CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2027 2 CFR PART 200 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 2 CFR Part 200 Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2025

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SECTION I – OVERVIEW

City of Houston, Texas
Houston Fire Department
FY 2027 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
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OVERVIEW

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

(a) "incurred for a common or joint purpose benefiting more than one cost objective, and

(b) "not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved."[1]

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

[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 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.

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 2027 2 CFR PART 200 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	0	$ 56,512	$ 57,227	$ 470,458	$ 229,219	$ 41,173	$ 47,242	$ 17,107	$ 210,748	$ 225,817
2	Chief's Admin	0	90,295	68,858	575,032	263,995	44,133	60,323	21,575	237,414	584,759
3	Info Tech	0	12,479	8,945	75,002	33,899	5,552	7,953	2,837	30,299	75,116
4	Prof Development	0	0	51,721	439,574	221,631	29,557	44,329	0	225,334	506,067
5	OEC	0	0	57,676	592,007	285,587	38,906	45,777	0	282,671	674,353
6	Planning Admin	0	0	0	105,359	50,826	0	0	0	50,305	120,015
7	Central Svcs	0	126,631	138,174	1,184,661	798,163	158,367	119,399	37,142	587,317	1,139,654
8	EMS Admin	0	0	0	0	0	0	0	0	0	0
9	Fire/EMS Operations	91,359,314	0	47,328	485,787	234,348	31,922	37,571	0	231,955	553,363
10	Staff Svcs	0	0	12,255	125,790	60,682	8,265	9,729	0	60,063	143,288
	Total Current Allocations	$91,359,314	$285,917	$442,184	$4,053,670	$2,178,350	$357,875	$372,323	$78,661	$1,916,106	$4,022,432

Summary Schedule

	Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 233,364	$0	$ 0	$ 0	$ 1,588,867
2	Chief's Admin	293,686	0	0	0	2,240,072
3	Info Tech	38,585	0	0	0	290,667
4	Prof Development	225,334	0	0	0	1,743,547
5	OEC	300,164	0	0	0	2,277,140
6	Planning Admin	53,422	66,249	0	0	446,175
7	Central Svcs	720,694	295,983	0	0	5,306,185
8	EMS Admin	0	0	0	0	0
9	Fire/EMS Operations	246,309	0	0	0	93,227,897
10	Staff Svcs	63,780	0	0	0	483,852
	Total Current Allocations	$2,175,338	$362,232	$0	$0	$107,604,402

CITYWIDE INDIRECT COSTS
FUNCTION AND ALLOCATION BASIS

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

A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Citywide Indirect	P	6,331,162	0	3,165,581	3,165,581	0
GSD	P	7,551,471	0	0	0	7,551,471
Subtotal - Services & Supplies		13,882,633	0	3,165,581	3,165,581	7,551,471
Department Cost Total		13,882,633	0	3,165,581	3,165,581	7,551,471
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		13,882,633	0	3,165,581	3,165,581	7,551,471
General Admin Distribution		0	0	0	0	0
Grand Total		$ 13,882,633		$ 3,165,581	$ 3,165,581	$ 7,551,471

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	28.11	0.7295	$23,093	$ 0	$ 23,093	$ 0	$ 23,093
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	140,685	0	140,685	0	140,685
05	OEC	88.94	2.3083	73,071	0	73,071	0	73,071
06	Planning Admin	19.67	0.5105	16,160	0	16,160	0	16,160
07	Central Services	0.10	0.0026	82	0	82	0	82
08	EMS Admin	30.95	0.8032	25,426	0	25,426	0	25,426
09	Fire/EMS Ops	2,995.33	77.7376	2,460,847	0	2,460,847	0	2,460,847
10	Staff Svcs	15.71	0.4077	12,906	0	12,906	0	12,906
12	Medical Dir	13.27	0.3444	10,902	0	10,902	0	10,902
13	Operations Admin	15.37	0.3989	12,628	0	12,628	0	12,628
14	Life Safety Bureau	125.58	3.2592	103,173	0	103,173	0	103,173
15	Fire Marshal	62.57	1.6239	51,406	0	51,406	0	51,406
16	Comm Outreach	11.52	0.2990	9,465	0	9,465	0	9,465
17	Logistics	12.39	0.3216	10,181	0	10,181	0	10,181
18	Air Pack	4.51	0.1170	3,704	0	3,704	0	3,704
19	Hazmat Ops	57.98	1.5048	47,636	0	47,636	0	47,636
20	Airport Ops	138.32	3.5898	113,638	0	113,638	0	113,638
21	Rescue Team	61.57	1.5979	50,583	0	50,583	0	50,583
	Subtotal	3,853.13	100.0000	3,165,586	0	3,165,586	0	3,165,586
	Direct Bills					0		0
	Total					$ 3,165,586		$ 3,165,586

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	$74,993	$ 0	$ 74,993	$ 0	$ 74,993
03	Info Tech	2,060,873	0.3082	9,756	0	9,756	0	9,756
04	Professional Development	12,570,927	1.8800	59,513	0	59,513	0	59,513
05	OEC	14,919,962	2.2313	70,634	0	70,634	0	70,634
06	Planning Admin	3,423,007	0.5119	16,205	0	16,205	0	16,205
07	Central Services	35,748,975	5.3462	169,238	0	169,238	0	169,238
08	EMS Admin	7,812,745	1.1684	36,987	0	36,987	0	36,987
09	Fire/EMS Ops	481,722,696	72.0407	2,280,507	0	2,280,507	0	2,280,507
10	Staff Svcs	2,888,459	0.4320	13,675	0	13,675	0	13,675
12	Medical Dir	3,936,624	0.5887	18,636	0	18,636	0	18,636
13	Operations Admin	2,821,703	0.4220	13,359	0	13,359	0	13,359
14	Life Safety Bureau	23,660,201	3.5383	112,008	0	112,008	0	112,008
15	Fire Marshal	10,693,332	1.5992	50,624	0	50,624	0	50,624
16	Comm Outreach	1,751,065	0.2619	8,291	0	8,291	0	8,291
17	Logistics	2,508,711	0.3752	11,877	0	11,877	0	11,877
18	Air Pack	894,529	0.1338	4,236	0	4,236	0	4,236
19	Hazmat Ops	9,558,004	1.4294	45,249	0	45,249	0	45,249
20	Airport Ops	23,695,891	3.5437	112,179	0	112,179	0	112,179
21	Rescue Team	12,171,870	1.8203	57,623	0	57,623	0	57,623
	Subtotal	668,680,851	100.0000	3,165,590	0	3,165,590	0	3,165,590
	Direct Bills					0		0
	Total					$ 3,165,590		$ 3,165,590

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	$57,142	$ 0	$ 57,142	$ 0	$ 57,142
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.6097	348,100	0	348,100	0	348,100
05	OEC	88.94	2.3942	180,797	0	180,797	0	180,797
06	Planning Admin	19.67	0.5295	39,985	0	39,985	0	39,985
07	Central Services	0.10	0.0027	204	0	204	0	204
08	EMS Admin	30.95	0.8332	62,919	0	62,919	0	62,919
09	Fire/EMS Ops	2,995.33	80.6321	6,088,910	0	6,088,910	0	6,088,910
10	Staff Svcs	15.71	0.4229	31,935	0	31,935	0	31,935
12	Medical Dir	13.27	0.3572	26,974	0	26,974	0	26,974
13	Operations Admin	15.37	0.4137	31,240	0	31,240	0	31,240
14	Life Safety Bureau	125.58	3.3805	255,277	0	255,277	0	255,277
15	Fire Marshal	62.57	1.6843	127,189	0	127,189	0	127,189
16	Comm Outreach	11.52	0.3101	23,417	0	23,417	0	23,417
17	Logistics	12.39	0.3335	25,184	0	25,184	0	25,184
18	Air Pack	4.51	0.1214	9,167	0	9,167	0	9,167
19	Hazmat Ops	57.98	1.5608	117,863	0	117,863	0	117,863
21	Rescue Team	61.57	1.6574	125,158	0	125,158	0	125,158
	Subtotal	3,714.81	100.0000	7,551,461	0	7,551,461	0	7,551,461
	Direct Bills					0		0
	Total					$ 7,551,461		$ 7,551,461

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	23,093	74,993	57,142	155,228
03	Info Tech	0	9,756	0	9,756
04	Professional Development	140,685	59,513	348,100	548,298
05	OEC	73,071	70,634	180,797	324,502
06	Planning Admin	16,160	16,205	39,985	72,350
07	Central Services	82	169,238	204	169,524
08	EMS Admin	25,426	36,987	62,919	125,332
09	Fire/EMS Ops	2,460,847	2,280,507	6,088,910	10,830,264
10	Staff Svcs	12,906	13,675	31,935	58,516
12	Medical Dir	10,902	18,636	26,974	56,512
13	Operations Admin	12,628	13,359	31,240	57,227
14	Life Safety Bureau	103,173	112,008	255,277	470,458
15	Fire Marshal	51,406	50,624	127,189	229,219
16	Comm Outreach	9,465	8,291	23,417	41,173
17	Logistics	10,181	11,877	25,184	47,242
18	Air Pack	3,704	4,236	9,167	17,107
19	Hazmat Ops	47,636	45,249	117,863	210,748
20	Airport Ops	113,638	112,179	0	225,817
21	Rescue Team	50,583	57,623	125,158	233,364
	Total	$ 3,165,586	$ 3,165,590	$ 7,551,461	$ 13,882,637

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	Chiefs Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1	Indirect Costs FTE	$ 23,093	$ 0	$ 3,529	$ 0	$ 8,654	$ 10,910
1	Indirect Costs Exps	74,993	0	11,460	0	28,103	35,430
1	GSD	57,142	0	8,732	0	21,414	26,996
	Subtotal - Citywide Indirect	155,228	0	23,721	0	58,171	73,336
2	Chiefs Admin	0	5,156	788	0	1,932	2,436
2	Accounting & Finance	0	39,969	6,108	0	14,978	18,883
2	Human Resources/Risk	0	11,549	1,765	0	4,328	5,456
2	Warehouse	0	276,411	42,239	0	103,584	130,588
	Subtotal-Chief's Admin	0	333,085	50,900	0	124,822	157,363
3	Info Tech Svcs	0	50,028	7,645	0	18,748	23,635
	Subtotal - Info Tech Svcs	0	50,028	7,645	0	18,748	23,635
4	Training	0	19,711	3,012	0	7,387	9,312
	Subtotal-Prof Development	0	19,711	3,012	0	7,387	9,312
5	Dispatch & Records	0	17,877	2,732	0	6,699	8,446
	Subtotal - OEC	0	17,877	2,732	0	6,699	8,446
6	Planning Svcs *	0	3,245	0	3,245	0	0
	Subtotal - Planning Admin	0	3,245	0	3,245	0	0
7	Departmental	0	211,883	32,378	0	79,402	100,102
7	Vehicle Charges	0	153,439	23,447	0	57,501	72,491
7	Classified Emp	0	3	0	0	1	1
	Subtotal - Central Svcs	0	365,325	55,826	0	136,904	172,595
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	3,667	560	0	1,374	1,732
	Subtotal - Staff Svcs	0	3,667	560	0	1,374	1,732
	Total Incoming	155,228	808,661	146,799	3,245	359,997	453,849
C.	Total Allocated		$ 16,453,614	$ 829,898	$ 1,690,409	$ 1,884,951	$ 12,048,355
				5.04%	10.27%	11.46%	73.23%

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	$5,156	$ 0	$ 5,156	$ 0	$ 5,156
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	31,412	0	31,412	5,510	36,922
05	OEC	88.94	2.3083	16,315	0	16,315	2,862	19,177
06	Planning Admin	19.67	0.5105	3,608	0	3,608	633	4,241
07	Central Services	0.10	0.0026	18	0	18	3	21
08	EMS Admin	30.95	0.8032	5,677	0	5,677	996	6,673
09	Fire/EMS Ops	2,995.33	77.7376	549,463	0	549,463	96,381	645,844
10	Staff Svcs	15.71	0.4077	2,882	0	2,882	506	3,388
12	Medical Dir	13.27	0.3444	2,434	0	2,434	427	2,861
13	Operations Admin	15.37	0.3989	2,819	0	2,819	495	3,314
14	Life Safety Bureau	125.58	3.2592	23,037	0	23,037	4,041	27,078
15	Fire Marshal	62.57	1.6239	11,478	0	11,478	2,013	13,491
16	Comm Outreach	11.52	0.2990	2,113	0	2,113	371	2,484
17	Logistics	12.39	0.3216	2,273	0	2,273	399	2,672
18	Air Pack	4.51	0.1170	827	0	827	145	972
19	Hazmat Ops	57.98	1.5048	10,636	0	10,636	1,866	12,502
20	Airport Ops	138.32	3.5898	25,373	0	25,373	4,451	29,824
21	Rescue Team	61.57	1.5979	11,294	0	11,294	1,981	13,275
	Subtotal	3,853.13	100.0000	706,815	0	706,815	123,078	829,893
	Direct Bills					0		0
	Total					$ 706,815		$ 829,893

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	62	31,781
05	OEC	14,919,962	2.2313	37,646	0	37,646	74	37,720
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	178	90,377
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	2,394	1,217,839
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	12	6,342
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	3,245	1,690,413
	Direct Bills					0		0
	Total					$ 1,687,168		$ 1,690,413

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	$11,549	$ 0	$ 11,549	$ 0	$ 11,549
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	70,357	0	70,357	13,512	83,869
05	OEC	88.94	2.3083	36,543	0	36,543	7,018	43,561
06	Planning Admin	19.67	0.5105	8,082	0	8,082	1,552	9,634
07	Central Services	0.10	0.0026	41	0	41	8	49
08	EMS Admin	30.95	0.8032	12,716	0	12,716	2,442	15,158
09	Fire/EMS Ops	2,995.33	77.7376	1,230,679	0	1,230,679	236,356	1,467,035
10	Staff Svcs	15.71	0.4077	6,454	0	6,454	1,240	7,694
12	Medical Dir	13.27	0.3444	5,452	0	5,452	1,047	6,499
13	Operations Admin	15.37	0.3989	6,315	0	6,315	1,213	7,528
14	Life Safety Bureau	125.58	3.2592	51,597	0	51,597	9,909	61,506
15	Fire Marshal	62.57	1.6239	25,708	0	25,708	4,937	30,645
16	Comm Outreach	11.52	0.2990	4,734	0	4,734	909	5,643
17	Logistics	12.39	0.3216	5,091	0	5,091	978	6,069
18	Air Pack	4.51	0.1170	1,852	0	1,852	356	2,208
19	Hazmat Ops	57.98	1.5048	23,823	0	23,823	4,575	28,398
20	Airport Ops	138.32	3.5898	56,831	0	56,831	10,915	67,746
21	Rescue Team	61.57	1.5979	25,297	0	25,297	4,858	30,155
	Subtotal	3,853.13	100.0000	1,583,121	0	1,583,121	301,826	1,884,947
	Direct Bills					0		0
	Total					$ 1,583,121		$ 1,884,947

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	$276,411	$ 0	$ 276,411	$ 0	$ 276,411
03	Info Tech	2,060,873	0.3082	35,960	0	35,960	1,201	37,161
04	Professional Development	12,570,927	1.8800	219,355	0	219,355	7,327	226,682
05	OEC	14,919,962	2.2313	260,344	0	260,344	8,696	269,040
06	Planning Admin	3,423,007	0.5119	59,728	0	59,728	1,995	61,723
07	Central Services	35,748,975	5.3462	623,786	0	623,786	20,837	644,623
08	EMS Admin	7,812,745	1.1684	136,327	0	136,327	4,554	140,881
09	Fire/EMS Ops	481,722,696	72.0407	8,405,591	0	8,405,591	280,776	8,686,367
10	Staff Svcs	2,888,459	0.4320	50,405	0	50,405	1,684	52,089
12	Medical Dir	3,936,624	0.5887	68,689	0	68,689	2,294	70,983
13	Operations Admin	2,821,703	0.4220	49,238	0	49,238	1,645	50,883
14	Life Safety Bureau	23,660,201	3.5383	412,843	0	412,843	13,791	426,634
15	Fire Marshal	10,693,332	1.5992	186,592	0	186,592	6,233	192,825
16	Comm Outreach	1,751,065	0.2619	30,558	0	30,558	1,021	31,579
17	Logistics	2,508,711	0.3752	43,778	0	43,778	1,462	45,240
18	Air Pack	894,529	0.1338	15,612	0	15,612	521	16,133
19	Hazmat Ops	9,558,004	1.4294	166,780	0	166,780	5,571	172,351
20	Airport Ops	23,695,891	3.5437	413,473	0	413,473	13,811	427,284
21	Rescue Team	12,171,870	1.8203	212,390	0	212,390	7,094	219,484
	Subtotal	668,680,851	100.0000	11,667,860	0	11,667,860	380,512	12,048,372
	Direct Bills					0		0
	Total					$ 11,667,860		$ 12,048,372

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	5,156	39,969	11,549	276,411	333,085
03	Info Tech	0	5,210	0	37,161	42,371
04	Professional Development	36,922	31,781	83,869	226,682	379,255
05	OEC	19,177	37,720	43,561	269,040	369,498
06	Planning Admin	4,241	8,654	9,634	61,723	84,252
07	Central Services	21	90,377	49	644,623	735,069
08	EMS Admin	6,673	19,752	15,158	140,881	182,464
09	Fire/EMS Ops	645,844	1,217,839	1,467,035	8,686,367	12,017,085
10	Staff Svcs	3,388	7,303	7,694	52,089	70,473
12	Medical Dir	2,861	9,952	6,499	70,983	90,295
13	Operations Admin	3,314	7,134	7,528	50,883	68,858
14	Life Safety Bureau	27,078	59,815	61,506	426,634	575,032
15	Fire Marshal	13,491	27,034	30,645	192,825	263,995
16	Comm Outreach	2,484	4,428	5,643	31,579	44,133
17	Logistics	2,672	6,342	6,069	45,240	60,323
18	Air Pack	972	2,261	2,208	16,133	21,575
19	Hazmat Ops	12,502	24,164	28,398	172,351	237,414
20	Airport Ops	29,824	59,906	67,746	427,284	584,759
21	Rescue Team	13,275	30,772	30,155	219,484	293,686
	Total	$ 829,893	$ 1,690,413	$ 1,884,947	$ 12,048,372	$ 16,453,625

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 - (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	9,756	0	9,756
1	GSD	0	0	0
	Subtotal - Citywide Indirect	9,756	0	9,756
2	Chief's Admin	0	0	0
2	Accounting & Finance	5,200	10	5,210
2	Human Resources/Risk	0	0	0
2	Warehouse	35,960	1,201	37,161
	Subtotal-Chief's Admin	41,160	1,211	42,371
3	Info Tech Svcs	0	6,509	6,509
	Subtotal - Info Tech Svcs	0	6,509	6,509
7	Departmental	0	0	0
7	Vehicle Charges	0	0	0
	Subtotal - Central Svcs	0	0	0
	Total Incoming	50,916	7,720	58,636
C.	Total Allocated		$ 2,119,509	$ 2,119,509
				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	$50,028	$ 0	$ 50,028	$ 0	$ 50,028
03	Info Tech	2,060,873	0.3082	6,509	0	6,509	0	6,509
04	Professional Development	12,570,927	1.8800	39,702	0	39,702	149	39,851
05	OEC	14,919,962	2.2313	47,120	0	47,120	177	47,297
06	Planning Admin	3,423,007	0.5119	10,810	0	10,810	41	10,851
07	Central Services	35,748,975	5.3462	112,900	0	112,900	424	113,324
08	EMS Admin	7,812,745	1.1684	24,674	0	24,674	93	24,767
09	Fire/EMS Ops	481,722,696	72.0407	1,521,347	0	1,521,347	5,715	1,527,062
10	Staff Svcs	2,888,459	0.4320	9,123	0	9,123	34	9,157
12	Medical Dir	3,936,624	0.5887	12,432	0	12,432	47	12,479
13	Operations Admin	2,821,703	0.4220	8,912	0	8,912	33	8,945
14	Life Safety Bureau	23,660,201	3.5383	74,721	0	74,721	281	75,002
15	Fire Marshal	10,693,332	1.5992	33,772	0	33,772	127	33,899
16	Comm Outreach	1,751,065	0.2619	5,531	0	5,531	21	5,552
17	Logistics	2,508,711	0.3752	7,923	0	7,923	30	7,953
18	Air Pack	894,529	0.1338	2,826	0	2,826	11	2,837
19	Hazmat Ops	9,558,004	1.4294	30,186	0	30,186	113	30,299
20	Airport Ops	23,695,891	3.5437	74,835	0	74,835	281	75,116
21	Rescue Team	12,171,870	1.8203	38,441	0	38,441	144	38,585
	Subtotal	668,680,851	100.0000	2,111,792	0	2,111,792	7,720	2,119,512
	Direct Bills					0		0
	Total					$ 2,111,792		$ 2,119,512

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	50,028	50,028
03	Info Tech	6,509	6,509
04	Professional Development	39,851	39,851
05	OEC	47,297	47,297
06	Planning Admin	10,851	10,851
07	Central Services	113,324	113,324
08	EMS Admin	24,767	24,767
09	Fire/EMS Ops	1,527,062	1,527,062
10	Staff Svcs	9,157	9,157
12	Medical Dir	12,479	12,479
13	Operations Admin	8,945	8,945
14	Life Safety Bureau	75,002	75,002
15	Fire Marshal	33,899	33,899
16	Comm Outreach	5,552	5,552
17	Logistics	7,953	7,953
18	Air Pack	2,837	2,837
19	Hazmat Ops	30,299	30,299
20	Airport Ops	75,116	75,116
21	Rescue Team	38,585	38,585
	Total	$ 2,119,512	$ 2,119,512

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	$ 140,685	$ 0	$ 140,685
1	Indirect Costs Exps	59,513	0	59,513
1	GSD	348,100	0	348,100
	Subtotal - Citywide Indirect	548,298	0	548,298
2	Chief's Admin	31,412	5,510	36,922
2	Accounting & Finance	31,719	62	31,781
2	Human Resources/Risk	70,357	13,512	83,869
2	Warehouse	219,355	7,327	226,682
	Subtotal-Chief's Admin	352,843	26,412	379,255
3	Info Tech Svcs	39,702	149	39,851
	Subtotal - Info Tech Svcs	39,702	149	39,851
4	Training	0	42,704	42,704
	Subtotal-Prof Development	0	42,704	42,704
7	Departmental	0	1,290,814	1,290,814
7	Vehicle Charges	0	91,106	91,106
7	Classified Emp	0	12	12
	Subtotal - Central Svcs	0	1,381,932	1,381,932
9	Clasfd Ret Benes	0	66,452	66,452
	Subtotal - Fire/EMS Operations	0	66,452	66,452
10	Investigations	0	15,497	15,497
	Subtotal - Staff Svcs	0	15,497	15,497
	Total Incoming	940,843	1,533,146	2,473,989
C.	Total Allocated		$ 13,914,662	$ 13,914,662
				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	$19,711	$ 0	$ 19,711	$ 0	$ 19,711
04	Professional Development	13	0.3449	42,704	0	42,704	0	42,704
05	OEC	80	2.1226	262,810	0	262,810	32,707	295,517
06	Planning Admin	6	0.1592	19,711	0	19,711	2,453	22,164
08	EMS Admin	20	0.5306	65,696	0	65,696	8,177	73,873
09	Fire/EMS Ops	3,157	83.7623	10,371,043	0	10,371,043	1,290,704	11,661,747
10	Staff Svcs	15	0.3980	49,278	0	49,278	6,133	55,411
13	Operations Admin	14	0.3715	45,997	0	45,997	5,724	51,721
14	Life Safety Bureau	119	3.1573	390,922	0	390,922	48,652	439,574
15	Fire Marshal	60	1.5919	197,101	0	197,101	24,530	221,631
16	Comm Outreach	8	0.2123	26,286	0	26,286	3,271	29,557
17	Logistics	12	0.3184	39,423	0	39,423	4,906	44,329
19	Hazmat Ops	61	1.6185	200,395	0	200,395	24,939	225,334
20	Airport Ops	137	3.6349	450,056	0	450,056	56,011	506,067
21	Rescue Team	61	1.6185	200,395	0	200,395	24,939	225,334
	Subtotal	3,769	100.0000	12,381,528	0	12,381,528	1,533,146	13,914,674
	Direct Bills					0		0
	Total					$ 12,381,528		$ 13,914,674

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	19,711	19,711
04	Professional Development	42,704	42,704
05	OEC	295,517	295,517
06	Planning Admin	22,164	22,164
08	EMS Admin	73,873	73,873
09	Fire/EMS Ops	11,661,747	11,661,747
10	Staff Svcs	55,411	55,411
13	Operations Admin	51,721	51,721
14	Life Safety Bureau	439,574	439,574
15	Fire Marshal	221,631	221,631
16	Comm Outreach	29,557	29,557
17	Logistics	44,329	44,329
19	Hazmat Ops	225,334	225,334
20	Airport Ops	506,067	506,067
21	Rescue Team	225,334	225,334
	Total	$ 13,914,674	$ 13,914,674

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	$ 73,071	$ 0	$ 73,071
1	Indirect Costs Exps	70,634	0	70,634
1	GSD	180,797	0	180,797
	Subtotal - Citywide Indirect	324,502	0	324,502
2	Chief's Admin	16,315	2,862	19,177
2	Accounting & Finance	37,646	74	37,720
2	Human Resources/Risk	36,543	7,018	43,561
2	Warehouse	260,344	8,696	269,040
	Subtotal-Chief's Admin	350,848	18,650	369,498
3	Info Tech Svcs	47,120	177	47,297
	Subtotal - Info Tech Svcs	47,120	177	47,297
4	Training	262,810	32,707	295,517
	Subtotal-Prof Development	262,810	32,707	295,517
7	Departmental	0	670,444	670,444
7	Vehicle Charges	0	4,794	4,794
7	Classified Emp	0	60	60
	Subtotal - Central Svcs	0	675,298	675,298
9	Clasfd Ret Benes	0	336,973	336,973
	Subtotal - Fire/EMS Operations	0	336,973	336,973
10	Investigations	0	78,585	78,585
	Subtotal - Staff Svcs	0	78,585	78,585
	Total Incoming	985,280	1,142,390	2,127,670
C.	Total Allocated		$ 17,047,632	$ 17,047,632
				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	$17,877	$ 0	$ 17,877	$ 0	$ 17,877
08	EMS Admin	19.23	0.5499	87,463	0	87,463	6,289	93,752
09	Fire/EMS Ops	2,991.93	85.5566	13,607,984	0	13,607,984	978,490	14,586,474
10	Staff Svcs	14.85	0.4246	67,534	0	67,534	4,857	72,391
13	Operations Admin	11.83	0.3383	53,807	0	53,807	3,869	57,676
14	Life Safety Bureau	121.43	3.4724	552,294	0	552,294	39,713	592,007
15	Fire Marshal	58.58	1.6751	266,429	0	266,429	19,158	285,587
16	Comm Outreach	7.98	0.2282	36,296	0	36,296	2,610	38,906
17	Logistics	9.39	0.2685	42,706	0	42,706	3,071	45,777
19	Hazmat Ops	57.98	1.6580	263,709	0	263,709	18,962	282,671
20	Airport Ops	138.32	3.9554	629,116	0	629,116	45,237	674,353
21	Rescue Team	61.57	1.7606	280,028	0	280,028	20,136	300,164
	Subtotal	3,497.02	100.0000	15,905,243	0	15,905,243	1,142,390	17,047,633
	Direct Bills					0		0
	Total					$ 15,905,243		$ 17,047,633

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	17,877	17,877
08	EMS Admin	93,752	93,752
09	Fire/EMS Ops	14,586,474	14,586,474
10	Staff Svcs	72,391	72,391
13	Operations Admin	57,676	57,676
14	Life Safety Bureau	592,007	592,007
15	Fire Marshal	285,587	285,587
16	Comm Outreach	38,906	38,906
17	Logistics	45,777	45,777
19	Hazmat Ops	282,671	282,671
20	Airport Ops	674,353	674,353
21	Rescue Team	300,164	300,164
	Total	$ 17,047,633	$ 17,047,633

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	$ 16,160	$ 0	$ 13,189	$ 2,971
1	Indirect Costs Exps	16,205	0	13,226	2,979
1	GSD	39,985	0	32,634	7,351
	Subtotal - Citywide Indirect	72,350	0	59,048	13,302
2	Chiefs Admin	3,608	633	3,461	780
2	Accounting & Finance	8,637	17	7,063	1,591
2	Human Resources/Risk	8,082	1,552	7,863	1,771
2	Warehouse	59,728	1,995	50,375	11,348
	Subtotal-Chiefs Admin	80,055	4,197	68,762	15,490
3	Info Tech Svcs	10,810	41	8,856	1,995
	Subtotal - Info Tech Svcs	10,810	41	8,856	1,995
4	Training	19,711	2,453	18,089	4,075
	Subtotal-Prof Development	19,711	2,453	18,089	4,075
7	Departmental	0	148,274	121,013	27,261
7	Vehicle Charges	0	0	0	0
7	Classified Emp	0	3	2	1
	Subtotal - Central Svcs	0	148,277	121,016	27,261
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	4,235	3,456	779
	Subtotal - Staff Svcs	0	4,235	3,456	779
	Total Incoming	182,926	177,362	294,047	66,240
C.	Total Allocated		$ 3,045,366	$ 2,979,126	$ 66,240
				97.82%	2.18%

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	$3,245	$ 0	$ 3,245	$ 0	$ 3,245
09	Fire/EMS Ops	2,991.93	87.1333	2,469,675	0	2,469,675	126,273	2,595,948
14	Life Safety Bureau	121.43	3.5364	100,234	0	100,234	5,125	105,359
15	Fire Marshal	58.58	1.7060	48,354	0	48,354	2,472	50,826
19	Hazmat Ops	57.98	1.6885	47,858	0	47,858	2,447	50,305
20	Airport Ops	138.32	4.0283	114,177	0	114,177	5,838	120,015
21	Rescue Team	61.57	1.7931	50,823	0	50,823	2,599	53,422
	Subtotal	3,433.74	100.0000	2,834,366	0	2,834,366	144,753	2,979,119
	Direct Bills					0		0
	Total					$ 2,834,366		$ 2,979,119

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	$33,640	$ 0	$ 33,640	$ 32,609	$ 66,249
	Subtotal	100	100.0000	33,640	0	33,640	32,609	66,249
	Direct Bills					0		0
	Total					$ 33,640		$ 66,249

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	3,245	0	3,245
09	Fire/EMS Ops	2,595,948	0	2,595,948
14	Life Safety Bureau	105,359	0	105,359
15	Fire Marshal	50,826	0	50,826
19	Hazmat Ops	50,305	0	50,305
20	Airport Ops	120,015	0	120,015
21	Rescue Team	53,422	0	53,422
22	Permit Ctr	0	66,249	66,249
	Total	$ 2,979,119	$ 66,249	$ 3,045,368

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

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

	Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1	Indirect Costs Exps	$ 169,238	$ 0	$ 135,165	$ 26,844	$ 12
	Subtotal - Citywide Indirect	169,238	0	135,165	26,844	12
2	Accounting & Finance	90,199	178	72,181	14,335	6
2	Warehouse	623,786	20,837	514,841	102,249	45
	Subtotal-Chiefs Admin	713,985	21,015	587,022	116,585	51
3	Info Tech Svcs	112,900	424	90,509	17,975	8
	Subtotal - Info Tech Svcs	112,900	424	90,509	17,975	8
7	Vehicle Charges	0	3,087,985	2,466,281	489,813	216
	Subtotal - Central Svcs	0	3,087,985	2,466,281	489,813	216
	Total Incoming	996,123	3,109,424	3,278,977	651,218	287
C.	Total Allocated		$ 39,475,999	$ 31,528,281	$ 6,261,630	$ 2,762
				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	$ 169,238	$ 0	$ 1,269	$ 5,948
	Subtotal - Citywide Indirect	169,238	0	1,269	5,948
2	Accounting & Finance	90,199	178	678	3,176
2	Warehouse	623,786	20,837	4,833	22,655
	Subtotal-Chiefs Admin	713,985	21,015	5,511	25,831
3	Info Tech Svcs	112,900	424	850	3,983
	Subtotal - Info Tech Svcs	112,900	424	850	3,983
7	Vehicle Charges	0	3,087,985	23,154	108,524
	Subtotal - Central Svcs	0	3,087,985	23,154	108,524
	Total Incoming	996,123	3,109,424	30,783	144,285
C.	Total Allocated		$ 39,475,999	$ 295,983	$ 1,387,345
				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	$211,883	$ 0	$ 211,883	$ 0	$ 211,883
03	Info Tech	0.00	0.0000	0	0	0	0	0
04	Professional Development	171.24	4.4442	1,290,814	0	1,290,814	0	1,290,814
05	OEC	88.94	2.3083	670,444	0	670,444	0	670,444
06	Planning Admin	19.67	0.5105	148,274	0	148,274	0	148,274
07	Central Services	0.10	0.0026	755	0	755	0	755
08	EMS Admin	30.95	0.8032	233,289	0	233,289	21,681	254,970
09	Fire/EMS Ops	2,995.33	77.7376	22,578,814	0	22,578,814	2,098,247	24,677,061
10	Staff Svcs	15.71	0.4077	118,416	0	118,416	11,005	129,421
12	Medical Dir	13.27	0.3444	100,031	0	100,031	9,296	109,327
13	Operations Admin	15.37	0.3989	115,860	0	115,860	10,767	126,627
14	Life Safety Bureau	125.58	3.2592	946,632	0	946,632	87,970	1,034,602
15	Fire Marshal	62.57	1.6239	471,660	0	471,660	43,831	515,491
16	Comm Outreach	11.52	0.2990	86,844	0	86,844	8,070	94,914
17	Logistics	12.39	0.3216	93,408	0	93,408	8,679	102,087
18	Air Pack	4.51	0.1170	33,983	0	33,983	3,159	37,142
19	Hazmat Ops	57.98	1.5048	437,068	0	437,068	40,615	477,683
20	Airport Ops	138.32	3.5898	1,042,654	0	1,042,654	96,894	1,139,548
21	Rescue Team	61.57	1.5979	464,109	0	464,109	43,130	507,239
	Subtotal	3,853.13	100.0000	29,044,938	0	29,044,938	2,483,343	31,528,281
	Direct Bills					0		0
	Total					$ 29,044,938		$ 31,528,281

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	$153,439	$ 0	$ 153,439	$ 0	$ 153,439
03	Info Tech	0	0.0000	0	0	0	0	0
04	Professional Development	19	1.5794	91,106	0	91,106	0	91,106
05	OEC	1	0.0831	4,794	0	4,794	0	4,794
06	Planning Admin	0	0.0000	0	0	0	0	0
07	Central Services	644	53.5328	3,087,985	0	3,087,985	0	3,087,985
08	EMS Admin	4	0.3325	19,180	0	19,180	3,891	23,071
09	Fire/EMS Ops	344	28.5952	1,649,485	0	1,649,485	334,655	1,984,140
10	Staff Svcs	9	0.7481	43,153	0	43,153	8,756	51,909
12	Medical Dir	3	0.2494	14,386	0	14,386	2,919	17,305
13	Operations Admin	2	0.1663	9,593	0	9,593	1,946	11,539
14	Life Safety Bureau	26	2.1613	124,672	0	124,672	25,294	149,966
15	Fire Marshal	49	4.0732	234,958	0	234,958	47,669	282,627
16	Comm Outreach	11	0.9144	52,746	0	52,746	10,701	63,447
17	Logistics	3	0.2494	14,386	0	14,386	2,919	17,305
18	Air Pack	0	0.0000	0	0	0	0	0
19	Hazmat Ops	19	1.5794	91,106	0	91,106	18,484	109,590
21	Rescue Team	37	3.0756	177,413	0	177,413	35,995	213,408
	Subtotal	1,203	100.0000	5,768,402	0	5,768,402	493,228	6,261,630
	Direct Bills					0		0
	Total					$ 5,768,402		$ 6,261,630

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	2,138	0	2,138	161	2,299
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	7	94
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	1	8
19	Hazmat Ops	57.98	1.6095	41	0	41	3	44
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	2,575	0	2,575	187	2,762
	Direct Bills					0		0
	Total					$ 2,575		$ 2,762

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	$272,671	$ 0	$ 272,671	$ 23,312	$ 295,983
	Subtotal	100	100.0000	272,671	0	272,671	23,312	295,983
	Direct Bills					0		0
	Total					$ 272,671		$ 295,983

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	211,883	153,439	3	0	0	365,325
03	Info Tech	0	0	0	0	0	0
04	Professional Development	1,290,814	91,106	12	0	0	1,381,932
05	OEC	670,444	4,794	60	0	0	675,298
06	Planning Admin	148,274	0	3	0	0	148,277
07	Central Services	755	3,087,985	0	0	0	3,088,740
08	EMS Admin	254,970	23,071	15	0	0	278,056
09	Fire/EMS Ops	24,677,061	1,984,140	2,299	0	0	26,663,500
10	Staff Svcs	129,421	51,909	12	0	0	181,341
12	Medical Dir	109,327	17,305	0	0	0	126,631
13	Operations Admin	126,627	11,539	9	0	0	138,174
14	Life Safety Bureau	1,034,602	149,966	94	0	0	1,184,661
15	Fire Marshal	515,491	282,627	45	0	0	798,163
16	Comm Outreach	94,914	63,447	6	0	0	158,367
17	Logistics	102,087	17,305	8	0	0	119,399
18	Air Pack	37,142	0	0	0	0	37,142
19	Hazmat Ops	477,683	109,590	44	0	0	587,317
20	Airport Ops	1,139,548	0	106	0	0	1,139,654
21	Rescue Team	507,239	213,408	47	0	0	720,694
22	Permit Ctr	0	0	0	295,983	0	295,983
	Total	$31,528,281	$6,261,631	$2,762	$295,983	$0	$38,088,654

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	$ 25,426	$ 0	$ 25,426
1	Indirect Costs Exps	36,987	0	36,987
1	GSD	62,919	0	62,919
	Subtotal - Citywide Indirect	125,332	0	125,332
2	Chief's Admin	5,677	996	6,673
2	Accounting & Finance	19,713	39	19,752
2	Human Resources/Risk	12,716	2,442	15,158
2	Warehouse	136,327	4,554	140,881
	Subtotal-Chief's Admin	174,433	8,031	182,464
3	Info Tech Svcs	24,674	93	24,767
	Subtotal - Info Tech Svcs	24,674	93	24,767
4	Training	65,696	8,177	73,873
	Subtotal-Prof Development	65,696	8,177	73,873
5	Dispatch & Records	87,463	6,289	93,752
	Subtotal - OEC	87,463	6,289	93,752
7	Departmental	233,289	21,681	254,970
7	Vehicle Charges	19,180	3,891	23,071
7	Classified Emp	14	1	15
	Subtotal - Central Svcs	252,483	25,573	278,056
9	Clasfd Ret Benes	0	76,929	76,929
	Subtotal - Fire/EMS Operations	0	76,929	76,929
10	Investigations	0	17,941	17,941
	Subtotal - Staff Svcs	0	17,941	17,941
	Total Incoming	730,081	143,032	873,113
C.	Total Allocated		$ 8,685,858	$ 8,685,858
				100.00%

EMS Admin Svcs Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Dept:8 EMS Admin Second Allocation	Total
09 Fire/EMS Operations	100	100.0000	$8,542,826	$ 0	$ 8,542,826	$ 143,032	$ 8,685,858
Subtotal	100	100.0000	8,542,826	0	8,542,826	143,032	8,685,858
Direct Bills					0		0
Total					$ 8,542,826		$ 8,685,858

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	8,685,858	8,685,858
	Total	$ 8,685,858	$ 8,685,858

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	$ 2,460,847	$ 0	$ 0	$ 2,460,847
1	Indirect Costs Exps	2,280,507	0	0	2,280,507
1	GSD	6,088,910	0	0	6,088,910
	Subtotal - Citywide Indirect	10,830,264	0	0	10,830,264
2	Chief's Admin	549,463	96,381	0	645,844
2	Accounting & Finance	1,215,445	2,394	0	1,217,839
2	Human Resources/Risk	1,230,679	236,356	0	1,467,035
2	Warehouse	8,405,591	280,776	0	8,686,367
	Subtotal-Chief's Admin	11,401,178	615,907	0	12,017,085
3	Info Tech Svcs	1,521,347	5,715	0	1,527,062
3	Subtotal - Info Tech Svcs	1,521,347	5,715	0	1,527,062
4	Training	10,371,043	1,290,704	0	11,661,747
4	Subtotal-Prof Development	10,371,043	1,290,704	0	11,661,747
5	Dispatch & Records	13,607,984	978,490	0	14,586,474
5	Subtotal - OEC	13,607,984	978,490	0	14,586,474
6	Planning Svcs *	2,469,675	126,273	0	2,595,948
6	Subtotal - Planning Admin	2,469,675	126,273	0	2,595,948
7	Departmental	22,578,814	2,098,247	0	24,677,061
7	Vehicle Charges	1,649,485	334,655	0	1,984,140
7	Classified Emp	2,138	161	0	2,299
	Subtotal - Central Svcs	24,230,437	2,433,063	0	26,663,500
8	EMS Admin Svcs	8,542,826	143,032	0	8,685,858
	Subtotal - EMS Admin	8,542,826	143,032	0	8,685,858
10	Investigations	0	2,791,376	0	2,791,376
10	Subtotal - Staff Svcs	0	2,791,376	0	2,791,376
	Total Incoming	82,974,754	8,384,560	0	91,359,314
C.	Total Allocated		$ 105,770,944	$ 14,411,630	$ 91,359,314
				13.63%	86.37%

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	$82,974,754	$ 0	$ 82,974,754	$ 8,384,560	$ 91,359,314
	Subtotal	100	100.0000	82,974,754	0	82,974,754	8,384,560	91,359,314
	Direct Bills					0		0
	Total					$ 82,974,754		$ 91,359,314

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	91,359,314	91,359,314
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	$ 91,359,314	$ 105,770,944

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	$ 12,906	$ 0	$ 12,906
1	Indirect Costs Exps	13,675	0	13,675
1	GSD	31,935	0	31,935
	Subtotal - Citywide Indirect	58,516	0	58,516
2	Chief's Admin	2,882	506	3,388
2	Accounting & Finance	7,289	14	7,303
2	Human Resources/Risk	6,454	1,240	7,694
2	Warehouse	50,405	1,684	52,089
	Subtotal-Chief's Admin	67,030	3,443	70,473
3	Info Tech Svcs	9,123	34	9,157
	Subtotal - Info Tech Svcs	9,123	34	9,157
4	Training	49,278	6,133	55,411
	Subtotal-Prof Development	49,278	6,133	55,411
5	Dispatch & Records	67,534	4,857	72,391
	Subtotal - OEC	67,534	4,857	72,391
7	Departmental	118,416	11,005	129,421
7	Vehicle Charges	43,153	8,756	51,909
7	Classified Emp	11	1	12
	Subtotal - Central Svcs	161,580	19,761	181,341
9	Clasfd Ret Benes	59,405	0	59,405
	Subtotal - Fire/EMS Operations	59,405	0	59,405
10	Investigations	0	13,854	13,854
	Subtotal - Staff Svcs	0	13,854	13,854
	Total Incoming	472,466	48,082	520,548
C.	Total Allocated		$ 3,409,007	$ 3,409,007
				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	$3,667	$ 0	$ 3,667	$ 0	$ 3,667
04	Professional Development	16.61	0.4611	15,497	0	15,497	0	15,497
05	OEC	84.23	2.3382	78,585	0	78,585	0	78,585
06	Planning Admin	4.54	0.1260	4,235	0	4,235	0	4,235
07	Central Services	0.00	0.0000	0	0	0	0	0
08	EMS Admin	19.23	0.5338	17,941	0	17,941	0	17,941
09	Fire/EMS Ops	2,991.93	83.0538	2,791,376	0	2,791,376	0	2,791,376
10	Staff Svcs	14.85	0.4122	13,854	0	13,854	0	13,854
13	Operations Admin	11.83	0.3284	11,037	0	11,037	1,218	12,255
14	Life Safety Bureau	121.43	3.3708	113,290	0	113,290	12,500	125,790
15	Fire Marshal	58.58	1.6261	54,652	0	54,652	6,030	60,682
16	Comm Outreach	7.98	0.2215	7,444	0	7,444	821	8,265
17	Logistics	9.39	0.2607	8,762	0	8,762	967	9,729
19	Hazmat Ops	57.98	1.6095	54,094	0	54,094	5,969	60,063
20	Airport Ops	138.32	3.8397	129,049	0	129,049	14,239	143,288
21	Rescue Team	61.57	1.7091	57,442	0	57,442	6,338	63,780
	Subtotal	3,602.4	100.0000	3,360,925	0	3,360,925	48,082	3,409,007
	Direct Bills					0		0
	Total					$ 3,360,925		$ 3,409,007

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	3,667	3,667
04	Professional Development	15,497	15,497
05	OEC	78,585	78,585
06	Planning Admin	4,235	4,235
07	Central Services	0	0
08	EMS Admin	17,941	17,941
09	Fire/EMS Ops	2,791,376	2,791,376
10	Staff Svcs	13,854	13,854
13	Operations Admin	12,255	12,255
14	Life Safety Bureau	125,790	125,790
15	Fire Marshal	60,682	60,682
16	Comm Outreach	8,265	8,265
17	Logistics	9,729	9,729
19	Hazmat Ops	60,063	60,063
20	Airport Ops	143,288	143,288
21	Rescue Team	63,780	63,780
	Total	$ 3,409,007	$ 3,409,007