CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2027 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2025

CITY OF HOUSTON
John Whitmire, Mayor

FINANCE DEPARTMENT
Melissa Dubowski
Director of Finance
Arif Rasheed, Deputy Director

www.houstontx.gov

City of Houston, Texas
Houston Fire Department
FY 2027 Full Cost Allocation Plan
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SECTION I – OVERVIEW

City of Houston, Texas Houston Houston Fire Department FY 2027 Full Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2025

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 2025 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 2027 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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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	$ 2,024,275	$ 74,329	$ 73,141	$ 602,128	$ 291,848	$ 52,112	$ 60,708	$ 21,957	$ 267,828	$ 355,445
2	Chief's Admin	0	90,573	69,107	577,084	264,971	44,304	60,533	21,650	238,304	586,919
3	Info Tech	0	12,513	8,970	75,204	33,990	5,567	7,975	2,844	30,381	75,319
4	Prof Development	0	0	52,213	443,754	223,739	29,838	44,750	0	227,477	510,879
5	OEC	0	0	57,997	595,299	287,175	39,122	46,031	0	284,243	678,104
6	Planning Admin	0	0	0	105,961	51,117	0	0	0	50,592	120,699
7	Central Svcs	0	126,976	138,550	1,187,883	800,334	158,800	119,726	37,243	588,916	1,142,754
8	EMS Admin	0	0	0	0	0	0	0	0	0	0
9	Fire/EMS Operations	94,659,703	0	47,328	485,787	234,348	31,922	37,571	0	231,955	553,363
10	Staff Svcs	0	0	12,318	126,436	60,994	8,308	9,779	0	60,371	144,024
	Total Current Allocations	$96,683,978	$304,391	$459,624	$4,199,536	$2,248,516	$369,973	$387,073	$83,694	$1,980,067	$4,167,506

Summary Schedule

	Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 299,473	$0	$ 0	$ 0	$ 4,123,244
2	Chief's Admin	294,716	0	0	0	2,248,161
3	Info Tech	38,689	0	0	0	291,451
4	Prof Development	227,477	0	0	0	1,760,128
5	OEC	301,833	0	0	0	2,289,805
6	Planning Admin	53,726	70,080	0	0	452,174
7	Central Svcs	722,654	296,789	0	0	5,320,625
8	EMS Admin	0	0	0	0	0
9	Fire/EMS Operations	246,309	0	0	0	96,528,286
10	Staff Svcs	64,107	0	0	0	486,336
	Total Current Allocations	$2,248,984	$366,869	$0	$0	$113,500,210

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	9,965,508	0	4,982,754	4,982,754	0	0
GSD	P	7,792,484	0	0	0	7,792,484	0
Judgements	P	2,024,275	0	0	0	0	2,024,275
Subtotal - Services & Supplies		19,782,267	0	4,982,754	4,982,754	7,792,484	2,024,275
Department Cost Total		19,782,267	0	4,982,754	4,982,754	7,792,484	2,024,275
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		19,782,267	0	4,982,754	4,982,754	7,792,484	2,024,275
General Admin Distribution			0	0	0	0	0
Grand Total		$ 19,782,267		$ 4,982,754	$ 4,982,754	$ 7,792,484	$ 2,024,275

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	28.11	0.7295	$36,349	$ 0	$ 36,349	$ 0	$ 36,349
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	221,444	0	221,444	0	221,444
05	OEC	88.94	2.3083	115,017	0	115,017	0	115,017
06	Planning Admin	19.67	0.5105	25,437	0	25,437	0	25,437
07	Central Services	0.10	0.0026	130	0	130	0	130
08	EMS Admin	30.95	0.8032	40,021	0	40,021	0	40,021
09	Fire/EMS Ops	2,995.33	77.7376	3,873,473	0	3,873,473	0	3,873,473
10	Staff Svcs	15.71	0.4077	20,315	0	20,315	0	20,315
12	Medical Dir	13.27	0.3444	17,161	0	17,161	0	17,161
13	Operations Admin	15.37	0.3989	19,876	0	19,876	0	19,876
14	Life Safety Bureau	125.58	3.2592	162,398	0	162,398	0	162,398
15	Fire Marshal	62.57	1.6239	80,915	0	80,915	0	80,915
16	Comm Outreach	11.52	0.2990	14,898	0	14,898	0	14,898
17	Logistics	12.39	0.3216	16,025	0	16,025	0	16,025
18	Air Pack	4.51	0.1170	5,830	0	5,830	0	5,830
19	Hazmat Ops	57.98	1.5048	74,980	0	74,980	0	74,980
20	Airport Ops	138.32	3.5898	178,871	0	178,871	0	178,871
21	Rescue Team	61.57	1.5979	79,619	0	79,619	0	79,619
	Subtotal	3,853.13	100.0000	4,982,759	0	4,982,759	0	4,982,759
	Direct Bills					0		0
	Total					$ 4,982,759		$ 4,982,759

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	15,841,277	2.3690	$118,041	$ 0	$ 118,041	$ 0	$ 118,041
03	Info Tech	2,060,873	0.3082	15,357	0	15,357	0	15,357
04	Professional Development	12,570,927	1.8800	93,676	0	93,676	0	93,676
05	OEC	14,919,962	2.2313	111,180	0	111,180	0	111,180
06	Planning Admin	3,423,007	0.5119	25,507	0	25,507	0	25,507
07	Central Services	35,748,975	5.3462	266,388	0	266,388	0	266,388
08	EMS Admin	7,812,745	1.1684	58,218	0	58,218	0	58,218
09	Fire/EMS Ops	481,722,696	72.0407	3,589,611	0	3,589,611	0	3,589,611
10	Staff Svcs	2,888,459	0.4320	21,525	0	21,525	0	21,525
12	Medical Dir	3,936,624	0.5887	29,333	0	29,333	0	29,333
13	Operations Admin	2,821,703	0.4220	21,027	0	21,027	0	21,027
14	Life Safety Bureau	23,660,201	3.5383	176,305	0	176,305	0	176,305
15	Fire Marshal	10,693,332	1.5992	79,684	0	79,684	0	79,684
16	Comm Outreach	1,751,065	0.2619	13,050	0	13,050	0	13,050
17	Logistics	2,508,711	0.3752	18,695	0	18,695	0	18,695
18	Air Pack	894,529	0.1338	6,667	0	6,667	0	6,667
19	Hazmat Ops	9,558,004	1.4294	71,223	0	71,223	0	71,223
20	Airport Ops	23,695,891	3.5437	176,574	0	176,574	0	176,574
21	Rescue Team	12,171,870	1.8203	90,701	0	90,701	0	90,701
	Subtotal	668,680,851	100.0000	4,982,762	0	4,982,762	0	4,982,762
	Direct Bills					0		0
	Total					$ 4,982,762		$ 4,982,762

Basis Units: Operating expenditures
Source: COH Expenditure Report

GSD Allocations

Dept:1 Citywide Indirect

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	28.11	0.7567	$58,966	$ 0	$ 58,966	$ 0	$ 58,966
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.6097	359,210	0	359,210	0	359,210
05	OEC	88.94	2.3942	186,568	0	186,568	0	186,568
06	Planning Admin	19.67	0.5295	41,261	0	41,261	0	41,261
07	Central Services	0.10	0.0027	210	0	210	0	210
08	EMS Admin	30.95	0.8332	64,927	0	64,927	0	64,927
09	Fire/EMS Ops	2,995.33	80.6321	6,283,243	0	6,283,243	0	6,283,243
10	Staff Svcs	15.71	0.4229	32,954	0	32,954	0	32,954
12	Medical Dir	13.27	0.3572	27,835	0	27,835	0	27,835
13	Operations Admin	15.37	0.4137	32,238	0	32,238	0	32,238
14	Life Safety Bureau	125.58	3.3805	263,425	0	263,425	0	263,425
15	Fire Marshal	62.57	1.6843	131,249	0	131,249	0	131,249
16	Comm Outreach	11.52	0.3101	24,164	0	24,164	0	24,164
17	Logistics	12.39	0.3335	25,988	0	25,988	0	25,988
18	Air Pack	4.51	0.1214	9,460	0	9,460	0	9,460
19	Hazmat Ops	57.98	1.5608	121,625	0	121,625	0	121,625
21	Rescue Team	61.57	1.6574	129,153	0	129,153	0	129,153
	Subtotal	3,714.81	100.0000	7,792,476	0	7,792,476	0	7,792,476
	Direct Bills					0		0
	Total					$ 7,792,476		$ 7,792,476

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	$2,024,275	$ 0	$ 2,024,275	$ 0	$ 2,024,275
	Subtotal	100	100.0000	2,024,275	0	2,024,275	0	2,024,275
	Direct Bills					0		0
	Total					$ 2,024,275		$ 2,024,275

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	36,349	118,041	58,966	0	213,356
03	Info Tech	0	15,357	0	0	15,357
04	Professional Development	221,444	93,676	359,210	0	674,330
05	OEC	115,017	111,180	186,568	0	412,765
06	Planning Admin	25,437	25,507	41,261	0	92,205
07	Central Services	130	266,388	210	0	266,728
08	EMS Admin	40,021	58,218	64,927	0	163,166
09	Fire/EMS Ops	3,873,473	3,589,611	6,283,243	0	13,746,327
10	Staff Svcs	20,315	21,525	32,954	0	74,794
11	Fire/EMS Operating	0	0	0	2,024,275	2,024,275
12	Medical Dir	17,161	29,333	27,835	0	74,329
13	Operations Admin	19,876	21,027	32,238	0	73,141
14	Life Safety Bureau	162,398	176,305	263,425	0	602,128
15	Fire Marshal	80,915	79,684	131,249	0	291,848
16	Comm Outreach	14,898	13,050	24,164	0	52,112
17	Logistics	16,025	18,695	25,988	0	60,708
18	Air Pack	5,830	6,667	9,460	0	21,957
19	Hazmat Ops	74,980	71,223	121,625	0	267,828
20	Airport Ops	178,871	176,574	0	0	355,445
21	Rescue Team	79,619	90,701	129,153	0	299,473
	Total	$ 4,982,759	$ 4,982,762	$ 7,792,476	$ 2,024,275	$ 19,782,272

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	2,291,980	0	350,245	0	858,907	1,082,828
Salary % Split			.00%	15.28%	.00%	37.47%	47.24%
Benefits	P	1,549,334	0	160,849	0	650,640	737,845
Subtotal - Personnel Costs		3,841,313	0	511,093	0	1,509,547	1,820,674
Services & Supplies Cost							
Supplies	P	8,542,486	0	6,051	0	6,726	8,529,709
Services	P	3,105,925	0	165,955	1,687,164	8,682	1,244,124
Subtotal - Services & Supplies		11,648,411	0	172,006	1,687,164	15,408	9,773,833
Department Cost Total		15,489,725	0	683,099	1,687,164	1,524,955	11,594,507
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		15,489,725	0	683,099	1,687,164	1,524,955	11,594,507
General Admin Distribution			0	0	0	0	0
Grand Total		$ 15,489,725		$ 683,099	$ 1,687,164	$ 1,524,955	$ 11,594,507

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	$ 36,349	$ 0	$ 5,555	$ 0	$ 13,622	$ 17,173
1	Indirect Costs Exps	118,041	0	18,038	0	44,235	55,768
1	GSD	58,966	0	9,011	0	22,097	27,858
	Subtotal - Citywide Indirect	213,356	0	32,604	0	79,954	100,798
2	Chiefs Admin	0	5,221	798	0	1,957	2,467
2	Accounting & Finance	0	39,969	6,108	0	14,978	18,883
2	Human Resources/Risk	0	11,708	1,789	0	4,388	5,531
2	Warehouse	0	277,062	42,339	0	103,828	130,896
	Subtotal-Chief's Admin	0	333,960	51,033	0	125,150	157,777
3	Info Tech Svcs	0	50,163	7,666	0	18,798	23,699
	Subtotal - Info Tech Svcs	0	50,163	7,666	0	18,798	23,699
4	Training	0	19,915	3,043	0	7,463	9,409
	Subtotal-Prof Development	0	19,915	3,043	0	7,463	9,409
5	Dispatch & Records	0	17,981	2,748	0	6,738	8,495
	Subtotal - OEC	0	17,981	2,748	0	6,738	8,495
6	Planning Svcs *	0	3,264	0	3,264	0	0
	Subtotal - Planning Admin	0	3,264	0	3,264	0	0
7	Departmental	0	212,459	32,467	0	79,618	100,375
7	Vehicle Charges	0	153,857	23,511	0	57,657	72,689
7	Classified Emp	0	3	0	0	1	1
	Subtotal - Central Svcs	0	366,319	55,978	0	137,276	173,064
9	Clasfd Ret Benes	0	15,723	2,403	0	5,892	7,428
	Subtotal - Fire/EMS Operations	0	15,723	2,403	0	5,892	7,428
10	Investigations	0	3,686	563	0	1,381	1,741
	Subtotal - Staff Svcs	0	3,686	563	0	1,381	1,741
	Total Incoming	213,356	811,011	156,038	3,264	382,653	482,412
C.	Total Allocated		$ 16,514,092	$ 839,137	$ 1,690,428	$ 1,907,608	$ 12,076,918
				5.08%	10.24%	11.55%	73.13%

Chief's Admin Allocations

Dept:2 Chief's Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	28.11	0.7295	$5,221	$ 0	$ 5,221	$ 0	$ 5,221
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	31,807	0	31,807	5,526	37,333
05	OEC	88.94	2.3083	16,521	0	16,521	2,870	19,391
06	Planning Admin	19.67	0.5105	3,654	0	3,654	635	4,289
07	Central Services	0.10	0.0026	19	0	19	3	22
08	EMS Admin	30.95	0.8032	5,749	0	5,749	999	6,748
09	Fire/EMS Ops	2,995.33	77.7376	556,368	0	556,368	96,660	653,028
10	Staff Svcs	15.71	0.4077	2,918	0	2,918	507	3,425
12	Medical Dir	13.27	0.3444	2,465	0	2,465	428	2,893
13	Operations Admin	15.37	0.3989	2,855	0	2,855	496	3,351
14	Life Safety Bureau	125.58	3.2592	23,326	0	23,326	4,052	27,378
15	Fire Marshal	62.57	1.6239	11,622	0	11,622	2,019	13,641
16	Comm Outreach	11.52	0.2990	2,140	0	2,140	372	2,512
17	Logistics	12.39	0.3216	2,302	0	2,302	400	2,702
18	Air Pack	4.51	0.1170	837	0	837	146	983
19	Hazmat Ops	57.98	1.5048	10,770	0	10,770	1,871	12,641
20	Airport Ops	138.32	3.5898	25,692	0	25,692	4,464	30,156
21	Rescue Team	61.57	1.5979	11,436	0	11,436	1,987	13,423
	Subtotal	3,853.13	100.0000	715,702	0	715,702	123,434	839,136
	Direct Bills					0		0
	Total					$ 715,702		$ 839,136

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	15,841,277	2.3690	$39,969	$ 0	$ 39,969	$ 0	$ 39,969
03	Info Tech	2,060,873	0.3082	5,200	0	5,200	10	5,210
04	Professional Development	12,570,927	1.8800	31,719	0	31,719	63	31,782
05	OEC	14,919,962	2.2313	37,646	0	37,646	75	37,721
06	Planning Admin	3,423,007	0.5119	8,637	0	8,637	17	8,654
07	Central Services	35,748,975	5.3462	90,199	0	90,199	179	90,378
08	EMS Admin	7,812,745	1.1684	19,713	0	19,713	39	19,752
09	Fire/EMS Ops	481,722,696	72.0407	1,215,445	0	1,215,445	2,408	1,217,853
10	Staff Svcs	2,888,459	0.4320	7,289	0	7,289	14	7,303
12	Medical Dir	3,936,624	0.5887	9,932	0	9,932	20	9,952
13	Operations Admin	2,821,703	0.4220	7,120	0	7,120	14	7,134
14	Life Safety Bureau	23,660,201	3.5383	59,697	0	59,697	118	59,815
15	Fire Marshal	10,693,332	1.5992	26,981	0	26,981	53	27,034
16	Comm Outreach	1,751,065	0.2619	4,419	0	4,419	9	4,428
17	Logistics	2,508,711	0.3752	6,330	0	6,330	13	6,343
18	Air Pack	894,529	0.1338	2,257	0	2,257	4	2,261
19	Hazmat Ops	9,558,004	1.4294	24,116	0	24,116	48	24,164
20	Airport Ops	23,695,891	3.5437	59,788	0	59,788	118	59,906
21	Rescue Team	12,171,870	1.8203	30,711	0	30,711	61	30,772
	Subtotal	668,680,851	100.0000	1,687,168	0	1,687,168	3,264	1,690,432
	Direct Bills					0		0
	Total					$ 1,687,168		$ 1,690,432

Basis Units: Operating expenditures
Source: COH Expenditure Report

Human Resources/Risk Allocations

Dept:2 Chief's Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	28.11	0.7295	$11,708	$ 0	$ 11,708	$ 0	$ 11,708
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	71,325	0	71,325	13,551	84,876
05	OEC	88.94	2.3083	37,046	0	37,046	7,038	44,084
06	Planning Admin	19.67	0.5105	8,193	0	8,193	1,557	9,750
07	Central Services	0.10	0.0026	42	0	42	8	50
08	EMS Admin	30.95	0.8032	12,891	0	12,891	2,449	15,340
09	Fire/EMS Ops	2,995.33	77.7376	1,247,610	0	1,247,610	237,040	1,484,650
10	Staff Svcs	15.71	0.4077	6,543	0	6,543	1,243	7,786
12	Medical Dir	13.27	0.3444	5,527	0	5,527	1,050	6,577
13	Operations Admin	15.37	0.3989	6,402	0	6,402	1,216	7,618
14	Life Safety Bureau	125.58	3.2592	52,307	0	52,307	9,938	62,245
15	Fire Marshal	62.57	1.6239	26,062	0	26,062	4,952	31,014
16	Comm Outreach	11.52	0.2990	4,799	0	4,799	912	5,711
17	Logistics	12.39	0.3216	5,161	0	5,161	981	6,142
18	Air Pack	4.51	0.1170	1,878	0	1,878	357	2,235
19	Hazmat Ops	57.98	1.5048	24,151	0	24,151	4,588	28,739
20	Airport Ops	138.32	3.5898	57,613	0	57,613	10,946	68,559
21	Rescue Team	61.57	1.5979	25,645	0	25,645	4,872	30,517
	Subtotal	3,853.13	100.0000	1,604,903	0	1,604,903	302,699	1,907,602
	Direct Bills					0		0
	Total					$ 1,604,903		$ 1,907,602

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	15,841,277	2.3690	$277,062	$ 0	$ 277,062	$ 0	$ 277,062
03	Info Tech	2,060,873	0.3082	36,045	0	36,045	1,205	37,250
04	Professional Development	12,570,927	1.8800	219,872	0	219,872	7,348	227,220
05	OEC	14,919,962	2.2313	260,957	0	260,957	8,721	269,678
06	Planning Admin	3,423,007	0.5119	59,868	0	59,868	2,001	61,869
07	Central Services	35,748,975	5.3462	625,254	0	625,254	20,897	646,151
08	EMS Admin	7,812,745	1.1684	136,648	0	136,648	4,567	141,215
09	Fire/EMS Ops	481,722,696	72.0407	8,425,373	0	8,425,373	281,588	8,706,961
10	Staff Svcs	2,888,459	0.4320	50,524	0	50,524	1,688	52,212
12	Medical Dir	3,936,624	0.5887	68,850	0	68,850	2,301	71,151
13	Operations Admin	2,821,703	0.4220	49,354	0	49,354	1,649	51,003
14	Life Safety Bureau	23,660,201	3.5383	413,815	0	413,815	13,830	427,645
15	Fire Marshal	10,693,332	1.5992	187,031	0	187,031	6,251	193,282
16	Comm Outreach	1,751,065	0.2619	30,630	0	30,630	1,024	31,654
17	Logistics	2,508,711	0.3752	43,881	0	43,881	1,466	45,347
18	Air Pack	894,529	0.1338	15,648	0	15,648	523	16,171
19	Hazmat Ops	9,558,004	1.4294	167,173	0	167,173	5,587	172,760
20	Airport Ops	23,695,891	3.5437	414,446	0	414,446	13,851	428,297
21	Rescue Team	12,171,870	1.8203	212,889	0	212,889	7,115	220,004
	Subtotal	668,680,851	100.0000	11,695,320	0	11,695,320	381,614	12,076,934
	Direct Bills					0		0
	Total					$ 11,695,320		$ 12,076,934

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	5,221	39,969	11,708	277,062	333,960
03	Info Tech	0	5,210	0	37,250	42,460
04	Professional Development	37,333	31,782	84,876	227,220	381,211
05	OEC	19,391	37,721	44,084	269,678	370,875
06	Planning Admin	4,289	8,654	9,750	61,869	84,561
07	Central Services	22	90,378	50	646,151	736,601
08	EMS Admin	6,748	19,752	15,340	141,215	183,055
09	Fire/EMS Ops	653,028	1,217,853	1,484,650	8,706,961	12,062,493
10	Staff Svcs	3,425	7,303	7,786	52,212	70,727
12	Medical Dir	2,893	9,952	6,577	71,151	90,573
13	Operations Admin	3,351	7,134	7,618	51,003	69,107
14	Life Safety Bureau	27,378	59,815	62,245	427,645	577,084
15	Fire Marshal	13,641	27,034	31,014	193,282	264,971
16	Comm Outreach	2,512	4,428	5,711	31,654	44,304
17	Logistics	2,702	6,343	6,142	45,347	60,533
18	Air Pack	983	2,261	2,235	16,171	21,650
19	Hazmat Ops	12,641	24,164	28,739	172,760	238,304
20	Airport Ops	30,156	59,906	68,559	428,297	586,919
21	Rescue Team	13,423	30,772	30,517	220,004	294,716
	Total	$ 839,136	$ 1,690,432	$ 1,907,602	$ 12,076,934	$ 16,514,104

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	2,060,873	0	2,060,873
Subtotal - Services & Supplies		2,060,873	0	2,060,873
Department Cost Total		2,060,873	0	2,060,873
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,060,873	0	2,060,873
General Admin Distribution			0	0
Grand Total		$ 2,060,873		$ 2,060,873

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	15,357	0	15,357
1	GSD	0	0	0
	Subtotal - Citywide Indirect	15,357	0	15,357
2	Chief's Admin	0	0	0
2	Accounting & Finance	5,200	10	5,210
2	Human Resources/Risk	0	0	0
2	Warehouse	36,045	1,205	37,250
	Subtotal-Chief's Admin	41,245	1,215	42,460
3	Info Tech Svcs	0	6,526	6,526
	Subtotal - Info Tech Svcs	0	6,526	6,526
7	Departmental	0	0	0
7	Vehicle Charges	0	0	0
	Subtotal - Central Svcs	0	0	0
	Total Incoming	56,602	7,741	64,343
C.	Total Allocated		$ 2,125,216	$ 2,125,216
				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	15,841,277	2.3690	$50,163	$ 0	$ 50,163	$ 0	$ 50,163
03	Info Tech	2,060,873	0.3082	6,526	0	6,526	0	6,526
04	Professional Development	12,570,927	1.8800	39,809	0	39,809	150	39,959
05	OEC	14,919,962	2.2313	47,247	0	47,247	177	47,424
06	Planning Admin	3,423,007	0.5119	10,839	0	10,839	41	10,880
07	Central Services	35,748,975	5.3462	113,204	0	113,204	425	113,629
08	EMS Admin	7,812,745	1.1684	24,741	0	24,741	93	24,834
09	Fire/EMS Ops	481,722,696	72.0407	1,525,444	0	1,525,444	5,730	1,531,174
10	Staff Svcs	2,888,459	0.4320	9,147	0	9,147	34	9,181
12	Medical Dir	3,936,624	0.5887	12,466	0	12,466	47	12,513
13	Operations Admin	2,821,703	0.4220	8,936	0	8,936	34	8,970
14	Life Safety Bureau	23,660,201	3.5383	74,923	0	74,923	281	75,204
15	Fire Marshal	10,693,332	1.5992	33,863	0	33,863	127	33,990
16	Comm Outreach	1,751,065	0.2619	5,546	0	5,546	21	5,567
17	Logistics	2,508,711	0.3752	7,945	0	7,945	30	7,975
18	Air Pack	894,529	0.1338	2,833	0	2,833	11	2,844
19	Hazmat Ops	9,558,004	1.4294	30,267	0	30,267	114	30,381
20	Airport Ops	23,695,891	3.5437	75,037	0	75,037	282	75,319
21	Rescue Team	12,171,870	1.8203	38,544	0	38,544	145	38,689
	Subtotal	668,680,851	100.0000	2,117,480	0	2,117,480	7,741	2,125,221
	Direct Bills					0		0
	Total					$ 2,117,480		$ 2,125,221

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	50,163	50,163
03	Info Tech	6,526	6,526
04	Professional Development	39,959	39,959
05	OEC	47,424	47,424
06	Planning Admin	10,880	10,880
07	Central Services	113,629	113,629
08	EMS Admin	24,834	24,834
09	Fire/EMS Ops	1,531,174	1,531,174
10	Staff Svcs	9,181	9,181
12	Medical Dir	12,513	12,513
13	Operations Admin	8,970	8,970
14	Life Safety Bureau	75,204	75,204
15	Fire Marshal	33,990	33,990
16	Comm Outreach	5,567	5,567
17	Logistics	7,975	7,975
18	Air Pack	2,844	2,844
19	Hazmat Ops	30,381	30,381
20	Airport Ops	75,319	75,319
21	Rescue Team	38,689	38,689
	Total	$ 2,125,221	$ 2,125,221

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	2,089,227	0	2,089,227
Salary % Split			.00%	100%
Benefits	S	8,277,848	0	8,277,848
Subtotal - Personnel Costs		10,367,074	0	10,367,074
Services & Supplies Cost				
Supplies	S	750,936	0	750,936
Services	S	322,663	0	322,663
Subtotal - Services & Supplies		1,073,599	0	1,073,599
Department Cost Total		11,440,673	0	11,440,673
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,440,673	0	11,440,673
General Admin Distribution			0	0
Grand Total		$ 11,440,673		$ 11,440,673

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

	Department	First Incoming	Second Incoming	Training
1	Indirect Costs FTE	$ 221,444	$ 0	$ 221,444
1	Indirect Costs Exps	93,676	0	93,676
1	GSD	359,210	0	359,210
	Subtotal - Citywide Indirect	674,330	0	674,330
2	Chief's Admin	31,807	5,526	37,333
2	Accounting & Finance	31,719	63	31,782
2	Human Resources/Risk	71,325	13,551	84,876
2	Warehouse	219,872	7,348	227,220
	Subtotal-Chief's Admin	354,723	26,488	381,211
3	Info Tech Svcs	39,809	150	39,959
	Subtotal - Info Tech Svcs	39,809	150	39,959
4	Training	0	43,145	43,145
	Subtotal-Prof Development	0	43,145	43,145
7	Departmental	0	1,294,325	1,294,325
7	Vehicle Charges	0	91,354	91,354
7	Classified Emp	0	12	12
	Subtotal - Central Svcs	0	1,385,691	1,385,691
9	Clasfd Ret Benes	0	66,452	66,452
	Subtotal - Fire/EMS Operations	0	66,452	66,452
10	Investigations	0	15,580	15,580
	Subtotal - Staff Svcs	0	15,580	15,580
	Total Incoming	1,068,862	1,537,506	2,606,368
C.	Total Allocated		$ 14,047,041	$ 14,047,041
				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	6	0.1592	$19,915	$ 0	$ 19,915	$ 0	$ 19,915
04	Professional Development	13	0.3449	43,145	0	43,145	0	43,145
05	OEC	80	2.1226	265,527	0	265,527	32,800	298,327
06	Planning Admin	6	0.1592	19,915	0	19,915	2,460	22,375
08	EMS Admin	20	0.5306	66,376	0	66,376	8,200	74,576
09	Fire/EMS Ops	3,157	83.7623	10,478,274	0	10,478,274	1,294,375	11,772,649
10	Staff Svcs	15	0.3980	49,788	0	49,788	6,150	55,938
13	Operations Admin	14	0.3715	46,473	0	46,473	5,740	52,213
14	Life Safety Bureau	119	3.1573	394,964	0	394,964	48,790	443,754
15	Fire Marshal	60	1.5919	199,139	0	199,139	24,600	223,739
16	Comm Outreach	8	0.2123	26,558	0	26,558	3,280	29,838
17	Logistics	12	0.3184	39,830	0	39,830	4,920	44,750
19	Hazmat Ops	61	1.6185	202,467	0	202,467	25,010	227,477
20	Airport Ops	137	3.6349	454,709	0	454,709	56,170	510,879
21	Rescue Team	61	1.6185	202,467	0	202,467	25,010	227,477
	Subtotal	3,769	100.0000	12,509,547	0	12,509,547	1,537,506	14,047,053
	Direct Bills					0		0
	Total					$ 12,509,547		$ 14,047,053

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	19,915	19,915
04	Professional Development	43,145	43,145
05	OEC	298,327	298,327
06	Planning Admin	22,375	22,375
08	EMS Admin	74,576	74,576
09	Fire/EMS Ops	11,772,649	11,772,649
10	Staff Svcs	55,938	55,938
13	Operations Admin	52,213	52,213
14	Life Safety Bureau	443,754	443,754
15	Fire Marshal	223,739	223,739
16	Comm Outreach	29,838	29,838
17	Logistics	44,750	44,750
19	Hazmat Ops	227,477	227,477
20	Airport Ops	510,879	510,879
21	Rescue Team	227,477	227,477
	Total	$ 14,047,053	$ 14,047,053

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	10,448,799	0	10,448,799
Salary % Split			.00%	100%
Benefits	S	4,464,632	0	4,464,632
Subtotal - Personnel Costs		14,913,432	0	14,913,432
Services & Supplies Cost				
Supplies	S	6,283	0	6,283
Services	S	247	0	247
Subtotal - Services & Supplies		6,530	0	6,530
Department Cost Total		14,919,962	0	14,919,962
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		14,919,962	0	14,919,962
General Admin Distribution			0	0
Grand Total		$ 14,919,962		$ 14,919,962

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

	Department	First Incoming	Second Incoming	Dispatch & Records
1	Indirect Costs FTE	$ 115,017	$ 0	$ 115,017
1	Indirect Costs Exps	111,180	0	111,180
1	GSD	186,568	0	186,568
	Subtotal - Citywide Indirect	412,765	0	412,765
2	Chief's Admin	16,521	2,870	19,391
2	Accounting & Finance	37,646	75	37,721
2	Human Resources/Risk	37,046	7,038	44,084
2	Warehouse	260,957	8,721	269,678
	Subtotal-Chief's Admin	352,170	18,705	370,875
3	Info Tech Svcs	47,247	177	47,424
	Subtotal - Info Tech Svcs	47,247	177	47,424
4	Training	265,527	32,800	298,327
	Subtotal-Prof Development	265,527	32,800	298,327
7	Departmental	0	672,267	672,267
7	Vehicle Charges	0	4,807	4,807
7	Classified Emp	0	60	60
	Subtotal - Central Svcs	0	677,134	677,134
9	Clasfd Ret Benes	0	336,973	336,973
	Subtotal - Fire/EMS Operations	0	336,973	336,973
10	Investigations	0	79,003	79,003
	Subtotal - Staff Svcs	0	79,003	79,003
	Total Incoming	1,077,709	1,144,792	2,222,501
C.	Total Allocated		$ 17,142,463	$ 17,142,463
				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	3.93	0.1124	$17,981	$ 0	$ 17,981	$ 0	$ 17,981
08	EMS Admin	19.23	0.5499	87,971	0	87,971	6,302	94,273
09	Fire/EMS Ops	2,991.93	85.5566	13,687,063	0	13,687,063	980,547	14,667,610
10	Staff Svcs	14.85	0.4246	67,926	0	67,926	4,867	72,793
13	Operations Admin	11.83	0.3383	54,120	0	54,120	3,877	57,997
14	Life Safety Bureau	121.43	3.4724	555,503	0	555,503	39,796	595,299
15	Fire Marshal	58.58	1.6751	267,977	0	267,977	19,198	287,175
16	Comm Outreach	7.98	0.2282	36,507	0	36,507	2,615	39,122
17	Logistics	9.39	0.2685	42,954	0	42,954	3,077	46,031
19	Hazmat Ops	57.98	1.6580	265,241	0	265,241	19,002	284,243
20	Airport Ops	138.32	3.9554	632,772	0	632,772	45,332	678,104
21	Rescue Team	61.57	1.7606	281,655	0	281,655	20,178	301,833
	Subtotal	3,497.02	100.0000	15,997,670	0	15,997,670	1,144,792	17,142,462
	Direct Bills					0		0
	Total					$ 15,997,670		$ 17,142,462

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	17,981	17,981
08	EMS Admin	94,273	94,273
09	Fire/EMS Ops	14,667,610	14,667,610
10	Staff Svcs	72,793	72,793
13	Operations Admin	57,997	57,997
14	Life Safety Bureau	595,299	595,299
15	Fire Marshal	287,175	287,175
16	Comm Outreach	39,122	39,122
17	Logistics	46,031	46,031
19	Hazmat Ops	284,243	284,243
20	Airport Ops	678,104	678,104
21	Rescue Team	301,833	301,833
	Total	$ 17,142,462	$ 17,142,462

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	2,343,762	0	1,912,851	430,910
Salary % Split			.00%	81.61%	18.39%
Benefits	P	886,553		646,505	240,048
Subtotal - Personnel Costs		3,230,314	0	2,559,356	670,958
Services & Supplies Cost					
Supplies	P	9,732	0	7,299	2,432
Services	P	122,013	0	118,423	3,590
Credit Expenses	P	676,980-	0		676,980-
Subtotal - Services & Supplies		545,236-	0	125,722	670,958-
Department Cost Total		2,685,078	0	2,685,078	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,685,078	0	2,685,078	0
General Admin Distribution			0	0	0
Grand Total		$ 2,685,078		$ 2,685,078	0

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

	Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1	Indirect Costs FTE	$ 25,437	$ 0	$ 20,760	$ 4,677
1	Indirect Costs Exps	25,507	0	20,817	4,690
1	GSD	41,261	0	33,675	7,586
	Subtotal - Citywide Indirect	92,205	0	75,253	16,952
2	Chiefs Admin	3,654	635	3,500	789
2	Accounting & Finance	8,637	17	7,063	1,591
2	Human Resources/Risk	8,193	1,557	7,957	1,793
2	Warehouse	59,868	2,001	50,494	11,375
	Subtotal-Chiefs Admin	80,352	4,209	69,014	15,547
3	Info Tech Svcs	10,839	41	8,879	2,000
	Subtotal - Info Tech Svcs	10,839	41	8,879	2,000
4	Training	19,915	2,460	18,261	4,114
	Subtotal-Prof Development	19,915	2,460	18,261	4,114
7	Departmental	0	148,678	121,343	27,335
7	Vehicle Charges	0	0	0	0
7	Classified Emp	0	3	2	1
	Subtotal - Central Svcs	0	148,681	121,345	27,336
9	Clasfd Ret Benes	0	18,159	14,820	3,339
	Subtotal - Fire/EMS Operations	0	18,159	14,820	3,339
10	Investigations	0	4,257	3,474	783
	Subtotal - Staff Svcs	0	4,257	3,474	783
	Total Incoming	203,311	177,807	311,048	70,070
C.	Total Allocated		$ 3,066,197	$ 2,996,126	$ 70,070
				97.71%	2.29%

Planning Svcs Allocations

Dept:6 Planning Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	3.93	0.1145	$3,264	$ 0	$ 3,264	$ 0	$ 3,264
09	Fire/EMS Ops	2,991.93	87.1333	2,484,171	0	2,484,171	126,590	2,610,761
14	Life Safety Bureau	121.43	3.5364	100,823	0	100,823	5,138	105,961
15	Fire Marshal	58.58	1.7060	48,638	0	48,638	2,479	51,117
19	Hazmat Ops	57.98	1.6885	48,139	0	48,139	2,453	50,592
20	Airport Ops	138.32	4.0283	114,847	0	114,847	5,852	120,699
21	Rescue Team	61.57	1.7931	51,121	0	51,121	2,605	53,726
	Subtotal	3,433.74	100.0000	2,851,003	0	2,851,003	145,117	2,996,120
	Direct Bills					0		0
	Total					$ 2,851,003		$ 2,996,120

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	$37,389	$ 0	$ 37,389	$ 32,691	$ 70,080
	Subtotal	100	100.0000	37,389	0	37,389	32,691	70,080
	Direct Bills					0		0
	Total					$ 37,389		$ 70,080

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	3,264	0	3,264
09	Fire/EMS Ops	2,610,761	0	2,610,761
14	Life Safety Bureau	105,961	0	105,961
15	Fire Marshal	51,117	0	51,117
19	Hazmat Ops	50,592	0	50,592
20	Airport Ops	120,699	0	120,699
21	Rescue Team	53,726	0	53,726
22	Permit Ctr	0	70,080	70,080
	Total	$ 2,996,120	$ 70,080	$ 3,066,199

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	12,914	0	12,914	0	0	0
Fuel	P	5,610,412	0	0	5,610,412	0	0
Class Arbitration	P	2,475	0	0	0	2,475	0
Voice Svcs	P	977,586	0	977,586	0	0	0
HR Client	P	5,442,662	0	5,442,662	0	0	0
KRONOS	P	287,732	0	287,732	0	0	0
Drainage	D	100,344	0	0	0	0	0
Permit Ctr	P	265,200	0	0	0	0	265,200
Bldg Mtc Svcs	P	282,250	0	282,250	0	0	0
Other Svcs	P	21,246,161	0	21,246,161	0	0	0
Billing & Collection	D	278,179	0	0	0	0	0
Non GF	P	1,243,060	0	0	0	0	0
Subtotal - Services & Supplies		35,748,975	0	28,249,305	5,610,412	2,475	265,200
Department Cost Total		35,748,975	0	28,249,305	5,610,412	2,475	265,200
Adjustments to Cost							
Drainage	D	100,344-	0	0	0	0	0
Billing & Collection	D	278,179-	0	0	0	0	0
Subtotal - Adjustments		378,523-	0	0	0	0	0
Total Costs After Adjustments		35,370,452	0	28,249,305	5,610,412	2,475	265,200
General Admin Distribution			0	0	0	0	0
Grand Total		$ 35,370,452		$ 28,249,305	$ 5,610,412	$ 2,475	$ 265,200

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	12,914	0
Fuel	P	5,610,412	0
Class Arbitration	P	2,475	0
Voice Svcs	P	977,586	0
HR Client	P	5,442,662	0
KRONOS	P	287,732	0
Drainage	D	100,344	0
Permit Ctr	P	265,200	0
Bldg Mtc Svcs	P	282,250	0
Other Svcs	P	21,246,161	0
Billing & Collection	D	278,179	0
Non GF	P	1,243,060	1,243,060
Subtotal - Services & Supplies		35,748,975	1,243,060
Department Cost Total		35,748,975	1,243,060
Adjustments to Cost			
Drainage	D	100,344-	0
Billing & Collection	D	278,179-	0
Subtotal - Adjustments		378,523-	0
Total Costs After Adjustments		35,370,452	1,243,060
General Admin Distribution			0
Grand Total		$ 35,370,452	$ 1,243,060
			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	$ 266,388	$ 0	$ 212,756	$ 42,254	$ 19
	Subtotal - Citywide Indirect	266,388	0	212,756	42,254	19
2	Accounting & Finance	90,199	179	72,182	14,336	6
2	Warehouse	625,254	20,897	516,061	102,492	45
	Subtotal-Chiefs Admin	715,453	21,076	588,243	116,827	52
3	Info Tech Svcs	113,204	425	90,752	18,024	8
	Subtotal - Info Tech Svcs	113,204	425	90,752	18,024	8
7	Vehicle Charges	0	3,096,383	2,472,988	491,145	217
	Subtotal - Central Svcs	0	3,096,383	2,472,988	491,145	217
	Total Incoming	1,095,045	3,117,884	3,364,740	668,251	295
C.	Total Allocated		$ 39,583,381	$ 31,614,044	$ 6,278,663	$ 2,770
				79.87%	15.86%	0.01%

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	$ 266,388	$ 0	$ 1,997	$ 9,362
	Subtotal - Citywide Indirect	266,388	0	1,997	9,362
2	Accounting & Finance	90,199	179	678	3,176
2	Warehouse	625,254	20,897	4,845	22,708
	Subtotal-Chiefs Admin	715,453	21,076	5,522	25,885
3	Info Tech Svcs	113,204	425	852	3,993
	Subtotal - Info Tech Svcs	113,204	425	852	3,993
7	Vehicle Charges	0	3,096,383	23,217	108,819
	Subtotal - Central Svcs	0	3,096,383	23,217	108,819
	Total Incoming	1,095,045	3,117,884	31,589	148,059
C.	Total Allocated		$ 39,583,381	$ 296,789	$ 1,391,119
				0.75%	3.51%

Departmental Allocations

Dept:7 Central Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	28.11	0.7295	$212,459	$ 0	$ 212,459	$ 0	$ 212,459
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	1,294,325	0	1,294,325	0	1,294,325
05	OEC	88.94	2.3083	672,267	0	672,267	0	672,267
06	Planning Admin	19.67	0.5105	148,678	0	148,678	0	148,678
07	Central Services	0.10	0.0026	757	0	757	0	757
08	EMS Admin	30.95	0.8032	233,923	0	233,923	21,740	255,663
09	Fire/EMS Ops	2,995.33	77.7376	22,640,234	0	22,640,234	2,103,955	24,744,189
10	Staff Svcs	15.71	0.4077	118,738	0	118,738	11,035	129,773
12	Medical Dir	13.27	0.3444	100,303	0	100,303	9,321	109,624
13	Operations Admin	15.37	0.3989	116,175	0	116,175	10,796	126,971
14	Life Safety Bureau	125.58	3.2592	949,207	0	949,207	88,209	1,037,416
15	Fire Marshal	62.57	1.6239	472,943	0	472,943	43,950	516,893
16	Comm Outreach	11.52	0.2990	87,081	0	87,081	8,092	95,173
17	Logistics	12.39	0.3216	93,663	0	93,663	8,703	102,366
18	Air Pack	4.51	0.1170	34,075	0	34,075	3,168	37,243
19	Hazmat Ops	57.98	1.5048	438,257	0	438,257	40,726	478,983
20	Airport Ops	138.32	3.5898	1,045,490	0	1,045,490	97,158	1,142,648
21	Rescue Team	61.57	1.5979	465,371	0	465,371	43,247	508,618
	Subtotal	3,853.13	100.0000	29,123,946	0	29,123,946	2,490,098	31,614,044
	Direct Bills					0		0
	Total					$ 29,123,946		$ 31,614,044

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	32	2.6600	$153,857	$ 0	$ 153,857	$ 0	$ 153,857
03	Info Tech	0	0.0000	0	0	0	0	0
04	Professional Development	19	1.5794	91,354	0	91,354	0	91,354
05	OEC	1	0.0831	4,807	0	4,807	0	4,807
06	Planning Admin	0	0.0000	0	0	0	0	0
07	Central Services	644	53.5328	3,096,383	0	3,096,383	0	3,096,383
08	EMS Admin	4	0.3325	19,232	0	19,232	3,902	23,134
09	Fire/EMS Ops	344	28.5952	1,653,971	0	1,653,971	335,566	1,989,537
10	Staff Svcs	9	0.7481	43,271	0	43,271	8,779	52,050
12	Medical Dir	3	0.2494	14,426	0	14,426	2,926	17,352
13	Operations Admin	2	0.1663	9,619	0	9,619	1,951	11,570
14	Life Safety Bureau	26	2.1613	125,011	0	125,011	25,363	150,374
15	Fire Marshal	49	4.0732	235,597	0	235,597	47,799	283,396
16	Comm Outreach	11	0.9144	52,890	0	52,890	10,730	63,620
17	Logistics	3	0.2494	14,426	0	14,426	2,926	17,352
18	Air Pack	0	0.0000	0	0	0	0	0
19	Hazmat Ops	19	1.5794	91,354	0	91,354	18,534	109,888
21	Rescue Team	37	3.0756	177,895	0	177,895	36,093	213,988
	Subtotal	1,203	100.0000	5,784,093	0	5,784,093	494,570	6,278,663
	Direct Bills					0		0
	Total					$ 5,784,093		$ 6,278,663

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	3.93	0.1091	$3	$ 0	$ 3	$ 0	$ 3
04	Professional Development	16.61	0.4611	12	0	12	0	12
05	OEC	84.23	2.3382	60	0	60	0	60
06	Planning Admin	4.54	0.1260	3	0	3	0	3
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	19.23	0.5338	14	0	14	1	15
09	Fire/EMS Ops	2,991.93	83.0538	2,147	0	2,147	158	2,305
10	Staff Svcs	14.85	0.4122	11	0	11	1	12
13	Operations Admin	11.83	0.3284	8	0	8	1	9
14	Life Safety Bureau	121.43	3.3708	87	0	87	6	93
15	Fire Marshal	58.58	1.6261	42	0	42	3	45
16	Comm Outreach	7.98	0.2215	6	0	6	0	6
17	Logistics	9.39	0.2607	7	0	7	0	7
19	Hazmat Ops	57.98	1.6095	42	0	42	3	45
20	Airport Ops	138.32	3.8397	99	0	99	7	106
21	Rescue Team	61.57	1.7091	44	0	44	3	47
	Subtotal	3,602.4	100.0000	2,585	0	2,585	185	2,770
	Direct Bills					0		0
	Total					$ 2,585		$ 2,770

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	$273,413	$ 0	$ 273,413	$ 23,376	$ 296,789
	Subtotal	100	100.0000	273,413	0	273,413	23,376	296,789
	Direct Bills					0		0
	Total					$ 273,413		$ 296,789

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	212,459	153,857	3	0	0	366,319
03	Info Tech	0	0	0	0	0	0
04	Professional Development	1,294,325	91,354	12	0	0	1,385,691
05	OEC	672,267	4,807	60	0	0	677,134
06	Planning Admin	148,678	0	3	0	0	148,681
07	Central Services	757	3,096,383	0	0	0	3,097,140
08	EMS Admin	255,663	23,134	15	0	0	278,812
09	Fire/EMS Ops	24,744,189	1,989,537	2,305	0	0	26,736,031
10	Staff Svcs	129,773	52,050	12	0	0	181,835
12	Medical Dir	109,624	17,352	0	0	0	126,976
13	Operations Admin	126,971	11,570	9	0	0	138,550
14	Life Safety Bureau	1,037,416	150,374	93	0	0	1,187,883
15	Fire Marshal	516,893	283,396	45	0	0	800,334
16	Comm Outreach	95,173	63,620	6	0	0	158,800
17	Logistics	102,366	17,352	7	0	0	119,726
18	Air Pack	37,243	0	0	0	0	37,243
19	Hazmat Ops	478,983	109,888	45	0	0	588,916
20	Airport Ops	1,142,648	0	106	0	0	1,142,754
21	Rescue Team	508,618	213,988	47	0	0	722,654
22	Permit Ctr	0	0	0	296,789	0	296,789
	Total	$31,614,044	$6,278,662	$2,770	$296,789	$0	$38,192,268

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	3,718,350	0	3,718,350
Salary % Split			.00%	100%
Benefits	S	1,604,310	0	1,604,310
Subtotal - Personnel Costs		5,322,659	0	5,322,659
Services & Supplies Cost				
Supplies	S	80,139	0	80,139
Services	S	2,409,946	0	2,409,946
Subtotal - Services & Supplies		2,490,086	0	2,490,086
Department Cost Total		7,812,745	0	7,812,745
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		7,812,745	0	7,812,745
General Admin Distribution			0	0
Grand Total		$ 7,812,745		$ 7,812,745

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

	Department	First Incoming	Second Incoming	EMS Admin Svcs
1	Indirect Costs FTE	$ 40,021	$ 0	$ 40,021
1	Indirect Costs Exps	58,218	0	58,218
1	GSD	64,927	0	64,927
	Subtotal - Citywide Indirect	163,166	0	163,166
2	Chief's Admin	5,749	999	6,748
2	Accounting & Finance	19,713	39	19,752
2	Human Resources/Risk	12,891	2,449	15,340
2	Warehouse	136,648	4,567	141,215
	Subtotal-Chief's Admin	175,001	8,054	183,055
3	Info Tech Svcs	24,741	93	24,834
	Subtotal - Info Tech Svcs	24,741	93	24,834
4	Training	66,376	8,200	74,576
	Subtotal-Prof Development	66,376	8,200	74,576
5	Dispatch & Records	87,971	6,302	94,273
	Subtotal - OEC	87,971	6,302	94,273
7	Departmental	233,923	21,740	255,663
7	Vehicle Charges	19,232	3,902	23,134
7	Classified Emp	14	1	15
	Subtotal - Central Svcs	253,169	25,643	278,812
9	Clasfd Ret Benes	0	76,929	76,929
	Subtotal - Fire/EMS Operations	0	76,929	76,929
10	Investigations	0	18,036	18,036
	Subtotal - Staff Svcs	0	18,036	18,036
	Total Incoming	770,424	143,257	913,681
C.	Total Allocated		$ 8,726,426	$ 8,726,426
				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	$8,583,169	$ 0	$ 8,583,169	$ 143,257	$ 8,726,426
	Subtotal	100	100.0000	8,583,169	0	8,583,169	143,257	8,726,426
	Direct Bills					0		0
	Total					$ 8,583,169		$ 8,726,426

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	8,726,426	8,726,426
	Total	$ 8,726,426	$ 8,726,426

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	331,992,130	0	0	331,992,130
Salary % Split			.00%	.00%	100%
Benefits	S	130,467,616	0	0	130,467,616
Subtotal - Personnel Costs		462,459,746	0	0	462,459,746
Services & Supplies Cost					
Supplies	S	92,697	0	0	92,697
Services	S	19,170,253	0	0	19,170,253
Hlth Ins Ret Class	P	14,411,630	0	14,411,630	0
Credit Expenses	P	481,722,696-	0	0	481,722,696-
Subtotal - Services & Supplies		448,048,116-	0	14,411,630	462,459,746-
Department Cost Total		14,411,630	0	14,411,630	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		14,411,630	0	14,411,630	0
General Admin Distribution			0	0	0
Grand Total		$ 14,411,630		$ 14,411,630	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	$ 3,873,473	$ 0	$ 0	$ 3,873,473
1	Indirect Costs Exps	3,589,611	0	0	3,589,611
1	GSD	6,283,243	0	0	6,283,243
	Subtotal - Citywide Indirect	13,746,327	0	0	13,746,327
2	Chief's Admin	556,368	96,660	0	653,028
2	Accounting & Finance	1,215,445	2,408	0	1,217,853
2	Human Resources/Risk	1,247,610	237,040	0	1,484,650
2	Warehouse	8,425,373	281,588	0	8,706,961
	Subtotal-Chief's Admin	11,444,796	617,696	0	12,062,493
3	Info Tech Svcs	1,525,444	5,730	0	1,531,174
3	Subtotal - Info Tech Svcs	1,525,444	5,730	0	1,531,174
4	Training	10,478,274	1,294,375	0	11,772,649
4	Subtotal-Prof Development	10,478,274	1,294,375	0	11,772,649
5	Dispatch & Records	13,687,063	980,547	0	14,667,610
5	Subtotal - OEC	13,687,063	980,547	0	14,667,610
6	Planning Svcs *	2,484,171	126,590	0	2,610,761
6	Subtotal - Planning Admin	2,484,171	126,590	0	2,610,761
7	Departmental	22,640,234	2,103,955	0	24,744,189
7	Vehicle Charges	1,653,971	335,566	0	1,989,537
7	Classified Emp	2,147	158	0	2,305
	Subtotal - Central Svcs	24,296,352	2,439,679	0	26,736,031
8	EMS Admin Svcs	8,583,169	143,257	0	8,726,426
	Subtotal - EMS Admin	8,583,169	143,257	0	8,726,426
10	Investigations	0	2,806,233	0	2,806,233
10	Subtotal - Staff Svcs	0	2,806,233	0	2,806,233
	Total Incoming	86,245,596	8,414,107	0	94,659,703
C.	Total Allocated		$ 109,071,333	$ 14,411,630	$ 94,659,703
				13.21%	86.79%

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	3.93	0.1091	$15,723	$ 0	$ 15,723	$ 0	$ 15,723
04	Professional Development	16.61	0.4611	66,452	0	66,452	0	66,452
05	OEC	84.23	2.3382	336,973	0	336,973	0	336,973
06	Planning Admin	4.54	0.1260	18,159	0	18,159	0	18,159
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	19.23	0.5338	76,929	0	76,929	0	76,929
10	Staff Svcs	14.85	0.4122	59,405	0	59,405	0	59,405
11	Fire/EMS Operating	2,991.93	83.0538	11,969,406	11,969,406-	0	0	0
13	Operations Admin	11.83	0.3284	47,328	0	47,328	0	47,328
14	Life Safety Bureau	121.43	3.3708	485,787	0	485,787	0	485,787
15	Fire Marshal	58.58	1.6261	234,348	0	234,348	0	234,348
16	Comm Outreach	7.98	0.2215	31,922	0	31,922	0	31,922
17	Logistics	9.39	0.2607	37,571	0	37,571	0	37,571
19	Hazmat Ops	57.98	1.6095	231,955	0	231,955	0	231,955
20	Airport Ops	138.32	3.8397	553,363	0	553,363	0	553,363
21	Rescue Team	61.57	1.7091	246,309	0	246,309	0	246,309
	Subtotal	3,602.4	100.0000	14,411,630	11,969,406-	2,442,224	0	2,442,224
	Direct Bills					11,969,406		11,969,406
	Total					$ 14,411,630		$ 14,411,630

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	$86,245,596	$ 0	$ 86,245,596	$ 8,414,107	$ 94,659,703
	Subtotal	100	100.0000	86,245,596	0	86,245,596	8,414,107	94,659,703
	Direct Bills					0		0
	Total					$ 86,245,596		$ 94,659,703

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	$ 11,969,406	0	$ 11,969,406
02	Chief's Admin	15,723	0	15,723
04	Professional Development	66,452	0	66,452
05	OEC	336,973	0	336,973
06	Planning Admin	18,159	0	18,159
07	Central Services	0	0	0
08	EMS Admin	76,929	0	76,929
10	Staff Svcs	59,405	0	59,405
11	Fire/EMS Operating	0	94,659,703	94,659,703
13	Operations Admin	47,328	0	47,328
14	Life Safety Bureau	485,787	0	485,787
15	Fire Marshal	234,348	0	234,348
16	Comm Outreach	31,922	0	31,922
17	Logistics	37,571	0	37,571
19	Hazmat Ops	231,955	0	231,955
20	Airport Ops	553,363	0	553,363
21	Rescue Team	246,309	0	246,309
	Total	$ 14,411,630	$ 94,659,703	$ 109,071,333

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	1,906,335	0	1,906,335
Salary % Split			.00%	100%
Benefits	S	950,800	0	950,800
Subtotal - Personnel Costs		2,857,136	0	2,857,136
Services & Supplies Cost				
Supplies	S	28,018	0	28,018
Services	S	3,305	0	3,305
Subtotal - Services & Supplies		31,323	0	31,323
Department Cost Total		2,888,459	0	2,888,459
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,888,459	0	2,888,459
General Admin Distribution			0	0
Grand Total		$ 2,888,459		$ 2,888,459

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

	Description	First Incoming	Second Incoming	Investigations
1	Indirect Costs FTE	$ 20,315	$ 0	$ 20,315
1	Indirect Costs Exps	21,525	0	21,525
1	GSD	32,954	0	32,954
	Subtotal - Citywide Indirect	74,794	0	74,794
2	Chief's Admin	2,918	507	3,425
2	Accounting & Finance	7,289	14	7,303
2	Human Resources/Risk	6,543	1,243	7,786
2	Warehouse	50,524	1,688	52,212
	Subtotal-Chief's Admin	67,274	3,453	70,727
3	Info Tech Svcs	9,147	34	9,181
	Subtotal - Info Tech Svcs	9,147	34	9,181
4	Training	49,788	6,150	55,938
	Subtotal-Prof Development	49,788	6,150	55,938
5	Dispatch & Records	67,926	4,867	72,793
	Subtotal - OEC	67,926	4,867	72,793
7	Departmental	118,738	11,035	129,773
7	Vehicle Charges	43,271	8,779	52,050
7	Classified Emp	11	1	12
	Subtotal - Central Svcs	162,020	19,815	181,835
9	Clasfd Ret Benes	59,405	0	59,405
	Subtotal - Fire/EMS Operations	59,405	0	59,405
10	Investigations	0	13,927	13,927
	Subtotal - Staff Svcs	0	13,927	13,927
	Total Incoming	490,354	48,246	538,600
C.	Total Allocated		$ 3,427,059	$ 3,427,059
				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	3.93	0.1091	$3,686	$ 0	$ 3,686	$ 0	$ 3,686
04	Professional Development	16.61	0.4611	15,580	0	15,580	0	15,580
05	OEC	84.23	2.3382	79,003	0	79,003	0	79,003
06	Planning Admin	4.54	0.1260	4,257	0	4,257	0	4,257
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	19.23	0.5338	18,036	0	18,036	0	18,036
09	Fire/EMS Ops	2,991.93	83.0538	2,806,233	0	2,806,233	0	2,806,233
10	Staff Svcs	14.85	0.4122	13,927	0	13,927	0	13,927
13	Operations Admin	11.83	0.3284	11,096	0	11,096	1,222	12,318
14	Life Safety Bureau	121.43	3.3708	113,893	0	113,893	12,543	126,436
15	Fire Marshal	58.58	1.6261	54,943	0	54,943	6,051	60,994
16	Comm Outreach	7.98	0.2215	7,484	0	7,484	824	8,308
17	Logistics	9.39	0.2607	8,809	0	8,809	970	9,779
19	Hazmat Ops	57.98	1.6095	54,382	0	54,382	5,989	60,371
20	Airport Ops	138.32	3.8397	129,736	0	129,736	14,288	144,024
21	Rescue Team	61.57	1.7091	57,747	0	57,747	6,360	64,107
	Subtotal	3,602.4	100.0000	3,378,812	0	3,378,812	48,246	3,427,058
	Direct Bills					0		0
	Total					$ 3,378,812		$ 3,427,058

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	3,686	3,686
04	Professional Development	15,580	15,580
05	OEC	79,003	79,003
06	Planning Admin	4,257	4,257
07	Central Services	0	0
08	EMS Admin	18,036	18,036
09	Fire/EMS Ops	2,806,233	2,806,233
10	Staff Svcs	13,927	13,927
13	Operations Admin	12,318	12,318
14	Life Safety Bureau	126,436	126,436
15	Fire Marshal	60,994	60,994
16	Comm Outreach	8,308	8,308
17	Logistics	9,779	9,779
19	Hazmat Ops	60,371	60,371
20	Airport Ops	144,024	144,024
21	Rescue Team	64,107	64,107
	Total	$ 3,427,058	$ 3,427,058