =====

**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	\$ 9,269	\$ 0	\$ 9,269
1 Indirect Costs Exps	10,298	0	10,298
1 GSD	21,282	0	21,282
Subtotal - Citywide Indirect	40,849	0	40,849
2 Chief's Admin	1,569	356	1,925
2 Accounting & Finance	4,590	8	4,598
2 Human Resources/Risk	4,721	973	5,694
2 Warehouse	35,671	882	36,553
Subtotal-Chief's Admin	46,551	2,219	48,770
3 Info Tech Svcs	5,122	148	5,270
Subtotal - Info Tech Svcs	5,122	148	5,270
4 Training	20,034	3,633	23,667
Subtotal-Prof Development	20,034	3,633	23,667
5 Dispatch & Records	43,745	3,908	47,653
Subtotal - OEC	43,745	3,908	47,653
7 Departmental	65,988	3,174	69,162
7 Vehicle Charges	14,056	988	15,044
7 Classified Emp	64	3	67
Subtotal - Central Svcs	80,108	4,165	84,273
9 Clasfd Ret Benes	58,938	0	58,938
Subtotal - Fire/EMS Operations	58,938	0	58,938
10 Investigations	0	7,141	7,141
Subtotal - Staff Svcs	0	7,141	7,141
Total Incoming	295,347	21,213	316,560
C. Total Allocated		\$ 2,232,648	\$ 2,232,648
			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	\$4,191	\$ 0	\$ 4,191	\$ 0	\$ 4,191
04 Professional Development	113.99	3.0596	67,661	0	67,661	0	67,661
05 OEC	99.95	2.6827	59,326	0	59,326	0	59,326
06 Planning Admin	3.08	0.0827	1,829	0	1,829	0	1,829
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.66	0.5008	11,075	0	11,075	0	11,075
09 Fire/EMS Ops	3,007.90	80.7336	1,785,371	0	1,785,371	0	1,785,371
10 Staff Svcs	12.03	0.3229	7,141	0	7,141	0	7,141
13 Operations Admin	14.58	0.3913	8,653	0	8,653	668	9,321
14 Life Safety Bureau	124.33	3.3371	73,798	0	73,798	5,696	79,494
15 Fire Marshal	54.71	1.4684	32,473	0	32,473	2,506	34,979
16 Comm Outreach	5.85	0.1570	3,472	0	3,472	268	3,740
17 Logistics	5.00	0.1342	2,968	0	2,968	229	3,197
19 Hazmat Ops	53.15	1.4266	31,548	0	31,548	2,435	33,983
20 Airport Ops	145.23	3.8980	86,202	0	86,202	6,653	92,855
21 Rescue Team	60.19	1.6155	35,726	0	35,726	2,757	38,483
Subtotal	3,725.71	100.0000	2,211,434	0	2,211,434	21,213	2,232,647
Direct Bills					0		0
Total					\$ 2,211,434		\$ 2,232,647
	=====	=====	=====	=====	=====	=====	=====

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	4,191	4,191
04 Professional Development	67,661	67,661
05 OEC	59,326	59,326
06 Planning Admin	1,829	1,829
07 Central Services	0	0
08 EMS Admin	11,075	11,075
09 Fire/EMS Ops	1,785,371	1,785,371
10 Staff Svcs	7,141	7,141
13 Operations Admin	9,321	9,321
14 Life Safety Bureau	79,494	79,494
15 Fire Marshal	34,979	34,979
16 Comm Outreach	3,740	3,740
17 Logistics	3,197	3,197
19 Hazmat Ops	33,983	33,983
20 Airport Ops	92,855	92,855
21 Rescue Team	38,483	38,483
Total	<u>\$ 2,232,647</u> =====	<u>\$ 2,232,647</u> =====