CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2026 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2024

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City of Houston, Texas
Houston Fire Department
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SECTION I – OVERVIEW

City of Houston, Texas Houston Houston Fire Department FY 2026 Full Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2024

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.

[1] 2 CFR Part 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan. Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 2024 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

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

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

SECTION II – FY 2026 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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Summary Schedule

	Department	Fire/EMS Operating	Medical Dir	Operations Admin	Life Safety Bureau	Fire Marshal	Comm Outreach	Logistics	Air Pack	Hazmat Ops	Airport Ops
1	Citywide Indirect	$ 2,624,658	$ 69,768	$ 55,261	$ 630,781	$ 274,895	$ 33,751	$ 51,551	$ 21,199	$ 253,691	$ 318,432
2	Chief's Admin	0	89,791	47,162	527,210	231,310	28,112	52,479	21,390	204,383	500,658
3	Info Tech	0	16,570	7,770	86,206	37,915	4,591	9,144	3,718	32,960	80,311
4	Prof Development	0	0	23,012	317,027	148,282	20,455	28,120	0	148,282	368,159
5	OEC	0	0	35,507	563,733	235,125	20,823	29,797	0	235,539	591,483
6	Planning Admin	0	0	0	77,238	32,214	0	0	0	32,270	81,040
7	Central Svcs	0	111,534	110,680	1,229,745	780,038	113,313	95,377	34,618	583,237	1,167,955
8	EMS Admin	0	0	0	0	0	0	0	0	0	0
9	Fire/EMS Operations	81,481,119	0	40,914	649,308	270,823	23,980	34,327	0	271,299	681,286
10	Staff Svcs	0	0	7,412	117,635	49,065	4,345	6,219	0	49,151	123,429
	Total Current Allocations	$84,105,777	$287,663	$327,718	$4,198,883	$2,059,667	$249,370	$307,014	$80,925	$1,810,812	$3,912,753

Summary Schedule

	Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 284,242	$0	$ 0	$ 0	$ 4,618,229
2	Chief's Admin	245,451	0	0	0	1,947,943
3	Info Tech	40,608	0	0	0	319,793
4	Prof Development	158,513	0	0	0	1,211,849
5	OEC	256,763	0	0	0	1,968,770
6	Planning Admin	35,179	99,092	0	0	357,035
7	Central Svcs	721,121	286,534	0	0	5,234,152
8	EMS Admin	0	0	0	0	0
9	Fire/EMS Operations	295,739	0	0	0	83,748,795
10	Staff Svcs	53,579	0	0	0	410,835
	Total Current Allocations	$2,091,195	$385,626	$0	$0	$99,817,401

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	8,820,105	0	4,410,053	4,410,053	0	0
GSD	P	7,870,829	0	0	0	7,870,829	0
Judgements	P	2,624,658	0	0	0	0	2,624,658
Subtotal - Services & Supplies		19,315,592	0	4,410,053	4,410,053	7,870,829	2,624,658
Department Cost Total		19,315,592	0	4,410,053	4,410,053	7,870,829	2,624,658
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		19,315,592	0	4,410,053	4,410,053	7,870,829	2,624,658
General Admin Distribution			0	0	0	0	0
Grand Total		$ 19,315,592		$ 4,410,053	$ 4,410,053	$ 7,870,829	$ 2,624,658

B. Incoming Costs-(Default Spread Custom%)

Dept:1 Citywide Indirect

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	31.30	0.8225	$36,273	$ 0	$ 36,273	$ 0	$ 36,273
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	140,456	0	140,456	0	140,456
05	OEC	90.10	2.3676	104,412	0	104,412	0	104,412
06	Planning Admin	17.30	0.4546	20,048	0	20,048	0	20,048
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	32,101	0	32,101	0	32,101
09	Fire/EMS Ops	2,986.90	78.4890	3,461,406	0	3,461,406	0	3,461,406
10	Staff Svcs	15.50	0.4073	17,962	0	17,962	0	17,962
12	Medical Dir	11.70	0.3074	13,557	0	13,557	0	13,557
13	Operations Admin	12.30	0.3232	14,253	0	14,253	0	14,253
14	Life Safety Bureau	141.80	3.7262	164,327	0	164,327	0	164,327
15	Fire Marshal	61.60	1.6187	71,386	0	71,386	0	71,386
16	Comm Outreach	7.60	0.1997	8,807	0	8,807	0	8,807
17	Logistics	10.40	0.2733	12,053	0	12,053	0	12,053
18	Air Pack	4.30	0.1130	4,983	0	4,983	0	4,983
19	Hazmat Ops	58.00	1.5241	67,214	0	67,214	0	67,214
20	Airport Ops	144.90	3.8076	167,917	0	167,917	0	167,917
21	Rescue Team	62.90	1.6529	72,894	0	72,894	0	72,894
	Subtotal	3,805.5	100.0000	4,410,049	0	4,410,049	0	4,410,049
	Direct Bills					0		0
	Total					$ 4,410,049		$ 4,410,049

Basis Units: Number of Full Time Equivalents (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	13,732,754	2.3959	$105,660	$ 0	$ 105,660	$ 0	$ 105,660
03	Info Tech	2,212,278	0.3860	17,023	0	17,023	0	17,023
04	Professional Development	8,064,985	1.4071	62,054	0	62,054	0	62,054
05	OEC	12,208,895	2.1300	93,934	0	93,934	0	93,934
06	Planning Admin	2,575,639	0.4494	19,819	0	19,819	0	19,819
07	Central Services	35,594,618	6.2101	273,869	0	273,869	0	273,869
08	EMS Admin	4,879,127	0.8512	37,538	0	37,538	0	37,538
09	Fire/EMS Ops	413,640,655	72.1666	3,182,585	0	3,182,585	0	3,182,585
10	Staff Svcs	2,369,688	0.4134	18,231	0	18,231	0	18,231
12	Medical Dir	4,036,261	0.7042	31,056	0	31,056	0	31,056
13	Operations Admin	1,892,862	0.3302	14,562	0	14,562	0	14,562
14	Life Safety Bureau	20,998,161	3.6635	161,562	0	161,562	0	161,562
15	Fire Marshal	9,235,431	1.6113	71,059	0	71,059	0	71,059
16	Comm Outreach	1,118,375	0.1951	8,604	0	8,604	0	8,604
17	Logistics	2,227,087	0.3886	17,137	0	17,137	0	17,137
18	Air Pack	905,609	0.1580	6,968	0	6,968	0	6,968
19	Hazmat Ops	8,028,368	1.4007	61,772	0	61,772	0	61,772
20	Airport Ops	19,562,628	3.4130	150,515	0	150,515	0	150,515
21	Rescue Team	9,891,514	1.7257	76,104	0	76,104	0	76,104
	Subtotal	573,174,935	100.0000	4,410,052	0	4,410,052	0	4,410,052
	Direct Bills					0		0
	Total					$ 4,410,052		$ 4,410,052

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	31.30	0.8551	$67,303	$ 0	$ 67,303	$ 0	$ 67,303
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.3109	260,595	0	260,595	0	260,595
05	OEC	90.10	2.4613	193,725	0	193,725	0	193,725
06	Planning Admin	17.30	0.4726	37,198	0	37,198	0	37,198
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7567	59,559	0	59,559	0	59,559
09	Fire/EMS Ops	2,986.90	81.5959	6,422,274	0	6,422,274	0	6,422,274
10	Staff Svcs	15.50	0.4234	33,325	0	33,325	0	33,325
12	Medical Dir	11.70	0.3196	25,155	0	25,155	0	25,155
13	Operations Admin	12.30	0.3360	26,446	0	26,446	0	26,446
14	Life Safety Bureau	141.80	3.8737	304,892	0	304,892	0	304,892
15	Fire Marshal	61.60	1.6828	132,450	0	132,450	0	132,450
16	Comm Outreach	7.60	0.2076	16,340	0	16,340	0	16,340
17	Logistics	10.40	0.2841	22,361	0	22,361	0	22,361
18	Air Pack	4.30	0.1175	9,248	0	9,248	0	9,248
19	Hazmat Ops	58.00	1.5844	124,705	0	124,705	0	124,705
21	Rescue Team	62.90	1.7183	135,244	0	135,244	0	135,244
	Subtotal	3,660.6	100.0000	7,870,820	0	7,870,820	0	7,870,820
	Direct Bills					0		0
	Total					$ 7,870,820		$ 7,870,820

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	$2,624,658	$ 0	$ 2,624,658	$ 0	$ 2,624,658
	Subtotal	100	100.0000	2,624,658	0	2,624,658	0	2,624,658
	Direct Bills					0		0
	Total					$ 2,624,658		$ 2,624,658

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	36,273	105,660	67,303	0	209,236
03	Info Tech	0	17,023	0	0	17,023
04	Professional Development	140,456	62,054	260,595	0	463,105
05	OEC	104,412	93,934	193,725	0	392,071
06	Planning Admin	20,048	19,819	37,198	0	77,065
07	Central Services	0	273,869	0	0	273,869
08	EMS Admin	32,101	37,538	59,559	0	129,198
09	Fire/EMS Ops	3,461,406	3,182,585	6,422,274	0	13,066,265
10	Staff Svcs	17,962	18,231	33,325	0	69,518
11	Fire/EMS Operating	0	0	0	2,624,658	2,624,658
12	Medical Dir	13,557	31,056	25,155	0	69,768
13	Operations Admin	14,253	14,562	26,446	0	55,261
14	Life Safety Bureau	164,327	161,562	304,892	0	630,781
15	Fire Marshal	71,386	71,059	132,450	0	274,895
16	Comm Outreach	8,807	8,604	16,340	0	33,751
17	Logistics	12,053	17,137	22,361	0	51,551
18	Air Pack	4,983	6,968	9,248	0	21,199
19	Hazmat Ops	67,214	61,772	124,705	0	253,691
20	Airport Ops	167,917	150,515	0	0	318,432
21	Rescue Team	72,894	76,104	135,244	0	284,242
	Total	$ 4,410,049	$ 4,410,052	$ 7,870,820	$ 2,624,658	$ 19,315,579

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.

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	S1	2,438,765	0	324,033	0	1,052,098	1,062,634
Salary % Split			.00%	13.29%	.00%	43.14%	43.57%
Benefits	P	1,295,569	0	176,913	0	549,688	568,969
Subtotal - Personnel Costs		3,734,334	0	500,945	0	1,601,785	1,631,603
Services & Supplies Cost							
Supplies	P	6,990,527	0	996	0	6,157	6,983,374
Services	P	2,678,621	0	186,405	1,361,435	3,435	1,127,347
Subtotal - Services & Supplies		9,669,147	0	187,401	1,361,435	9,591	8,110,721
Department Cost Total		13,403,481	0	688,346	1,361,435	1,611,377	9,742,323
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		13,403,481	0	688,346	1,361,435	1,611,377	9,742,323
General Admin Distribution			0	0	0	0	0
Grand Total		$ 13,403,481		$ 688,346	$ 1,361,435	$ 1,611,377	$ 9,742,323

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	$ 36,273	$ 0	$ 4,820	$ 0	$ 15,648	$ 15,805
1	Indirect Costs Exps	105,660	0	14,039	0	45,582	46,039
1	GSD	67,303	0	8,942	0	29,035	29,326
	Subtotal - Citywide Indirect	209,236	0	27,801	0	90,266	91,170
2	Chiefs Admin	0	5,890	783	0	2,541	2,566
2	Accounting & Finance	0	32,619	4,334	0	14,072	14,213
2	Human Resources/Risk	0	13,996	1,860	0	6,038	6,098
2	Warehouse	0	235,601	31,304	0	101,640	102,657
	Subtotal-Chief's Admin	0	288,106	38,280	0	124,291	125,535
3	Info Tech Svcs	0	54,447	7,234	0	23,489	23,724
	Subtotal - Info Tech Svcs	0	54,447	7,234	0	23,489	23,724
4	Training	0	8,931	1,187	0	3,853	3,891
	Subtotal-Prof Development	0	8,931	1,187	0	3,853	3,891
5	Dispatch & Records	0	24,340	3,234	0	10,500	10,606
	Subtotal - OEC	0	24,340	3,234	0	10,500	10,606
6	Planning Svcs *	0	3,445	0	3,445	0	0
	Subtotal - Planning Admin	0	3,445	0	3,445	0	0
7	Departmental	0	230,623	30,642	0	99,492	100,488
7	Vehicle Charges	0	73,189	9,724	0	31,574	31,890
7	Classified Emp	0	61	8	0	26	27
	Subtotal - Central Svcs	0	303,873	40,375	0	131,093	132,405
9	Clasfd Ret Benes	0	30,566	4,061	0	13,186	13,318
	Subtotal - Fire/EMS Operations	0	30,566	4,061	0	13,186	13,318
10	Investigations	0	5,019	667	0	2,165	2,187
	Subtotal - Staff Svcs	0	5,019	667	0	2,165	2,187
	Total Incoming	209,236	718,727	122,839	3,445	398,843	402,837
C.	Total Allocated		$ 14,331,444	$ 811,185	$ 1,364,880	$ 2,010,219	$ 10,145,160
				5.66%	9.52%	14.03%	70.79%

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	31.30	0.8225	$5,890	$ 0	$ 5,890	$ 0	$ 5,890
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	22,809	0	22,809	3,052	25,861
05	OEC	90.10	2.3676	16,956	0	16,956	2,269	19,225
06	Planning Admin	17.30	0.4546	3,256	0	3,256	436	3,692
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	5,213	0	5,213	698	5,911
09	Fire/EMS Ops	2,986.90	78.4890	562,102	0	562,102	75,213	637,315
10	Staff Svcs	15.50	0.4073	2,917	0	2,917	390	3,307
12	Medical Dir	11.70	0.3074	2,201	0	2,201	295	2,496
13	Operations Admin	12.30	0.3232	2,315	0	2,315	310	2,625
14	Life Safety Bureau	141.80	3.7262	26,685	0	26,685	3,571	30,256
15	Fire Marshal	61.60	1.6187	11,592	0	11,592	1,551	13,143
16	Comm Outreach	7.60	0.1997	1,430	0	1,430	191	1,621
17	Logistics	10.40	0.2733	1,957	0	1,957	262	2,219
18	Air Pack	4.30	0.1130	809	0	809	108	917
19	Hazmat Ops	58.00	1.5241	10,915	0	10,915	1,460	12,375
20	Airport Ops	144.90	3.8076	27,268	0	27,268	3,649	30,917
21	Rescue Team	62.90	1.6529	11,837	0	11,837	1,584	13,421
	Subtotal	3,805.5	100.0000	716,152	0	716,152	95,038	811,190
	Direct Bills					0		0
	Total					$ 716,152		$ 811,190

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	13,732,754	2.3959	$32,619	$ 0	$ 32,619	$ 0	$ 32,619
03	Info Tech	2,212,278	0.3860	5,255	0	5,255	14	5,269
04	Professional Development	8,064,985	1.4071	19,157	0	19,157	50	19,207
05	OEC	12,208,895	2.1300	28,999	0	28,999	75	29,074
06	Planning Admin	2,575,639	0.4494	6,118	0	6,118	16	6,134
07	Central Services	35,594,618	6.2101	84,546	0	84,546	219	84,765
08	EMS Admin	4,879,127	0.8512	11,589	0	11,589	30	11,619
09	Fire/EMS Ops	413,640,655	72.1666	982,501	0	982,501	2,547	985,048
10	Staff Svcs	2,369,688	0.4134	5,628	0	5,628	15	5,643
12	Medical Dir	4,036,261	0.7042	9,587	0	9,587	25	9,612
13	Operations Admin	1,892,862	0.3302	4,495	0	4,495	12	4,507
14	Life Safety Bureau	20,998,161	3.6635	49,876	0	49,876	129	50,005
15	Fire Marshal	9,235,431	1.6113	21,937	0	21,937	57	21,994
16	Comm Outreach	1,118,375	0.1951	2,656	0	2,656	7	2,663
17	Logistics	2,227,087	0.3886	5,291	0	5,291	14	5,305
18	Air Pack	905,609	0.1580	2,151	0	2,151	6	2,157
19	Hazmat Ops	8,028,368	1.4007	19,070	0	19,070	49	19,119
20	Airport Ops	19,562,628	3.4130	46,466	0	46,466	120	46,586
21	Rescue Team	9,891,514	1.7257	23,494	0	23,494	61	23,555
	Subtotal	573,174,935	100.0000	1,361,435	0	1,361,435	3,445	1,364,880
	Direct Bills					0		0
	Total					$ 1,361,435		$ 1,364,880

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	31.30	0.8225	$13,996	$ 0	$ 13,996	$ 0	$ 13,996
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	54,196	0	54,196	9,909	64,105
05	OEC	90.10	2.3676	40,288	0	40,288	7,367	47,655
06	Planning Admin	17.30	0.4546	7,736	0	7,736	1,414	9,150
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	12,386	0	12,386	2,265	14,651
09	Fire/EMS Ops	2,986.90	78.4890	1,335,601	0	1,335,601	244,208	1,579,809
10	Staff Svcs	15.50	0.4073	6,931	0	6,931	1,267	8,198
12	Medical Dir	11.70	0.3074	5,231	0	5,231	957	6,188
13	Operations Admin	12.30	0.3232	5,500	0	5,500	1,006	6,506
14	Life Safety Bureau	141.80	3.7262	63,407	0	63,407	11,594	75,001
15	Fire Marshal	61.60	1.6187	27,544	0	27,544	5,036	32,580
16	Comm Outreach	7.60	0.1997	3,398	0	3,398	621	4,019
17	Logistics	10.40	0.2733	4,651	0	4,651	850	5,501
18	Air Pack	4.30	0.1130	1,923	0	1,923	352	2,275
19	Hazmat Ops	58.00	1.5241	25,935	0	25,935	4,742	30,677
20	Airport Ops	144.90	3.8076	64,792	0	64,792	11,847	76,639
21	Rescue Team	62.90	1.6529	28,126	0	28,126	5,143	33,269
	Subtotal	3,805.5	100.0000	1,701,641	0	1,701,641	308,577	2,010,218
	Direct Bills					0		0
	Total					$ 1,701,641		$ 2,010,218

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	13,732,754	2.3959	$235,601	$ 0	$ 235,601	$ 0	$ 235,601
03	Info Tech	2,212,278	0.3860	37,957	0	37,957	1,232	39,189
04	Professional Development	8,064,985	1.4071	138,367	0	138,367	4,493	142,860
05	OEC	12,208,895	2.1300	209,453	0	209,453	6,802	216,255
06	Planning Admin	2,575,639	0.4494	44,192	0	44,192	1,435	45,627
07	Central Services	35,594,618	6.2101	610,669	0	610,669	19,830	630,499
08	EMS Admin	4,879,127	0.8512	83,703	0	83,703	2,718	86,421
09	Fire/EMS Ops	413,640,655	72.1666	7,096,494	0	7,096,494	230,440	7,326,934
10	Staff Svcs	2,369,688	0.4134	40,652	0	40,652	1,320	41,972
12	Medical Dir	4,036,261	0.7042	69,247	0	69,247	2,249	71,496
13	Operations Admin	1,892,862	0.3302	32,470	0	32,470	1,055	33,525
14	Life Safety Bureau	20,998,161	3.6635	360,250	0	360,250	11,698	371,948
15	Fire Marshal	9,235,431	1.6113	158,447	0	158,447	5,145	163,592
16	Comm Outreach	1,118,375	0.1951	19,185	0	19,185	623	19,808
17	Logistics	2,227,087	0.3886	38,213	0	38,213	1,241	39,454
18	Air Pack	905,609	0.1580	15,537	0	15,537	505	16,042
19	Hazmat Ops	8,028,368	1.4007	137,738	0	137,738	4,473	142,211
20	Airport Ops	19,562,628	3.4130	335,617	0	335,617	10,898	346,515
21	Rescue Team	9,891,514	1.7257	169,696	0	169,696	5,511	175,207
	Subtotal	573,174,935	100.0000	9,833,488	0	9,833,488	311,667	10,145,155
	Direct Bills					0		0
	Total					$ 9,833,488		$ 10,145,155

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	5,890	32,619	13,996	235,601	288,106
03	Info Tech	0	5,269	0	39,189	44,458
04	Professional Development	25,861	19,207	64,105	142,860	252,033
05	OEC	19,225	29,074	47,655	216,255	312,208
06	Planning Admin	3,692	6,134	9,150	45,627	64,603
07	Central Services	0	84,765	0	630,499	715,264
08	EMS Admin	5,911	11,619	14,651	86,421	118,601
09	Fire/EMS Ops	637,315	985,048	1,579,809	7,326,934	10,529,106
10	Staff Svcs	3,307	5,643	8,198	41,972	59,120
12	Medical Dir	2,496	9,612	6,188	71,496	89,791
13	Operations Admin	2,625	4,507	6,506	33,525	47,162
14	Life Safety Bureau	30,256	50,005	75,001	371,948	527,210
15	Fire Marshal	13,143	21,994	32,580	163,592	231,310
16	Comm Outreach	1,621	2,663	4,019	19,808	28,112
17	Logistics	2,219	5,305	5,501	39,454	52,479
18	Air Pack	917	2,157	2,275	16,042	21,390
19	Hazmat Ops	12,375	19,119	30,677	142,211	204,383
20	Airport Ops	30,917	46,586	76,639	346,515	500,658
21	Rescue Team	13,421	23,555	33,269	175,207	245,451
	Total	$ 811,190	$ 1,364,880	$ 2,010,218	$ 10,145,155	$ 14,331,443

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	2,212,278	0	2,212,278
Subtotal - Services & Supplies		2,212,278	0	2,212,278
Department Cost Total		2,212,278	0	2,212,278
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,212,278	0	2,212,278
General Admin Distribution			0	0
Grand Total		$ 2,212,278		$ 2,212,278

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	17,023	0	17,023
1	GSD	0	0	0
	Subtotal - Citywide Indirect	17,023	0	17,023
2	Chief's Admin	0	0	0
2	Accounting & Finance	5,255	14	5,269
2	Human Resources/Risk	0	0	0
2	Warehouse	37,957	1,232	39,189
	Subtotal-Chief's Admin	43,212	1,246	44,458
3	Info Tech Svcs	0	8,772	8,772
	Subtotal - Info Tech Svcs	0	8,772	8,772
7	Departmental	0	0	0
7	Vehicle Charges	0	68,315	68,315
	Subtotal - Central Svcs	0	68,315	68,315
	Total Incoming	60,235	78,333	138,568
C.	Total Allocated		$ 2,350,846	$ 2,350,846
				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	13,732,754	2.3959	$54,447	$ 0	$ 54,447	$ 0	$ 54,447
03	Info Tech	2,212,278	0.3860	8,772	0	8,772	0	8,772
04	Professional Development	8,064,985	1.4071	31,977	0	31,977	1,134	33,111
05	OEC	12,208,895	2.1300	48,405	0	48,405	1,716	50,121
06	Planning Admin	2,575,639	0.4494	10,213	0	10,213	362	10,575
07	Central Services	35,594,618	6.2101	141,125	0	141,125	5,004	146,129
08	EMS Admin	4,879,127	0.8512	19,344	0	19,344	686	20,030
09	Fire/EMS Ops	413,640,655	72.1666	1,639,995	0	1,639,995	58,148	1,698,143
10	Staff Svcs	2,369,688	0.4134	9,395	0	9,395	333	9,728
12	Medical Dir	4,036,261	0.7042	16,003	0	16,003	567	16,570
13	Operations Admin	1,892,862	0.3302	7,504	0	7,504	266	7,770
14	Life Safety Bureau	20,998,161	3.6635	83,254	0	83,254	2,952	86,206
15	Fire Marshal	9,235,431	1.6113	36,617	0	36,617	1,298	37,915
16	Comm Outreach	1,118,375	0.1951	4,434	0	4,434	157	4,591
17	Logistics	2,227,087	0.3886	8,831	0	8,831	313	9,144
18	Air Pack	905,609	0.1580	3,591	0	3,591	127	3,718
19	Hazmat Ops	8,028,368	1.4007	31,831	0	31,831	1,129	32,960
20	Airport Ops	19,562,628	3.4130	77,561	0	77,561	2,750	80,311
21	Rescue Team	9,891,514	1.7257	39,217	0	39,217	1,391	40,608
	Subtotal	573,174,935	100.0000	2,272,516	0	2,272,516	78,333	2,350,849
	Direct Bills					0		0
	Total					$ 2,272,516		$ 2,350,849

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	54,447	54,447
03	Info Tech	8,772	8,772
04	Professional Development	33,111	33,111
05	OEC	50,121	50,121
06	Planning Admin	10,575	10,575
07	Central Services	146,129	146,129
08	EMS Admin	20,030	20,030
09	Fire/EMS Ops	1,698,143	1,698,143
10	Staff Svcs	9,728	9,728
12	Medical Dir	16,570	16,570
13	Operations Admin	7,770	7,770
14	Life Safety Bureau	86,206	86,206
15	Fire Marshal	37,915	37,915
16	Comm Outreach	4,591	4,591
17	Logistics	9,144	9,144
18	Air Pack	3,718	3,718
19	Hazmat Ops	32,960	32,960
20	Airport Ops	80,311	80,311
21	Rescue Team	40,608	40,608
	Total	$ 2,350,849	$ 2,350,849

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	1,989,142	0	1,989,142
Salary % Split			.00%	100%
Benefits	S	5,015,552	0	5,015,552
Subtotal - Personnel Costs		7,004,694	0	7,004,694
Services & Supplies Cost				
Supplies	S	162,773	0	162,773
Services	S	289,142	0	289,142
Subtotal - Services & Supplies		451,915	0	451,915
Department Cost Total		7,456,609	0	7,456,609
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		7,456,609	0	7,456,609
General Admin Distribution			0	0
Grand Total		$ 7,456,609		$ 7,456,609

B. Incoming Costs-(Default Spread Salary%) Dept:4 Prof Development

	Department	First Incoming	Second Incoming	Training
1	Indirect Costs FTE	$ 140,456	$ 0	$ 140,456
1	Indirect Costs Exps	62,054	0	62,054
1	GSD	260,595	0	260,595
	Subtotal - Citywide Indirect	463,105	0	463,105
2	Chief's Admin	22,809	3,052	25,861
2	Accounting & Finance	19,157	50	19,207
2	Human Resources/Risk	54,196	9,909	64,105
2	Warehouse	138,367	4,493	142,860
	Subtotal-Chief's Admin	234,529	17,504	252,033
3	Info Tech Svcs	31,977	1,134	33,111
	Subtotal - Info Tech Svcs	31,977	1,134	33,111
4	Training	0	33,506	33,506
	Subtotal-Prof Development	0	33,506	33,506
7	Departmental	0	893,021	893,021
7	Vehicle Charges	0	92,713	92,713
7	Classified Emp	0	238	238
	Subtotal - Central Svcs	0	985,972	985,972
9	Clasfd Ret Benes	0	119,899	119,899
	Subtotal - Fire/EMS Operations	0	119,899	119,899
10	Investigations	0	19,688	19,688
	Subtotal - Staff Svcs	0	19,688	19,688
	Total Incoming	729,611	1,177,703	1,907,314
C.	Total Allocated		$ 9,363,922	$ 9,363,922
				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	4	0.1091	$8,931	$ 0	$ 8,931	$ 0	$ 8,931
04	Professional Development	15	0.4093	33,506	0	33,506	0	33,506
05	OEC	82	2.2374	183,158	0	183,158	26,487	209,645
06	Planning Admin	6	0.1637	13,401	0	13,401	1,938	15,339
08	EMS Admin	20	0.5457	44,672	0	44,672	6,460	51,132
09	Fire/EMS Ops	3,049	83.1924	6,810,313	0	6,810,313	984,864	7,795,177
10	Staff Svcs	15	0.4093	33,506	0	33,506	4,845	38,351
13	Operations Admin	9	0.2456	20,105	0	20,105	2,907	23,012
14	Life Safety Bureau	124	3.3834	276,973	0	276,973	40,054	317,027
15	Fire Marshal	58	1.5825	129,547	0	129,547	18,735	148,282
16	Comm Outreach	8	0.2183	17,871	0	17,871	2,584	20,455
17	Logistics	11	0.3001	24,567	0	24,567	3,553	28,120
19	Hazmat Ops	58	1.5825	129,547	0	129,547	18,735	148,282
20	Airport Ops	144	3.9291	321,645	0	321,645	46,514	368,159
21	Rescue Team	62	1.6917	138,486	0	138,486	20,027	158,513
	Subtotal	3,665	100.0000	8,186,228	0	8,186,228	1,177,703	9,363,931
	Direct Bills					0		0
	Total					$ 8,186,228		$ 9,363,931

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	8,931	8,931
04	Professional Development	33,506	33,506
05	OEC	209,645	209,645
06	Planning Admin	15,339	15,339
08	EMS Admin	51,132	51,132
09	Fire/EMS Ops	7,795,177	7,795,177
10	Staff Svcs	38,351	38,351
13	Operations Admin	23,012	23,012
14	Life Safety Bureau	317,027	317,027
15	Fire Marshal	148,282	148,282
16	Comm Outreach	20,455	20,455
17	Logistics	28,120	28,120
19	Hazmat Ops	148,282	148,282
20	Airport Ops	368,159	368,159
21	Rescue Team	158,513	158,513
	Total	$ 9,363,931	$ 9,363,931

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	8,532,922	0	8,532,922
Salary % Split			.00%	100%
Benefits	S	3,667,944	0	3,667,944
Subtotal - Personnel Costs		12,200,866	0	12,200,866
Services & Supplies Cost				
Supplies	S	7,367	0	7,367
Services	S	662	0	662
Subtotal - Services & Supplies		8,029	0	8,029
Department Cost Total		12,208,895	0	12,208,895
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		12,208,895	0	12,208,895
General Admin Distribution			0	0
Grand Total		$ 12,208,895		$ 12,208,895

B. Incoming Costs-(Default Spread Salary%) Dept:5 OEC

	Department	First Incoming	Second Incoming	Dispatch & Records
1	Indirect Costs FTE	$ 104,412	$ 0	$ 104,412
1	Indirect Costs Exps	93,934	0	93,934
1	GSD	193,725	0	193,725
	Subtotal - Citywide Indirect	392,071	0	392,071
2	Chief's Admin	16,956	2,269	19,225
2	Accounting & Finance	28,999	75	29,074
2	Human Resources/Risk	40,288	7,367	47,655
2	Warehouse	209,453	6,802	216,255
	Subtotal-Chief's Admin	295,696	16,512	312,208
3	Info Tech Svcs	48,405	1,716	50,121
	Subtotal - Info Tech Svcs	48,405	1,716	50,121
4	Training	183,158	26,487	209,645
	Subtotal-Prof Development	183,158	26,487	209,645
7	Departmental	0	663,857	663,857
7	Vehicle Charges	0	4,881	4,881
7	Classified Emp	0	796	796
	Subtotal - Central Svcs	0	669,534	669,534
9	Clasfd Ret Benes	0	401,052	401,052
	Subtotal - Fire/EMS Operations	0	401,052	401,052
10	Investigations	0	65,854	65,854
	Subtotal - Staff Svcs	0	65,854	65,854
	Total Incoming	919,330	1,181,155	2,100,485
C.	Total Allocated		$ 14,309,380	$ 14,309,380
				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	6.50	0.1854	$24,340	$ 0	$ 24,340	$ 0	$ 24,340
08	EMS Admin	15.80	0.4507	59,169	0	59,169	5,333	64,502
09	Fire/EMS Ops	2,986.90	85.1940	11,184,460	0	11,184,460	1,008,142	12,192,602
10	Staff Svcs	14.50	0.4136	54,298	0	54,298	4,894	59,192
13	Operations Admin	8.70	0.2481	32,571	0	32,571	2,936	35,507
14	Life Safety Bureau	138.10	3.9390	517,121	0	517,121	46,612	563,733
15	Fire Marshal	57.60	1.6429	215,684	0	215,684	19,441	235,125
16	Comm Outreach	5.10	0.1455	19,102	0	19,102	1,721	20,823
17	Logistics	7.30	0.2082	27,333	0	27,333	2,464	29,797
19	Hazmat Ops	57.70	1.6458	216,064	0	216,064	19,475	235,539
20	Airport Ops	144.90	4.1329	542,576	0	542,576	48,907	591,483
21	Rescue Team	62.90	1.7941	235,533	0	235,533	21,230	256,763
	Subtotal	3,506	100.0000	13,128,251	0	13,128,251	1,181,155	14,309,406
	Direct Bills					0		0
	Total					$ 13,128,251		$ 14,309,406

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	24,340	24,340
08	EMS Admin	64,502	64,502
09	Fire/EMS Ops	12,192,602	12,192,602
10	Staff Svcs	59,192	59,192
13	Operations Admin	35,507	35,507
14	Life Safety Bureau	563,733	563,733
15	Fire Marshal	235,125	235,125
16	Comm Outreach	20,823	20,823
17	Logistics	29,797	29,797
19	Hazmat Ops	235,539	235,539
20	Airport Ops	591,483	591,483
21	Rescue Team	256,763	256,763
	Total	$ 14,309,406	$ 14,309,406

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	1,472,839	0	1,003,500	469,340
Salary % Split			.00%	68.13%	31.87%
Benefits	P	919,525		541,926	377,600
Subtotal - Personnel Costs		2,392,364	0	1,545,425	846,939
Services & Supplies Cost					
Supplies	P	11,571	0	5,594	5,977
Services	P	172,040	0	169,050	2,990
Credit Expenses	P	855,906-	0		855,906-
Subtotal - Services & Supplies		672,295-	0	174,644	846,939-
Department Cost Total		1,720,069	0	1,720,069	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,720,069	0	1,720,069	0
General Admin Distribution			0	0	0
Grand Total		$ 1,720,069		$ 1,720,069	0

B. Incoming Costs-(Default Spread Salary%) Dept:6 Planning Admin

	Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1	Indirect Costs FTE	$ 20,048	$ 0	$ 13,659	$ 6,389
1	Indirect Costs Exps	19,819	0	13,503	6,316
1	GSD	37,198	0	25,344	11,854
	Subtotal - Citywide Indirect	77,065	0	52,507	24,558
2	Chiefs Admin	3,256	436	2,515	1,176
2	Accounting & Finance	6,118	16	4,179	1,955
2	Human Resources/Risk	7,736	1,414	6,235	2,916
2	Warehouse	44,192	1,435	31,087	14,540
	Subtotal-Chiefs Admin	61,302	3,301	44,016	20,587
3	Info Tech Svcs	10,213	362	7,205	3,370
	Subtotal - Info Tech Svcs	10,213	362	7,205	3,370
4	Training	13,401	1,938	10,451	4,888
	Subtotal-Prof Development	13,401	1,938	10,451	4,888
7	Departmental	0	127,466	86,847	40,619
7	Vehicle Charges	0	0	0	0
7	Classified Emp	0	27	18	9
	Subtotal - Central Svcs	0	127,493	86,866	40,627
9	Clasfd Ret Benes	0	13,632	9,288	4,344
	Subtotal - Fire/EMS Operations	0	13,632	9,288	4,344
10	Investigations	0	2,238	1,525	713
	Subtotal - Staff Svcs	0	2,238	1,525	713
	Total Incoming	161,981	148,964	211,858	99,087
C.	Total Allocated		$ 2,031,014	$ 1,931,927	$ 99,087
				95.12%	4.88%

Planning Svcs Allocations

Dept:6 Planning Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	6.50	0.1882	$3,445	$ 0	$ 3,445	$ 0	$ 3,445
09	Fire/EMS Ops	2,986.90	86.4615	1,582,614	0	1,582,614	87,919	1,670,533
14	Life Safety Bureau	138.10	3.9976	73,173	0	73,173	4,065	77,238
15	Fire Marshal	57.60	1.6673	30,519	0	30,519	1,695	32,214
19	Hazmat Ops	57.70	1.6702	30,572	0	30,572	1,698	32,270
20	Airport Ops	144.90	4.1944	76,775	0	76,775	4,265	81,040
21	Rescue Team	62.90	1.8208	33,328	0	33,328	1,851	35,179
	Subtotal	3,454.6	100.0000	1,830,426	0	1,830,426	101,495	1,931,921
	Direct Bills					0		0
	Total					$ 1,830,426		$ 1,931,921

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	$51,623	$ 0	$ 51,623	$ 47,469	$ 99,092
	Subtotal	100	100.0000	51,623	0	51,623	47,469	99,092
	Direct Bills					0		0
	Total					$ 51,623		$ 99,092

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	3,445	0	3,445
09	Fire/EMS Ops	1,670,533	0	1,670,533
14	Life Safety Bureau	77,238	0	77,238
15	Fire Marshal	32,214	0	32,214
19	Hazmat Ops	32,270	0	32,270
20	Airport Ops	81,040	0	81,040
21	Rescue Team	35,179	0	35,179
22	Permit Ctr	0	99,092	99,092
	Total	$ 1,931,921	$ 99,092	$ 2,031,013

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	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Overtime-Classified	P	0	0	0	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	0	0	0	0	0	0
Other Supplies	P	2,120	0	2,120	0	0	0
Fuel	P	5,971,740	0	0	5,971,740	0	0
Class Arbitration	P	32,797	0	0	0	32,797	0
Voice Svcs	P	1,078,388	0	1,078,388	0	0	0
HR Client	P	4,708,259	0	4,708,259	0	0	0
KRONOS	P	303,042	0	303,042	0	0	0
Drainage	D	100,344	0	0	0	0	0
Permit Ctr	P	255,600	0	0	0	0	255,600
Bldg Mtc Svcs	P	314,075	0	314,075	0	0	0
Other Svcs	P	20,764,047	0	20,764,047	0	0	0
Billing & Collection	D	795,566	0	0	0	0	0
Non GF	P	1,270,147	0	0	0	0	0
Subtotal - Services & Supplies		35,596,127	0	27,169,932	5,971,740	32,797	255,600
Department Cost Total		35,596,127	0	27,169,932	5,971,740	32,797	255,600
Adjustments to Cost							
Drainage	D	100,344-	0	0	0	0	0
Billing & Collection	D	795,566-	0	0	0	0	0
Subtotal - Adjustments		895,910-	0	0	0	0	0
Total Costs After Adjustments		34,700,217	0	27,169,932	5,971,740	32,797	255,600
General Admin Distribution			0	0	0	0	0
Grand Total		$ 34,700,217		$ 27,169,932	$ 5,971,740	$ 32,797	$ 255,600

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	0	0
Other Supplies	P	2,120	0
Fuel	P	5,971,740	0
Class Arbitration	P	32,797	0
Voice Svcs	P	1,078,388	0
HR Client	P	4,708,259	0
KRONOS	P	303,042	0
Drainage	D	100,344	0
Permit Ctr	P	255,600	0
Bldg Mtc Svcs	P	314,075	0
Other Svcs	P	20,764,047	0
Billing & Collection	D	795,566	0
Non GF	P	1,270,147	1,270,147
Subtotal - Services & Supplies		35,596,127	1,270,147
Department Cost Total		35,596,127	1,270,147
Adjustments to Cost			
Drainage	D	100,344-	0
Billing & Collection	D	795,566-	0
Subtotal - Adjustments		895,910-	0
Total Costs After Adjustments		34,700,217	1,270,147
General Admin Distribution			0
Grand Total		$ 34,700,217	$ 1,270,147
			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	$ 273,869	$ 0	$ 214,437	$ 47,131	$ 259
	Subtotal - Citywide Indirect	273,869	0	214,437	47,131	259
2	Accounting & Finance	84,546	219	66,370	14,588	80
2	Warehouse	610,669	19,830	493,674	108,506	596
	Subtotal-Chiefs Admin	695,215	20,049	560,045	123,093	676
3	Info Tech Svcs	141,125	5,004	114,417	25,148	138
	Subtotal - Info Tech Svcs	141,125	5,004	114,417	25,148	138
7	Vehicle Charges	0	3,064,326	2,399,337	527,355	2,896
	Subtotal - Central Svcs	0	3,064,326	2,399,337	527,355	2,896
	Total Incoming	1,110,209	3,089,379	3,288,235	722,728	3,969
C.	Total Allocated		$ 38,899,805	$ 30,458,167	$ 6,694,468	$ 36,766
				78.30%	17.21%	0.09%

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	$ 273,869	$ 0	$ 2,017	$ 10,024
	Subtotal - Citywide Indirect	273,869	0	2,017	10,024
2	Accounting & Finance	84,546	219	624	3,103
2	Warehouse	610,669	19,830	4,644	23,078
	Subtotal-Chiefs Admin	695,215	20,049	5,269	26,181
3	Info Tech Svcs	141,125	5,004	1,076	5,349
	Subtotal - Info Tech Svcs	141,125	5,004	1,076	5,349
7	Vehicle Charges	0	3,064,326	22,572	112,164
	Subtotal - Central Svcs	0	3,064,326	22,572	112,164
	Total Incoming	1,110,209	3,089,379	30,934	153,718
C.	Total Allocated		$ 38,899,805	$ 286,534	$ 1,423,865
				0.74%	3.66%

Departmental Allocations

Dept:7 Central Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	31.30	0.8225	$230,623	$ 0	$ 230,623	$ 0	$ 230,623
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	893,021	0	893,021	0	893,021
05	OEC	90.10	2.3676	663,857	0	663,857	0	663,857
06	Planning Admin	17.30	0.4546	127,466	0	127,466	0	127,466
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	204,098	0	204,098	18,898	222,996
09	Fire/EMS Ops	2,986.90	78.4890	22,007,708	0	22,007,708	2,037,798	24,045,506
10	Staff Svcs	15.50	0.4073	114,204	0	114,204	10,575	124,779
12	Medical Dir	11.70	0.3074	86,193	0	86,193	7,982	94,175
13	Operations Admin	12.30	0.3232	90,623	0	90,623	8,392	99,015
14	Life Safety Bureau	141.80	3.7262	1,044,798	0	1,044,798	96,742	1,141,540
15	Fire Marshal	61.60	1.6187	453,871	0	453,871	42,026	495,897
16	Comm Outreach	7.60	0.1997	55,994	0	55,994	5,185	61,179
17	Logistics	10.40	0.2733	76,631	0	76,631	7,095	83,726
18	Air Pack	4.30	0.1130	31,684	0	31,684	2,934	34,618
19	Hazmat Ops	58.00	1.5241	427,346	0	427,346	39,570	466,916
20	Airport Ops	144.90	3.8076	1,067,622	0	1,067,622	98,857	1,166,479
21	Rescue Team	62.90	1.6529	463,460	0	463,460	42,913	506,373
	Subtotal	3,805.5	100.0000	28,039,199	0	28,039,199	2,418,968	30,458,167
	Direct Bills					0		0
	Total					$ 28,039,199		$ 30,458,167

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	15	1.1876	$73,189	$ 0	$ 73,189	$ 0	$ 73,189
03	Info Tech	14	1.1085	68,315	0	68,315	0	68,315
04	Professional Development	19	1.5044	92,713	0	92,713	0	92,713
05	OEC	1	0.0792	4,881	0	4,881	0	4,881
06	Planning Admin	0	0.0000	0	0	0	0	0
07	Central Services	628	49.7229	3,064,326	0	3,064,326	0	3,064,326
08	EMS Admin	4	0.3167	19,518	0	19,518	3,629	23,147
09	Fire/EMS Ops	441	34.9169	2,151,861	0	2,151,861	400,103	2,551,964
10	Staff Svcs	4	0.3167	19,518	0	19,518	3,629	23,147
12	Medical Dir	3	0.2375	14,637	0	14,637	2,722	17,359
13	Operations Admin	2	0.1584	9,762	0	9,762	1,815	11,577
14	Life Safety Bureau	15	1.1876	73,189	0	73,189	13,609	86,798
15	Fire Marshal	49	3.8797	239,098	0	239,098	44,456	283,554
16	Comm Outreach	9	0.7126	43,916	0	43,916	8,165	52,081
17	Logistics	2	0.1584	9,762	0	9,762	1,815	11,577
18	Air Pack	0	0.0000	0	0	0	0	0
19	Hazmat Ops	20	1.5835	97,588	0	97,588	18,145	115,733
21	Rescue Team	37	2.9295	180,539	0	180,539	33,569	214,108
	Subtotal	1,263	100.0000	6,162,812	0	6,162,812	531,656	6,694,468
	Direct Bills					0		0
	Total					$ 6,162,812		$ 6,694,468

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	6.50	0.1796	$61	$ 0	$ 61	$ 0	$ 61
04	Professional Development	25.50	0.7045	238	0	238	0	238
05	OEC	85.30	2.3565	796	0	796	0	796
06	Planning Admin	2.90	0.0801	27	0	27	0	27
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	15.80	0.4365	148	0	148	13	161
09	Fire/EMS Ops	2,986.90	82.5179	27,888	0	27,888	2,535	30,423
10	Staff Svcs	14.50	0.4006	135	0	135	12	147
13	Operations Admin	8.70	0.2404	81	0	81	7	88
14	Life Safety Bureau	138.10	3.8152	1,289	0	1,289	117	1,406
15	Fire Marshal	57.60	1.5913	538	0	538	49	587
16	Comm Outreach	5.10	0.1409	48	0	48	4	52
17	Logistics	7.30	0.2017	68	0	68	6	74
19	Hazmat Ops	57.70	1.5941	539	0	539	49	588
20	Airport Ops	144.90	4.0031	1,353	0	1,353	123	1,476
21	Rescue Team	62.90	1.7377	587	0	587	53	640
	Subtotal	3,619.7	100.0000	33,796	0	33,796	2,970	36,766
	Direct Bills					0		0
	Total					$ 33,796		$ 36,766

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	$263,816	$ 0	$ 263,816	$ 22,718	$ 286,534
	Subtotal	100	100.0000	263,816	0	263,816	22,718	286,534
	Direct Bills					0		0
	Total					$ 263,816		$ 286,534

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	230,623	73,189	61	0	0	303,873
03	Info Tech	0	68,315	0	0	0	68,315
04	Professional Development	893,021	92,713	238	0	0	985,972
05	OEC	663,857	4,881	796	0	0	669,534
06	Planning Admin	127,466	0	27	0	0	127,493
07	Central Services	0	3,064,326	0	0	0	3,064,326
08	EMS Admin	222,996	23,147	161	0	0	246,305
09	Fire/EMS Ops	24,045,506	2,551,964	30,423	0	0	26,627,893
10	Staff Svcs	124,779	23,147	147	0	0	148,073
12	Medical Dir	94,175	17,359	0	0	0	111,534
13	Operations Admin	99,015	11,577	88	0	0	110,680
14	Life Safety Bureau	1,141,540	86,798	1,406	0	0	1,229,745
15	Fire Marshal	495,897	283,554	587	0	0	780,038
16	Comm Outreach	61,179	52,081	52	0	0	113,313
17	Logistics	83,726	11,577	74	0	0	95,377
18	Air Pack	34,618	0	0	0	0	34,618
19	Hazmat Ops	466,916	115,733	588	0	0	583,237
20	Airport Ops	1,166,479	0	1,476	0	0	1,167,955
21	Rescue Team	506,373	214,108	640	0	0	721,121
22	Permit Ctr	0	0	0	286,534	0	286,534
	Total	$30,458,167	$6,694,469	$36,766	$286,534	$0	$37,475,936

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	2,193,114	0	2,193,114
Salary % Split			.00%	100%
Benefits	S	978,970	0	978,970
Subtotal - Personnel Costs		3,172,084	0	3,172,084
Services & Supplies Cost				
Supplies	S	75,912	0	75,912
Services	S	1,631,131	0	1,631,131
Subtotal - Services & Supplies		1,707,043	0	1,707,043
Department Cost Total		4,879,127	0	4,879,127
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,879,127	0	4,879,127
General Admin Distribution			0	0
Grand Total		$ 4,879,127		$ 4,879,127

B. Incoming Costs-(Default Spread Salary%) Dept:8 EMS Admin

	Department	First Incoming	Second Incoming	EMS Admin Svcs
1	Indirect Costs FTE	$ 32,101	$ 0	$ 32,101
1	Indirect Costs Exps	37,538	0	37,538
1	GSD	59,559	0	59,559
	Subtotal - Citywide Indirect	129,198	0	129,198
2	Chief's Admin	5,213	698	5,911
2	Accounting & Finance	11,589	30	11,619
2	Human Resources/Risk	12,386	2,265	14,651
2	Warehouse	83,703	2,718	86,421
	Subtotal-Chief's Admin	112,891	5,710	118,601
3	Info Tech Svcs	19,344	686	20,030
	Subtotal - Info Tech Svcs	19,344	686	20,030
4	Training	44,672	6,460	51,132
	Subtotal-Prof Development	44,672	6,460	51,132
5	Dispatch & Records	59,169	5,333	64,502
	Subtotal - OEC	59,169	5,333	64,502
7	Departmental	204,098	18,898	222,996
7	Vehicle Charges	19,518	3,629	23,147
7	Classified Emp	148	13	161
	Subtotal - Central Svcs	223,764	22,541	246,305
9	Clasfd Ret Benes	0	74,288	74,288
	Subtotal - Fire/EMS Operations	0	74,288	74,288
10	Investigations	0	12,198	12,198
	Subtotal - Staff Svcs	0	12,198	12,198
	Total Incoming	589,038	127,216	716,254
C.	Total Allocated		$ 5,595,381	$ 5,595,381
				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	$5,468,165	$ 0	$ 5,468,165	$ 127,216	$ 5,595,381
	Subtotal	100	100.0000	5,468,165	0	5,468,165	127,216	5,595,381
	Direct Bills					0		0
	Total					$ 5,468,165		$ 5,595,381

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	5,595,381	5,595,381
	Total	$ 5,595,381	$ 5,595,381

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	283,141,083	0	0	283,141,083
Salary % Split			.00%	.00%	100%
Benefits	S	113,412,042	0	0	113,412,042
Subtotal - Personnel Costs		396,553,125	0	0	396,553,125
Services & Supplies Cost					
Supplies	S	171,220	0	0	171,220
Services	S	16,916,310	0	0	16,916,310
Hlth Ins Ret Class	P	17,018,969	0	17,018,969	0
Credit Expenses	P	413,640,655-	0	0	413,640,655-
Subtotal - Services & Supplies		379,534,156-	0	17,018,969	396,553,125-
Department Cost Total		17,018,969	0	17,018,969	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		17,018,969	0	17,018,969	0
General Admin Distribution			0	0	0
Grand Total		$ 17,018,969		$ 17,018,969	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	$ 3,461,406	$ 0	$ 0	$ 3,461,406
1	Indirect Costs Exps	3,182,585	0	0	3,182,585
1	GSD	6,422,274	0	0	6,422,274
	Subtotal - Citywide Indirect	13,066,265	0	0	13,066,265
2	Chief's Admin	562,102	75,213	0	637,315
2	Accounting & Finance	982,501	2,547	0	985,048
2	Human Resources/Risk	1,335,601	244,208	0	1,579,809
2	Warehouse	7,096,494	230,440	0	7,326,934
	Subtotal-Chief's Admin	9,976,698	552,408	0	10,529,106
3	Info Tech Svcs	1,639,995	58,148	0	1,698,143
3	Subtotal - Info Tech Svcs	1,639,995	58,148	0	1,698,143
4	Training	6,810,313	984,864	0	7,795,177
4	Subtotal-Prof Development	6,810,313	984,864	0	7,795,177
5	Dispatch & Records	11,184,460	1,008,142	0	12,192,602
5	Subtotal - OEC	11,184,460	1,008,142	0	12,192,602
6	Planning Svcs *	1,582,614	87,919	0	1,670,533
6	Subtotal - Planning Admin	1,582,614	87,919	0	1,670,533
7	Departmental	22,007,708	2,037,798	0	24,045,506
7	Vehicle Charges	2,151,861	400,103	0	2,551,964
7	Classified Emp	27,888	2,535	0	30,423
	Subtotal - Central Svcs	24,187,457	2,440,436	0	26,627,893
8	EMS Admin Svcs	5,468,165	127,216	0	5,595,381
	Subtotal - EMS Admin	5,468,165	127,216	0	5,595,381
10	Investigations	0	2,306,019	0	2,306,019
10	Subtotal - Staff Svcs	0	2,306,019	0	2,306,019
	Total Incoming	73,915,967	7,565,152	0	81,481,120
C.	Total Allocated		$ 98,500,088	$ 17,018,969	$ 81,481,120
				17.28%	82.72%

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	6.50	0.1796	$30,566	$ 0	$ 30,566	$ 0	$ 30,566
04	Professional Development	25.50	0.7045	119,899	0	119,899	0	119,899
05	OEC	85.30	2.3565	401,052	0	401,052	0	401,052
06	Planning Admin	2.90	0.0801	13,632	0	13,632	0	13,632
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	15.80	0.4365	74,288	0	74,288	0	74,288
10	Staff Svcs	14.50	0.4006	68,178	0	68,178	0	68,178
11	Fire/EMS Operating	2,986.90	82.5179	14,043,696	14,043,696-	0	0	0
13	Operations Admin	8.70	0.2404	40,914	0	40,914	0	40,914
14	Life Safety Bureau	138.10	3.8152	649,308	0	649,308	0	649,308
15	Fire Marshal	57.60	1.5913	270,823	0	270,823	0	270,823
16	Comm Outreach	5.10	0.1409	23,980	0	23,980	0	23,980
17	Logistics	7.30	0.2017	34,327	0	34,327	0	34,327
19	Hazmat Ops	57.70	1.5941	271,299	0	271,299	0	271,299
20	Airport Ops	144.90	4.0031	681,286	0	681,286	0	681,286
21	Rescue Team	62.90	1.7377	295,739	0	295,739	0	295,739
	Subtotal	3,619.7	100.0000	17,018,987	14,043,696-	2,975,291	0	2,975,291
	Direct Bills					14,043,696		14,043,696
	Total					$ 17,018,987		$ 17,018,987

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	$73,915,967	$ 0	$ 73,915,967	$ 7,565,152	$ 81,481,119
	Subtotal	100	100.0000	73,915,967	0	73,915,967	7,565,152	81,481,119
	Direct Bills					0		0
	Total					$ 73,915,967		$ 81,481,119

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	$ 14,043,696	0	$ 14,043,696
02	Chief's Admin	30,566	0	30,566
04	Professional Development	119,899	0	119,899
05	OEC	401,052	0	401,052
06	Planning Admin	13,632	0	13,632
07	Central Services	0	0	0
08	EMS Admin	74,288	0	74,288
10	Staff Svcs	68,178	0	68,178
11	Fire/EMS Operating	0	81,481,119	81,481,119
13	Operations Admin	40,914	0	40,914
14	Life Safety Bureau	649,308	0	649,308
15	Fire Marshal	270,823	0	270,823
16	Comm Outreach	23,980	0	23,980
17	Logistics	34,327	0	34,327
19	Hazmat Ops	271,299	0	271,299
20	Airport Ops	681,286	0	681,286
21	Rescue Team	295,739	0	295,739
	Total	$ 17,018,987	$ 81,481,119	$ 98,500,106

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	1,610,306	0	1,610,306
Salary % Split			.00%	100%
Benefits	S	740,050	0	740,050
Subtotal - Personnel Costs		2,350,356	0	2,350,356
Services & Supplies Cost				
Supplies	S	13,170	0	13,170
Services	S	6,161	0	6,161
Subtotal - Services & Supplies		19,331	0	19,331
Department Cost Total		2,369,688	0	2,369,688
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,369,688	0	2,369,688
General Admin Distribution			0	0
Grand Total		$ 2,369,688		$ 2,369,688

B. Incoming Costs-(Default Spread Salary%) Dept:10 Staff Svcs

	Description	First Incoming	Second Incoming	Investigations
1	Indirect Costs FTE	$ 17,962	$ 0	$ 17,962
1	Indirect Costs Exps	18,231	0	18,231
1	GSD	33,325	0	33,325
	Subtotal - Citywide Indirect	69,518	0	69,518
2	Chief's Admin	2,917	390	3,307
2	Accounting & Finance	5,628	15	5,643
2	Human Resources/Risk	6,931	1,267	8,198
2	Warehouse	40,652	1,320	41,972
	Subtotal-Chief's Admin	56,128	2,992	59,120
3	Info Tech Svcs	9,395	333	9,728
	Subtotal - Info Tech Svcs	9,395	333	9,728
4	Training	33,506	4,845	38,351
	Subtotal-Prof Development	33,506	4,845	38,351
5	Dispatch & Records	54,298	4,894	59,192
	Subtotal - OEC	54,298	4,894	59,192
7	Departmental	114,204	10,575	124,779
7	Vehicle Charges	19,518	3,629	23,147
7	Classified Emp	135	12	147
	Subtotal - Central Svcs	133,857	14,216	148,073
9	Clasfd Ret Benes	68,178	0	68,178
	Subtotal - Fire/EMS Operations	68,178	0	68,178
10	Investigations	0	11,195	11,195
	Subtotal - Staff Svcs	0	11,195	11,195
	Total Incoming	424,880	38,476	463,356
C.	Total Allocated		$ 2,833,044	$ 2,833,044
				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	6.50	0.1796	$5,019	$ 0	$ 5,019	$ 0	$ 5,019
04	Professional Development	25.50	0.7045	19,688	0	19,688	0	19,688
05	OEC	85.30	2.3565	65,854	0	65,854	0	65,854
06	Planning Admin	2.90	0.0801	2,238	0	2,238	0	2,238
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	15.80	0.4365	12,198	0	12,198	0	12,198
09	Fire/EMS Ops	2,986.90	82.5179	2,306,019	0	2,306,019	0	2,306,019
10	Staff Svcs	14.50	0.4006	11,195	0	11,195	0	11,195
13	Operations Admin	8.70	0.2404	6,718	0	6,718	694	7,412
14	Life Safety Bureau	138.10	3.8152	106,618	0	106,618	11,017	117,635
15	Fire Marshal	57.60	1.5913	44,470	0	44,470	4,595	49,065
16	Comm Outreach	5.10	0.1409	3,938	0	3,938	407	4,345
17	Logistics	7.30	0.2017	5,637	0	5,637	582	6,219
19	Hazmat Ops	57.70	1.5941	44,548	0	44,548	4,603	49,151
20	Airport Ops	144.90	4.0031	111,869	0	111,869	11,560	123,429
21	Rescue Team	62.90	1.7377	48,561	0	48,561	5,018	53,579
	Subtotal	3,619.7	100.0000	2,794,570	0	2,794,570	38,476	2,833,046
	Direct Bills					0		0
	Total					$ 2,794,570		$ 2,833,046

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	5,019	5,019
04	Professional Development	19,688	19,688
05	OEC	65,854	65,854
06	Planning Admin	2,238	2,238
07	Central Services	0	0
08	EMS Admin	12,198	12,198
09	Fire/EMS Ops	2,306,019	2,306,019
10	Staff Svcs	11,195	11,195
13	Operations Admin	7,412	7,412
14	Life Safety Bureau	117,635	117,635
15	Fire Marshal	49,065	49,065
16	Comm Outreach	4,345	4,345
17	Logistics	6,219	6,219
19	Hazmat Ops	49,151	49,151
20	Airport Ops	123,429	123,429
21	Rescue Team	53,579	53,579
	Total	$ 2,833,046	$ 2,833,046