

**CITY OF HOUSTON, TEXAS**

**HOUSTON FIRE DEPARTMENT**

**FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2014**



MGT of America, Inc.  
1801 E 51st St. Suite 365-504  
Austin, TX 78723

[www.mgtofamerica.com](http://www.mgtofamerica.com)

**City of Houston, Texas  
Houston Fire Department  
FY 2016 2 CFR Part 200 Cost Allocation  
Plan Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2014**

**TABLE OF CONTENTS**

**SECTION I            OVERVIEW**

**SECTION II            FY 2016 2 CFR PART 200 COST ALLOCATION PLAN BASED ON ACTUAL  
EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Fire Department  
FY 2016 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2014**

## **OVERVIEW**

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

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”<sup>1</sup>

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

---

<sup>1</sup> 2 CFR Part 200

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with 2 CFR Part 200, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

## **USING A COST ALLOCATION PLAN**

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

---

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

A cost allocation plan is composed of five primary components:

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

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

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

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

An allocation base 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 base must reflect the service being provided and it must reflect those who benefit from the service.

After this is accomplished, the information is entered into a cost allocation computer program. This program 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.

The result of the mathematical operations, 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 base for each function that is allocated.

Each schedule is composed of the following sections:

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

The section called Department Costs identifies the amount of costs incurred by the agency as reported on 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.



The next section, Incoming Costs, details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the program 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. As the name implies, 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 Nature and Extent of Services. 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 base and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2014 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

## **INDIRECT COST RATE PROPOSAL**

Some governmental agencies that prepare cost allocation plans must go the additional step of creating an 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. Depending upon the types of programs operated by a governmental agency, one rate base may be more appropriate than another. A rate base could be salaries and wages or total direct costs or total modified direct costs, for example, 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 Sections III the reader will find abbreviations, such as "dept" for "department" and "mgt" for "management." 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 2016 2 CFR PART 200 COST ALLOCATION  
PLAN BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2014**

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Table of Contents**

<b>Schedule Description</b>	<b>Allocation Basis Units</b>	<b>Allocation Basis Source</b>	<b>Page #</b>
<b>Table of Contents</b>			1
<b>Summary Schedule</b>			3
<b>Citywide Indirect</b>			5
1 Department Costs			6
1 Incoming Costs			7
1 Indirect Costs FTE	Total number of Full Time Equivalents (FTEs)	COH FTE Report	8
1 Indirect Costs Exps	Total operating expenditures	COH Expenditure Report	9
1 GSD	Total number of FTEs, excluding Aviation	COH FTE Report	10
1 Allocation Summary			11
<b>Chief's Admin</b>			12
2 Department Costs			13
2 Incoming Costs			14
2 Chief's Admin	Total number of FTEs	COH FTE Report	15
2 Accounting & Finance	Total operating expenditures	COH Expenditure Report	16
2 Human Resources/Risk	Total number of FTEs	COH FTE Report	17
2 Permits/Revenues	Direct allocation to Permit Center	Direct Allocation	18
2 Warehouse	Total operating expenditures	COH Expenditure Report	19
2 Allocation Summary			20
<b>Info Tech</b>			21
3 Department Costs			22
3 Incoming Costs			23
3 Info Tech Svcs	Total operating expenditures	COH Expenditure Report	24
3 Allocation Summary			25
<b>Prof Development</b>			26
4 Department Costs			27
4 Incoming Costs			28
4 Training	Number of classified FTEs trained by division	Fire Department Report	29
4 Allocation Summary			30
<b>OEC</b>			31
5 Department Costs			32
5 Incoming Costs			33
5 Dispatch & Records	# of classified FTEs in Hazmat, Fire Optns,Airport,Marshal	COH FTE Report	34
5 Allocation Summary			35

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

<b>Planning Admin</b>			36
6 Department Costs			37
6 Incoming Costs			38
6 Planning Svcs	Number of FTEs served by Planning	COH FTE Report	39
6 Allocation Summary			40
<b>Central Svcs</b>			41
7 Department Costs			42
7 Incoming Costs			43
7 Departmental	Total number of FTEs	COH FTE Report	44
7 Vehicle Charges	Number of working vehicles	City Vehicle Inventory Report	45
7 Classified Emp	Number of classified employees	COH FTE Report	46
7 Permit Center Charge	Direct allocation to Permit Center	Direct Allocation	47
7 Allocation Summary			48
<b>EMS Admin</b>			49
8 Department Costs			50
8 Incoming Costs			51
8 EMS Admin Svcs	Direct allocation to EMS Operations	Direct Allocation	52
8 Allocation Summary			53
<b>Fire/EMS Operations</b>			54
9 Department Costs			55
9 Incoming Costs			56
9 Clasfd Ret Benes	Number of classified employees	COH FTE Report	57
9 Operations	Direct allocation to Fire/EMS Operating	Direct Allocation	58
9 Allocation Summary			59
<b>Staff Svcs</b>			60
10 Department Costs			61
10 Incoming Costs			62
10 Investigations	Number of classified employees	COH FTE Report	63
10 Allocation Summary			64

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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	\$102,614	\$74,420	\$690,307	\$341,498	\$44,604	\$13,041	\$18,613	\$219,108	\$396,471
2 Chief's Admin	0	80,576	39,404	370,788	180,990	20,631	8,434	14,667	109,352	342,996
3 Info Tech	0	7,365	3,243	30,665	14,901	1,614	737	1,342	8,814	27,411
4 Prof Development	0	0	17,848	276,651	138,325	13,386	4,462	0	95,935	312,348
5 OEC	0	0	40,056	425,032	200,943	21,351	4,346	0	147,661	479,417
6 Planning Admin	0	0	0	44,674	21,121	0	0	0	15,520	50,391
7 Central Svcs	0	57,852	63,154	1,086,688	627,715	78,832	21,957	33,404	247,882	420,319
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	61,053,332	0	30,515	323,791	153,079	16,265	3,311	0	112,488	365,221
10 Staff Svcs	0	0	6,523	69,216	32,723	3,477	708	0	24,046	78,073
<b>Total Current Allocations</b>	<b>\$61,053,332</b>	<b>\$248,408</b>	<b>\$275,164</b>	<b>\$3,317,812</b>	<b>\$1,711,296</b>	<b>\$200,160</b>	<b>\$56,994</b>	<b>\$68,026</b>	<b>\$980,807</b>	<b>\$2,472,646</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Summary Schedule**

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$266,071	\$0	\$0	\$0	\$2,166,747
2 Chief's Admin	136,589	114,219	0	0	1,418,645
3 Info Tech	11,122	0	0	0	107,213
4 Prof Development	116,015	0	0	0	974,971
5 OEC	176,632	0	0	0	1,495,439
6 Planning Admin	18,565	0	0	0	150,271
7 Central Svcs	309,324	351,829	0	0	3,298,955
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	134,559	0	0	0	62,192,560
10 Staff Svcs	28,764	0	0	0	243,531
<b>Total Current Allocations</b>	<b>\$1,197,641</b>	<b>\$466,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$72,048,333</b>



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**CITYWIDE INDIRECT COSTS**  
**NATURE AND EXTENT OF SERVICES**

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 2 CFR Part 200 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.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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	11,556,698	0	5,778,349	5,778,349	0
GSD	P	8,198,895	0	0	0	8,198,895
Subtotal - Services & Supplies		19,755,593	0	5,778,349	5,778,349	8,198,895
<b>Department Cost Total</b>		19,755,593	0	5,778,349	5,778,349	8,198,895
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		19,755,593	0	5,778,349	5,778,349	8,198,895
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$19,755,593</b>		<b>\$5,778,349</b>	<b>\$5,778,349</b>	<b>\$8,198,895</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Custom%)**

**No Indirect Costs**

**Dept:1 Citywide Indirect**

Page Intentionally Left Blank

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Indirect Costs FTE Allocations**

**Dept:1 Citywide Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$78,217	\$0	\$78,217	\$0	\$78,217
3 Info Tech	5.00	0.1184%	6,842	0	6,842	0	6,842
4 Prof Development	144.90	3.4314%	198,279	0	198,279	0	198,279
5 OEC	105.10	2.4889%	143,818	0	143,818	0	143,818
6 Planning Admin	6.95	0.1646%	9,510	0	9,510	0	9,510
8 EMS Admin	28.08	0.6650%	38,424	0	38,424	0	38,424
9 Fire/EMS Operations	3,346.50	79.2495%	4,579,312	0	4,579,312	0	4,579,312
10 Staff Svcs	15.40	0.3647%	21,073	0	21,073	0	21,073
12 Medical Dir	15.39	0.3645%	21,059	0	21,059	0	21,059
13 Operations Admin	15.42	0.3652%	21,101	0	21,101	0	21,101
14 Life Safety Bureau	141.85	3.3592%	194,106	0	194,106	0	194,106
15 Fire Marshal	70.72	1.6747%	96,772	0	96,772	0	96,772
16 Comm Outreach	9.91	0.2347%	13,561	0	13,561	0	13,561
17 Logistics	2.36	0.0559%	3,229	0	3,229	0	3,229
18 Air Pack	2.78	0.0658%	3,804	0	3,804	0	3,804
19 Hazmat Ops	46.89	1.1104%	64,164	0	64,164	0	64,164
20 Airport Ops	152.24	3.6052%	208,323	0	208,323	0	208,323
21 Rescue Team	56.09	1.3283%	76,753	0	76,753	0	76,753
<b>Subtotal</b>	4,222.74	100.0000%	5,778,349	0	5,778,349	0	5,778,349
Direct Bills					0		0
<b>Total</b>					<b>\$5,778,349</b>		<b>\$5,778,349</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$130,304	\$0	\$130,304	\$0	\$130,304
3 Info Tech	748,130	0.1650%	9,535	0	9,535	0	9,535
4 Prof Development	7,099,572	1.5660%	90,487	0	90,487	0	90,487
5 OEC	10,574,924	2.3325%	134,782	0	134,782	0	134,782
6 Planning Admin	1,105,293	0.2438%	14,087	0	14,087	0	14,087
7 Central Svcs	16,548,814	3.6502%	210,922	0	210,922	0	210,922
8 EMS Admin	3,559,795	0.7852%	45,371	0	45,371	0	45,371
9 Fire/EMS Operations	344,106,068	75.9004%	4,385,791	0	4,385,791	0	4,385,791
10 Staff Svcs	1,659,719	0.3661%	21,154	0	21,154	0	21,154
12 Medical Dir	3,966,577	0.8749%	50,556	0	50,556	0	50,556
13 Operations Admin	1,746,536	0.3852%	22,260	0	22,260	0	22,260
14 Life Safety Bureau	16,514,365	3.6426%	210,483	0	210,483	0	210,483
15 Fire Marshal	8,024,822	1.7701%	102,280	0	102,280	0	102,280
16 Comm Outreach	869,474	0.1918%	11,082	0	11,082	0	11,082
17 Logistics	396,836	0.0875%	5,058	0	5,058	0	5,058
18 Air Pack	722,554	0.1594%	9,209	0	9,209	0	9,209
19 Hazmat Ops	4,746,614	1.0470%	60,498	0	60,498	0	60,498
20 Airport Ops	14,761,928	3.2561%	188,148	0	188,148	0	188,148
21 Rescue Team	5,989,572	1.3211%	76,340	0	76,340	0	76,340
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>5,778,349</b>	<b>0</b>	<b>5,778,349</b>	<b>0</b>	<b>5,778,349</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,778,349</b>		<b>\$5,778,349</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**GSD Allocations**

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.4043%	\$115,133	\$0	\$115,133	\$0	\$115,133
3 Info Tech	5.00	0.1228%	10,071	0	10,071	0	10,071
4 Prof Development	144.90	3.5598%	291,861	0	291,861	0	291,861
5 OEC	105.10	2.5820%	211,695	0	211,695	0	211,695
6 Planning Admin	6.95	0.1707%	13,999	0	13,999	0	13,999
8 EMS Admin	28.08	0.6898%	56,559	0	56,559	0	56,559
9 Fire/EMS Operations	3,346.50	82.2135%	6,740,597	0	6,740,597	0	6,740,597
10 Staff Svcs	15.40	0.3783%	31,019	0	31,019	0	31,019
12 Medical Dir	15.39	0.3781%	30,999	0	30,999	0	30,999
13 Operations Admin	15.42	0.3788%	31,059	0	31,059	0	31,059
14 Life Safety Bureau	141.85	3.4848%	285,718	0	285,718	0	285,718
15 Fire Marshal	70.72	1.7374%	142,446	0	142,446	0	142,446
16 Comm Outreach	9.91	0.2435%	19,961	0	19,961	0	19,961
17 Logistics	2.36	0.0580%	4,754	0	4,754	0	4,754
18 Air Pack	2.78	0.0683%	5,600	0	5,600	0	5,600
19 Hazmat Ops	46.89	1.1519%	94,447	0	94,447	0	94,447
21 Rescue Team	56.09	1.3780%	112,978	0	112,978	0	112,978
<b>Subtotal</b>	4,070.50	100.0000%	8,198,895	0	8,198,895	0	8,198,895
Direct Bills					0		0
<b>Total</b>					<b>\$8,198,895</b>		<b>\$8,198,895</b>

Basis Units: Total number of FTEs, excluding Aviation

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Total
0 Direct Billed	\$0	\$0	\$0	\$0
2 Chief's Admin	78,217	130,304	115,133	323,654
3 Info Tech	6,842	9,535	10,071	26,448
4 Prof Development	198,279	90,487	291,861	580,628
5 OEC	143,818	134,782	211,695	490,295
6 Planning Admin	9,510	14,087	13,999	37,597
7 Central Svcs	0	210,922	0	210,922
8 EMS Admin	38,424	45,371	56,559	140,355
9 Fire/EMS Operations	4,579,312	4,385,791	6,740,597	15,705,701
10 Staff Svcs	21,073	21,154	31,019	73,246
12 Medical Dir	21,059	50,556	30,999	102,614
13 Operations Admin	21,101	22,260	31,059	74,420
14 Life Safety Bureau	194,106	210,483	285,718	690,307
15 Fire Marshal	96,772	102,280	142,446	341,498
16 Comm Outreach	13,561	11,082	19,961	44,604
17 Logistics	3,229	5,058	4,754	13,041
18 Air Pack	3,804	9,209	5,600	18,613
19 Hazmat Ops	64,164	60,498	94,447	219,108
20 Airport Ops	208,323	188,148	0	396,471
21 Rescue Team	76,753	76,340	112,978	266,071
<b>Total</b>	<b>\$5,778,349</b>	<b>\$5,778,349</b>	<b>\$8,198,895</b>	<b>\$19,755,593</b>

**CHIEF'S ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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 have been allocated based on the number of employees.
- **Accounting and Finance** – Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration, and general administrative support have been allocated based on the amount of 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 have been allocated based on the number of employees per division.
- **Permits/Revenue** – Costs of permits have been allocated directly to the Permit Center.
- **Warehouse** – Costs of procurement & warehouse have been allocated based on the amount of operating expenditures.



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Permits/ Revenues	Warehouse
Personnel Costs								
Salaries	S1	3,107,313	0	465,674	782,735	645,869	414,618	798,417
Salary % Split			.00%	14.99%	25.19%	20.79%	13.34%	25.69%
Benefits	P	1,440,647	0	181,150	315,833	256,832	228,687	458,145
Subtotal - Personnel Costs		4,547,959	0	646,825	1,098,567	902,700	643,305	1,256,562
Services & Supplies Cost								
Supplies	P	4,753,131	0	0	765	1,044	1,611	4,749,711
Services	P	922,495	0	722	4,839	57,528	4,921	854,484
Credit Expenses	P	(649,837)	0	0	0	0	(649,837)	0
Subtotal - Services & Supplies		5,025,789	0	723	5,604	58,572	(643,305)	5,604,194
<b>Department Cost Total</b>		9,573,748	0	647,547	1,104,172	961,273	(0)	6,860,757
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		9,573,748	0	647,547	1,104,172	961,273	(0)	6,860,757
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<u>\$9,573,749</u>		<u>\$647,547</u>	<u>\$1,104,172</u>	<u>\$961,273</u>	<u>\$(0)</u>	<u>\$6,860,757</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Permits/ Revenues	Warehouse
1 Indirect Costs FTE	\$78,217	\$0	\$11,722	\$19,703	\$16,258	\$10,437	\$20,098
1 Indirect Costs Exps	130,304	0	19,528	32,824	27,084	17,387	33,481
1 GSD	115,133	0	17,254	29,002	23,931	15,363	29,583
Subtotal - Citywide Indirect	323,654	0	48,504	81,529	67,273	43,186	83,162
2 Chief's Admin	0	9,422	1,412	2,373	1,958	1,257	2,421
2 Accounting & Finance	0	26,738	4,007	6,735	5,558	3,568	6,870
2 Human Resources/Risk	0	13,923	2,087	3,507	2,894	1,858	3,577
2 Warehouse	0	156,588	23,467	39,445	32,548	20,894	40,235
Subtotal - Chief's Admin	0	206,671	30,973	52,061	42,958	27,577	53,104
3 Info Tech Svcs	0	17,816	2,670	4,488	3,703	2,377	4,578
Subtotal - Info Tech	0	17,816	2,670	4,488	3,703	2,377	4,578
4 Training	0	10,367	1,554	2,612	2,155	1,383	2,664
Subtotal - Prof Development	0	10,367	1,554	2,612	2,155	1,383	2,664
5 Dispatch & Records	0	19,576	2,934	4,931	4,069	2,612	5,030
Subtotal - OEC	0	19,576	2,934	4,931	4,069	2,612	5,030
6 Planning Svcs *	0	3,895	0	3,895	0	0	0
Subtotal - Planning Admin	0	3,895	0	3,895	0	0	0
7 Departmental	0	153,652	23,027	38,705	31,937	20,502	39,480
7 Vehicle Charges	0	105,301	15,781	26,525	21,887	14,051	27,057
7 Classified Emp	0	35	5	9	7	5	9
Subtotal - Central Svcs	0	258,987	38,813	65,239	53,832	34,557	66,546
9 Clasfd Ret Benes	0	15,737	2,358	3,964	3,271	2,100	4,044
Subtotal - Fire/EMS Operations	0	15,737	2,358	3,964	3,271	2,100	4,044
10 Investigations	0	3,190	478	804	663	426	820
Subtotal - Staff Svcs	0	3,190	478	804	663	426	820
<b>Total Incoming</b>	<b>323,654</b>	<b>536,240</b>	<b>128,283</b>	<b>219,522</b>	<b>177,923</b>	<b>114,219</b>	<b>219,947</b>
<b>C. Total Allocated</b>		<b>\$10,433,643</b>	<b>\$775,831</b>	<b>\$1,323,694</b>	<b>\$1,139,196</b>	<b>\$114,219</b>	<b>\$7,080,704</b>
			7.44%	12.69%	10.92%	1.09%	67.86%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Chief's Admin Allocations**

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$9,422	\$0	\$9,422	\$0	\$9,422
3 Info Tech	5.00	0.1184%	824	0	824	96	920
4 Prof Development	144.90	3.4314%	23,884	0	23,884	2,775	26,660
5 OEC	105.10	2.4889%	17,324	0	17,324	2,013	19,337
6 Planning Admin	6.95	0.1646%	1,146	0	1,146	133	1,279
8 EMS Admin	28.08	0.6650%	4,629	0	4,629	538	5,166
9 Fire/EMS Operations	3,346.50	79.2495%	551,617	0	551,617	64,092	615,709
10 Staff Svcs	15.40	0.3647%	2,538	0	2,538	295	2,833
12 Medical Dir	15.39	0.3645%	2,537	0	2,537	295	2,832
13 Operations Admin	15.42	0.3652%	2,542	0	2,542	295	2,837
14 Life Safety Bureau	141.85	3.3592%	23,382	0	23,382	2,717	26,098
15 Fire Marshal	70.72	1.6747%	11,657	0	11,657	1,354	13,011
16 Comm Outreach	9.91	0.2347%	1,634	0	1,634	190	1,823
17 Logistics	2.36	0.0559%	389	0	389	45	434
18 Air Pack	2.78	0.0658%	458	0	458	53	511
19 Hazmat Ops	46.89	1.1104%	7,729	0	7,729	898	8,627
20 Airport Ops	152.24	3.6052%	25,094	0	25,094	2,916	28,010
21 Rescue Team	56.09	1.3283%	9,246	0	9,246	1,074	10,320
<b>Subtotal</b>	4,222.74	100.0000%	696,051	0	696,051	79,779	775,831
Direct Bills					0		0
<b>Total</b>					<b>\$696,051</b>		<b>\$775,831</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

Accounting & Finance Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$26,738	\$0	\$26,738	\$0	\$26,738
3 Info Tech	748,130	0.1650%	1,957	0	1,957	233	2,190
4 Prof Development	7,099,572	1.5660%	18,568	0	18,568	2,211	20,779
5 OEC	10,574,924	2.3325%	27,657	0	27,657	3,293	30,950
6 Planning Admin	1,105,293	0.2438%	2,891	0	2,891	344	3,235
7 Central Svcs	16,548,814	3.6502%	43,281	0	43,281	5,153	48,434
8 EMS Admin	3,559,795	0.7852%	9,310	0	9,310	1,109	10,419
9 Fire/EMS Operations	344,106,068	75.9004%	899,952	0	899,952	107,154	1,007,106
10 Staff Svcs	1,659,719	0.3661%	4,341	0	4,341	517	4,858
12 Medical Dir	3,966,577	0.8749%	10,374	0	10,374	1,235	11,609
13 Operations Admin	1,746,536	0.3852%	4,568	0	4,568	544	5,112
14 Life Safety Bureau	16,514,365	3.6426%	43,191	0	43,191	5,143	48,333
15 Fire Marshal	8,024,822	1.7701%	20,988	0	20,988	2,499	23,486
16 Comm Outreach	869,474	0.1918%	2,274	0	2,274	271	2,545
17 Logistics	396,836	0.0875%	1,038	0	1,038	124	1,161
18 Air Pack	722,554	0.1594%	1,890	0	1,890	225	2,115
19 Hazmat Ops	4,746,614	1.0470%	12,414	0	12,414	1,478	13,892
20 Airport Ops	14,761,928	3.2561%	38,607	0	38,607	4,597	43,204
21 Rescue Team	5,989,572	1.3211%	15,665	0	15,665	1,865	17,530
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>1,185,701</b>	<b>0</b>	<b>1,185,701</b>	<b>137,993</b>	<b>1,323,694</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,185,701</b>		<b>\$1,323,694</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

Human Resources/Risk Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$13,923	\$0	\$13,923	\$0	\$13,923
3 Info Tech	5.00	0.1184%	1,218	0	1,218	133	1,351
4 Prof Development	144.90	3.4314%	35,294	0	35,294	3,849	39,143
5 OEC	105.10	2.4889%	25,600	0	25,600	2,792	28,391
6 Planning Admin	6.95	0.1646%	1,693	0	1,693	185	1,877
8 EMS Admin	28.08	0.6650%	6,840	0	6,840	746	7,585
9 Fire/EMS Operations	3,346.50	79.2495%	815,117	0	815,117	88,893	904,010
10 Staff Svcs	15.40	0.3647%	3,751	0	3,751	409	4,160
12 Medical Dir	15.39	0.3645%	3,749	0	3,749	409	4,157
13 Operations Admin	15.42	0.3652%	3,756	0	3,756	410	4,165
14 Life Safety Bureau	141.85	3.3592%	34,551	0	34,551	3,768	38,319
15 Fire Marshal	70.72	1.6747%	17,225	0	17,225	1,879	19,104
16 Comm Outreach	9.91	0.2347%	2,414	0	2,414	263	2,677
17 Logistics	2.36	0.0559%	575	0	575	63	638
18 Air Pack	2.78	0.0658%	677	0	677	74	751
19 Hazmat Ops	46.89	1.1104%	11,421	0	11,421	1,246	12,667
20 Airport Ops	152.24	3.6052%	37,082	0	37,082	4,044	41,126
21 Rescue Team	56.09	1.3283%	13,662	0	13,662	1,490	15,152
<b>Subtotal</b>	4,222.74	100.0000%	1,028,546	0	1,028,546	110,650	1,139,196
Direct Bills					0		0
<b>Total</b>					<b>\$1,028,546</b>		<b>\$1,139,196</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Permits/Revenues Allocations**

**Dept:2 Chief's Admin**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000%	\$43,186	\$0	\$43,186	\$71,032	\$114,219
<b>Subtotal</b>	100	100.0000%	43,186	0	43,186	71,032	114,219
Direct Bills					0		0
<b>Total</b>					<b>\$43,186</b>		<b>\$114,219</b>

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Warehouse Allocations**

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$156,588	\$0	\$156,588	\$0	\$156,588
3 Info Tech	748,130	0.1650%	11,459	0	11,459	231	11,690
4 Prof Development	7,099,572	1.5660%	108,740	0	108,740	2,191	110,931
5 OEC	10,574,924	2.3325%	161,970	0	161,970	3,264	165,234
6 Planning Admin	1,105,293	0.2438%	16,929	0	16,929	341	17,270
7 Central Svcs	16,548,814	3.6502%	253,468	0	253,468	5,108	258,576
8 EMS Admin	3,559,795	0.7852%	54,523	0	54,523	1,099	55,622
9 Fire/EMS Operations	344,106,068	75.9004%	5,270,463	0	5,270,463	106,215	5,376,679
10 Staff Svcs	1,659,719	0.3661%	25,421	0	25,421	512	25,933
12 Medical Dir	3,966,577	0.8749%	60,754	0	60,754	1,224	61,978
13 Operations Admin	1,746,536	0.3852%	26,751	0	26,751	539	27,290
14 Life Safety Bureau	16,514,365	3.6426%	252,940	0	252,940	5,098	258,038
15 Fire Marshal	8,024,822	1.7701%	122,911	0	122,911	2,477	125,388
16 Comm Outreach	869,474	0.1918%	13,317	0	13,317	268	13,586
17 Logistics	396,836	0.0875%	6,078	0	6,078	122	6,201
18 Air Pack	722,554	0.1594%	11,067	0	11,067	223	11,290
19 Hazmat Ops	4,746,614	1.0470%	72,701	0	72,701	1,465	74,166
20 Airport Ops	14,761,928	3.2561%	226,099	0	226,099	4,557	230,656
21 Rescue Team	5,989,572	1.3211%	91,739	0	91,739	1,849	93,587
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>6,943,919</b>	<b>0</b>	<b>6,943,919</b>	<b>136,785</b>	<b>7,080,704</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,943,919</b>		<b>\$7,080,704</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Permits/ Revenues	Warehouse	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	9,422	26,738	13,923	0	156,588	206,671
3 Info Tech	920	2,190	1,351	0	11,690	16,150
4 Prof Development	26,660	20,779	39,143	0	110,931	197,512
5 OEC	19,337	30,950	28,391	0	165,234	243,912
6 Planning Admin	1,279	3,235	1,877	0	17,270	23,661
7 Central Svcs	0	48,434	0	0	258,576	307,010
8 EMS Admin	5,166	10,419	7,585	0	55,622	78,792
9 Fire/EMS Operations	615,709	1,007,106	904,010	0	5,376,679	7,903,504
10 Staff Svcs	2,833	4,858	4,160	0	25,933	37,784
12 Medical Dir	2,832	11,609	4,157	0	61,978	80,576
13 Operations Admin	2,837	5,112	4,165	0	27,290	39,404
14 Life Safety Bureau	26,098	48,333	38,319	0	258,038	370,788
15 Fire Marshal	13,011	23,486	19,104	0	125,388	180,990
16 Comm Outreach	1,823	2,545	2,677	0	13,586	20,631
17 Logistics	434	1,161	638	0	6,201	8,434
18 Air Pack	511	2,115	751	0	11,290	14,667
19 Hazmat Ops	8,627	13,892	12,667	0	74,166	109,352
20 Airport Ops	28,010	43,204	41,126	0	230,656	342,996
21 Rescue Team	10,320	17,530	15,152	0	93,587	136,589
22 Permit Ctr	0	0	0	114,219	0	114,219
<b>Total</b>	<b>\$775,831</b>	<b>\$1,323,694</b>	<b>\$1,139,196</b>	<b>\$114,219</b>	<b>\$7,080,704</b>	<b>\$10,433,643</b>



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**INFORMATION TECHNOLOGY**  
**NATURE AND EXTENT OF SERVICES**

Costs of the Information Technology division have been allocated based on the total operating expenditures per division, less capital, transfers, and debt expenditures.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
<hr/>				
Personnel Costs				
Salaries	S1	346,234	0	346,234
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	162,335	0	162,335
Subtotal - Personnel Costs		508,569	0	508,569
Services & Supplies Cost				
Supplies	S	20,393	0	20,393
Services	S	219,168	0	219,168
Subtotal - Services & Supplies		239,561	0	239,561
<b>Department Cost Total</b>		748,130	0	748,130
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		748,130	0	748,130
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$748,130</u>		<u>\$748,130</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$6,842	\$0	\$6,842
1 Indirect Costs Exps	9,535	0	9,535
1 GSD	10,071	0	10,071
Subtotal - Citywide Indirect	26,448	0	26,448
2 Chief's Admin	824	96	920
2 Accounting & Finance	1,957	233	2,190
2 Human Resources/Risk	1,218	133	1,351
2 Warehouse	11,459	231	11,690
Subtotal - Chief's Admin	15,457	692	16,150
3 Info Tech Svcs	0	1,304	1,304
Subtotal - Info Tech	0	1,304	1,304
7 Departmental	0	13,440	13,440
7 Vehicle Charges	0	35,100	35,100
Subtotal - Central Svcs	0	48,541	48,541
<b>Total Incoming</b>	<b>41,906</b>	<b>50,537</b>	<b>92,443</b>
<b>C. Total Allocated</b>		<b>\$840,573</b>	<b>\$840,573</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Info Tech Svcs Allocations**

Dept:3 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,223,585	2.2550%	\$17,816	\$0	\$17,816	\$0	\$17,816
3 Info Tech	748,130	0.1650%	1,304	0	1,304	0	1,304
4 Prof Development	7,099,572	1.5660%	12,372	0	12,372	811	13,183
5 OEC	10,574,924	2.3325%	18,428	0	18,428	1,208	19,636
6 Planning Admin	1,105,293	0.2438%	1,926	0	1,926	126	2,052
7 Central Svcs	16,548,814	3.6502%	28,838	0	28,838	1,890	30,728
8 EMS Admin	3,559,795	0.7852%	6,203	0	6,203	407	6,610
9 Fire/EMS Operations	344,106,068	75.9004%	599,640	0	599,640	39,309	638,949
10 Staff Svcs	1,659,719	0.3661%	2,892	0	2,892	190	3,082
12 Medical Dir	3,966,577	0.8749%	6,912	0	6,912	453	7,365
13 Operations Admin	1,746,536	0.3852%	3,044	0	3,044	200	3,243
14 Life Safety Bureau	16,514,365	3.6426%	28,778	0	28,778	1,887	30,665
15 Fire Marshal	8,024,822	1.7701%	13,984	0	13,984	917	14,901
16 Comm Outreach	869,474	0.1918%	1,515	0	1,515	99	1,614
17 Logistics	396,836	0.0875%	692	0	692	45	737
18 Air Pack	722,554	0.1594%	1,259	0	1,259	83	1,342
19 Hazmat Ops	4,746,614	1.0470%	8,271	0	8,271	542	8,814
20 Airport Ops	14,761,928	3.2561%	25,724	0	25,724	1,686	27,411
21 Rescue Team	5,989,572	1.3211%	10,437	0	10,437	684	11,122
<b>Subtotal</b>	<b>453,365,178</b>	<b>100.0000%</b>	<b>790,036</b>	<b>0</b>	<b>790,036</b>	<b>50,537</b>	<b>840,573</b>
Direct Bills					0		0
<b>Total</b>					<b>\$790,036</b>		<b>\$840,573</b>

Basis Units: Total operating expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:3 Info Tech

Department	Info Tech Svc	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	17,816	17,816
3 Info Tech	1,304	1,304
4 Prof Development	13,183	13,183
5 OEC	19,636	19,636
6 Planning Admin	2,052	2,052
7 Central Svcs	30,728	30,728
8 EMS Admin	6,610	6,610
9 Fire/EMS Operations	638,949	638,949
10 Staff Svcs	3,082	3,082
12 Medical Dir	7,365	7,365
13 Operations Admin	3,243	3,243
14 Life Safety Bureau	30,665	30,665
15 Fire Marshal	14,901	14,901
16 Comm Outreach	1,614	1,614
17 Logistics	737	737
18 Air Pack	1,342	1,342
19 Hazmat Ops	8,814	8,814
20 Airport Ops	27,411	27,411
21 Rescue Team	11,122	11,122
<b>Total</b>	<b>\$840,573</b>	<b>\$840,573</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**PROFESSIONAL DEVELOPMENT**  
**NATURE AND EXTENT OF SERVICES**

The costs of the Professional Development division have been allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Marshal that go through training.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

**Dept:4 Prof Development**

Description		Amount	General Admin	Training
<hr/>				
Personnel Costs				
Salaries	S1	1,454,018	0	1,454,018
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	5,172,865	0	5,172,865
Subtotal - Personnel Costs		6,626,883	0	6,626,883
Services & Supplies Cost				
Supplies	S	60,314	0	60,314
Services	S	412,375	0	412,375
Subtotal - Services & Supplies		472,689	0	472,689
<b>Department Cost Total</b>		7,099,572	0	7,099,572
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		7,099,572	0	7,099,572
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$7,099,572</u>	<u>\$7,099,572</u>	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:4 Prof Development**

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$198,279	\$0	\$198,279
1 Indirect Costs Exps	90,487	0	90,487
1 GSD	291,861	0	291,861
Subtotal - Citywide Indirect	580,628	0	580,628
2 Chief's Admin	23,884	2,775	26,660
2 Accounting & Finance	18,568	2,211	20,779
2 Human Resources/Risk	35,294	3,849	39,143
2 Warehouse	108,740	2,191	110,931
Subtotal - Chief's Admin	186,486	11,026	197,512
3 Info Tech Svcs	12,372	811	13,183
Subtotal - Info Tech	12,372	811	13,183
4 Training	0	20,734	20,734
Subtotal - Prof Development	0	20,734	20,734
7 Departmental	0	389,505	389,505
7 Vehicle Charges	0	120,344	120,344
7 Classified Emp	0	100	100
Subtotal - Central Svcs	0	509,949	509,949
9 Clasfd Ret Benes	0	44,957	44,957
Subtotal - Fire/EMS Operations	0	44,957	44,957
10 Investigations	0	9,113	9,113
Subtotal - Staff Svcs	0	9,113	9,113
<b>Total Incoming</b>	<b>779,485</b>	<b>596,591</b>	<b>1,376,076</b>
<b>C. Total Allocated</b>		<b>\$8,475,648</b>	<b>\$8,475,648</b>
			100.00%



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Training Allocations**

**Dept:4 Prof Development**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5	0.1316%	\$10,367	\$0	\$10,367	\$0	\$10,367
4 Prof Development	10	0.2632%	20,734	0	20,734	0	20,734
5 OEC	91	2.3947%	188,683	0	188,683	14,343	203,026
6 Planning Admin	5	0.1316%	10,367	0	10,367	788	11,155
8 EMS Admin	5	0.1316%	10,367	0	10,367	788	11,155
9 Fire/EMS Operations	3,237	85.1842%	6,711,713	0	6,711,713	510,215	7,221,928
10 Staff Svcs	10	0.2632%	20,734	0	20,734	1,576	22,311
13 Operations Admin	8	0.2105%	16,587	0	16,587	1,261	17,848
14 Life Safety Bureau	124	3.2632%	257,106	0	257,106	19,545	276,651
15 Fire Marshal	62	1.6316%	128,553	0	128,553	9,772	138,325
16 Comm Outreach	6	0.1579%	12,441	0	12,441	946	13,386
17 Logistics	2	0.0526%	4,147	0	4,147	315	4,462
19 Hazmat Ops	43	1.1316%	89,158	0	89,158	6,778	95,935
20 Airport Ops	140	3.6842%	290,281	0	290,281	22,067	312,348
21 Rescue Team	52	1.3684%	107,819	0	107,819	8,196	116,015
<b>Subtotal</b>	<b>3,800</b>	<b>100.0000%</b>	<b>7,879,057</b>	<b>0</b>	<b>7,879,057</b>	<b>596,591</b>	<b>8,475,648</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,879,057</b>		<b>\$8,475,648</b>

Basis Units: Number of classified FTEs trained by division

Source: Fire Department Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

**Dept:4 Prof Development**

<b>Department</b>	<b>Training</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
2 Chief's Admin	10,367	10,367
4 Prof Development	20,734	20,734
5 OEC	203,026	203,026
6 Planning Admin	11,155	11,155
8 EMS Admin	11,155	11,155
9 Fire/EMS Operations	7,221,928	7,221,928
10 Staff Svcs	22,311	22,311
13 Operations Admin	17,848	17,848
14 Life Safety Bureau	276,651	276,651
15 Fire Marshal	138,325	138,325
16 Comm Outreach	13,386	13,386
17 Logistics	4,462	4,462
19 Hazmat Ops	95,935	95,935
20 Airport Ops	312,348	312,348
21 Rescue Team	116,015	116,015
<b>Total</b>	<b>\$8,475,648</b>	<b>\$8,475,648</b>

**OFFICE OF EMERGENCY COMMUNICATIONS**  
**NATURE AND EXTENT OF SERVICES**

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 have been allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Marshal.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
<hr/>				
Personnel Costs				
Salaries	S1	7,472,451	0	7,472,451
Salary % Split			.00%	100.00%
Benefits	S	3,092,444	0	3,092,444
Subtotal - Personnel Costs		10,564,895	0	10,564,895
 Services & Supplies Cost				
Supplies	S	5,294	0	5,294
Services	S	4,734	0	4,734
Subtotal - Services & Supplies		10,029	0	10,029
<b>Department Cost Total</b>		10,574,924	0	10,574,924
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		10,574,924	0	10,574,924
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$10,574,924</u>		<u>\$10,574,924</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$143,818	\$0	\$143,818
1 Indirect Costs Exps	134,782	0	134,782
1 GSD	211,695	0	211,695
Subtotal - Citywide Indirect	490,295	0	490,295
2 Chief's Admin	17,324	2,013	19,337
2 Accounting & Finance	27,657	3,293	30,950
2 Human Resources/Risk	25,600	2,792	28,391
2 Warehouse	161,970	3,264	165,234
Subtotal - Chief's Admin	232,550	11,362	243,912
3 Info Tech Svcs	18,428	1,208	19,636
Subtotal - Info Tech	18,428	1,208	19,636
4 Training	188,683	14,343	203,026
Subtotal - Prof Development	188,683	14,343	203,026
7 Departmental	0	282,519	282,519
7 Vehicle Charges	0	35,100	35,100
7 Classified Emp	0	538	538
Subtotal - Central Svcs	0	318,157	318,157
9 Clasfd Ret Benes	0	240,906	240,906
Subtotal - Fire/EMS Operations	0	240,906	240,906
10 Investigations	0	48,834	48,834
Subtotal - Staff Svcs	0	48,834	48,834
<b>Total Incoming</b>	<b>929,956</b>	<b>634,810</b>	<b>1,564,765</b>
<b>C. Total Allocated</b>		<b>\$12,139,689</b>	<b>\$12,139,689</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Dispatch & Records Allocations**

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1702%	\$19,576	\$0	\$19,576	\$0	\$19,576
8 EMS Admin	16.87	0.4376%	50,343	0	50,343	2,783	53,125
9 Fire/EMS Operations	3,346.50	86.8019%	9,986,455	0	9,986,455	551,966	10,538,421
10 Staff Svcs	10.52	0.2729%	31,393	0	31,393	1,735	33,128
13 Operations Admin	12.72	0.3299%	37,958	0	37,958	2,098	40,056
14 Life Safety Bureau	134.97	3.5009%	402,771	0	402,771	22,262	425,032
15 Fire Marshal	63.81	1.6551%	190,419	0	190,419	10,525	200,943
16 Comm Outreach	6.78	0.1759%	20,233	0	20,233	1,118	21,351
17 Logistics	1.38	0.0358%	4,118	0	4,118	228	4,346
19 Hazmat Ops	46.89	1.2162%	139,927	0	139,927	7,734	147,661
20 Airport Ops	152.24	3.9488%	454,307	0	454,307	25,110	479,417
21 Rescue Team	56.09	1.4549%	167,381	0	167,381	9,251	176,632
<b>Subtotal</b>	<b>3,855.33</b>	<b>100.0000%</b>	<b>11,504,879</b>	<b>0</b>	<b>11,504,879</b>	<b>634,810</b>	<b>12,139,689</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,504,879</b>		<b>\$12,139,689</b>

Basis Units: # of classified FTEs in Hazmat, Fire Optns,Airport,Marshal

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

**Dept:5 OEC**

<b>Department</b>	<b>Dispatch &amp; Records</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
2 Chief's Admin	19,576	19,576
8 EMS Admin	53,125	53,125
9 Fire/EMS Operations	10,538,421	10,538,421
10 Staff Svcs	33,128	33,128
13 Operations Admin	40,056	40,056
14 Life Safety Bureau	425,032	425,032
15 Fire Marshal	200,943	200,943
16 Comm Outreach	21,351	21,351
17 Logistics	4,346	4,346
19 Hazmat Ops	147,661	147,661
20 Airport Ops	479,417	479,417
21 Rescue Team	176,632	176,632
<b>Total</b>	<b>\$12,139,689</b>	<b>\$12,139,689</b>

**PLANNING ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The Planning and Homeland Security Group manages the Special Operations Teams including Hazardous Materials, Technical Rescue, and Aircraft Rescue Fire Fighting. The division also manages the classified recruiting program and staff services. Costs of the Planning Administration have been allocated based on the number of employees served.



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs
<hr/>				
Personnel Costs				
Salaries	S1	700,526	0	700,526
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	340,832	0	340,832
Subtotal - Personnel Costs		1,041,358	0	1,041,358
<hr/>				
Services & Supplies Cost				
Supplies	S	653	0	653
Services	S	63,282	0	63,282
Subtotal - Services & Supplies		63,935	0	63,935
<hr/>				
<b>Department Cost Total</b>		1,105,293	0	1,105,293
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		1,105,293	0	1,105,293
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$1,105,293</b>		<b>\$1,105,293</b>
<hr/>				

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs
1 Indirect Costs FTE	\$9,510	\$0	\$9,510
1 Indirect Costs Exps	14,087	0	14,087
1 GSD	13,999	0	13,999
Subtotal - Citywide Indirect	37,597	0	37,597
2 Chief's Admin	1,146	133	1,279
2 Accounting & Finance	2,891	344	3,235
2 Human Resources/Risk	1,693	185	1,877
2 Warehouse	16,929	341	17,270
Subtotal - Chief's Admin	22,658	1,003	23,661
3 Info Tech Svcs	1,926	126	2,052
Subtotal - Info Tech	1,926	126	2,052
4 Training	10,367	788	11,155
Subtotal - Prof Development	10,367	788	11,155
7 Departmental	0	18,682	18,682
7 Vehicle Charges	0	45,129	45,129
7 Classified Emp	0	34	34
Subtotal - Central Svcs	0	63,845	63,845
9 Clasfd Ret Benes	0	15,162	15,162
Subtotal - Fire/EMS Operations	0	15,162	15,162
10 Investigations	0	3,073	3,073
Subtotal - Staff Svcs	0	3,073	3,073
<b>Total Incoming</b>	<b>72,548</b>	<b>83,997</b>	<b>156,546</b>
<b>C. Total Allocated</b>		<b>\$1,261,839</b>	<b>\$1,261,838</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Planning Svcs Allocations**

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	12.61	0.3307%	\$3,895	\$0	\$3,895	\$0	\$3,895
9 Fire/EMS Operations	3,346.50	87.7630%	1,033,709	0	1,033,709	73,963	1,107,672
14 Life Safety Bureau	134.97	3.5396%	41,691	0	41,691	2,983	44,674
15 Fire Marshal	63.81	1.6734%	19,710	0	19,710	1,410	21,121
19 Hazmat Ops	46.89	1.2297%	14,484	0	14,484	1,036	15,520
20 Airport Ops	152.24	3.9925%	47,026	0	47,026	3,365	50,391
21 Rescue Team	56.09	1.4710%	17,326	0	17,326	1,240	18,565
<b>Subtotal</b>	3,813.11	100.0000%	1,177,841	0	1,177,841	83,997	1,261,838
Direct Bills					0		0
<b>Total</b>					<b>\$1,177,841</b>		<b>\$1,261,838</b>

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:6 Planning Admin

Department	Planning Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	3,895	3,895
9 Fire/EMS Operations	1,107,672	1,107,672
14 Life Safety Bureau	44,674	44,674
15 Fire Marshal	21,121	21,121
19 Hazmat Ops	15,520	15,520
20 Airport Ops	50,391	50,391
21 Rescue Team	18,565	18,565
<b>Total</b>	<b>\$1,261,838</b>	<b>\$1,261,838</b>

**CENTRAL SERVICES  
NATURE AND EXTENT OF SERVICES**

The Central Services division contains General Government “type” costs. These costs have been functionalized and allocated as follows:

- **Departmental** – These costs have been identified as general Fire Department expenditures and have been allocated based on the number of employees within the Fire Department.
- **Vehicle Charges** – Vehicle charges, fuel, and vehicle repair and maintenance, have been allocated based on the number of vehicles assigned per division.
- **Classified Employees** – Charges for classified central service arbitration costs have been allocated based on the number of classified employees.
- **Permits/Revenue** – Costs of permits have been allocated directly to the Permit Center.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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							
Paper	P	13,689	0	13,689	0	0	0
Postage	P	39,179	0	39,179	0	0	0
Other Supplies	P	214,632	0	214,632	0	0	0
Fuel	P	5,088,779	0	0	5,088,779	0	0
Class Arbitration	P	20,640	0	0	0	20,640	0
Voice Svcs	P	3,329,697	0	3,329,697	0	0	0
HR Client	P	3,369,169	0	3,369,169	0	0	0
KRONOS	P	169,876	0	169,876	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	333,008	0	0	0	0	333,008
Vehc Repair	P	14,819	0	0	14,819	0	0
Bldg Mtc Svcs	P	274,008	0	274,008	0	0	0
Other Svcs	P	3,537,137	0	3,537,137	0	0	0
Mgmt Consulting Svcs	P	45,229	0	45,229	0	0	0
Subtotal - Services & Supplies		16,548,814	0	10,992,615	5,103,597	20,640	333,008
<b>Department Cost Total</b>		16,548,814	0	10,992,615	5,103,597	20,640	333,008
Adjustments to Cost							
Drainage	D	(98,954)	0	0	0	0	0
Subtotal - Adjustments		(98,954)	0	0	0	0	0
<b>Total Costs After Adjustments</b>		16,449,860	0	10,992,615	5,103,597	20,640	333,008
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$16,449,860</b>		<b>\$10,992,615</b>	<b>\$5,103,597</b>	<b>\$20,640</b>	<b>\$333,008</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Expense%)**

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
1 Indirect Costs Exps	\$210,922	\$0	\$140,949	\$65,439	\$265	\$4,270
Subtotal - Citywide Indirect	210,922	0	140,949	65,439	265	4,270
2 Accounting & Finance	43,281	5,153	32,366	15,027	61	980
2 Warehouse	253,468	5,108	172,794	80,224	324	5,235
Subtotal - Chief's Admin	296,749	10,261	205,159	95,250	385	6,215
3 Info Tech Svcs	28,838	1,890	20,534	9,534	39	622
Subtotal - Info Tech	28,838	1,890	20,534	9,534	39	622
7 Vehicle Charges	0	381,088	254,662	118,233	478	7,715
Subtotal - Central Svcs	0	381,088	254,662	118,233	478	7,715
<b>Total Incoming</b>	<b>536,509</b>	<b>393,240</b>	<b>621,305</b>	<b>288,456</b>	<b>1,167</b>	<b>18,822</b>
<b>C. Total Allocated</b>	<b>\$17,379,609</b>	<b>\$11,613,920</b>	<b>\$5,392,054</b>	<b>\$21,806</b>	<b>\$351,829</b>	
		66.82%	31.03%	0.13%	2.02%	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Departmental Allocations**

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	57.16	1.3536%	\$153,652	\$0	\$153,652	\$0	\$153,652
3 Info Tech	5.00	0.1184%	13,440	0	13,440	0	13,440
4 Prof Development	144.90	3.4314%	389,505	0	389,505	0	389,505
5 OEC	105.10	2.4889%	282,519	0	282,519	0	282,519
6 Planning Admin	6.95	0.1646%	18,682	0	18,682	0	18,682
8 EMS Admin	28.08	0.6650%	75,482	0	75,482	1,890	77,372
9 Fire/EMS Operations	3,346.50	79.2495%	8,995,719	0	8,995,719	225,278	9,220,997
10 Staff Svcs	15.40	0.3647%	41,397	0	41,397	1,037	42,433
12 Medical Dir	15.39	0.3645%	41,370	0	41,370	1,036	42,406
13 Operations Admin	15.42	0.3652%	41,450	0	41,450	1,038	42,489
14 Life Safety Bureau	141.85	3.3592%	381,307	0	381,307	9,549	390,856
15 Fire Marshal	70.72	1.6747%	190,102	0	190,102	4,761	194,863
16 Comm Outreach	9.91	0.2347%	26,639	0	26,639	667	27,306
17 Logistics	2.36	0.0559%	6,344	0	6,344	159	6,503
18 Air Pack	2.78	0.0658%	7,473	0	7,473	187	7,660
19 Hazmat Ops	46.89	1.1104%	126,045	0	126,045	3,157	129,201
20 Airport Ops	152.24	3.6052%	409,236	0	409,236	10,248	419,484
21 Rescue Team	56.09	1.3283%	150,775	0	150,775	3,776	154,551
<b>Subtotal</b>	4,222.74	100.0000%	11,351,137	0	11,351,137	262,783	11,613,920
Direct Bills					0		0
<b>Total</b>					<b>\$11,351,137</b>		<b>\$11,613,920</b>

Basis Units: Total number of FTEs  
Source: COH FTE Report



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Vehicle Charges Allocations**

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	21	1.9981%	\$105,301	\$0	\$105,301	\$0	\$105,301
3 Info Tech	7	0.6660%	35,100	0	35,100	0	35,100
4 Prof Development	24	2.2835%	120,344	0	120,344	0	120,344
5 OEC	7	0.6660%	35,100	0	35,100	0	35,100
6 Planning Admin	9	0.8563%	45,129	0	45,129	0	45,129
7 Central Svcs	76	7.2312%	381,088	0	381,088	0	381,088
8 EMS Admin	11	1.0466%	55,158	0	55,158	1,480	56,637
9 Fire/EMS Operations	590	56.1370%	2,958,449	0	2,958,449	79,363	3,037,811
10 Staff Svcs	9	0.8563%	45,129	0	45,129	1,211	46,339
12 Medical Dir	3	0.2854%	15,043	0	15,043	404	15,446
13 Operations Admin	4	0.3806%	20,057	0	20,057	538	20,595
14 Life Safety Bureau	135	12.8449%	676,933	0	676,933	18,159	695,092
15 Fire Marshal	84	7.9924%	421,203	0	421,203	11,299	432,502
16 Comm Outreach	10	0.9515%	50,143	0	50,143	1,345	51,488
17 Logistics	3	0.2854%	15,043	0	15,043	404	15,446
18 Air Pack	5	0.4757%	25,072	0	25,072	673	25,744
19 Hazmat Ops	23	2.1884%	115,329	0	115,329	3,094	118,423
21 Rescue Team	30	2.8544%	150,430	0	150,430	4,035	154,465
<b>Subtotal</b>	1,051	100.0000%	5,270,050	0	5,270,050	122,003	5,392,054
Direct Bills					0		0
<b>Total</b>					<b>\$5,270,050</b>		<b>\$5,392,054</b>

Basis Units: Number of working vehicles  
Source: City Vehicle Inventory Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Classified Emp Allocations**

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1648%	\$35	\$0	\$35	\$0	\$35
4 Prof Development	18.74	0.4708%	100	0	100	0	100
5 OEC	100.42	2.5226%	538	0	538	0	538
6 Planning Admin	6.32	0.1588%	34	0	34	0	34
8 EMS Admin	16.87	0.4238%	90	0	90	2	92
9 Fire/EMS Operations	3,346.50	84.0658%	17,917	0	17,917	429	18,346
10 Staff Svcs	10.52	0.2643%	56	0	56	1	58
13 Operations Admin	12.72	0.3195%	68	0	68	2	70
14 Life Safety Bureau	134.97	3.3905%	723	0	723	17	740
15 Fire Marshal	63.81	1.6029%	342	0	342	8	350
16 Comm Outreach	6.78	0.1703%	36	0	36	1	37
17 Logistics	1.38	0.0347%	7	0	7	0	8
19 Hazmat Ops	46.89	1.1779%	251	0	251	6	257
20 Airport Ops	152.24	3.8243%	815	0	815	20	835
21 Rescue Team	56.09	1.4090%	300	0	300	7	307
<b>Subtotal</b>	3,980.81	100.0000%	21,313	0	21,313	493	21,806
Direct Bills					0		0
<b>Total</b>					<b>\$21,313</b>		<b>\$21,806</b>

Basis Units: Number of classified employees

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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%	\$343,869	\$0	\$343,869	\$7,961	\$351,829
<b>Subtotal</b>	100	100.0000%	343,869	0	343,869	7,961	351,829
Direct Bills					0		0
<b>Total</b>					<b>\$343,869</b>		<b>\$351,829</b>

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

Dept:7 Central Svcs

Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	153,652	105,301	35	0	258,987
3 Info Tech	13,440	35,100	0	0	48,541
4 Prof Development	389,505	120,344	100	0	509,949
5 OEC	282,519	35,100	538	0	318,157
6 Planning Admin	18,682	45,129	34	0	63,845
7 Central Svcs	0	381,088	0	0	381,088
8 EMS Admin	77,372	56,637	92	0	134,102
9 Fire/EMS Operations	9,220,997	3,037,811	18,346	0	12,277,154
10 Staff Svcs	42,433	46,339	58	0	88,831
12 Medical Dir	42,406	15,446	0	0	57,852
13 Operations Admin	42,489	20,595	70	0	63,154
14 Life Safety Bureau	390,856	695,092	740	0	1,086,688
15 Fire Marshal	194,863	432,502	350	0	627,715
16 Comm Outreach	27,306	51,488	37	0	78,832
17 Logistics	6,503	15,446	8	0	21,957
18 Air Pack	7,660	25,744	0	0	33,404
19 Hazmat Ops	129,201	118,423	257	0	247,882
20 Airport Ops	419,484	0	835	0	420,319
21 Rescue Team	154,551	154,465	307	0	309,324
22 Permit Ctr	0	0	0	351,829	351,829
<b>Total</b>	<b>\$11,613,920</b>	<b>\$5,392,054</b>	<b>\$21,806</b>	<b>\$351,829</b>	<b>\$17,379,609</b>

**EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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; and procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

**Dept:8 EMS Admin**

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	1,602,063	0	1,602,063
Salary % Split			.00%	100.00%
Benefits	S	777,557	0	777,557
Subtotal - Personnel Costs		2,379,620	0	2,379,620
 Services & Supplies Cost				
Supplies	S	25,159	0	25,159
Services	S	1,155,017	0	1,155,017
Subtotal - Services & Supplies		1,180,176	0	1,180,176
<b>Department Cost Total</b>		3,559,795	0	3,559,795
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		3,559,795	0	3,559,795
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$3,559,795</u>		<u>\$3,559,795</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 EMS Admin**

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$38,424	\$0	\$38,424
1 Indirect Costs Exps	45,371	0	45,371
1 GSD	56,559	0	56,559
Subtotal - Citywide Indirect	140,355	0	140,355
2 Chief's Admin	4,629	538	5,166
2 Accounting & Finance	9,310	1,109	10,419
2 Human Resources/Risk	6,840	746	7,585
2 Warehouse	54,523	1,099	55,622
Subtotal - Chief's Admin	75,301	3,491	78,792
3 Info Tech Svcs	6,203	407	6,610
Subtotal - Info Tech	6,203	407	6,610
4 Training	10,367	788	11,155
Subtotal - Prof Development	10,367	788	11,155
5 Dispatch & Records	50,343	2,783	53,125
Subtotal - OEC	50,343	2,783	53,125
7 Departmental	75,482	1,890	77,372
7 Vehicle Charges	55,158	1,480	56,637
7 Classified Emp	90	2	92
Subtotal - Central Svcs	130,730	3,372	134,102
9 Clasfd Ret Benes	0	40,471	40,471
Subtotal - Fire/EMS Operations	0	40,471	40,471
10 Investigations	0	8,204	8,204
Subtotal - Staff Svcs	0	8,204	8,204
<b>Total Incoming</b>	<b>413,299</b>	<b>59,515</b>	<b>472,814</b>
<b>C. Total Allocated</b>		<b>\$4,032,609</b>	<b>\$4,032,609</b>
		100.00%	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**EMS Admin Svcs Allocations**

**Dept:8 EMS Admin**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Fire/EMS Operations	100	100.0000%	\$3,973,094	\$0	\$3,973,094	\$59,515	\$4,032,609
<b>Subtotal</b>	100	100.0000%	3,973,094	0	3,973,094	59,515	4,032,609
Direct Bills					0		0
<b>Total</b>					<b>\$3,973,094</b>		<b>\$4,032,609</b>

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

**Dept:8 EMS Admin**

Department	EMS Admin Svcs	Total
0 Direct Billed	\$0	\$0
9 Fire/EMS Operations	4,032,609	4,032,609
<b>Total</b>	<u><u>\$4,032,609</u></u>	<u><u>\$4,032,609</u></u>

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014  
6/26/2015

**FIRE/EMS OPERATIONS  
NATURE AND EXTENT OF SERVICES**

The Fire/EMS Operations division provides emergency medical services and fire suppression operations for the citizens of the City of Houston. These costs have been functionalized and allocated as follows:

- **Classified Retiree Benefits** – Charges related to classified employees benefits have been allocated based on the number of classified operations employees.
- **Operations** – Charges for Fire and EMS operations have been allocated directly to Fire/EMS Operations.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benefits	Operations
<hr/>					
Personnel Costs					
Salaries	S1	218,693,211	0	0	218,693,211
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	102,835,075	0	0	102,835,075
Subtotal - Personnel Costs		321,528,286	0	0	321,528,286
<hr/>					
Services & Supplies Cost					
Supplies	S	12,868	0	0	12,868
Services	S	13,015,025	0	0	13,015,025
Hlth Ins Ret Class	P	9,549,890	0	9,549,890	0
Credit direct Expenses	P	(334,556,178)	0	0	(334,556,178)
Subtotal - Services & Supplies		(311,978,395)	0	9,549,890	(321,528,285)
<hr/>					
<b>Department Cost Total</b>		9,549,890	0	9,549,890	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		9,549,890	0	9,549,890	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$9,549,890</b>		<b>\$9,549,890</b>	<b>\$0</b>
<hr/>					

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Clasfd Ret Benefits	Operations
1 Indirect Costs FTE	\$4,579,312	\$0	\$0	\$4,579,312
1 Indirect Costs Exps	4,385,791	0	0	4,385,791
1 GSD	6,740,597	0	0	6,740,597
Subtotal - Citywide Indirect	15,705,701	0	0	15,705,701
2 Chief's Admin	551,617	64,092	0	615,709
2 Accounting & Finance	899,952	107,154	0	1,007,106
2 Human Resources/Risk	815,117	88,893	0	904,010
2 Warehouse	5,270,463	106,215	0	5,376,679
Subtotal - Chief's Admin	7,537,150	366,355	0	7,903,504
3 Info Tech Svcs	599,640	39,309	0	638,949
Subtotal - Info Tech	599,640	39,309	0	638,949
4 Training	6,711,713	510,215	0	7,221,928
Subtotal - Prof Development	6,711,713	510,215	0	7,221,928
5 Dispatch & Records	9,986,455	551,966	0	10,538,421
Subtotal - OEC	9,986,455	551,966	0	10,538,421
6 Planning Svcs	1,033,709	73,963	0	1,107,672
Subtotal - Planning Admin	1,033,709	73,963	0	1,107,672
7 Departmental	8,995,719	225,278	0	9,220,997
7 Vehicle Charges	2,958,449	79,363	0	3,037,811
7 Classified Emp	17,917	429	0	18,346
Subtotal - Central Svcs	11,972,084	305,070	0	12,277,154
8 EMS Admin Svcs	3,973,094	59,515	0	4,032,609
Subtotal - EMS Admin	3,973,094	59,515	0	4,032,609
10 Investigations	0	1,627,393	0	1,627,393
Subtotal - Staff Svcs	0	1,627,393	0	1,627,393
<b>Total Incoming</b>	<b>57,519,545</b>	<b>3,533,786</b>	<b>0</b>	<b>61,053,332</b>
<b>C. Total Allocated</b>		<b>\$70,603,222</b>	<b>\$9,549,890</b>	<b>\$61,053,332</b>
		13.53%	86.47%	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

Classf Ret Benesfts Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1648%	\$15,737	\$0	\$15,737	\$0	\$15,737
4 Prof Development	18.74	0.4708%	44,957	0	44,957	0	44,957
5 OEC	100.42	2.5226%	240,906	0	240,906	0	240,906
6 Planning Admin	6.32	0.1588%	15,162	0	15,162	0	15,162
8 EMS Admin	16.87	0.4238%	40,471	0	40,471	0	40,471
10 Staff Svcs	10.52	0.2643%	25,237	0	25,237	0	25,237
11 Fire/EMS Operating	3,346.50	84.0658%	8,028,192	(8,028,192)	0	0	0
13 Operations Admin	12.72	0.3195%	30,515	0	30,515	0	30,515
14 Life Safety Bureau	134.97	3.3905%	323,791	0	323,791	0	323,791
15 Fire Marshal	63.81	1.6029%	153,079	0	153,079	0	153,079
16 Comm Outreach	6.78	0.1703%	16,265	0	16,265	0	16,265
17 Logistics	1.38	0.0347%	3,311	0	3,311	0	3,311
19 Hazmat Ops	46.89	1.1779%	112,488	0	112,488	0	112,488
20 Airport Ops	152.24	3.8243%	365,221	0	365,221	0	365,221
21 Rescue Team	56.09	1.4090%	134,559	0	134,559	0	134,559
<b>Subtotal</b>	<b>3,980.81</b>	<b>100.0000%</b>	<b>9,549,890</b>	<b>(8,028,192)</b>	<b>1,521,698</b>	<b>0</b>	<b>1,521,698</b>
Direct Bills					8,028,192		8,028,192
<b>Total</b>					<b>\$9,549,890</b>		<b>\$9,549,890</b>

Basis Units: Number of classified employees

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**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%	\$57,519,546	\$0	\$57,519,546	\$3,533,786	\$61,053,332
<b>Subtotal</b>	100	100.0000%	57,519,546	0	57,519,546	3,533,786	61,053,332
Direct Bills					0		0
<b>Total</b>					<b>\$57,519,546</b>		<b>\$61,053,332</b>

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

**Dept:9 Fire/EMS Operations**

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$8,028,192	\$0	\$8,028,192
2 Chief's Admin	15,737	0	15,737
4 Prof Development	44,957	0	44,957
5 OEC	240,906	0	240,906
6 Planning Admin	15,162	0	15,162
8 EMS Admin	40,471	0	40,471
10 Staff Svcs	25,237	0	25,237
11 Fire/EMS Operating	0	61,053,332	61,053,332
13 Operations Admin	30,515	0	30,515
14 Life Safety Bureau	323,791	0	323,791
15 Fire Marshal	153,079	0	153,079
16 Comm Outreach	16,265	0	16,265
17 Logistics	3,311	0	3,311
19 Hazmat Ops	112,488	0	112,488
20 Airport Ops	365,221	0	365,221
21 Rescue Team	134,559	0	134,559
<b>Total</b>	<b>\$9,549,890</b>	<b>\$61,053,332</b>	<b>\$70,603,222</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**STAFF SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Staff Services division is responsible for investigation of violation of department, city, state, and federal laws and regulations by HFD classified personnel. Costs have been allocated based on the number of classified operations employees.



**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**A. Department Costs**

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
<hr/>				
Personnel Costs				
Salaries	S1	1,142,606	0	1,142,606
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	505,966	0	505,966
Subtotal - Personnel Costs		1,648,572	0	1,648,572
Services & Supplies Cost				
Supplies	S	1,597	0	1,597
Services	S	9,550	0	9,550
Subtotal - Services & Supplies		11,147	0	11,147
<b>Department Cost Total</b>		1,659,720	0	1,659,720
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		1,659,720	0	1,659,720
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$1,659,720</u>	<u>\$1,659,720</u>	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 Staff Svcs

Department	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$21,073	\$0	\$21,073
1 Indirect Costs Exps	21,154	0	21,154
1 GSD	31,019	0	31,019
Subtotal - Citywide Indirect	73,246	0	73,246
2 Chief's Admin	2,538	295	2,833
2 Accounting & Finance	4,341	517	4,858
2 Human Resources/Risk	3,751	409	4,160
2 Warehouse	25,421	512	25,933
Subtotal - Chief's Admin	36,051	1,733	37,784
3 Info Tech Svcs	2,892	190	3,082
Subtotal - Info Tech	2,892	190	3,082
4 Training	20,734	1,576	22,311
Subtotal - Prof Development	20,734	1,576	22,311
5 Dispatch & Records	31,393	1,735	33,128
Subtotal - OEC	31,393	1,735	33,128
7 Departmental	41,397	1,037	42,433
7 Vehicle Charges	45,129	1,211	46,339
7 Classified Emp	56	1	58
Subtotal - Central Svcs	86,582	2,249	88,831
9 Clasfd Ret Benes	25,237	0	25,237
Subtotal - Fire/EMS Operations	25,237	0	25,237
10 Investigations	0	5,116	5,116
Subtotal - Staff Svcs	0	5,116	5,116
<b>Total Incoming</b>	<b>276,136</b>	<b>12,599</b>	<b>288,735</b>
<b>C. Total Allocated</b>		<b>\$1,948,455</b>	<b>\$1,948,454</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Investigations Allocations**

**Dept:10 Staff Svcs**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.56	0.1648%	\$3,190	\$0	\$3,190	\$0	\$3,190
4 Prof Development	18.74	0.4708%	9,113	0	9,113	0	9,113
5 OEC	100.42	2.5226%	48,834	0	48,834	0	48,834
6 Planning Admin	6.32	0.1588%	3,073	0	3,073	0	3,073
8 EMS Admin	16.87	0.4238%	8,204	0	8,204	0	8,204
9 Fire/EMS Operations	3,346.50	84.0658%	1,627,393	0	1,627,393	0	1,627,393
10 Staff Svcs	10.52	0.2643%	5,116	0	5,116	0	5,116
13 Operations Admin	12.72	0.3195%	6,186	0	6,186	337	6,523
14 Life Safety Bureau	134.97	3.3905%	65,636	0	65,636	3,581	69,216
15 Fire Marshal	63.81	1.6029%	31,031	0	31,031	1,693	32,723
16 Comm Outreach	6.78	0.1703%	3,297	0	3,297	180	3,477
17 Logistics	1.38	0.0347%	671	0	671	37	708
19 Hazmat Ops	46.89	1.1779%	22,802	0	22,802	1,244	24,046
20 Airport Ops	152.24	3.8243%	74,034	0	74,034	4,039	78,073
21 Rescue Team	56.09	1.4090%	27,276	0	27,276	1,488	28,764
<b>Subtotal</b>	<b>3,980.81</b>	<b>100.0000%</b>	<b>1,935,856</b>	<b>0</b>	<b>1,935,856</b>	<b>12,599</b>	<b>1,948,454</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,935,856</b>		<b>\$1,948,454</b>

Basis Units: Number of classified employees

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2014  
6/26/2015

**Allocation Summary**

**Dept:10 Staff Svcs**

<b>Department</b>	<b>Investigations</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
2 Chief's Admin	3,190	3,190
4 Prof Development	9,113	9,113
5 OEC	48,834	48,834
6 Planning Admin	3,073	3,073
8 EMS Admin	8,204	8,204
9 Fire/EMS Operations	1,627,393	1,627,393
10 Staff Svcs	5,116	5,116
13 Operations Admin	6,523	6,523
14 Life Safety Bureau	69,216	69,216
15 Fire Marshal	32,723	32,723
16 Comm Outreach	3,477	3,477
17 Logistics	708	708
19 Hazmat Ops	24,046	24,046
20 Airport Ops	78,073	78,073
21 Rescue Team	28,764	28,764
<b>Total</b>	<b>\$1,948,454</b>	<b>\$1,948,454</b>