

CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2015**



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**City of Houston, Texas
Houston Fire Department
FY 2017 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2015**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2017 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2015**

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 is a centralized payroll and accounting office 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 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: FY2015 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

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 2017 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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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	\$96,365	\$66,848	\$666,253	\$313,730	\$31,000	\$14,631	\$21,885	\$190,831	\$418,358
2 Chief's Admin	0	82,382	39,645	394,797	184,054	14,385	10,048	17,268	105,371	366,117
3 Info Tech	0	9,780	4,158	41,395	19,214	1,328	1,116	2,005	10,700	37,542
4 Prof Development	0	0	24,488	323,791	163,256	5,442	5,442	0	108,837	372,768
5 OEC	0	0	41,107	478,023	217,116	13,875	6,469	0	149,811	503,056
6 Planning Admin	0	0	0	38,489	17,481	0	0	0	12,062	40,504
7 Central Svcs	0	43,477	98,697	1,193,873	495,492	57,829	17,354	33,765	186,652	333,054
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	59,417,308	0	30,766	357,763	162,494	10,384	4,841	0	112,122	376,499
10 Staff Svcs	0	0	6,279	73,011	33,161	2,119	988	0	22,882	76,835
Total Current Allocations	\$59,417,308	\$232,004	\$311,988	\$3,567,396	\$1,605,999	\$136,362	\$60,889	\$74,923	\$899,268	\$2,524,732

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$256,084	\$0	\$0	\$0	\$2,075,986
2 Chief's Admin	148,930	0	0	0	1,362,997
3 Info Tech	15,488	0	0	0	142,726
4 Prof Development	130,605	0	0	0	1,134,630
5 OEC	194,217	0	0	0	1,603,674
6 Planning Admin	15,638	93,678	0	0	217,852
7 Central Svcs	241,564	514,779	0	0	3,216,537
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	145,357	0	0	0	60,617,534
10 Staff Svcs	29,664	0	0	0	244,939
Total Current Allocations	\$1,177,546	\$608,457	\$0	\$0	\$70,616,874

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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 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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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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
<i>Salary % Split</i>			.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	12,161,012	0	6,080,506	6,080,506	0
GSD	P	6,256,285	0	0	0	6,256,285
Subtotal - Services & Supplies		18,417,297	0	6,080,506	6,080,506	6,256,285
Department Cost Total		18,417,297	0	6,080,506	6,080,506	6,256,285
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		18,417,297	0	6,080,506	6,080,506	6,256,285
General Admin Distribution			0	0	0	0
Grand Total		<u>\$18,417,297</u>		<u>\$6,080,506</u>	<u>\$6,080,506</u>	<u>\$6,256,285</u>

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Citywide Indirect

No Indirect Costs

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HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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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	32.73	0.7496%	\$45,581	\$0	\$45,581	\$0	\$45,581
3 Info Tech	5.47	0.1253%	7,618	0	7,618	0	7,618
4 Prof Development	162.69	3.7261%	226,567	0	226,567	0	226,567
5 OEC	105.91	2.4257%	147,493	0	147,493	0	147,493
6 Planning Admin	17.28	0.3958%	24,065	0	24,065	0	24,065
8 EMS Admin	18.15	0.4157%	25,276	0	25,276	0	25,276
9 Fire/EMS Operations	3,474.08	79.5674%	4,838,101	0	4,838,101	0	4,838,101
10 Staff Svcs	14.86	0.3403%	20,694	0	20,694	0	20,694
12 Medical Dir	15.22	0.3486%	21,196	0	21,196	0	21,196
13 Operations Admin	15.46	0.3541%	21,530	0	21,530	0	21,530
14 Life Safety Bureau	154.18	3.5312%	214,715	0	214,715	0	214,715
15 Fire Marshal	73.12	1.6747%	101,829	0	101,829	0	101,829
16 Comm Outreach	8.29	0.1899%	11,545	0	11,545	0	11,545
17 Logistics	3.00	0.0687%	4,178	0	4,178	0	4,178
18 Air Pack	3.86	0.0884%	5,376	0	5,376	0	5,376
19 Hazmat Ops	46.32	1.0609%	64,507	0	64,507	0	64,507
20 Airport Ops	155.54	3.5624%	216,609	0	216,609	0	216,609
21 Rescue Team	60.05	1.3753%	83,627	0	83,627	0	83,627
Subtotal	4,366.21	100.0000%	6,080,506	0	6,080,506	0	6,080,506
Direct Bills					0		0
Total					\$6,080,506		\$6,080,506

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

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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	10,225,566	2.0990%	\$127,630	\$0	\$127,630	\$0	\$127,630
3 Info Tech	1,034,846	0.2124%	12,916	0	12,916	0	12,916
4 Prof Development	9,231,239	1.8949%	115,219	0	115,219	0	115,219
5 OEC	11,396,442	2.3393%	142,244	0	142,244	0	142,244
6 Planning Admin	1,643,731	0.3374%	20,516	0	20,516	0	20,516
7 Central Svcs	13,678,285	2.8077%	170,725	0	170,725	0	170,725
8 EMS Admin	2,549,364	0.5233%	31,820	0	31,820	0	31,820
9 Fire/EMS Operations	374,250,642	76.8223%	4,671,182	0	4,671,182	0	4,671,182
10 Staff Svcs	1,702,384	0.3494%	21,248	0	21,248	0	21,248
12 Medical Dir	4,210,695	0.8643%	52,555	0	52,555	0	52,555
13 Operations Admin	1,790,412	0.3675%	22,347	0	22,347	0	22,347
14 Life Safety Bureau	17,822,862	3.6585%	222,455	0	222,455	0	222,455
15 Fire Marshal	8,272,976	1.6982%	103,259	0	103,259	0	103,259
16 Comm Outreach	571,896	0.1174%	7,138	0	7,138	0	7,138
17 Logistics	480,405	0.0986%	5,996	0	5,996	0	5,996
18 Air Pack	863,192	0.1772%	10,774	0	10,774	0	10,774
19 Hazmat Ops	4,606,974	0.9457%	57,502	0	57,502	0	57,502
20 Airport Ops	16,163,876	3.3180%	201,748	0	201,748	0	201,748
21 Rescue Team	6,668,575	1.3689%	83,233	0	83,233	0	83,233
Subtotal	487,164,362	100.0000%	6,080,506	0	6,080,506	0	6,080,506
Direct Bills					0		0
Total					\$6,080,506		\$6,080,506

Basis Units: Operating expenditures
Source: COH Expenditure Report

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HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	32.73	0.7773%	\$48,631	\$0	\$48,631	\$0	\$48,631
3 Info Tech	5.47	0.1299%	8,127	0	8,127	0	8,127
4 Prof Development	162.69	3.8638%	241,728	0	241,728	0	241,728
5 OEC	105.91	2.5153%	157,363	0	157,363	0	157,363
6 Planning Admin	17.28	0.4104%	25,675	0	25,675	0	25,675
8 EMS Admin	18.15	0.4310%	26,968	0	26,968	0	26,968
9 Fire/EMS Operations	3,474.08	82.5066%	5,161,847	0	5,161,847	0	5,161,847
10 Staff Svcs	14.86	0.3529%	22,079	0	22,079	0	22,079
12 Medical Dir	15.22	0.3615%	22,614	0	22,614	0	22,614
13 Operations Admin	15.46	0.3672%	22,971	0	22,971	0	22,971
14 Life Safety Bureau	154.18	3.6617%	229,083	0	229,083	0	229,083
15 Fire Marshal	73.12	1.7365%	108,643	0	108,643	0	108,643
16 Comm Outreach	8.29	0.1969%	12,317	0	12,317	0	12,317
17 Logistics	3.00	0.0712%	4,457	0	4,457	0	4,457
18 Air Pack	3.86	0.0917%	5,735	0	5,735	0	5,735
19 Hazmat Ops	46.32	1.1001%	68,823	0	68,823	0	68,823
21 Rescue Team	60.05	1.4261%	89,223	0	89,223	0	89,223
Subtotal	4,210.67	100.0000%	6,256,285	0	6,256,285	0	6,256,285
Direct Bills					0		0
Total					\$6,256,285		\$6,256,285

Basis Units: Number of FTEs, excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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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	45,581	127,630	48,631	221,841
3 Info Tech	7,618	12,916	8,127	28,661
4 Prof Development	226,567	115,219	241,728	583,513
5 OEC	147,493	142,244	157,363	447,100
6 Planning Admin	24,065	20,516	25,675	70,256
7 Central Svcs	0	170,725	0	170,725
8 EMS Admin	25,276	31,820	26,968	84,063
9 Fire/EMS Operations	4,838,101	4,671,182	5,161,847	14,671,130
10 Staff Svcs	20,694	21,248	22,079	64,022
12 Medical Dir	21,196	52,555	22,614	96,365
13 Operations Admin	21,530	22,347	22,971	66,848
14 Life Safety Bureau	214,715	222,455	229,083	666,253
15 Fire Marshal	101,829	103,259	108,643	313,730
16 Comm Outreach	11,545	7,138	12,317	31,000
17 Logistics	4,178	5,996	4,457	14,631
18 Air Pack	5,376	10,774	5,735	21,885
19 Hazmat Ops	64,507	57,502	68,823	190,831
20 Airport Ops	216,609	201,748	0	418,358
21 Rescue Team	83,627	83,233	89,223	256,084
Total	\$6,080,506	\$6,080,506	\$6,256,285	\$18,417,297

**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 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 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 are allocated based on the number of FTEs per division.
- **Warehouse** – Costs of procurement & warehouse are allocated based on the amount of operating expenditures.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	1,930,254	0	309,492	0	838,069	782,693
<i>Salary % Split</i>			<i>.00%</i>	<i>16.03%</i>	<i>.00%</i>	<i>43.42%</i>	<i>40.55%</i>
Benefits	P	1,113,547	0	203,016	1,587	444,040	464,905
Subtotal - Personnel Costs		3,043,801	0	512,508	1,587	1,282,109	1,247,598
Services & Supplies Cost							
Supplies	P	5,026,514	0	644	47	2,947	5,022,876
Services	P	2,155,251	0	2,036	1,060,012	61,608	1,031,595
Subtotal - Services & Supplies		7,181,765	0	2,680	1,060,059	64,555	6,054,471
Department Cost Total		10,225,566	0	515,188	1,061,646	1,346,664	7,302,069
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		10,225,566	0	515,188	1,061,646	1,346,664	7,302,069
General Admin Distribution			0	0	0	0	0
Grand Total		\$10,225,566		\$515,188	\$1,061,646	\$1,346,664	\$7,302,069

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources/Risk	Warehouse
1 Indirect Costs FTE	\$45,581	\$0	\$7,308	\$0	\$19,790	\$18,482
1 Indirect Costs Exps	127,630	0	20,464	0	55,414	51,752
1 GSD	48,631	0	7,797	0	21,114	19,719
Subtotal - Citywide Indirect	221,841	0	35,569	0	96,318	89,954
2 Chief's Admin	0	4,129	662	0	1,793	1,674
2 Accounting & Finance	0	22,284	3,573	0	9,675	9,036
2 Human Resources/Risk	0	10,817	1,734	0	4,696	4,386
2 Warehouse	0	155,158	24,878	0	67,366	62,915
Subtotal - Chief's Admin	0	192,388	30,847	0	83,530	78,011
3 Info Tech Svcs	0	22,752	3,648	0	9,879	9,226
Subtotal - Info Tech	0	22,752	3,648	0	9,879	9,226
4 Training	0	12,851	2,060	0	5,579	5,211
Subtotal - Prof Development	0	12,851	2,060	0	5,579	5,211
5 Dispatch & Records	0	18,941	3,037	0	8,224	7,680
Subtotal - OEC	0	18,941	3,037	0	8,224	7,680
6 Planning Svcs *	0	1,525	0	1,525	0	0
Subtotal - Planning Admin	0	1,525	0	1,525	0	0
7 Departmental	0	68,378	10,964	0	29,688	27,726
7 Vehicle Charges	0	81,771	13,111	0	35,503	33,157
7 Classified Emp	0	18	3	0	8	7
Subtotal - Central Svcs	0	150,167	24,077	0	65,199	60,891
9 Clasfd Ret Benes	0	14,838	2,379	0	6,442	6,017
Subtotal - Fire/EMS Operations	0	14,838	2,379	0	6,442	6,017
10 Investigations	0	2,897	465	0	1,258	1,175
Subtotal - Staff Svcs	0	2,897	465	0	1,258	1,175
Total Incoming	221,841	416,359	102,083	1,525	276,429	258,164
C. Total Allocated		\$10,863,766	\$617,271	\$1,063,171	\$1,623,092	\$7,560,232
			5.68%	9.79%	14.94%	69.59%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	32.73	0.7496%	\$4,129	\$0	\$4,129	\$0	\$4,129
3 Info Tech	5.47	0.1253%	690	0	690	84	774
4 Prof Development	162.69	3.7261%	20,522	0	20,522	2,497	23,019
5 OEC	105.91	2.4257%	13,360	0	13,360	1,626	14,985
6 Planning Admin	17.28	0.3958%	2,180	0	2,180	265	2,445
8 EMS Admin	18.15	0.4157%	2,289	0	2,289	279	2,568
9 Fire/EMS Operations	3,474.08	79.5674%	438,223	0	438,223	53,323	491,546
10 Staff Svcs	14.86	0.3403%	1,874	0	1,874	228	2,103
12 Medical Dir	15.22	0.3486%	1,920	0	1,920	234	2,153
13 Operations Admin	15.46	0.3541%	1,950	0	1,950	237	2,187
14 Life Safety Bureau	154.18	3.5312%	19,448	0	19,448	2,366	21,815
15 Fire Marshal	73.12	1.6747%	9,223	0	9,223	1,122	10,346
16 Comm Outreach	8.29	0.1899%	1,046	0	1,046	127	1,173
17 Logistics	3.00	0.0687%	378	0	378	46	424
18 Air Pack	3.86	0.0884%	487	0	487	59	546
19 Hazmat Ops	46.32	1.0609%	5,843	0	5,843	711	6,554
20 Airport Ops	155.54	3.5624%	19,620	0	19,620	2,387	22,007
21 Rescue Team	60.05	1.3753%	7,575	0	7,575	922	8,496
Subtotal	4,366.21	100.0000%	550,757	0	550,757	66,513	617,271
Direct Bills					0		0
Total					\$550,757		\$617,271

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

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	10,225,566	2.0990%	\$22,284	\$0	\$22,284	\$0	\$22,284
3 Info Tech	1,034,846	0.2124%	2,255	0	2,255	3	2,258
4 Prof Development	9,231,239	1.8949%	20,117	0	20,117	30	20,147
5 OEC	11,396,442	2.3393%	24,836	0	24,836	36	24,872
6 Planning Admin	1,643,731	0.3374%	3,582	0	3,582	5	3,587
7 Central Svcs	13,678,285	2.8077%	29,808	0	29,808	44	29,852
8 EMS Admin	2,549,364	0.5233%	5,556	0	5,556	8	5,564
9 Fire/EMS Operations	374,250,642	76.8223%	815,580	0	815,580	1,197	816,777
10 Staff Svcs	1,702,384	0.3494%	3,710	0	3,710	5	3,715
12 Medical Dir	4,210,695	0.8643%	9,176	0	9,176	13	9,190
13 Operations Admin	1,790,412	0.3675%	3,902	0	3,902	6	3,907
14 Life Safety Bureau	17,822,862	3.6585%	38,840	0	38,840	57	38,897
15 Fire Marshal	8,272,976	1.6982%	18,029	0	18,029	26	18,055
16 Comm Outreach	571,896	0.1174%	1,246	0	1,246	2	1,248
17 Logistics	480,405	0.0986%	1,047	0	1,047	2	1,048
18 Air Pack	863,192	0.1772%	1,881	0	1,881	3	1,884
19 Hazmat Ops	4,606,974	0.9457%	10,040	0	10,040	15	10,054
20 Airport Ops	16,163,876	3.3180%	35,225	0	35,225	52	35,277
21 Rescue Team	6,668,575	1.3689%	14,532	0	14,532	21	14,554
Subtotal	487,164,362	100.0000%	1,061,646	0	1,061,646	1,525	1,063,171
Direct Bills					0		0
Total					\$1,061,646		\$1,063,171

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	32.73	0.7496%	\$10,817	\$0	\$10,817	\$0	\$10,817
3 Info Tech	5.47	0.1253%	1,808	0	1,808	227	2,035
4 Prof Development	162.69	3.7261%	53,767	0	53,767	6,762	60,529
5 OEC	105.91	2.4257%	35,002	0	35,002	4,402	39,404
6 Planning Admin	17.28	0.3958%	5,711	0	5,711	718	6,429
8 EMS Admin	18.15	0.4157%	5,998	0	5,998	754	6,753
9 Fire/EMS Operations	3,474.08	79.5674%	1,148,143	0	1,148,143	144,392	1,292,535
10 Staff Svcs	14.86	0.3403%	4,911	0	4,911	618	5,529
12 Medical Dir	15.22	0.3486%	5,030	0	5,030	633	5,663
13 Operations Admin	15.46	0.3541%	5,109	0	5,109	643	5,752
14 Life Safety Bureau	154.18	3.5312%	50,955	0	50,955	6,408	57,363
15 Fire Marshal	73.12	1.6747%	24,165	0	24,165	3,039	27,204
16 Comm Outreach	8.29	0.1899%	2,740	0	2,740	345	3,084
17 Logistics	3.00	0.0687%	991	0	991	125	1,116
18 Air Pack	3.86	0.0884%	1,276	0	1,276	160	1,436
19 Hazmat Ops	46.32	1.0609%	15,308	0	15,308	1,925	17,233
20 Airport Ops	155.54	3.5624%	51,404	0	51,404	6,465	57,869
21 Rescue Team	60.05	1.3753%	19,846	0	19,846	2,496	22,342
Subtotal	4,366.21	100.0000%	1,442,982	0	1,442,982	180,111	1,623,092
Direct Bills					0		0
Total					\$1,442,982		\$1,623,092

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	10,225,566	2.0990%	\$155,158	\$0	\$155,158	\$0	\$155,158
3 Info Tech	1,034,846	0.2124%	15,702	0	15,702	365	16,067
4 Prof Development	9,231,239	1.8949%	140,071	0	140,071	3,256	143,327
5 OEC	11,396,442	2.3393%	172,925	0	172,925	4,019	176,944
6 Planning Admin	1,643,731	0.3374%	24,941	0	24,941	580	25,521
7 Central Svcs	13,678,285	2.8077%	207,548	0	207,548	4,824	212,373
8 EMS Admin	2,549,364	0.5233%	38,683	0	38,683	899	39,582
9 Fire/EMS Operations	374,250,642	76.8223%	5,678,718	0	5,678,718	131,993	5,810,711
10 Staff Svcs	1,702,384	0.3494%	25,831	0	25,831	600	26,432
12 Medical Dir	4,210,695	0.8643%	63,891	0	63,891	1,485	65,376
13 Operations Admin	1,790,412	0.3675%	27,167	0	27,167	631	27,798
14 Life Safety Bureau	17,822,862	3.6585%	270,436	0	270,436	6,286	276,722
15 Fire Marshal	8,272,976	1.6982%	125,531	0	125,531	2,918	128,448
16 Comm Outreach	571,896	0.1174%	8,678	0	8,678	202	8,879
17 Logistics	480,405	0.0986%	7,289	0	7,289	169	7,459
18 Air Pack	863,192	0.1772%	13,098	0	13,098	304	13,402
19 Hazmat Ops	4,606,974	0.9457%	69,904	0	69,904	1,625	71,529
20 Airport Ops	16,163,876	3.3180%	245,264	0	245,264	5,701	250,964
21 Rescue Team	6,668,575	1.3689%	101,186	0	101,186	2,352	103,538
Subtotal	487,164,362	100.0000%	7,392,022	0	7,392,022	168,210	7,560,232
Direct Bills					0		0
Total					\$7,392,022		\$7,560,232

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/Risk	Warehouse	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	4,129	22,284	10,817	155,158	192,388
3 Info Tech	774	2,258	2,035	16,067	21,135
4 Prof Development	23,019	20,147	60,529	143,327	247,021
5 OEC	14,985	24,872	39,404	176,944	256,205
6 Planning Admin	2,445	3,587	6,429	25,521	37,982
7 Central Svcs	0	29,852	0	212,373	242,225
8 EMS Admin	2,568	5,564	6,753	39,582	54,467
9 Fire/EMS Operations	491,546	816,777	1,292,535	5,810,711	8,411,569
10 Staff Svcs	2,103	3,715	5,529	26,432	37,778
12 Medical Dir	2,153	9,190	5,663	65,376	82,382
13 Operations Admin	2,187	3,907	5,752	27,798	39,645
14 Life Safety Bureau	21,815	38,897	57,363	276,722	394,797
15 Fire Marshal	10,346	18,055	27,204	128,448	184,054
16 Comm Outreach	1,173	1,248	3,084	8,879	14,385
17 Logistics	424	1,048	1,116	7,459	10,048
18 Air Pack	546	1,884	1,436	13,402	17,268
19 Hazmat Ops	6,554	10,054	17,233	71,529	105,371
20 Airport Ops	22,007	35,277	57,869	250,964	366,117
21 Rescue Team	8,496	14,554	22,342	103,538	148,930
Total	\$617,271	\$1,063,171	\$1,623,092	\$7,560,232	\$10,863,766

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	436,399	0	436,399
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	204,727	0	204,727
Subtotal - Personnel Costs		641,126	0	641,126
Services & Supplies Cost				
Supplies	S	46,993	0	46,993
Services	S	346,727	0	346,727
Subtotal - Services & Supplies		393,720	0	393,720
Department Cost Total		1,034,846	0	1,034,846
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,034,846	0	1,034,846
General Admin Distribution			0	0
Grand Total		<u>\$1,034,846</u>	<u>\$1,034,846</u>	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$7,618	\$0	\$7,618
1 Indirect Costs Exps	12,916	0	12,916
1 GSD	8,127	0	8,127
Subtotal - Citywide Indirect	28,661	0	28,661
2 Chief's Admin	690	84	774
2 Accounting & Finance	2,255	3	2,258
2 Human Resources/Risk	1,808	227	2,035
2 Warehouse	15,702	365	16,067
Subtotal - Chief's Admin	20,455	680	21,135
3 Info Tech Svcs	0	2,303	2,303
Subtotal - Info Tech	0	2,303	2,303
7 Departmental	0	11,428	11,428
7 Vehicle Charges	0	31,997	31,997
Subtotal - Central Svcs	0	43,425	43,425
Total Incoming	49,117	46,407	95,524
C. Total Allocated		\$1,130,370	\$1,130,370
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	10,225,566	2.0990%	\$22,752	\$0	\$22,752	\$0	\$22,752
3 Info Tech	1,034,846	0.2124%	2,303	0	2,303	0	2,303
4 Prof Development	9,231,239	1.8949%	20,540	0	20,540	900	21,440
5 OEC	11,396,442	2.3393%	25,358	0	25,358	1,111	26,469
6 Planning Admin	1,643,731	0.3374%	3,657	0	3,657	160	3,818
7 Central Svcs	13,678,285	2.8077%	30,435	0	30,435	1,334	31,769
8 EMS Admin	2,549,364	0.5233%	5,672	0	5,672	249	5,921
9 Fire/EMS Operations	374,250,642	76.8223%	832,725	0	832,725	36,494	869,219
10 Staff Svcs	1,702,384	0.3494%	3,788	0	3,788	166	3,954
12 Medical Dir	4,210,695	0.8643%	9,369	0	9,369	411	9,780
13 Operations Admin	1,790,412	0.3675%	3,984	0	3,984	175	4,158
14 Life Safety Bureau	17,822,862	3.6585%	39,657	0	39,657	1,738	41,395
15 Fire Marshal	8,272,976	1.6982%	18,408	0	18,408	807	19,214
16 Comm Outreach	571,896	0.1174%	1,272	0	1,272	56	1,328
17 Logistics	480,405	0.0986%	1,069	0	1,069	47	1,116
18 Air Pack	863,192	0.1772%	1,921	0	1,921	84	2,005
19 Hazmat Ops	4,606,974	0.9457%	10,251	0	10,251	449	10,700
20 Airport Ops	16,163,876	3.3180%	35,965	0	35,965	1,576	37,542
21 Rescue Team	6,668,575	1.3689%	14,838	0	14,838	650	15,488
Subtotal	487,164,362	100.0000%	1,083,963	0	1,083,963	46,407	1,130,370
Direct Bills					0		0
Total					\$1,083,963		\$1,130,370

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	22,752	22,752
3 Info Tech	2,303	2,303
4 Prof Development	21,440	21,440
5 OEC	26,469	26,469
6 Planning Admin	3,818	3,818
7 Central Svcs	31,769	31,769
8 EMS Admin	5,921	5,921
9 Fire/EMS Operations	869,219	869,219
10 Staff Svcs	3,954	3,954
12 Medical Dir	9,780	9,780
13 Operations Admin	4,158	4,158
14 Life Safety Bureau	41,395	41,395
15 Fire Marshal	19,214	19,214
16 Comm Outreach	1,328	1,328
17 Logistics	1,116	1,116
18 Air Pack	2,005	2,005
19 Hazmat Ops	10,700	10,700
20 Airport Ops	37,542	37,542
21 Rescue Team	15,488	15,488
Total	\$1,130,370	\$1,130,370

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

PROFESSIONAL DEVELOPMENT
NATURE AND EXTENT OF SERVICES

The costs of the Professional Development division are allocated based on the number of classified employees trained by division.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
<hr/>				
Personnel Costs				
Salaries	S1	2,279,620	0	2,279,620
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	6,482,333	0	6,482,333
Subtotal - Personnel Costs		8,761,953	0	8,761,953
Services & Supplies Cost				
Supplies	S	45,514	0	45,514
Services	S	423,772	0	423,772
Subtotal - Services & Supplies		469,286	0	469,286
Department Cost Total		9,231,239	0	9,231,239
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		9,231,239	0	9,231,239
General Admin Distribution			0	0
Grand Total		<u>\$9,231,239</u>	<u>\$9,231,239</u>	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$226,567	\$0	\$226,567
1 Indirect Costs Exps	115,219	0	115,219
1 GSD	241,728	0	241,728
Subtotal - Citywide Indirect	583,513	0	583,513
2 Chief's Admin	20,522	2,497	23,019
2 Accounting & Finance	20,117	30	20,147
2 Human Resources/Risk	53,767	6,762	60,529
2 Warehouse	140,071	3,256	143,327
Subtotal - Chief's Admin	234,477	12,544	247,021
3 Info Tech Svcs	20,540	900	21,440
Subtotal - Info Tech	20,540	900	21,440
4 Training	0	66,823	66,823
Subtotal - Prof Development	0	66,823	66,823
7 Departmental	0	339,884	339,884
7 Vehicle Charges	0	106,657	106,657
7 Classified Emp	0	61	61
Subtotal - Central Svcs	0	446,602	446,602
9 Clasfd Ret Benes	0	49,622	49,622
Subtotal - Fire/EMS Operations	0	49,622	49,622
10 Investigations	0	9,689	9,689
Subtotal - Staff Svcs	0	9,689	9,689
Total Incoming	838,530	586,181	1,424,711
C. Total Allocated		\$10,655,950	\$10,655,950
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5	0.1276%	\$12,851	\$0	\$12,851	\$0	\$12,851
4 Prof Development	26	0.6636%	66,823	0	66,823	0	66,823
5 OEC	87	2.2205%	223,601	0	223,601	13,120	236,721
6 Planning Admin	5	0.1276%	12,851	0	12,851	754	13,605
8 EMS Admin	5	0.1276%	12,851	0	12,851	754	13,605
9 Fire/EMS Operations	3,364	85.8601%	8,645,917	0	8,645,917	507,309	9,153,227
10 Staff Svcs	9	0.2297%	23,131	0	23,131	1,357	24,488
13 Operations Admin	9	0.2297%	23,131	0	23,131	1,357	24,488
14 Life Safety Bureau	119	3.0373%	305,845	0	305,845	17,946	323,791
15 Fire Marshal	60	1.5314%	154,208	0	154,208	9,048	163,256
16 Comm Outreach	2	0.0510%	5,140	0	5,140	302	5,442
17 Logistics	2	0.0510%	5,140	0	5,140	302	5,442
19 Hazmat Ops	40	1.0209%	102,805	0	102,805	6,032	108,837
20 Airport Ops	137	3.4967%	352,108	0	352,108	20,660	372,768
21 Rescue Team	48	1.2251%	123,366	0	123,366	7,239	130,605
Subtotal	3,918	100.0000%	10,069,769	0	10,069,769	586,181	10,655,950
Direct Bills					0		0
Total					\$10,069,769		\$10,655,950

Basis Units: Number of classified employees trained by division

Source: Fire Department Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	12,851	12,851
4 Prof Development	66,823	66,823
5 OEC	236,721	236,721
6 Planning Admin	13,605	13,605
8 EMS Admin	13,605	13,605
9 Fire/EMS Operations	9,153,227	9,153,227
10 Staff Svcs	24,488	24,488
13 Operations Admin	24,488	24,488
14 Life Safety Bureau	323,791	323,791
15 Fire Marshal	163,256	163,256
16 Comm Outreach	5,442	5,442
17 Logistics	5,442	5,442
19 Hazmat Ops	108,837	108,837
20 Airport Ops	372,768	372,768
21 Rescue Team	130,605	130,605
Total	\$10,655,950	\$10,655,950

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	7,622,354	0	7,622,354
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	3,757,084	0	3,757,084
Subtotal - Personnel Costs		11,379,438	0	11,379,438
Services & Supplies Cost				
Supplies	S	13,187	0	13,187
Services	S	3,817	0	3,817
Subtotal - Services & Supplies		17,004	0	17,004
Department Cost Total		11,396,442	0	11,396,442
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,396,442	0	11,396,442
General Admin Distribution			0	0
Grand Total		<u>\$11,396,442</u>		<u>\$11,396,442</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$147,493	\$0	\$147,493
1 Indirect Costs Exps	142,244	0	142,244
1 GSD	157,363	0	157,363
Subtotal - Citywide Indirect	447,100	0	447,100
2 Chief's Admin	13,360	1,626	14,985
2 Accounting & Finance	24,836	36	24,872
2 Human Resources/Risk	35,002	4,402	39,404
2 Warehouse	172,925	4,019	176,944
Subtotal - Chief's Admin	246,122	10,083	256,205
3 Info Tech Svcs	25,358	1,111	26,469
Subtotal - Info Tech	25,358	1,111	26,469
4 Training	223,601	13,120	236,721
Subtotal - Prof Development	223,601	13,120	236,721
7 Departmental	0	221,262	221,262
7 Vehicle Charges	0	35,552	35,552
7 Classified Emp	0	303	303
Subtotal - Central Svcs	0	257,118	257,118
9 Clasfd Ret Benes	0	246,053	246,053
Subtotal - Fire/EMS Operations	0	246,053	246,053
10 Investigations	0	48,041	48,041
Subtotal - Staff Svcs	0	48,041	48,041
Total Incoming	942,181	575,527	1,517,707
C. Total Allocated		\$12,914,149	\$12,914,149
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1535%	\$18,941	\$0	\$18,941	\$0	\$18,941
8 EMS Admin	7.28	0.1823%	22,495	0	22,495	1,051	23,545
9 Fire/EMS Operations	3,474.08	86.9999%	10,734,589	0	10,734,589	501,477	11,236,067
10 Staff Svcs	9.87	0.2472%	30,497	0	30,497	1,425	31,922
13 Operations Admin	12.71	0.3183%	39,273	0	39,273	1,835	41,107
14 Life Safety Bureau	147.80	3.7013%	456,688	0	456,688	21,335	478,023
15 Fire Marshal	67.13	1.6811%	207,426	0	207,426	9,690	217,116
16 Comm Outreach	4.29	0.1074%	13,256	0	13,256	619	13,875
17 Logistics	2.00	0.0501%	6,180	0	6,180	289	6,469
19 Hazmat Ops	46.32	1.1600%	143,125	0	143,125	6,686	149,811
20 Airport Ops	155.54	3.8951%	480,604	0	480,604	22,452	503,056
21 Rescue Team	60.05	1.5038%	185,549	0	185,549	8,668	194,217
Subtotal	3,993.20	100.0000%	12,338,623	0	12,338,623	575,527	12,914,149
Direct Bills					0		0
Total					\$12,338,623		\$12,914,149

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

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	18,941	18,941
8 EMS Admin	23,545	23,545
9 Fire/EMS Operations	11,236,067	11,236,067
10 Staff Svcs	31,922	31,922
13 Operations Admin	41,107	41,107
14 Life Safety Bureau	478,023	478,023
15 Fire Marshal	217,116	217,116
16 Comm Outreach	13,875	13,875
17 Logistics	6,469	6,469
19 Hazmat Ops	149,811	149,811
20 Airport Ops	503,056	503,056
21 Rescue Team	194,217	194,217
Total	\$12,914,149	\$12,914,149

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

**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 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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits/ Revenues
<hr/>					
Personnel Costs					
Salaries	S1	1,019,354	0	557,707	461,647
<i>Salary % Split</i>			<i>.00%</i>	<i>54.71%</i>	<i>45.29%</i>
Benefits	P	521,666	0	264,008	257,658
Subtotal - Personnel Costs		1,541,020	0	821,715	719,305
<hr/>					
Services & Supplies Cost					
Supplies	P	5,777	0	1,314	4,463
Services	P	96,934	0	94,184	2,750
Credit Expenses	P	(726,519)	0	0	(726,519)
Subtotal - Services & Supplies		(623,808)	0	95,498	(719,306)
<hr/>					
Department Cost Total		917,212	0	917,212	(0)
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		917,212	0	917,212	(0)
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$917,212		\$917,212	\$(0)
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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits/ Revenues
1 Indirect Costs FTE	\$24,065	\$0	\$13,166	\$10,898
1 Indirect Costs Exps	20,516	0	11,225	9,291
1 GSD	25,675	0	14,047	11,628
Subtotal - Citywide Indirect	70,256	0	38,438	31,818
2 Chief's Admin	2,180	265	1,338	1,107
2 Accounting & Finance	3,582	5	1,963	1,625
2 Human Resources/Risk	5,711	718	3,517	2,912
2 Warehouse	24,941	580	13,963	11,558
Subtotal - Chief's Admin	36,414	1,568	20,781	17,202
3 Info Tech Svcs	3,657	160	2,089	1,729
Subtotal - Info Tech	3,657	160	2,089	1,729
4 Training	12,851	754	7,443	6,161
Subtotal - Prof Development	12,851	754	7,443	6,161
7 Departmental	0	36,100	19,751	16,349
7 Vehicle Charges	0	31,997	17,506	14,491
7 Classified Emp	0	13	7	6
Subtotal - Central Svcs	0	68,111	37,265	30,846
9 Clasfd Ret Benes	0	10,941	5,986	4,955
Subtotal - Fire/EMS Operations	0	10,941	5,986	4,955
10 Investigations	0	2,136	1,169	967
Subtotal - Staff Svcs	0	2,136	1,169	967
Total Incoming	123,178	83,671	113,171	93,678
C. Total Allocated		\$1,124,061	\$1,030,383	\$93,678
			91.67%	8.33%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1549%	\$1,525	\$0	\$1,525	\$0	\$1,525
9 Fire/EMS Operations	3,474.08	87.7947%	864,431	0	864,431	40,253	904,684
14 Life Safety Bureau	147.80	3.7351%	36,776	0	36,776	1,713	38,489
15 Fire Marshal	67.13	1.6965%	16,703	0	16,703	778	17,481
19 Hazmat Ops	46.32	1.1706%	11,525	0	11,525	537	12,062
20 Airport Ops	155.54	3.9307%	38,702	0	38,702	1,802	40,504
21 Rescue Team	60.05	1.5175%	14,942	0	14,942	696	15,638
Subtotal	3,957.05	100.0000%	984,605	0	984,605	45,778	1,030,383
Direct Bills					0		0
Total					\$984,605		\$1,030,383

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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%	\$55,785	\$0	\$55,785	\$37,893	\$93,678
Subtotal	100	100.0000%	55,785	0	55,785	37,893	93,678
Direct Bills					0		0
Total					\$55,785		\$93,678

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
0 Direct Billed	\$0	\$0	\$0
2 Chief's Admin	1,525	0	1,525
9 Fire/EMS Operations	904,684	0	904,684
14 Life Safety Bureau	38,489	0	38,489
15 Fire Marshal	17,481	0	17,481
19 Hazmat Ops	12,062	0	12,062
20 Airport Ops	40,504	0	40,504
21 Rescue Team	15,638	0	15,638
22 Permit Ctr	0	93,678	93,678
Total	\$1,030,383	\$93,678	\$1,124,061

CENTRAL SERVICES
NATURE AND EXTENT OF SERVICES

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

- **Departmental** – These costs are 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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	57,184	0	57,184	0	0	0
Unemploy Claims-Adm	P	4,410	0	4,410	0	0	0
Postage	P	35,700	0	35,700	0	0	0
Other Supplies	P	24,374	0	24,374	0	0	0
Fuel	P	4,243,044	0	0	4,243,044	0	0
Class Arbitration	P	11,911	0	0	0	11,911	0
Voice Svcs	P	1,318,154	0	1,318,154	0	0	0
HR Client	P	2,149,515	0	2,149,515	0	0	0
KRONOS	P	180,366	0	180,366	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	488,062	0	0	0	0	488,062
Bldg Mtc Svcs	P	291,905	0	291,905	0	0	0
Other Svcs	P	4,774,705	0	4,774,705	0	0	0
Subtotal - Services & Supplies		13,678,284	0	8,836,313	4,243,044	11,911	488,062
Department Cost Total		13,678,284	0	8,836,313	4,243,044	11,911	488,062
Adjustments to Cost							
Drainage	D	(98,954)	0	0	0	0	0
Subtotal - Adjustments		(98,954)	0	0	0	0	0
Total Costs After Adjustments		13,579,330	0	8,836,313	4,243,044	11,911	488,062
General Admin Distribution			0	0	0	0	0
Grand Total		\$13,579,330		\$8,836,313	\$4,243,044	\$11,911	\$488,062

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	\$170,725	\$0	\$111,093	\$53,345	\$150	\$6,136
Subtotal - Citywide Indirect	170,725	0	111,093	53,345	150	6,136
2 Accounting & Finance	29,808	44	19,425	9,328	26	1,073
2 Warehouse	207,548	4,824	138,195	66,359	186	7,633
Subtotal - Chief's Admin	237,357	4,868	157,620	75,686	212	8,706
3 Info Tech Svcs	30,435	1,334	20,672	9,927	28	1,142
Subtotal - Info Tech	30,435	1,334	20,672	9,927	28	1,142
7 Vehicle Charges	0	298,641	194,331	93,314	262	10,734
Subtotal - Central Svcs	0	298,641	194,331	93,314	262	10,734
Total Incoming	438,516	304,842	483,717	232,272	652	26,717
C. Total Allocated		\$14,322,688	\$9,320,030	\$4,475,316	\$12,563	\$514,779
		65.07%	31.25%	0.09%	3.59%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	32.73	0.7496%	\$68,378	\$0	\$68,378	\$0	\$68,378
3 Info Tech	5.47	0.1253%	11,428	0	11,428	0	11,428
4 Prof Development	162.69	3.7261%	339,884	0	339,884	0	339,884
5 OEC	105.91	2.4257%	221,262	0	221,262	0	221,262
6 Planning Admin	17.28	0.3958%	36,100	0	36,100	0	36,100
8 EMS Admin	18.15	0.4157%	37,918	0	37,918	891	38,809
9 Fire/EMS Operations	3,474.08	79.5674%	7,257,871	0	7,257,871	170,490	7,428,360
10 Staff Svcs	14.86	0.3403%	31,045	0	31,045	729	31,774
12 Medical Dir	15.22	0.3486%	31,797	0	31,797	747	32,544
13 Operations Admin	15.46	0.3541%	32,298	0	32,298	759	33,057
14 Life Safety Bureau	154.18	3.5312%	322,105	0	322,105	7,566	329,671
15 Fire Marshal	73.12	1.6747%	152,759	0	152,759	3,588	156,347
16 Comm Outreach	8.29	0.1899%	17,319	0	17,319	407	17,726
17 Logistics	3.00	0.0687%	6,267	0	6,267	147	6,415
18 Air Pack	3.86	0.0884%	8,064	0	8,064	189	8,254
19 Hazmat Ops	46.32	1.0609%	96,769	0	96,769	2,273	99,043
20 Airport Ops	155.54	3.5624%	324,946	0	324,946	7,633	332,579
21 Rescue Team	60.05	1.3753%	125,453	0	125,453	2,947	128,400
Subtotal	4,366.21	100.0000%	9,121,663	0	9,121,663	198,366	9,320,030
Direct Bills					0		0
Total					\$9,121,663		\$9,320,030

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	23	1.8669%	\$81,771	\$0	\$81,771	\$0	\$81,771
3 Info Tech	9	0.7305%	31,997	0	31,997	0	31,997
4 Prof Development	30	2.4351%	106,657	0	106,657	0	106,657
5 OEC	10	0.8117%	35,552	0	35,552	0	35,552
6 Planning Admin	9	0.7305%	31,997	0	31,997	0	31,997
7 Central Svcs	84	6.8182%	298,641	0	298,641	0	298,641
8 EMS Admin	14	1.1364%	49,773	0	49,773	1,250	51,023
9 Fire/EMS Operations	617	50.0812%	2,193,587	0	2,193,587	55,080	2,248,668
10 Staff Svcs	9	0.7305%	31,997	0	31,997	803	32,801
12 Medical Dir	3	0.2435%	10,666	0	10,666	268	10,934
13 Operations Admin	18	1.4610%	63,994	0	63,994	1,607	65,601
14 Life Safety Bureau	237	19.2370%	842,594	0	842,594	21,157	863,751
15 Fire Marshal	93	7.5487%	330,638	0	330,638	8,302	338,940
16 Comm Outreach	11	0.8929%	39,108	0	39,108	982	40,090
17 Logistics	3	0.2435%	10,666	0	10,666	268	10,934
18 Air Pack	7	0.5682%	24,887	0	24,887	625	25,512
19 Hazmat Ops	24	1.9481%	85,326	0	85,326	2,143	87,468
21 Rescue Team	31	2.5162%	110,213	0	110,213	2,767	112,980
Subtotal	1,232	100.0000%	4,380,064	0	4,380,064	95,252	4,475,316
Direct Bills					0		0
Total					\$4,380,064		\$4,475,316

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1488%	\$18	\$0	\$18	\$0	\$18
4 Prof Development	20.50	0.4976%	61	0	61	0	61
5 OEC	101.65	2.4673%	303	0	303	0	303
6 Planning Admin	4.52	0.1097%	13	0	13	0	13
8 EMS Admin	7.28	0.1767%	22	0	22	0	22
9 Fire/EMS Operations	3,474.08	84.3250%	10,368	0	10,368	233	10,601
10 Staff Svcs	9.87	0.2396%	29	0	29	1	30
13 Operations Admin	12.71	0.3085%	38	0	38	1	39
14 Life Safety Bureau	147.80	3.5875%	441	0	441	10	451
15 Fire Marshal	67.13	1.6294%	200	0	200	5	205
16 Comm Outreach	4.29	0.1041%	13	0	13	0	13
17 Logistics	2.00	0.0485%	6	0	6	0	6
19 Hazmat Ops	46.32	1.1243%	138	0	138	3	141
20 Airport Ops	155.54	3.7754%	464	0	464	10	475
21 Rescue Team	60.05	1.4576%	179	0	179	4	183
Subtotal	4,119.87	100.0000%	12,296	0	12,296	267	12,563
Direct Bills					0		0
Total					\$12,296		\$12,563

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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%	\$503,823	\$0	\$503,823	\$10,957	\$514,779
Subtotal	100	100.0000%	503,823	0	503,823	10,957	514,779
Direct Bills					0		0
Total					\$503,823		\$514,779

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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	68,378	81,771	18	0	150,167
3 Info Tech	11,428	31,997	0	0	43,425
4 Prof Development	339,884	106,657	61	0	446,602
5 OEC	221,262	35,552	303	0	257,118
6 Planning Admin	36,100	31,997	13	0	68,111
7 Central Svcs	0	298,641	0	0	298,641
8 EMS Admin	38,809	51,023	22	0	89,854
9 Fire/EMS Operations	7,428,360	2,248,668	10,601	0	9,687,629
10 Staff Svcs	31,774	32,801	30	0	64,605
12 Medical Dir	32,544	10,934	0	0	43,477
13 Operations Admin	33,057	65,601	39	0	98,697
14 Life Safety Bureau	329,671	863,751	451	0	1,193,873
15 Fire Marshal	156,347	338,940	205	0	495,492
16 Comm Outreach	17,726	40,090	13	0	57,829
17 Logistics	6,415	10,934	6	0	17,354
18 Air Pack	8,254	25,512	0	0	33,765
19 Hazmat Ops	99,043	87,468	141	0	186,652
20 Airport Ops	332,579	0	475	0	333,054
21 Rescue Team	128,400	112,980	183	0	241,564
22 Permit Ctr	0	0	0	514,779	514,779
Total	\$9,320,030	\$4,475,316	\$12,563	\$514,779	\$14,322,688

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 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	929,448	0	929,448
Salary % Split			.00%	100.00%
Benefits	S	504,797	0	504,797
Subtotal - Personnel Costs		1,434,245	0	1,434,245
<hr/>				
Services & Supplies Cost				
Supplies	S	44,933	0	44,933
Services	S	1,070,186	0	1,070,186
Subtotal - Services & Supplies		1,115,119	0	1,115,119
<hr/>				
Department Cost Total		2,549,364	0	2,549,364
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		2,549,364	0	2,549,364
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$2,549,364</u>		<u>\$2,549,364</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$25,276	\$0	\$25,276
1 Indirect Costs Exps	31,820	0	31,820
1 GSD	26,968	0	26,968
Subtotal - Citywide Indirect	84,063	0	84,063
2 Chief's Admin	2,289	279	2,568
2 Accounting & Finance	5,556	8	5,564
2 Human Resources/Risk	5,998	754	6,753
2 Warehouse	38,683	899	39,582
Subtotal - Chief's Admin	52,526	1,940	54,467
3 Info Tech Svcs	5,672	249	5,921
Subtotal - Info Tech	5,672	249	5,921
4 Training	12,851	754	13,605
Subtotal - Prof Development	12,851	754	13,605
5 Dispatch & Records	22,495	1,051	23,545
Subtotal - OEC	22,495	1,051	23,545
7 Departmental	37,918	891	38,809
7 Vehicle Charges	49,773	1,250	51,023
7 Classified Emp	22	0	22
Subtotal - Central Svcs	87,713	2,141	89,854
9 Clasfd Ret Benes	0	17,622	17,622
Subtotal - Fire/EMS Operations	0	17,622	17,622
10 Investigations	0	3,441	3,441
Subtotal - Staff Svcs	0	3,441	3,441
Total Incoming	265,321	27,197	292,518
C. Total Allocated		\$2,841,882	\$2,841,882
		100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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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%	\$2,814,685	\$0	\$2,814,685	\$27,197	\$2,841,882
Subtotal	100	100.0000%	2,814,685	0	2,814,685	27,197	2,841,882
Direct Bills					0		0
Total					\$2,814,685		\$2,841,882

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

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Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
0 Direct Billed	\$0	\$0
9 Fire/EMS Operations	2,841,882	2,841,882
Total	\$2,841,882	\$2,841,882

**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 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.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	225,441,716	0	0	225,441,716
Salary % Split			.00%	.00%	100.00%
Benefits	S	130,123,391	0	0	130,123,391
Subtotal - Personnel Costs		355,565,107	0	0	355,565,107
Services & Supplies Cost					
Supplies	S	28,699	0	0	28,699
Services	S	18,656,836	0	0	18,656,836
Hlth Ins Ret Class	P	9,972,522	0	9,972,522	0
Credit direct Expenses	P	(374,250,642)	0	0	(374,250,642)
Subtotal - Services & Supplies		(345,592,585)	0	9,972,522	(355,565,107)
Department Cost Total		9,972,522	0	9,972,522	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		9,972,522	0	9,972,522	0
General Admin Distribution			0	0	0
Grand Total		\$9,972,522		\$9,972,522	\$0

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Clasfd Ret Benes	Operations
1 Indirect Costs FTE	\$4,838,101	\$0	\$0	\$4,838,101
1 Indirect Costs Exps	4,671,182	0	0	4,671,182
1 GSD	5,161,847	0	0	5,161,847
Subtotal - Citywide Indirect	14,671,130	0	0	14,671,130
2 Chief's Admin	438,223	53,323	0	491,546
2 Accounting & Finance	815,580	1,197	0	816,777
2 Human Resources/Risk	1,148,143	144,392	0	1,292,535
2 Warehouse	5,678,718	131,993	0	5,810,711
Subtotal - Chief's Admin	8,080,665	330,905	0	8,411,569
3 Info Tech Svcs	832,725	36,494	0	869,219
Subtotal - Info Tech	832,725	36,494	0	869,219
4 Training	8,645,917	507,309	0	9,153,227
Subtotal - Prof Development	8,645,917	507,309	0	9,153,227
5 Dispatch & Records	10,734,589	501,477	0	11,236,067
Subtotal - OEC	10,734,589	501,477	0	11,236,067
6 Planning Svcs	864,431	40,253	0	904,684
Subtotal - Planning Admin	864,431	40,253	0	904,684
7 Departmental	7,257,871	170,490	0	7,428,360
7 Vehicle Charges	2,193,587	55,080	0	2,248,668
7 Classified Emp	10,368	233	0	10,601
Subtotal - Central Svcs	9,461,826	225,803	0	9,687,629
8 EMS Admin Svcs	2,814,685	27,197	0	2,841,882
Subtotal - EMS Admin	2,814,685	27,197	0	2,841,882
10 Investigations	0	1,641,902	0	1,641,902
Subtotal - Staff Svcs	0	1,641,902	0	1,641,902
Total Incoming	56,105,967	3,311,341	0	59,417,308
C. Total Allocated		\$69,389,830	\$9,972,522	\$59,417,308
			14.37%	85.63%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Clasfd Ret Benes Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1488%	\$14,838	\$0	\$14,838	\$0	\$14,838
4 Prof Development	20.50	0.4976%	49,622	0	49,622	0	49,622
5 OEC	101.65	2.4673%	246,053	0	246,053	0	246,053
6 Planning Admin	4.52	0.1097%	10,941	0	10,941	0	10,941
8 EMS Admin	7.28	0.1767%	17,622	0	17,622	0	17,622
10 Staff Svcs	9.87	0.2396%	23,891	0	23,891	0	23,891
11 Fire/EMS Operating	3,474.08	84.3250%	8,409,328	(8,409,328)	0	0	0
13 Operations Admin	12.71	0.3085%	30,766	0	30,766	0	30,766
14 Life Safety Bureau	147.80	3.5875%	357,763	0	357,763	0	357,763
15 Fire Marshal	67.13	1.6294%	162,494	0	162,494	0	162,494
16 Comm Outreach	4.29	0.1041%	10,384	0	10,384	0	10,384
17 Logistics	2.00	0.0485%	4,841	0	4,841	0	4,841
19 Hazmat Ops	46.32	1.1243%	112,122	0	112,122	0	112,122
20 Airport Ops	155.54	3.7754%	376,499	0	376,499	0	376,499
21 Rescue Team	60.05	1.4576%	145,357	0	145,357	0	145,357
Subtotal	4,119.87	100.0000%	9,972,522	(8,409,328)	1,563,194	0	1,563,194
Direct Bills					8,409,328		8,409,328
Total					\$9,972,522		\$9,972,522

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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%	\$56,105,967	\$0	\$56,105,967	\$3,311,341	\$59,417,308
Subtotal	100	100.0000%	56,105,967	0	56,105,967	3,311,341	59,417,308
Direct Bills					0		0
Total					\$56,105,967		\$59,417,308

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$8,409,328	\$0	\$8,409,328
2 Chief's Admin	14,838	0	14,838
4 Prof Development	49,622	0	49,622
5 OEC	246,053	0	246,053
6 Planning Admin	10,941	0	10,941
8 EMS Admin	17,622	0	17,622
10 Staff Svcs	23,891	0	23,891
11 Fire/EMS Operating	0	59,417,308	59,417,308
13 Operations Admin	30,766	0	30,766
14 Life Safety Bureau	357,763	0	357,763
15 Fire Marshal	162,494	0	162,494
16 Comm Outreach	10,384	0	10,384
17 Logistics	4,841	0	4,841
19 Hazmat Ops	112,122	0	112,122
20 Airport Ops	376,499	0	376,499
21 Rescue Team	145,357	0	145,357
Total	\$9,972,522	\$59,417,308	\$69,389,830

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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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 are allocated based on the number of classified FTEs.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,121,870	0	1,121,870
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	553,492	0	553,492
Subtotal - Personnel Costs		1,675,362	0	1,675,362
Services & Supplies Cost				
Supplies	S	11,995	0	11,995
Services	S	15,027	0	15,027
Subtotal - Services & Supplies		27,022	0	27,022
Department Cost Total		1,702,384	0	1,702,384
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,702,384	0	1,702,384
General Admin Distribution			0	0
Grand Total		<u>\$1,702,384</u>	<u>\$1,702,384</u>	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Staff Svcs

Department	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$20,694	\$0	\$20,694
1 Indirect Costs Exps	21,248	0	21,248
1 GSD	22,079	0	22,079
Subtotal - Citywide Indirect	64,022	0	64,022
2 Chief's Admin	1,874	228	2,103
2 Accounting & Finance	3,710	5	3,715
2 Human Resources/Risk	4,911	618	5,529
2 Warehouse	25,831	600	26,432
Subtotal - Chief's Admin	36,327	1,452	37,778
3 Info Tech Svcs	3,788	166	3,954
Subtotal - Info Tech	3,788	166	3,954
4 Training	23,131	1,357	24,488
Subtotal - Prof Development	23,131	1,357	24,488
5 Dispatch & Records	30,497	1,425	31,922
Subtotal - OEC	30,497	1,425	31,922
7 Departmental	31,045	729	31,774
7 Vehicle Charges	31,997	803	32,801
7 Classified Emp	29	1	30
Subtotal - Central Svcs	63,071	1,533	64,605
9 Clasfd Ret Benes	23,891	0	23,891
Subtotal - Fire/EMS Operations	23,891	0	23,891
10 Investigations	0	4,665	4,665
Subtotal - Staff Svcs	0	4,665	4,665
Total Incoming	244,728	10,598	255,325
C. Total Allocated		\$1,957,709	\$1,957,709
		100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.13	0.1488%	\$2,897	\$0	\$2,897	\$0	\$2,897
4 Prof Development	20.50	0.4976%	9,689	0	9,689	0	9,689
5 OEC	101.65	2.4673%	48,041	0	48,041	0	48,041
6 Planning Admin	4.52	0.1097%	2,136	0	2,136	0	2,136
8 EMS Admin	7.28	0.1767%	3,441	0	3,441	0	3,441
9 Fire/EMS Operations	3,474.08	84.3250%	1,641,902	0	1,641,902	0	1,641,902
10 Staff Svcs	9.87	0.2396%	4,665	0	4,665	0	4,665
13 Operations Admin	12.71	0.3085%	6,007	0	6,007	272	6,279
14 Life Safety Bureau	147.80	3.5875%	69,852	0	69,852	3,159	73,011
15 Fire Marshal	67.13	1.6294%	31,727	0	31,727	1,435	33,161
16 Comm Outreach	4.29	0.1041%	2,028	0	2,028	92	2,119
17 Logistics	2.00	0.0485%	945	0	945	43	988
19 Hazmat Ops	46.32	1.1243%	21,892	0	21,892	990	22,882
20 Airport Ops	155.54	3.7754%	73,511	0	73,511	3,324	76,835
21 Rescue Team	60.05	1.4576%	28,381	0	28,381	1,283	29,664
Subtotal	4,119.87	100.0000%	1,947,112	0	1,947,112	10,598	1,957,709
Direct Bills					0		0
Total					\$1,947,112		\$1,957,709

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	2,897	2,897
4 Prof Development	9,689	9,689
5 OEC	48,041	48,041
6 Planning Admin	2,136	2,136
8 EMS Admin	3,441	3,441
9 Fire/EMS Operations	1,641,902	1,641,902
10 Staff Svcs	4,665	4,665
13 Operations Admin	6,279	6,279
14 Life Safety Bureau	73,011	73,011
15 Fire Marshal	33,161	33,161
16 Comm Outreach	2,119	2,119
17 Logistics	988	988
19 Hazmat Ops	22,882	22,882
20 Airport Ops	76,835	76,835
21 Rescue Team	29,664	29,664
Total	\$1,957,709	\$1,957,709