CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2026 2 CFR PART 200 COST ALLOCATION PLAN

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

CITY OF HOUSTON
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City of Houston, Texas
Houston Fire Department
FY 2026 2 CFR Part 200 Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2024

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SECTION I – OVERVIEW

City of Houston, Texas
Houston Fire Department
FY 2026 2 CFR Part 200 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

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.[2]

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

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 – FY 2026 2 CFR PART 200 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	0	$ 52,330	$ 43,818	$ 501,266	$ 218,298	$ 26,830	$ 40,038	$ 16,484	$ 202,359	$ 197,122
2	Chief's Admin	0	89,516	46,974	525,084	230,383	27,998	52,291	21,314	203,536	498,568
3	Info Tech	0	16,523	7,747	85,956	37,805	4,578	9,117	3,707	32,864	80,078
4	Prof Development	0	0	22,800	314,096	146,911	20,266	27,860	0	146,911	364,755
5	OEC	0	0	35,297	560,395	233,733	20,700	29,621	0	234,145	587,982
6	Planning Admin	0	0	0	76,784	32,025	0	0	0	32,081	80,564
7	Central Svcs	0	111,202	110,351	1,226,097	777,723	112,976	95,095	34,515	581,507	1,164,490
8	EMS Admin	0	0	0	0	0	0	0	0	0	0
9	Fire/EMS Operations	78,512,859	0	40,914	649,308	270,823	23,980	34,327	0	271,299	681,286
10	Staff Svcs	0	0	7,372	116,996	48,798	4,320	6,185	0	48,884	122,759
	Total Current Allocations	$78,512,859	$269,571	$315,273	$4,055,982	$1,996,499	$241,648	$294,534	$76,020	$1,753,586	$3,777,604

Summary Schedule

	Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 225,101	$0	$ 0	$ 0	$ 1,523,646
2	Chief's Admin	244,484	0	0	0	1,940,148
3	Info Tech	40,489	0	0	0	318,865
4	Prof Development	157,047	0	0	0	1,200,646
5	OEC	255,243	0	0	0	1,957,116
6	Planning Admin	34,973	93,782	0	0	350,209
7	Central Svcs	718,983	285,684	0	0	5,218,623
8	EMS Admin	0	0	0	0	0
9	Fire/EMS Operations	295,739	0	0	0	80,780,535
10	Staff Svcs	53,288	0	0	0	408,602
	Total Current Allocations	$2,025,347	$379,466	$0	$0	$93,698,390

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

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	5,459,995	0	2,729,998	2,729,998	0
GSD	P	7,732,361	0	0	0	7,732,361
Subtotal - Services & Supplies		13,192,356	0	2,729,998	2,729,998	7,732,361
Department Cost Total		13,192,356	0	2,729,998	2,729,998	7,732,361
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		13,192,356	0	2,729,998	2,729,998	7,732,361
General Admin Distribution		0	0	0	0	0
Grand Total		$ 13,192,356		$ 2,729,998	$ 2,729,998	$ 7,732,361

B. Incoming Costs

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	$22,454	$ 0	$ 22,454	$ 0	$ 22,454
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	86,948	0	86,948	0	86,948
05	OEC	90.10	2.3676	64,635	0	64,635	0	64,635
06	Planning Admin	17.30	0.4546	12,411	0	12,411	0	12,411
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	19,872	0	19,872	0	19,872
09	Fire/EMS Ops	2,986.90	78.4890	2,142,748	0	2,142,748	0	2,142,748
10	Staff Svcs	15.50	0.4073	11,119	0	11,119	0	11,119
12	Medical Dir	11.70	0.3074	8,392	0	8,392	0	8,392
13	Operations Admin	12.30	0.3232	8,823	0	8,823	0	8,823
14	Life Safety Bureau	141.80	3.7262	101,725	0	101,725	0	101,725
15	Fire Marshal	61.60	1.6187	44,190	0	44,190	0	44,190
16	Comm Outreach	7.60	0.1997	5,452	0	5,452	0	5,452
17	Logistics	10.40	0.2733	7,461	0	7,461	0	7,461
18	Air Pack	4.30	0.1130	3,085	0	3,085	0	3,085
19	Hazmat Ops	58.00	1.5241	41,608	0	41,608	0	41,608
20	Airport Ops	144.90	3.8076	103,947	0	103,947	0	103,947
21	Rescue Team	62.90	1.6529	45,124	0	45,124	0	45,124
	Subtotal	3,805.5	100.0000	2,729,994	0	2,729,994	0	2,729,994
	Direct Bills					0		0
	Total					$ 2,729,994		$ 2,729,994

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	$65,408	$ 0	$ 65,408	$ 0	$ 65,408
03	Info Tech	2,212,278	0.3860	10,538	0	10,538	0	10,538
04	Professional Development	8,064,985	1.4071	38,414	0	38,414	0	38,414
05	OEC	12,208,895	2.1300	58,149	0	58,149	0	58,149
06	Planning Admin	2,575,639	0.4494	12,269	0	12,269	0	12,269
07	Central Services	35,594,618	6.2101	169,536	0	169,536	0	169,536
08	EMS Admin	4,879,127	0.8512	23,238	0	23,238	0	23,238
09	Fire/EMS Ops	413,640,655	72.1666	1,970,146	0	1,970,146	0	1,970,146
10	Staff Svcs	2,369,688	0.4134	11,286	0	11,286	0	11,286
12	Medical Dir	4,036,261	0.7042	19,225	0	19,225	0	19,225
13	Operations Admin	1,892,862	0.3302	9,014	0	9,014	0	9,014
14	Life Safety Bureau	20,998,161	3.6635	100,013	0	100,013	0	100,013
15	Fire Marshal	9,235,431	1.6113	43,988	0	43,988	0	43,988
16	Comm Outreach	1,118,375	0.1951	5,326	0	5,326	0	5,326
17	Logistics	2,227,087	0.3886	10,609	0	10,609	0	10,609
18	Air Pack	905,609	0.1580	4,313	0	4,313	0	4,313
19	Hazmat Ops	8,028,368	1.4007	38,239	0	38,239	0	38,239
20	Airport Ops	19,562,628	3.4130	93,175	0	93,175	0	93,175
21	Rescue Team	9,891,514	1.7257	47,112	0	47,112	0	47,112
	Subtotal	573,174,935	100.0000	2,729,998	0	2,729,998	0	2,729,998
	Direct Bills					0		0
	Total					$ 2,729,998		$ 2,729,998

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	$66,119	$ 0	$ 66,119	$ 0	$ 66,119
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.3109	256,011	0	256,011	0	256,011
05	OEC	90.10	2.4613	190,317	0	190,317	0	190,317
06	Planning Admin	17.30	0.4726	36,543	0	36,543	0	36,543
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7567	58,511	0	58,511	0	58,511
09	Fire/EMS Ops	2,986.90	81.5959	6,309,290	0	6,309,290	0	6,309,290
10	Staff Svcs	15.50	0.4234	32,739	0	32,739	0	32,739
12	Medical Dir	11.70	0.3196	24,713	0	24,713	0	24,713
13	Operations Admin	12.30	0.3360	25,981	0	25,981	0	25,981
14	Life Safety Bureau	141.80	3.8737	299,528	0	299,528	0	299,528
15	Fire Marshal	61.60	1.6828	130,120	0	130,120	0	130,120
16	Comm Outreach	7.60	0.2076	16,052	0	16,052	0	16,052
17	Logistics	10.40	0.2841	21,968	0	21,968	0	21,968
18	Air Pack	4.30	0.1175	9,086	0	9,086	0	9,086
19	Hazmat Ops	58.00	1.5844	122,512	0	122,512	0	122,512
21	Rescue Team	62.90	1.7183	132,865	0	132,865	0	132,865
	Subtotal	3,660.6	100.0000	7,732,355	0	7,732,355	0	7,732,355
	Direct Bills					0		0
	Total					$ 7,732,355		$ 7,732,355

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	22,454	65,408	66,119	153,981
03	Info Tech	0	10,538	0	10,538
04	Professional Development	86,948	38,414	256,011	381,373
05	OEC	64,635	58,149	190,317	313,101
06	Planning Admin	12,411	12,269	36,543	61,223
07	Central Services	0	169,536	0	169,536
08	EMS Admin	19,872	23,238	58,511	101,621
09	Fire/EMS Ops	2,142,748	1,970,146	6,309,290	10,422,184
10	Staff Svcs	11,119	11,286	32,739	55,144
12	Medical Dir	8,392	19,225	24,713	52,330
13	Operations Admin	8,823	9,014	25,981	43,818
14	Life Safety Bureau	101,725	100,013	299,528	501,266
15	Fire Marshal	44,190	43,988	130,120	218,298
16	Comm Outreach	5,452	5,326	16,052	26,830
17	Logistics	7,461	10,609	21,968	40,038
18	Air Pack	3,085	4,313	9,086	16,484
19	Hazmat Ops	41,608	38,239	122,512	202,359
20	Airport Ops	103,947	93,175	0	197,122
21	Rescue Team	45,124	47,112	132,865	225,101
	Total	$ 2,729,994	$ 2,729,998	$ 7,732,355	$ 13,192,347

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	Chiefs Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1	Indirect Costs FTE	$ 22,454	$ 0	$ 2,983	$ 0	$ 9,687	$ 9,784
1	Indirect Costs Exps	65,408	0	8,691	0	28,217	28,500
1	GSD	66,119	0	8,785	0	28,524	28,810
	Subtotal - Citywide Indirect	153,981	0	20,459	0	66,428	67,094
2	Chiefs Admin	0	5,830	775	0	2,515	2,540
2	Accounting & Finance	0	32,619	4,334	0	14,072	14,213
2	Human Resources/Risk	0	13,800	1,834	0	5,953	6,013
2	Warehouse	0	235,024	31,227	0	101,391	102,406
	Subtotal-Chief's Admin	0	287,273	38,169	0	123,931	125,172
3	Info Tech Svcs	0	54,290	7,213	0	23,421	23,656
	Subtotal - Info Tech Svcs	0	54,290	7,213	0	23,421	23,656
4	Training	0	8,840	1,175	0	3,814	3,852
	Subtotal-Prof Development	0	8,840	1,175	0	3,814	3,852
5	Dispatch & Records	0	24,187	3,214	0	10,434	10,539
	Subtotal - OEC	0	24,187	3,214	0	10,434	10,539
6	Planning Svcs *	0	3,424	0	3,424	0	0
	Subtotal - Planning Admin	0	3,424	0	3,424	0	0
7	Departmental	0	229,938	30,551	0	99,197	100,190
7	Vehicle Charges	0	72,972	9,696	0	31,481	31,796
7	Classified Emp	0	61	8	0	26	27
	Subtotal - Central Svcs	0	302,971	40,255	0	130,704	132,012
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	4,991	663	0	2,153	2,175
	Subtotal - Staff Svcs	0	4,991	663	0	2,153	2,175
	Total Incoming	153,981	716,542	115,210	3,424	374,072	377,818
C.	Total Allocated		$ 14,274,004	$ 803,556	$ 1,364,859	$ 1,985,448	$ 10,120,141
				5.63%	9.56%	13.91%	70.90%

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	$5,830	$ 0	$ 5,830	$ 0	$ 5,830
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	22,575	0	22,575	3,043	25,618
05	OEC	90.10	2.3676	16,782	0	16,782	2,262	19,044
06	Planning Admin	17.30	0.4546	3,222	0	3,222	434	3,656
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	5,159	0	5,159	695	5,854
09	Fire/EMS Ops	2,986.90	78.4890	556,338	0	556,338	74,986	631,324
10	Staff Svcs	15.50	0.4073	2,887	0	2,887	389	3,276
12	Medical Dir	11.70	0.3074	2,179	0	2,179	294	2,473
13	Operations Admin	12.30	0.3232	2,291	0	2,291	309	2,600
14	Life Safety Bureau	141.80	3.7262	26,412	0	26,412	3,560	29,972
15	Fire Marshal	61.60	1.6187	11,474	0	11,474	1,546	13,020
16	Comm Outreach	7.60	0.1997	1,415	0	1,415	191	1,606
17	Logistics	10.40	0.2733	1,937	0	1,937	261	2,198
18	Air Pack	4.30	0.1130	801	0	801	108	909
19	Hazmat Ops	58.00	1.5241	10,803	0	10,803	1,456	12,259
20	Airport Ops	144.90	3.8076	26,989	0	26,989	3,638	30,627
21	Rescue Team	62.90	1.6529	11,716	0	11,716	1,579	13,295
	Subtotal	3,805.5	100.0000	708,810	0	708,810	94,751	803,561
	Direct Bills					0		0
	Total					$ 708,810		$ 803,561

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	49	19,206
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	218	84,764
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	2,532	985,033
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	3,424	1,364,859
	Direct Bills					0		0
	Total					$ 1,361,435		$ 1,364,859

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	$13,800	$ 0	$ 13,800	$ 0	$ 13,800
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	53,436	0	53,436	9,879	63,315
05	OEC	90.10	2.3676	39,724	0	39,724	7,344	47,068
06	Planning Admin	17.30	0.4546	7,627	0	7,627	1,410	9,037
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	12,213	0	12,213	2,258	14,471
09	Fire/EMS Ops	2,986.90	78.4890	1,316,892	0	1,316,892	243,469	1,560,361
10	Staff Svcs	15.50	0.4073	6,834	0	6,834	1,263	8,097
12	Medical Dir	11.70	0.3074	5,158	0	5,158	954	6,112
13	Operations Admin	12.30	0.3232	5,423	0	5,423	1,003	6,426
14	Life Safety Bureau	141.80	3.7262	62,518	0	62,518	11,558	74,076
15	Fire Marshal	61.60	1.6187	27,159	0	27,159	5,021	32,180
16	Comm Outreach	7.60	0.1997	3,351	0	3,351	619	3,970
17	Logistics	10.40	0.2733	4,585	0	4,585	848	5,433
18	Air Pack	4.30	0.1130	1,896	0	1,896	351	2,247
19	Hazmat Ops	58.00	1.5241	25,571	0	25,571	4,728	30,299
20	Airport Ops	144.90	3.8076	63,884	0	63,884	11,811	75,695
21	Rescue Team	62.90	1.6529	27,732	0	27,732	5,127	32,859
	Subtotal	3,805.5	100.0000	1,677,803	0	1,677,803	307,643	1,985,446
	Direct Bills					0		0
	Total					$ 1,677,803		$ 1,985,446

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	$235,024	$ 0	$ 235,024	$ 0	$ 235,024
03	Info Tech	2,212,278	0.3860	37,864	0	37,864	1,229	39,093
04	Professional Development	8,064,985	1.4071	138,028	0	138,028	4,479	142,507
05	OEC	12,208,895	2.1300	208,940	0	208,940	6,781	215,721
06	Planning Admin	2,575,639	0.4494	44,084	0	44,084	1,431	45,515
07	Central Services	35,594,618	6.2101	609,174	0	609,174	19,770	628,944
08	EMS Admin	4,879,127	0.8512	83,498	0	83,498	2,710	86,208
09	Fire/EMS Ops	413,640,655	72.1666	7,079,120	0	7,079,120	229,743	7,308,863
10	Staff Svcs	2,369,688	0.4134	40,552	0	40,552	1,316	41,868
12	Medical Dir	4,036,261	0.7042	69,078	0	69,078	2,242	71,320
13	Operations Admin	1,892,862	0.3302	32,391	0	32,391	1,051	33,442
14	Life Safety Bureau	20,998,161	3.6635	359,368	0	359,368	11,663	371,031
15	Fire Marshal	9,235,431	1.6113	158,059	0	158,059	5,130	163,189
16	Comm Outreach	1,118,375	0.1951	19,138	0	19,138	621	19,759
17	Logistics	2,227,087	0.3886	38,119	0	38,119	1,237	39,356
18	Air Pack	905,609	0.1580	15,499	0	15,499	503	16,002
19	Hazmat Ops	8,028,368	1.4007	137,400	0	137,400	4,459	141,859
20	Airport Ops	19,562,628	3.4130	334,795	0	334,795	10,865	345,660
21	Rescue Team	9,891,514	1.7257	169,281	0	169,281	5,494	174,775
	Subtotal	573,174,935	100.0000	9,809,412	0	9,809,412	310,724	10,120,136
	Direct Bills					0		0
	Total					$ 9,809,412		$ 10,120,136

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	5,830	32,619	13,800	235,024	287,273
03	Info Tech	0	5,269	0	39,093	44,361
04	Professional Development	25,618	19,206	63,315	142,507	250,647
05	OEC	19,044	29,074	47,068	215,721	310,907
06	Planning Admin	3,656	6,134	9,037	45,515	64,342
07	Central Services	0	84,764	0	628,944	713,708
08	EMS Admin	5,854	11,619	14,471	86,208	118,152
09	Fire/EMS Ops	631,324	985,033	1,560,361	7,308,863	10,485,580
10	Staff Svcs	3,276	5,643	8,097	41,868	58,884
12	Medical Dir	2,473	9,612	6,112	71,320	89,516
13	Operations Admin	2,600	4,507	6,426	33,442	46,974
14	Life Safety Bureau	29,972	50,005	74,076	371,031	525,084
15	Fire Marshal	13,020	21,994	32,180	163,189	230,383
16	Comm Outreach	1,606	2,663	3,970	19,759	27,998
17	Logistics	2,198	5,305	5,433	39,356	52,291
18	Air Pack	909	2,157	2,247	16,002	21,314
19	Hazmat Ops	12,259	19,119	30,299	141,859	203,536
20	Airport Ops	30,627	46,586	75,695	345,660	498,568
21	Rescue Team	13,295	23,555	32,859	174,775	244,484
	Total	$ 803,561	$ 1,364,859	$ 1,985,446	$ 10,120,136	$ 14,274,002

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 - (Dafault Spread Salary%) Dept:3 Info Tech

	Department	First Incoming	Second Incoming	Info Tech Svcs
1	Indirect Costs FTE	$ 0	$ 0	$ 0
1	Indirect Costs Exps	10,538	0	10,538
1	GSD	0	0	0
	Subtotal - Citywide Indirect	10,538	0	10,538
2	Chief's Admin	0	0	0
2	Accounting & Finance	5,255	14	5,269
2	Human Resources/Risk	0	0	0
2	Warehouse	37,864	1,229	39,093
	Subtotal-Chief's Admin	43,119	1,242	44,361
3	Info Tech Svcs	0	8,747	8,747
	Subtotal - Info Tech Svcs	0	8,747	8,747
7	Departmental	0	0	0
7	Vehicle Charges	0	68,112	68,112
	Subtotal - Central Svcs	0	68,112	68,112
	Total Incoming	53,657	78,101	131,758
C.	Total Allocated		$ 2,344,036	$ 2,344,036
				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	$54,290	$ 0	$ 54,290	$ 0	$ 54,290
03	Info Tech	2,212,278	0.3860	8,747	0	8,747	0	8,747
04	Professional Development	8,064,985	1.4071	31,884	0	31,884	1,130	33,014
05	OEC	12,208,895	2.1300	48,264	0	48,264	1,711	49,975
06	Planning Admin	2,575,639	0.4494	10,183	0	10,183	361	10,544
07	Central Services	35,594,618	6.2101	140,717	0	140,717	4,989	145,706
08	EMS Admin	4,879,127	0.8512	19,288	0	19,288	684	19,972
09	Fire/EMS Ops	413,640,655	72.1666	1,635,248	0	1,635,248	57,976	1,693,224
10	Staff Svcs	2,369,688	0.4134	9,367	0	9,367	332	9,699
12	Medical Dir	4,036,261	0.7042	15,957	0	15,957	566	16,523
13	Operations Admin	1,892,862	0.3302	7,482	0	7,482	265	7,747
14	Life Safety Bureau	20,998,161	3.6635	83,013	0	83,013	2,943	85,956
15	Fire Marshal	9,235,431	1.6113	36,511	0	36,511	1,294	37,805
16	Comm Outreach	1,118,375	0.1951	4,421	0	4,421	157	4,578
17	Logistics	2,227,087	0.3886	8,805	0	8,805	312	9,117
18	Air Pack	905,609	0.1580	3,580	0	3,580	127	3,707
19	Hazmat Ops	8,028,368	1.4007	31,739	0	31,739	1,125	32,864
20	Airport Ops	19,562,628	3.4130	77,336	0	77,336	2,742	80,078
21	Rescue Team	9,891,514	1.7257	39,103	0	39,103	1,386	40,489
	Subtotal	573,174,935	100.0000	2,265,935	0	2,265,935	78,101	2,344,036
	Direct Bills					0		0
	Total					$ 2,265,935		$ 2,344,036

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	54,290	54,290
03	Info Tech	8,747	8,747
04	Professional Development	33,014	33,014
05	OEC	49,975	49,975
06	Planning Admin	10,544	10,544
07	Central Services	145,706	145,706
08	EMS Admin	19,972	19,972
09	Fire/EMS Ops	1,693,224	1,693,224
10	Staff Svcs	9,699	9,699
12	Medical Dir	16,523	16,523
13	Operations Admin	7,747	7,747
14	Life Safety Bureau	85,956	85,956
15	Fire Marshal	37,805	37,805
16	Comm Outreach	4,578	4,578
17	Logistics	9,117	9,117
18	Air Pack	3,707	3,707
19	Hazmat Ops	32,864	32,864
20	Airport Ops	80,078	80,078
21	Rescue Team	40,489	40,489
	Total	$ 2,344,036	$ 2,344,036

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	$ 86,948	$ 0	$ 86,948
1	Indirect Costs Exps	38,414	0	38,414
1	GSD	256,011	0	256,011
	Subtotal - Citywide Indirect	381,373	0	381,373
2	Chief's Admin	22,575	3,043	25,618
2	Accounting & Finance	19,157	49	19,206
2	Human Resources/Risk	53,436	9,879	63,315
2	Warehouse	138,028	4,479	142,507
	Subtotal-Chief's Admin	233,196	17,451	250,647
3	Info Tech Svcs	31,884	1,130	33,014
	Subtotal - Info Tech Svcs	31,884	1,130	33,014
4	Training	0	33,166	33,166
	Subtotal-Prof Development	0	33,166	33,166
7	Departmental	0	890,372	890,372
7	Vehicle Charges	0	92,438	92,438
7	Classified Emp	0	237	237
	Subtotal - Central Svcs	0	983,047	983,047
9	Clasfd Ret Benes	0	119,899	119,899
	Subtotal - Fire/EMS Operations	0	119,899	119,899
10	Investigations	0	19,577	19,577
	Subtotal - Staff Svcs	0	19,577	19,577
	Total Incoming	646,453	1,174,270	1,820,723
C.	Total Allocated		$ 9,277,332	$ 9,277,332
				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	$8,840	$ 0	$ 8,840	$ 0	$ 8,840
04	Professional Development	15	0.4093	33,166	0	33,166	0	33,166
05	OEC	82	2.2374	181,298	0	181,298	26,410	207,708
06	Planning Admin	6	0.1637	13,265	0	13,265	1,932	15,197
08	EMS Admin	20	0.5457	44,218	0	44,218	6,441	50,659
09	Fire/EMS Ops	3,049	83.1924	6,741,131	0	6,741,131	981,994	7,723,125
10	Staff Svcs	15	0.4093	33,166	0	33,166	4,831	37,997
13	Operations Admin	9	0.2456	19,901	0	19,901	2,899	22,800
14	Life Safety Bureau	124	3.3834	274,159	0	274,159	39,937	314,096
15	Fire Marshal	58	1.5825	128,231	0	128,231	18,680	146,911
16	Comm Outreach	8	0.2183	17,689	0	17,689	2,577	20,266
17	Logistics	11	0.3001	24,317	0	24,317	3,543	27,860
19	Hazmat Ops	58	1.5825	128,231	0	128,231	18,680	146,911
20	Airport Ops	144	3.9291	318,377	0	318,377	46,378	364,755
21	Rescue Team	62	1.6917	137,079	0	137,079	19,968	157,047
	Subtotal	3,665	100.0000	8,103,068	0	8,103,068	1,174,270	9,277,338
	Direct Bills					0		0
	Total					$ 8,103,068		$ 9,277,338

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	8,840	8,840
04	Professional Development	33,166	33,166
05	OEC	207,708	207,708
06	Planning Admin	15,197	15,197
08	EMS Admin	50,659	50,659
09	Fire/EMS Ops	7,723,125	7,723,125
10	Staff Svcs	37,997	37,997
13	Operations Admin	22,800	22,800
14	Life Safety Bureau	314,096	314,096
15	Fire Marshal	146,911	146,911
16	Comm Outreach	20,266	20,266
17	Logistics	27,860	27,860
19	Hazmat Ops	146,911	146,911
20	Airport Ops	364,755	364,755
21	Rescue Team	157,047	157,047
	Total	$ 9,277,338	$ 9,277,338

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	$ 64,635	$ 0	$ 64,635
1	Indirect Costs Exps	58,149	0	58,149
1	GSD	190,317	0	190,317
	Subtotal - Citywide Indirect	313,101	0	313,101
2	Chief's Admin	16,782	2,262	19,044
2	Accounting & Finance	28,999	75	29,074
2	Human Resources/Risk	39,724	7,344	47,068
2	Warehouse	208,940	6,781	215,721
	Subtotal-Chief's Admin	294,445	16,462	310,907
3	Info Tech Svcs	48,264	1,711	49,975
	Subtotal - Info Tech Svcs	48,264	1,711	49,975
4	Training	181,298	26,410	207,708
	Subtotal-Prof Development	181,298	26,410	207,708
7	Departmental	0	661,887	661,887
7	Vehicle Charges	0	4,866	4,866
7	Classified Emp	0	794	794
	Subtotal - Central Svcs	0	667,547	667,547
9	Clasfd Ret Benes	0	401,052	401,052
	Subtotal - Fire/EMS Operations	0	401,052	401,052
10	Investigations	0	65,484	65,484
	Subtotal - Staff Svcs	0	65,484	65,484
	Total Incoming	837,108	1,178,666	2,015,774
C.	Total Allocated		$ 14,224,669	$ 14,224,669
				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	$24,187	$ 0	$ 24,187	$ 0	$ 24,187
08	EMS Admin	15.80	0.4507	58,798	0	58,798	5,322	64,120
09	Fire/EMS Ops	2,986.90	85.1940	11,114,412	0	11,114,412	1,006,017	12,120,429
10	Staff Svcs	14.50	0.4136	53,958	0	53,958	4,884	58,842
13	Operations Admin	8.70	0.2481	32,367	0	32,367	2,930	35,297
14	Life Safety Bureau	138.10	3.9390	513,882	0	513,882	46,513	560,395
15	Fire Marshal	57.60	1.6429	214,333	0	214,333	19,400	233,733
16	Comm Outreach	5.10	0.1455	18,982	0	18,982	1,718	20,700
17	Logistics	7.30	0.2082	27,162	0	27,162	2,459	29,621
19	Hazmat Ops	57.70	1.6458	214,711	0	214,711	19,434	234,145
20	Airport Ops	144.90	4.1329	539,178	0	539,178	48,804	587,982
21	Rescue Team	62.90	1.7941	234,058	0	234,058	21,185	255,243
	Subtotal	3,506	100.0000	13,046,028	0	13,046,028	1,178,666	14,224,694
	Direct Bills					0		0
	Total					$ 13,046,028		$ 14,224,694

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	24,187	24,187
08	EMS Admin	64,120	64,120
09	Fire/EMS Ops	12,120,429	12,120,429
10	Staff Svcs	58,842	58,842
13	Operations Admin	35,297	35,297
14	Life Safety Bureau	560,395	560,395
15	Fire Marshal	233,733	233,733
16	Comm Outreach	20,700	20,700
17	Logistics	29,621	29,621
19	Hazmat Ops	234,145	234,145
20	Airport Ops	587,982	587,982
21	Rescue Team	255,243	255,243
	Total	$ 14,224,694	$ 14,224,694

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	$ 12,411	$ 0	$ 8,456	$ 3,955
1	Indirect Costs Exps	12,269	0	8,359	3,910
1	GSD	36,543	0	24,898	11,645
	Subtotal - Citywide Indirect	61,223	0	41,713	19,510
2	Chiefs Admin	3,222	434	2,491	1,165
2	Accounting & Finance	6,118	16	4,179	1,955
2	Human Resources/Risk	7,627	1,410	6,157	2,880
2	Warehouse	44,084	1,431	31,011	14,504
	Subtotal-Chiefs Admin	61,051	3,291	43,838	20,503
3	Info Tech Svcs	10,183	361	7,184	3,360
	Subtotal - Info Tech Svcs	10,183	361	7,184	3,360
4	Training	13,265	1,932	10,355	4,843
	Subtotal-Prof Development	13,265	1,932	10,355	4,843
7	Departmental	0	127,088	86,590	40,498
7	Vehicle Charges	0	0	0	0
7	Classified Emp	0	27	18	9
	Subtotal - Central Svcs	0	127,115	86,608	40,507
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	2,226	1,517	709
	Subtotal - Staff Svcs	0	2,226	1,517	709
	Total Incoming	145,722	148,557	200,503	93,776
C.	Total Allocated		$ 2,014,349	$ 1,920,572	$ 93,776
				95.34%	4.66%

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	$3,424	$ 0	$ 3,424	$ 0	$ 3,424
09	Fire/EMS Ops	2,986.90	86.4615	1,573,037	0	1,573,037	87,679	1,660,716
14	Life Safety Bureau	138.10	3.9976	72,730	0	72,730	4,054	76,784
15	Fire Marshal	57.60	1.6673	30,334	0	30,334	1,691	32,025
19	Hazmat Ops	57.70	1.6702	30,387	0	30,387	1,694	32,081
20	Airport Ops	144.90	4.1944	76,311	0	76,311	4,253	80,564
21	Rescue Team	62.90	1.8208	33,127	0	33,127	1,846	34,973
	Subtotal	3,454.6	100.0000	1,819,350	0	1,819,350	101,218	1,920,568
	Direct Bills					0		0
	Total					$ 1,819,350		$ 1,920,568

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	$46,442	$ 0	$ 46,442	$ 47,340	$ 93,782
	Subtotal	100	100.0000	46,442	0	46,442	47,340	93,782
	Direct Bills					0		0
	Total					$ 46,442		$ 93,782

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	3,424	0	3,424
09	Fire/EMS Ops	1,660,716	0	1,660,716
14	Life Safety Bureau	76,784	0	76,784
15	Fire Marshal	32,025	0	32,025
19	Hazmat Ops	32,081	0	32,081
20	Airport Ops	80,564	0	80,564
21	Rescue Team	34,973	0	34,973
22	Permit Ctr	0	93,782	93,782
	Total	$ 1,920,568	$ 93,782	$ 2,014,349

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

B. Incoming Costs-(Default Spread Expense%) Dept:7 Central Svcs

	Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1	Indirect Costs Exps	$ 169,536	$ 0	$ 132,745	$ 29,176	$ 160
	Subtotal - Citywide Indirect	169,536	0	132,745	29,176	160
2	Accounting & Finance	84,546	218	66,369	14,587	80
2	Warehouse	609,174	19,770	492,457	108,238	594
	Subtotal-Chiefs Admin	693,720	19,988	558,826	122,826	674
3	Info Tech Svcs	140,717	4,989	114,086	25,075	138
	Subtotal - Info Tech Svcs	140,717	4,989	114,086	25,075	138
7	Vehicle Charges	0	3,055,236	2,392,219	525,791	2,887
	Subtotal - Central Svcs	0	3,055,236	2,392,219	525,791	2,887
	Total Incoming	1,003,973	3,080,213	3,197,877	702,868	3,860
C.	Total Allocated		$ 38,784,403	$ 30,367,809	$ 6,674,608	$ 36,657
				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	$ 169,536	$ 0	$ 1,249	$ 6,206
	Subtotal - Citywide Indirect	169,536	0	1,249	6,206
2	Accounting & Finance	84,546	218	624	3,103
2	Warehouse	609,174	19,770	4,633	23,021
	Subtotal-Chiefs Admin	693,720	19,988	5,257	26,124
3	Info Tech Svcs	140,717	4,989	1,073	5,333
	Subtotal - Info Tech Svcs	140,717	4,989	1,073	5,333
7	Vehicle Charges	0	3,055,236	22,505	111,831
	Subtotal - Central Svcs	0	3,055,236	22,505	111,831
	Total Incoming	1,003,973	3,080,213	30,084	149,493
C.	Total Allocated		$ 38,784,403	$ 285,684	$ 1,419,640
				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	$229,938	$ 0	$ 229,938	$ 0	$ 229,938
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	121.20	3.1849	890,372	0	890,372	0	890,372
05	OEC	90.10	2.3676	661,887	0	661,887	0	661,887
06	Planning Admin	17.30	0.4546	127,088	0	127,088	0	127,088
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	27.70	0.7279	203,492	0	203,492	18,842	222,334
09	Fire/EMS Ops	2,986.90	78.4890	21,942,419	0	21,942,419	2,031,756	23,974,175
10	Staff Svcs	15.50	0.4073	113,865	0	113,865	10,543	124,408
12	Medical Dir	11.70	0.3074	85,937	0	85,937	7,959	93,896
13	Operations Admin	12.30	0.3232	90,354	0	90,354	8,367	98,721
14	Life Safety Bureau	141.80	3.7262	1,041,698	0	1,041,698	96,456	1,138,154
15	Fire Marshal	61.60	1.6187	452,524	0	452,524	41,902	494,426
16	Comm Outreach	7.60	0.1997	55,828	0	55,828	5,170	60,998
17	Logistics	10.40	0.2733	76,404	0	76,404	7,074	83,478
18	Air Pack	4.30	0.1130	31,590	0	31,590	2,925	34,515
19	Hazmat Ops	58.00	1.5241	426,078	0	426,078	39,453	465,531
20	Airport Ops	144.90	3.8076	1,064,454	0	1,064,454	98,564	1,163,018
21	Rescue Team	62.90	1.6529	462,085	0	462,085	42,786	504,871
	Subtotal	3,805.5	100.0000	27,956,013	0	27,956,013	2,411,796	30,367,809
	Direct Bills					0		0
	Total					$ 27,956,013		$ 30,367,809

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	$72,972	$ 0	$ 72,972	$ 0	$ 72,972
03	Info Tech	14	1.1085	68,112	0	68,112	0	68,112
04	Professional Development	19	1.5044	92,438	0	92,438	0	92,438
05	OEC	1	0.0792	4,866	0	4,866	0	4,866
06	Planning Admin	0	0.0000	0	0	0	0	0
07	Central Services	628	49.7229	3,055,236	0	3,055,236	0	3,055,236
08	EMS Admin	4	0.3167	19,460	0	19,460	3,618	23,078
09	Fire/EMS Ops	441	34.9169	2,145,477	0	2,145,477	398,915	2,544,392
10	Staff Svcs	4	0.3167	19,460	0	19,460	3,618	23,078
12	Medical Dir	3	0.2375	14,593	0	14,593	2,714	17,307
13	Operations Admin	2	0.1584	9,733	0	9,733	1,809	11,542
14	Life Safety Bureau	15	1.1876	72,972	0	72,972	13,569	86,541
15	Fire Marshal	49	3.8797	238,389	0	238,389	44,324	282,713
16	Comm Outreach	9	0.7126	43,786	0	43,786	8,141	51,927
17	Logistics	2	0.1584	9,733	0	9,733	1,809	11,542
18	Air Pack	0	0.0000	0	0	0	0	0
19	Hazmat Ops	20	1.5835	97,299	0	97,299	18,091	115,390
21	Rescue Team	37	2.9295	180,004	0	180,004	33,469	213,473
	Subtotal	1,263	100.0000	6,144,530	0	6,144,530	530,078	6,674,608
	Direct Bills					0		0
	Total					$ 6,144,530		$ 6,674,608

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	237	0	237	0	237
05	OEC	85.30	2.3565	794	0	794	0	794
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	147	0	147	13	160
09	Fire/EMS Ops	2,986.90	82.5179	27,809	0	27,809	2,524	30,333
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	1,286	0	1,286	117	1,403
15	Fire Marshal	57.60	1.5913	536	0	536	49	585
16	Comm Outreach	5.10	0.1409	47	0	47	4	51
17	Logistics	7.30	0.2017	68	0	68	6	74
19	Hazmat Ops	57.70	1.5941	537	0	537	49	586
20	Airport Ops	144.90	4.0031	1,349	0	1,349	122	1,471
21	Rescue Team	62.90	1.7377	586	0	586	53	639
	Subtotal	3,619.7	100.0000	33,700	0	33,700	2,957	36,657
	Direct Bills					0		0
	Total					$ 33,700		$ 36,657

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	$263,029	$ 0	$ 263,029	$ 22,655	$ 285,684
	Subtotal	100	100.0000	263,029	0	263,029	22,655	285,684
	Direct Bills					0		0
	Total					$ 263,029		$ 285,684

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	229,938	72,972	61	0	0	302,971
03	Info Tech	0	68,112	0	0	0	68,112
04	Professional Development	890,372	92,438	237	0	0	983,047
05	OEC	661,887	4,866	794	0	0	667,547
06	Planning Admin	127,088	0	27	0	0	127,115
07	Central Services	0	3,055,236	0	0	0	3,055,236
08	EMS Admin	222,334	23,078	160	0	0	245,573
09	Fire/EMS Ops	23,974,175	2,544,392	30,333	0	0	26,548,900
10	Staff Svcs	124,408	23,078	147	0	0	147,634
12	Medical Dir	93,896	17,307	0	0	0	111,202
13	Operations Admin	98,721	11,542	88	0	0	110,351
14	Life Safety Bureau	1,138,154	86,541	1,403	0	0	1,226,097
15	Fire Marshal	494,426	282,713	585	0	0	777,723
16	Comm Outreach	60,998	51,927	51	0	0	112,976
17	Logistics	83,478	11,542	74	0	0	95,095
18	Air Pack	34,515	0	0	0	0	34,515
19	Hazmat Ops	465,531	115,390	586	0	0	581,507
20	Airport Ops	1,163,018	0	1,471	0	0	1,164,490
21	Rescue Team	504,871	213,473	639	0	0	718,983
22	Permit Ctr	0	0	0	285,684	0	285,684
	Total	$30,367,809	$6,674,607	$36,657	$285,684	$0	$37,364,758

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	$ 19,872	$ 0	$ 19,872
1	Indirect Costs Exps	23,238	0	23,238
1	GSD	58,511	0	58,511
	Subtotal - Citywide Indirect	101,621	0	101,621
2	Chief's Admin	5,159	695	5,854
2	Accounting & Finance	11,589	30	11,619
2	Human Resources/Risk	12,213	2,258	14,471
2	Warehouse	83,498	2,710	86,208
	Subtotal-Chief's Admin	112,459	5,693	118,152
3	Info Tech Svcs	19,288	684	19,972
	Subtotal - Info Tech Svcs	19,288	684	19,972
4	Training	44,218	6,441	50,659
	Subtotal-Prof Development	44,218	6,441	50,659
5	Dispatch & Records	58,798	5,322	64,120
	Subtotal - OEC	58,798	5,322	64,120
7	Departmental	203,492	18,842	222,334
7	Vehicle Charges	19,460	3,618	23,078
7	Classified Emp	147	13	160
	Subtotal - Central Svcs	223,099	22,474	245,573
9	Clasfd Ret Benes	0	74,288	74,288
	Subtotal - Fire/EMS Operations	0	74,288	74,288
10	Investigations	0	12,130	12,130
	Subtotal - Staff Svcs	0	12,130	12,130
	Total Incoming	559,483	127,032	686,515
C.	Total Allocated		$ 5,565,642	$ 5,565,642
				100.00%

EMS Admin Svcs Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
						Dept:8 EMS Admin	
09 Fire/EMS Operations	100	100.0000	$5,438,610	$ 0	$ 5,438,610	$ 127,032	$ 5,565,642
Subtotal	100	100.0000	5,438,610	0	5,438,610	127,032	5,565,642
Direct Bills					0		0
Total					$ 5,438,610		$ 5,565,642

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	5,565,642	5,565,642
	Total	$ 5,565,642	$ 5,565,642

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	$ 2,142,748	$ 0	$ 0	$ 2,142,748
1	Indirect Costs Exps	1,970,146	0	0	1,970,146
1	GSD	6,309,290	0	0	6,309,290
	Subtotal - Citywide Indirect	10,422,184	0	0	10,422,184
2	Chief's Admin	556,338	74,986	0	631,324
2	Accounting & Finance	982,501	2,532	0	985,033
2	Human Resources/Risk	1,316,892	243,469	0	1,560,361
2	Warehouse	7,079,120	229,743	0	7,308,863
	Subtotal-Chief's Admin	9,934,851	550,730	0	10,485,580
3	Info Tech Svcs	1,635,248	57,976	0	1,693,224
3	Subtotal - Info Tech Svcs	1,635,248	57,976	0	1,693,224
4	Training	6,741,131	981,994	0	7,723,125
4	Subtotal-Prof Development	6,741,131	981,994	0	7,723,125
5	Dispatch & Records	11,114,412	1,006,017	0	12,120,429
5	Subtotal - OEC	11,114,412	1,006,017	0	12,120,429
6	Planning Svcs *	1,573,037	87,679	0	1,660,716
6	Subtotal - Planning Admin	1,573,037	87,679	0	1,660,716
7	Departmental	21,942,419	2,031,756	0	23,974,175
7	Vehicle Charges	2,145,477	398,915	0	2,544,392
7	Classified Emp	27,809	2,524	0	30,333
	Subtotal - Central Svcs	24,115,705	2,433,195	0	26,548,900
8	EMS Admin Svcs	5,438,610	127,032	0	5,565,642
	Subtotal - EMS Admin	5,438,610	127,032	0	5,565,642
10	Investigations	0	2,293,058	0	2,293,058
10	Subtotal - Staff Svcs	0	2,293,058	0	2,293,058
	Total Incoming	70,975,178	7,537,681	0	78,512,858
C.	Total Allocated		$ 95,531,828	$ 17,018,969	$ 78,512,858
				17.81%	82.19%

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	$70,975,178	$ 0	$ 70,975,178	$ 7,537,681	$ 78,512,859
	Subtotal	100	100.0000	70,975,178	0	70,975,178	7,537,681	78,512,859
	Direct Bills					0		0
	Total					$ 70,975,178		$ 78,512,859

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	78,512,859	78,512,859
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	$ 78,512,859	$ 95,531,846

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	$ 11,119	$ 0	$ 11,119
1	Indirect Costs Exps	11,286	0	11,286
1	GSD	32,739	0	32,739
	Subtotal - Citywide Indirect	55,144	0	55,144
2	Chief's Admin	2,887	389	3,276
2	Accounting & Finance	5,628	15	5,643
2	Human Resources/Risk	6,834	1,263	8,097
2	Warehouse	40,552	1,316	41,868
	Subtotal-Chief's Admin	55,901	2,983	58,884
3	Info Tech Svcs	9,367	332	9,699
	Subtotal - Info Tech Svcs	9,367	332	9,699
4	Training	33,166	4,831	37,997
	Subtotal-Prof Development	33,166	4,831	37,997
5	Dispatch & Records	53,958	4,884	58,842
	Subtotal - OEC	53,958	4,884	58,842
7	Departmental	113,865	10,543	124,408
7	Vehicle Charges	19,460	3,618	23,078
7	Classified Emp	135	12	147
	Subtotal - Central Svcs	133,460	14,174	147,634
9	Clasfd Ret Benes	68,178	0	68,178
	Subtotal - Fire/EMS Operations	68,178	0	68,178
10	Investigations	0	11,132	11,132
	Subtotal - Staff Svcs	0	11,132	11,132
	Total Incoming	409,174	38,336	447,510
C.	Total Allocated		$ 2,817,198	$ 2,817,198
				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	$4,991	$ 0	$ 4,991	$ 0	$ 4,991
04	Professional Development	25.50	0.7045	19,577	0	19,577	0	19,577
05	OEC	85.30	2.3565	65,484	0	65,484	0	65,484
06	Planning Admin	2.90	0.0801	2,226	0	2,226	0	2,226
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	15.80	0.4365	12,130	0	12,130	0	12,130
09	Fire/EMS Ops	2,986.90	82.5179	2,293,058	0	2,293,058	0	2,293,058
10	Staff Svcs	14.50	0.4006	11,132	0	11,132	0	11,132
13	Operations Admin	8.70	0.2404	6,680	0	6,680	692	7,372
14	Life Safety Bureau	138.10	3.8152	106,019	0	106,019	10,977	116,996
15	Fire Marshal	57.60	1.5913	44,220	0	44,220	4,578	48,798
16	Comm Outreach	5.10	0.1409	3,915	0	3,915	405	4,320
17	Logistics	7.30	0.2017	5,605	0	5,605	580	6,185
19	Hazmat Ops	57.70	1.5941	44,298	0	44,298	4,586	48,884
20	Airport Ops	144.90	4.0031	111,241	0	111,241	11,518	122,759
21	Rescue Team	62.90	1.7377	48,288	0	48,288	5,000	53,288
	Subtotal	3,619.7	100.0000	2,778,864	0	2,778,864	38,336	2,817,200
	Direct Bills					0		0
	Total					$ 2,778,864		$ 2,817,200

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	4,991	4,991
04	Professional Development	19,577	19,577
05	OEC	65,484	65,484
06	Planning Admin	2,226	2,226
07	Central Services	0	0
08	EMS Admin	12,130	12,130
09	Fire/EMS Ops	2,293,058	2,293,058
10	Staff Svcs	11,132	11,132
13	Operations Admin	7,372	7,372
14	Life Safety Bureau	116,996	116,996
15	Fire Marshal	48,798	48,798
16	Comm Outreach	4,320	4,320
17	Logistics	6,185	6,185
19	Hazmat Ops	48,884	48,884
20	Airport Ops	122,759	122,759
21	Rescue Team	53,288	53,288
	Total	$ 2,817,200	$ 2,817,200