

CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**



MGT Consulting Group
1801 E 51st St. Suite 365-504
Austin, TX 78723

www.mgtconsulting.com

**City of Houston, Texas
Houston Fire Department
FY 2018 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2016**

TABLE OF CONTENTS

SECTION I OVERVIEW

**SECTION II FY 2018 2 CFR PART 200 COST ALLOCATION PLAN BASED ON ACTUAL
EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2018 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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: FY2016 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 2018 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Table of Contents

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Planning Admin				35
6 Department Costs				36
6 Incoming Costs				37
6 Planning Svcs	Number of FTEs served by Planning	COH FTE Report		38
6 Permits/Revenues	Direct allocation to Permit Center	Direct Allocation		39
6 Allocation Summary				40
Central Svcs				41
7 Department Costs				42
7 Incoming Costs				43
7 Departmental	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 FTEs	COH FTE Report		46
7 Permit Center Charge	Direct allocation to Permit Center	Direct Allocation		47
7 Non-General Fund	**Not Allocated**			
7 Allocation Summary				48
EMS Admin				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
Fire/EMS Operations				54
9 Department Costs				55
9 Incoming Costs				56
9 Clasfd Ret Benes	Number of classified FTEs	COH FTE Report		57
9 Operations	Direct allocation to Fire/EMS Operating	Direct Allocation		58
9 Allocation Summary				59
Staff Svcs				60
10 Department Costs				61
10 Incoming Costs				62
10 Investigations	Number of classified FTEs	COH FTE Report		63
10 Allocation Summary				64

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	\$90,608	\$60,589	\$605,122	\$286,423	\$36,478	\$9,610	\$24,636	\$182,972	\$398,738
2 Chief's Admin	0	96,465	51,369	481,624	211,045	33,047	6,739	26,743	147,130	458,513
3 Info Tech	0	8,254	4,164	38,351	16,407	2,726	515	2,297	11,751	35,635
4 Prof Development	0	0	19,087	227,312	105,848	8,676	1,735	0	81,555	277,633
5 OEC	0	0	36,669	449,902	213,492	11,530	5,712	0	142,093	514,426
6 Planning Admin	0	0	0	33,088	15,701	0	0	0	10,450	37,833
7 Central Svcs	0	48,862	45,730	755,926	405,260	48,396	14,893	22,252	171,353	389,057
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	59,039,483	0	27,181	333,490	158,251	8,546	4,234	0	105,326	381,318
10 Staff Svcs	0	0	6,079	74,588	35,394	1,911	947	0	23,557	85,285
Total Current Allocations	\$59,039,483	\$244,189	\$250,869	\$2,999,401	\$1,447,821	\$151,309	\$44,385	\$75,928	\$876,187	\$2,578,438

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$234,910	\$0	\$0	\$0	\$1,930,086
2 Chief's Admin	182,280	0	0	0	1,694,952
3 Info Tech	14,404	0	0	0	134,505
4 Prof Development	105,848	0	0	0	827,694
5 OEC	187,224	0	0	0	1,561,048
6 Planning Admin	13,769	105,062	0	0	215,904
7 Central Svcs	240,334	313,287	0	0	2,455,349
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	138,780	0	0	0	60,196,608
10 Staff Svcs	31,039	0	0	0	258,801
Total Current Allocations	\$1,148,588	\$418,349	\$0	\$0	\$69,274,946

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	11,235,170	0	5,617,585	5,617,585	0
GSD	P	6,242,911	0	0	0	6,242,911
Subtotal - Services & Supplies		17,478,081	0	5,617,585	5,617,585	6,242,911
Department Cost Total		17,478,081	0	5,617,585	5,617,585	6,242,911
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		17,478,081	0	5,617,585	5,617,585	6,242,911
General Admin Distribution			0	0	0	0
Grand Total		\$17,478,081		\$5,617,585	\$5,617,585	\$6,242,911

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept: 1 Citywide Indirect

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	33.80	0.8029%	\$45,103	\$0	\$45,103	\$0	\$45,103
3 Info Tech	6.00	0.1425%	8,007	0	8,007	0	8,007
4 Prof Development	131.00	3.1118%	174,809	0	174,809	0	174,809
5 OEC	99.10	2.3541%	132,241	0	132,241	0	132,241
6 Planning Admin	18.85	0.4478%	25,154	0	25,154	0	25,154
8 EMS Admin	16.70	0.3967%	22,285	0	22,285	0	22,285
9 Fire/EMS Operations	3,407.80	80.9500%	4,547,434	0	4,547,434	0	4,547,434
10 Staff Svcs	14.37	0.3413%	19,176	0	19,176	0	19,176
12 Medical Dir	15.10	0.3587%	20,150	0	20,150	0	20,150
13 Operations Admin	12.80	0.3041%	17,081	0	17,081	0	17,081
14 Life Safety Bureau	134.30	3.1902%	179,213	0	179,213	0	179,213
15 Fire Marshal	67.05	1.5927%	89,473	0	89,473	0	89,473
16 Comm Outreach	7.27	0.1727%	9,701	0	9,701	0	9,701
17 Logistics	2.32	0.0551%	3,096	0	3,096	0	3,096
18 Air Pack	4.00	0.0950%	5,338	0	5,338	0	5,338
19 Hazmat Ops	40.30	0.9573%	53,777	0	53,777	0	53,777
20 Airport Ops	145.90	3.4658%	194,692	0	194,692	0	194,692
21 Rescue Team	53.10	1.2614%	70,858	0	70,858	0	70,858
Subtotal	4,209.76	100.0000%	5,617,585	0	5,617,585	0	5,617,585
Direct Bills					0		0
Total					\$5,617,585		\$5,617,585

Basis Units: Number of Full Time Equivalents FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	12,001,080	2.4259%	\$136,277	\$0	\$136,277	\$0	\$136,277
3 Info Tech	888,096	0.1795%	10,085	0	10,085	0	10,085
4 Prof Development	6,159,997	1.2452%	69,949	0	69,949	0	69,949
5 OEC	12,154,486	2.4569%	138,019	0	138,019	0	138,019
6 Planning Admin	1,630,393	0.3296%	18,514	0	18,514	0	18,514
7 Central Svcs	18,267,662	3.6926%	207,436	0	207,436	0	207,436
8 EMS Admin	2,467,878	0.4989%	28,024	0	28,024	0	28,024
9 Fire/EMS Operations	371,348,509	75.0644%	4,216,808	0	4,216,808	0	4,216,808
10 Staff Svcs	1,963,579	0.3969%	22,297	0	22,297	0	22,297
12 Medical Dir	4,162,068	0.8413%	47,262	0	47,262	0	47,262
13 Operations Admin	2,099,900	0.4245%	23,845	0	23,845	0	23,845
14 Life Safety Bureau	19,338,609	3.9091%	219,597	0	219,597	0	219,597
15 Fire Marshal	8,273,429	1.6724%	93,948	0	93,948	0	93,948
16 Comm Outreach	1,374,511	0.2778%	15,608	0	15,608	0	15,608
17 Logistics	259,781	0.0525%	2,950	0	2,950	0	2,950
18 Air Pack	1,158,383	0.2342%	13,154	0	13,154	0	13,154
19 Hazmat Ops	5,925,471	1.1978%	67,286	0	67,286	0	67,286
20 Airport Ops	17,969,123	3.6323%	204,046	0	204,046	0	204,046
21 Rescue Team	7,263,482	1.4682%	82,480	0	82,480	0	82,480
Subtotal	494,706,437	100.0000%	5,617,585	0	5,617,585	0	5,617,585
Direct Bills					0		0
Total					\$5,617,585		\$5,617,585

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	33.80	0.8317%	\$51,924	\$0	\$51,924	\$0	\$51,924
3 Info Tech	6.00	0.1476%	9,217	0	9,217	0	9,217
4 Prof Development	131.00	3.2235%	201,242	0	201,242	0	201,242
5 OEC	99.10	2.4386%	152,238	0	152,238	0	152,238
6 Planning Admin	18.85	0.4638%	28,957	0	28,957	0	28,957
8 EMS Admin	16.70	0.4109%	25,655	0	25,655	0	25,655
9 Fire/EMS Operations	3,407.80	83.8562%	5,235,070	0	5,235,070	0	5,235,070
10 Staff Svcs	14.37	0.3536%	22,075	0	22,075	0	22,075
12 Medical Dir	15.10	0.3716%	23,197	0	23,197	0	23,197
13 Operations Admin	12.80	0.3150%	19,663	0	19,663	0	19,663
14 Life Safety Bureau	134.30	3.3047%	206,312	0	206,312	0	206,312
15 Fire Marshal	67.05	1.6499%	103,002	0	103,002	0	103,002
16 Comm Outreach	7.27	0.1789%	11,168	0	11,168	0	11,168
17 Logistics	2.32	0.0571%	3,564	0	3,564	0	3,564
18 Air Pack	4.00	0.0984%	6,145	0	6,145	0	6,145
19 Hazmat Ops	40.30	0.9917%	61,909	0	61,909	0	61,909
21 Rescue Team	53.10	1.3066%	81,572	0	81,572	0	81,572
Subtotal	4,063.86	100.0000%	6,242,911	0	6,242,911	0	6,242,911
Direct Bills					0		0
Total					\$6,242,911		\$6,242,911

Basis Units: Number of FTEs, excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	45,103	136,277	51,924	233,304
3 Info Tech	8,007	10,085	9,217	27,308
4 Prof Development	174,809	69,949	201,242	446,001
5 OEC	132,241	138,019	152,238	422,498
6 Planning Admin	25,154	18,514	28,957	72,625
7 Central Svcs	0	207,436	0	207,436
8 EMS Admin	22,285	28,024	25,655	75,963
9 Fire/EMS Operations	4,547,434	4,216,808	5,235,070	13,999,312
10 Staff Svcs	19,176	22,297	22,075	63,548
12 Medical Dir	20,150	47,262	23,197	90,608
13 Operations Admin	17,081	23,845	19,663	60,589
14 Life Safety Bureau	179,213	219,597	206,312	605,122
15 Fire Marshal	89,473	93,948	103,002	286,423
16 Comm Outreach	9,701	15,608	11,168	36,478
17 Logistics	3,096	2,950	3,564	9,610
18 Air Pack	5,338	13,154	6,145	24,636
19 Hazmat Ops	53,777	67,286	61,909	182,972
20 Airport Ops	194,692	204,046	0	398,738
21 Rescue Team	70,858	82,480	81,572	234,910
Total	\$5,617,585	\$5,617,585	\$6,242,911	\$17,478,081

**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 operating expenditures.
- **Human Resources/Risk Management** – Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The costs are allocated based on the number of FTEs per division.
- **Warehouse** – Costs of procurement & warehouse are allocated based on operating expenditures.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:2 Chiefs Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources / Risk	Warehouse
Personnel Costs							
Salaries	S1	1,951,082	0	184,883	0	947,771	818,428
Salary % Split			.00%	9.48%	.00%	48.58%	41.95%
Benefits	P	1,024,503	0	108,644	0	452,318	463,541
Subtotal - Personnel Costs		2,975,585	0	293,527	0	1,400,089	1,281,969
Services & Supplies Cost							
Supplies	P	6,954,115	0	1,534	0	5,363	6,947,218
Services	P	2,071,272	0	0	1,017,123	75,438	978,711
Fund 1001 Misc Other Svcs	D	107	0	0	0	0	0
Subtotal - Services & Supplies		9,025,494	0	1,534	1,017,123	80,801	7,925,929
Department Cost Total		12,001,079	0	295,061	1,017,123	1,480,890	9,207,898
Adjustments to Cost							
Fund 1001 Misc Other Svcs	D	(107)	0	0	0	0	0
Subtotal - Adjustments		(107)	0	0	0	0	0
Total Costs After Adjustments		12,000,972	0	295,061	1,017,123	1,480,890	9,207,898
General Admin Distribution			0	0	0	0	0
Grand Total		\$12,000,972		\$295,061	\$1,017,123	\$1,480,890	\$9,207,898

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chiefs Admin

Department	First Incoming	Second Incoming	Chief's Admin	Accounting & Finance	Human Resources / Risk	Warehouse
1 Indirect Costs FTE	\$45,103	\$0	\$4,274	\$0	\$21,910	\$18,920
1 Indirect Costs Exps	136,277	0	12,913	0	66,199	57,165
1 GSD	51,924	0	4,920	0	25,223	21,781
Subtotal - Citywide Indirect	233,304	0	22,108	0	113,331	97,865
2 Chief's Admin	0	2,547	241	0	1,237	1,068
2 Accounting & Finance	0	24,674	2,338	0	11,986	10,350
2 Human Resources/Risk	0	12,800	1,213	0	6,218	5,369
2 Warehouse	0	225,748	21,392	0	109,661	94,696
Subtotal - Chief's Admin	0	265,769	25,184	0	129,102	111,483
3 Info Tech Svcs	0	22,722	2,153	0	11,038	9,531
Subtotal - Info Tech	0	22,722	2,153	0	11,038	9,531
4 Training	0	8,062	764	0	3,916	3,382
Subtotal - Prof Development	0	8,062	764	0	3,916	3,382
5 Dispatch & Records	0	20,907	1,981	0	10,156	8,770
Subtotal - OEC	0	20,907	1,981	0	10,156	8,770
6 Planning Svcs *	0	1,526	0	1,526	0	0
Subtotal - Planning Admin	0	1,526	0	1,526	0	0
7 Departmental	0	87,338	8,276	0	42,426	36,636
7 Vehicle Charges	0	56,187	5,324	0	27,294	23,569
7 Classified Emp	0	46	4	0	23	19
Subtotal - Central Svcs	0	143,571	13,605	0	69,742	60,224
9 Clasfd Ret Benes	0	16,204	1,535	0	7,871	6,797
Subtotal - Fire/EMS Operations	0	16,204	1,535	0	7,871	6,797
10 Investigations	0	3,449	327	0	1,675	1,447
Subtotal - Staff Svcs	0	3,449	327	0	1,675	1,447
Total Incoming	233,304	482,210	67,657	1,526	346,832	299,499
C. Total Allocated	\$12,716,486	\$362,718	\$1,018,649	\$1,827,722	\$9,507,397	
		2.85%	8.01%	14.37%	74.76%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	33.80	0.8029%	\$2,547	\$0	\$2,547	\$0	\$2,547
3 Info Tech	6.00	0.1425%	452	0	452	65	517
4 Prof Development	131.00	3.1118%	9,870	0	9,870	1,429	11,299
5 OEC	99.10	2.3541%	7,466	0	7,466	1,081	8,547
6 Planning Admin	18.85	0.4478%	1,420	0	1,420	206	1,626
8 EMS Admin	16.70	0.3967%	1,258	0	1,258	182	1,440
9 Fire/EMS Operations	3,407.80	80.9500%	256,748	0	256,748	37,171	293,919
10 Staff Svcs	14.37	0.3413%	1,083	0	1,083	157	1,239
12 Medical Dir	15.10	0.3587%	1,138	0	1,138	165	1,302
13 Operations Admin	12.80	0.3041%	964	0	964	140	1,104
14 Life Safety Bureau	134.30	3.1902%	10,118	0	10,118	1,465	11,583
15 Fire Marshal	67.05	1.5927%	5,052	0	5,052	731	5,783
16 Comm Outreach	7.27	0.1727%	548	0	548	79	627
17 Logistics	2.32	0.0551%	175	0	175	25	200
18 Air Pack	4.00	0.0950%	301	0	301	44	345
19 Hazmat Ops	40.30	0.9573%	3,036	0	3,036	440	3,476
20 Airport Ops	145.90	3.4658%	10,992	0	10,992	1,591	12,584
21 Rescue Team	53.10	1.2614%	4,001	0	4,001	579	4,580
Subtotal	4,209.76	100.0000%	317,169	0	317,169	45,549	362,718
Direct Bills					0		0
Total					\$317,169		\$362,718

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Accounting & Finance Allocations

Dept:2 Chiefs Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	12,001,080	2.4259%	\$24,674	\$0	\$24,674	\$0	\$24,674
3 Info Tech	888,096	0.1795%	1,826	0	1,826	3	1,829
4 Prof Development	6,159,997	1.2452%	12,665	0	12,665	19	12,685
5 OEC	12,154,486	2.4569%	24,990	0	24,990	38	25,028
6 Planning Admin	1,630,393	0.3296%	3,352	0	3,352	5	3,357
7 Central Svcs	18,267,662	3.6926%	37,559	0	37,559	58	37,616
8 EMS Admin	2,467,878	0.4989%	5,074	0	5,074	8	5,082
9 Fire/EMS Operations	371,348,509	75.0644%	763,497	0	763,497	1,174	764,671
10 Staff Svcs	1,963,579	0.3969%	4,037	0	4,037	6	4,043
12 Medical Dir	4,162,068	0.8413%	8,557	0	8,557	13	8,570
13 Operations Admin	2,099,900	0.4245%	4,317	0	4,317	7	4,324
14 Life Safety Bureau	19,338,609	3.9091%	39,760	0	39,760	61	39,822
15 Fire Marshal	8,273,429	1.6724%	17,010	0	17,010	26	17,036
16 Comm Outreach	1,374,511	0.2778%	2,826	0	2,826	4	2,830
17 Logistics	259,781	0.0525%	534	0	534	1	535
18 Air Pack	1,158,383	0.2342%	2,382	0	2,382	4	2,385
19 Hazmat Ops	5,925,471	1.1978%	12,183	0	12,183	19	12,202
20 Airport Ops	17,969,123	3.6323%	36,945	0	36,945	57	37,002
21 Rescue Team	7,263,482	1.4682%	14,934	0	14,934	23	14,957
Subtotal	494,706,437	100.0000%	1,017,123	0	1,017,123	1,526	1,018,649
Direct Bills					0		0
Total					\$1,017,123		\$1,018,649

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Human Resources/Risk Allocations

Dept:2 Chiefs Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	33.80	0.8029%	\$12,800	\$0	\$12,800	\$0	\$12,800
3 Info Tech	6.00	0.1425%	2,272	0	2,272	335	2,608
4 Prof Development	131.00	3.1118%	49,609	0	49,609	7,325	56,934
5 OEC	99.10	2.3541%	37,529	0	37,529	5,541	43,070
6 Planning Admin	18.85	0.4478%	7,138	0	7,138	1,054	8,192
8 EMS Admin	16.70	0.3967%	6,324	0	6,324	934	7,258
9 Fire/EMS Operations	3,407.80	80.9500%	1,290,522	0	1,290,522	190,548	1,481,070
10 Staff Svcs	14.37	0.3413%	5,442	0	5,442	804	6,245
12 Medical Dir	15.10	0.3587%	5,718	0	5,718	844	6,563
13 Operations Admin	12.80	0.3041%	4,847	0	4,847	716	5,563
14 Life Safety Bureau	134.30	3.1902%	50,859	0	50,859	7,509	58,368
15 Fire Marshal	67.05	1.5927%	25,392	0	25,392	3,749	29,141
16 Comm Outreach	7.27	0.1727%	2,753	0	2,753	407	3,160
17 Logistics	2.32	0.0551%	879	0	879	130	1,008
18 Air Pack	4.00	0.0950%	1,515	0	1,515	224	1,738
19 Hazmat Ops	40.30	0.9573%	15,261	0	15,261	2,253	17,515
20 Airport Ops	145.90	3.4658%	55,252	0	55,252	8,158	63,410
21 Rescue Team	53.10	1.2614%	20,109	0	20,109	2,969	23,078
Subtotal	4,209.76	100.0000%	1,594,221	0	1,594,221	233,500	1,827,722
Direct Bills					0		0
Total					\$1,594,221		\$1,827,722

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Warehouse Allocations

Dept:2 Chiefs Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	12,001,080	2.4259%	\$225,748	\$0	\$225,748	\$0	\$225,748
3 Info Tech	888,096	0.1795%	16,706	0	16,706	371	17,077
4 Prof Development	6,159,997	1.2452%	115,874	0	115,874	2,573	118,447
5 OEC	12,154,486	2.4569%	228,634	0	228,634	5,077	233,711
6 Planning Admin	1,630,393	0.3296%	30,669	0	30,669	681	31,350
7 Central Svcs	18,267,662	3.6926%	343,627	0	343,627	7,631	351,258
8 EMS Admin	2,467,878	0.4989%	46,422	0	46,422	1,031	47,453
9 Fire/EMS Operations	371,348,509	75.0644%	6,985,317	0	6,985,317	155,119	7,140,436
10 Staff Svcs	1,963,579	0.3969%	36,936	0	36,936	820	37,756
12 Medical Dir	4,162,068	0.8413%	78,291	0	78,291	1,739	80,030
13 Operations Admin	2,099,900	0.4245%	39,501	0	39,501	877	40,378
14 Life Safety Bureau	19,338,609	3.9091%	363,772	0	363,772	8,078	371,850
15 Fire Marshal	8,273,429	1.6724%	155,629	0	155,629	3,456	159,085
16 Comm Outreach	1,374,511	0.2778%	25,855	0	25,855	574	26,430
17 Logistics	259,781	0.0525%	4,887	0	4,887	109	4,995
18 Air Pack	1,158,383	0.2342%	21,790	0	21,790	484	22,274
19 Hazmat Ops	5,925,471	1.1978%	111,462	0	111,462	2,475	113,937
20 Airport Ops	17,969,123	3.6323%	338,011	0	338,011	7,506	345,517
21 Rescue Team	7,263,482	1.4682%	136,631	0	136,631	3,034	139,665
Subtotal	494,706,437	100.0000%	9,305,763	0	9,305,763	201,634	9,507,397
Direct Bills					0		0
Total					\$9,305,763		\$9,507,397

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:2 Chiefs Admin

Department	Chief's Admin	Accounting & Finance	Human Resources / Risk	Warehouse	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	2,547	24,674	12,800	225,748	265,769
3 Info Tech	517	1,829	2,608	17,077	22,031
4 Prof Development	11,299	12,685	56,934	118,447	199,364
5 OEC	8,547	25,028	43,070	233,711	310,357
6 Planning Admin	1,626	3,357	8,192	31,350	44,525
7 Central Svcs	0	37,616	0	351,258	388,874
8 EMS Admin	1,440	5,082	7,258	47,453	61,233
9 Fire/EMS Operations	293,919	764,671	1,481,070	7,140,436	9,680,096
10 Staff Svcs	1,239	4,043	6,245	37,756	49,285
12 Medical Dir	1,302	8,570	6,563	80,030	96,465
13 Operations Admin	1,104	4,324	5,563	40,378	51,369
14 Life Safety Bureau	11,583	39,822	58,368	371,850	481,624
15 Fire Marshal	5,783	17,036	29,141	159,085	211,045
16 Comm Outreach	627	2,830	3,160	26,430	33,047
17 Logistics	200	535	1,008	4,995	6,739
18 Air Pack	345	2,385	1,738	22,274	26,743
19 Hazmat Ops	3,476	12,202	17,515	113,937	147,130
20 Airport Ops	12,584	37,002	63,410	345,517	458,513
21 Rescue Team	4,580	14,957	23,078	139,665	182,280
Total	\$362,718	\$1,018,649	\$1,827,722	\$9,507,397	\$12,716,486

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	406,992	0	406,992
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	201,447	0	201,447
Subtotal - Personnel Costs		608,439	0	608,439
Services & Supplies Cost				
Supplies	S	35,467	0	35,467
Services	S	244,191	0	244,191
Subtotal - Services & Supplies		279,658	0	279,658
Department Cost Total		888,097	0	888,097
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		888,097	0	888,097
General Admin Distribution			0	0
Grand Total		\$888,097		\$888,097

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$8,007	\$0	\$8,007
1 Indirect Costs Exps	10,085	0	10,085
1 GSD	9,217	0	9,217
Subtotal - Citywide Indirect	27,308	0	27,308
2 Chief's Admin	452	65	517
2 Accounting & Finance	1,826	3	1,829
2 Human Resources/Risk	2,272	335	2,608
2 Warehouse	16,706	371	17,077
Subtotal - Chief's Admin	21,256	775	22,031
3 Info Tech Svcs	0	1,681	1,681
Subtotal - Info Tech	0	1,681	1,681
7 Departmental	0	15,504	15,504
7 Vehicle Charges	0	25,284	25,284
Subtotal - Central Svcs	0	40,788	40,788
Total Incoming	48,564	43,244	91,808
C. Total Allocated		\$979,905	\$979,905
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	12,001,080	2.4259%	\$22,722	\$0	\$22,722	\$0	\$22,722
3 Info Tech	888,096	0.1795%	1,681	0	1,681	0	1,681
4 Prof Development	6,159,997	1.2452%	11,663	0	11,663	553	12,216
5 OEC	12,154,486	2.4569%	23,013	0	23,013	1,091	24,104
6 Planning Admin	1,630,393	0.3296%	3,087	0	3,087	146	3,233
7 Central Svcs	18,267,662	3.6926%	34,587	0	34,587	1,640	36,227
8 EMS Admin	2,467,878	0.4989%	4,673	0	4,673	221	4,894
9 Fire/EMS Operations	371,348,509	75.0644%	703,099	0	703,099	33,329	736,429
10 Staff Svcs	1,963,579	0.3969%	3,718	0	3,718	176	3,894
12 Medical Dir	4,162,068	0.8413%	7,880	0	7,880	374	8,254
13 Operations Admin	2,099,900	0.4245%	3,976	0	3,976	188	4,164
14 Life Safety Bureau	19,338,609	3.9091%	36,615	0	36,615	1,736	38,351
15 Fire Marshal	8,273,429	1.6724%	15,665	0	15,665	743	16,407
16 Comm Outreach	1,374,511	0.2778%	2,602	0	2,602	123	2,726
17 Logistics	259,781	0.0525%	492	0	492	23	515
18 Air Pack	1,158,383	0.2342%	2,193	0	2,193	104	2,297
19 Hazmat Ops	5,925,471	1.1978%	11,219	0	11,219	532	11,751
20 Airport Ops	17,969,123	3.6323%	34,022	0	34,022	1,613	35,635
21 Rescue Team	7,263,482	1.4682%	13,752	0	13,752	652	14,404
Subtotal	494,706,437	100.0000%	936,661	0	936,661	43,244	979,905
Direct Bills					0		0
Total					\$936,661		\$979,905

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	22,722	22,722
3 Info Tech	1,681	1,681
4 Prof Development	12,216	12,216
5 OEC	24,104	24,104
6 Planning Admin	3,233	3,233
7 Central Svcs	36,227	36,227
8 EMS Admin	4,894	4,894
9 Fire/EMS Operations	736,429	736,429
10 Staff Svcs	3,894	3,894
12 Medical Dir	8,254	8,254
13 Operations Admin	4,164	4,164
14 Life Safety Bureau	38,351	38,351
15 Fire Marshal	16,407	16,407
16 Comm Outreach	2,726	2,726
17 Logistics	515	515
18 Air Pack	2,297	2,297
19 Hazmat Ops	11,751	11,751
20 Airport Ops	35,635	35,635
21 Rescue Team	14,404	14,404
Total	\$979,905	\$979,905

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
<hr/>				
Personnel Costs				
Salaries	S1	1,221,114	0	1,221,114
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	4,437,564	0	4,437,564
Subtotal - Personnel Costs		5,658,678	0	5,658,678
Services & Supplies Cost				
Supplies	S	67,243	0	67,243
Services	S	434,075	0	434,075
Subtotal - Services & Supplies		501,318	0	501,318
Department Cost Total		6,159,996	0	6,159,996
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		6,159,996	0	6,159,996
General Admin Distribution			0	0
Grand Total		<u>\$6,159,996</u>		<u>\$6,159,996</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$174,809	\$0	\$174,809
1 Indirect Costs Exps	69,949	0	69,949
1 GSD	201,242	0	201,242
Subtotal - Citywide Indirect	446,001	0	446,001
2 Chief's Admin	9,870	1,429	11,299
2 Accounting & Finance	12,665	19	12,685
2 Human Resources/Risk	49,609	7,325	56,934
2 Warehouse	115,874	2,573	118,447
Subtotal - Chief's Admin	188,018	11,346	199,364
3 Info Tech Svcs	11,663	553	12,216
Subtotal - Info Tech	11,663	553	12,216
4 Training	0	20,960	20,960
Subtotal - Prof Development	0	20,960	20,960
7 Departmental	0	338,499	338,499
7 Vehicle Charges	0	78,661	78,661
7 Classified Emp	0	157	157
Subtotal - Central Svcs	0	417,317	417,317
9 Clasfd Ret Benes	0	54,623	54,623
Subtotal - Fire/EMS Operations	0	54,623	54,623
10 Investigations	0	11,625	11,625
Subtotal - Staff Svcs	0	11,625	11,625
Total Incoming	645,681	516,425	1,162,107
C. Total Allocated		\$7,322,103	\$7,322,103
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	5	0.1185%	\$8,062	\$0	\$8,062	\$0	\$8,062
4 Prof Development	13	0.3080%	20,960	0	20,960	0	20,960
5 OEC	96	2.2743%	154,784	0	154,784	11,796	166,580
6 Planning Admin	6	0.1421%	9,674	0	9,674	737	10,411
8 EMS Admin	5	0.1185%	8,062	0	8,062	614	8,676
9 Fire/EMS Operations	3,608	85.4774%	5,817,314	0	5,817,314	443,317	6,260,632
10 Staff Svcs	11	0.2606%	17,736	0	17,736	1,352	19,087
13 Operations Admin	11	0.2606%	17,736	0	17,736	1,352	19,087
14 Life Safety Bureau	131	3.1035%	211,216	0	211,216	16,096	227,312
15 Fire Marshal	61	1.4452%	98,353	0	98,353	7,495	105,848
16 Comm Outreach	5	0.1185%	8,062	0	8,062	614	8,676
17 Logistics	1	0.0237%	1,612	0	1,612	123	1,735
19 Hazmat Ops	47	1.1135%	75,780	0	75,780	5,775	81,555
20 Airport Ops	160	3.7906%	257,974	0	257,974	19,659	277,633
21 Rescue Team	61	1.4452%	98,353	0	98,353	7,495	105,848
Subtotal	4,221	100.0000%	6,805,677	0	6,805,677	516,425	7,322,103
Direct Bills					0		0
Total					\$6,805,677		\$7,322,103

Basis Units: Number of classified employees trained by division

Source: Fire Department Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	8,062	8,062
4 Prof Development	20,960	20,960
5 OEC	166,580	166,580
6 Planning Admin	10,411	10,411
8 EMS Admin	8,676	8,676
9 Fire/EMS Operations	6,260,632	6,260,632
10 Staff Svcs	19,087	19,087
13 Operations Admin	19,087	19,087
14 Life Safety Bureau	227,312	227,312
15 Fire Marshal	105,848	105,848
16 Comm Outreach	8,676	8,676
17 Logistics	1,735	1,735
19 Hazmat Ops	81,555	81,555
20 Airport Ops	277,633	277,633
21 Rescue Team	105,848	105,848
Total	\$7,322,103	\$7,322,103

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	8,023,656	0	8,023,656
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	4,119,563	0	4,119,563
Subtotal - Personnel Costs		12,143,219	0	12,143,219
Services & Supplies Cost				
Supplies	S	8,592	0	8,592
Services	S	2,675	0	2,675
Subtotal - Services & Supplies		11,267	0	11,267
Department Cost Total		12,154,486	0	12,154,486
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		12,154,486	0	12,154,486
General Admin Distribution			0	0
Grand Total		<u>\$12,154,486</u>		<u>\$12,154,486</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$132,241	\$0	\$132,241
1 Indirect Costs Exps	138,019	0	138,019
1 GSD	152,238	0	152,238
Subtotal - Citywide Indirect	422,498	0	422,498
2 Chief's Admin	7,466	1,081	8,547
2 Accounting & Finance	24,990	38	25,028
2 Human Resources/Risk	37,529	5,541	43,070
2 Warehouse	228,634	5,077	233,711
Subtotal - Chief's Admin	298,619	11,738	310,357
3 Info Tech Svcs	23,013	1,091	24,104
Subtotal - Info Tech	23,013	1,091	24,104
4 Training	154,784	11,796	166,580
Subtotal - Prof Development	154,784	11,796	166,580
7 Departmental	0	256,071	256,071
7 Vehicle Charges	0	14,047	14,047
7 Classified Emp	0	706	706
Subtotal - Central Svcs	0	270,824	270,824
9 Clasfd Ret Benes	0	246,458	246,458
Subtotal - Fire/EMS Operations	0	246,458	246,458
10 Investigations	0	52,452	52,452
Subtotal - Staff Svcs	0	52,452	52,452
Total Incoming	898,914	594,358	1,493,272
C. Total Allocated		\$13,647,758	\$13,647,758
		100.00%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1602%	\$20,907	\$0	\$20,907	\$0	\$20,907
8 EMS Admin	5.00	0.1292%	16,860	0	16,860	769	17,629
9 Fire/EMS Operations	3,406.80	88.0080%	11,488,041	0	11,488,041	523,922	12,011,963
10 Staff Svcs	10.27	0.2653%	34,631	0	34,631	1,579	36,211
13 Operations Admin	10.40	0.2687%	35,070	0	35,070	1,599	36,669
14 Life Safety Bureau	127.60	3.2963%	430,279	0	430,279	19,623	449,902
15 Fire Marshal	60.55	1.5642%	204,180	0	204,180	9,312	213,492
16 Comm Outreach	3.27	0.0845%	11,027	0	11,027	503	11,530
17 Logistics	1.62	0.0418%	5,463	0	5,463	249	5,712
19 Hazmat Ops	40.30	1.0411%	135,895	0	135,895	6,198	142,093
20 Airport Ops	145.90	3.7690%	491,988	0	491,988	22,438	514,426
21 Rescue Team	53.10	1.3717%	179,058	0	179,058	8,166	187,224
Subtotal	3,871.01	100.0000%	13,053,400	0	13,053,400	594,358	13,647,758
Direct Bills					0		0
Total					\$13,053,400		\$13,647,758

Basis Units: # of classified FTEs in Hazmat, Fire Optns,Airport,Marshal
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	20,907	20,907
8 EMS Admin	17,629	17,629
9 Fire/EMS Operations	12,011,963	12,011,963
10 Staff Svcs	36,211	36,211
13 Operations Admin	36,669	36,669
14 Life Safety Bureau	449,902	449,902
15 Fire Marshal	213,492	213,492
16 Comm Outreach	11,530	11,530
17 Logistics	5,712	5,712
19 Hazmat Ops	142,093	142,093
20 Airport Ops	514,426	514,426
21 Rescue Team	187,224	187,224
Total	\$13,647,758	\$13,647,758

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

**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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	1,013,643	0	537,454	476,189
Salary % Split			.00%	53.02%	46.98%
Benefits	P	528,154	0	261,251	266,903
Subtotal - Personnel Costs		1,541,797	0	798,705	743,092
Services & Supplies Cost					
Supplies	P	10,483	0	2,897	7,586
Services	P	78,113	0	75,596	2,517
Credit Expenses	P	(753,194)	0	0	(753,194)
Subtotal - Services & Supplies		(664,598)	0	78,493	(743,091)
Department Cost Total		877,199	0	877,199	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		877,199	0	877,199	0
General Admin Distribution			0	0	0
Grand Total		<u>\$877,199</u>		<u>\$877,199</u>	<u>\$0</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits / Revenues
1 Indirect Costs FTE	\$25,154	\$0	\$13,337	\$11,817
1 Indirect Costs Exps	18,514	0	9,816	8,697
1 GSD	28,957	0	15,354	13,604
Subtotal - Citywide Indirect	72,625	0	38,507	34,118
2 Chief's Admin	1,420	206	862	764
2 Accounting & Finance	3,352	5	1,780	1,577
2 Human Resources/Risk	7,138	1,054	4,344	3,849
2 Warehouse	30,669	681	16,622	14,728
Subtotal - Chief's Admin	42,580	1,946	23,608	20,917
3 Info Tech Svcs	3,087	146	1,714	1,519
Subtotal - Info Tech	3,087	146	1,714	1,519
4 Training	9,674	737	5,520	4,891
Subtotal - Prof Development	9,674	737	5,520	4,891
7 Departmental	0	48,708	25,826	22,882
7 Vehicle Charges	0	28,093	14,896	13,198
7 Classified Emp	0	38	20	18
Subtotal - Central Svcs	0	76,839	40,742	36,097
9 Clasfd Ret Benes	0	13,198	6,998	6,200
Subtotal - Fire/EMS Operations	0	13,198	6,998	6,200
10 Investigations	0	2,809	1,489	1,320
Subtotal - Staff Svcs	0	2,809	1,489	1,320
Total Incoming	127,965	95,676	118,579	105,062
C. Total Allocated		\$1,100,840	\$995,778	\$105,062
			90.46%	9.54%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1614%	\$1,526	\$0	\$1,526	\$0	\$1,526
9 Fire/EMS Operations	3,406.80	88.7084%	838,337	0	838,337	45,074	883,411
14 Life Safety Bureau	127.60	3.3225%	31,399	0	31,399	1,688	33,088
15 Fire Marshal	60.55	1.5766%	14,900	0	14,900	801	15,701
19 Hazmat Ops	40.30	1.0494%	9,917	0	9,917	533	10,450
20 Airport Ops	145.90	3.7990%	35,903	0	35,903	1,930	37,833
21 Rescue Team	53.10	1.3827%	13,067	0	13,067	703	13,769
Subtotal	3,840.45	100.0000%	945,049	0	945,049	50,729	995,778
Direct Bills					0		0
Total					\$945,049		\$995,778

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$60,116	\$0	\$60,116	\$44,946	\$105,062
Subtotal	100	100.0000%	60,116	0	60,116	44,946	105,062
Direct Bills					0		0
Total					\$60,116		\$105,062

Basis Units: Direct allocation to Permit Center
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svc	Permits / Revenues	Total
0 Direct Billed	\$0	\$0	\$0
2 Chief's Admin	1,526	0	1,526
9 Fire/EMS Operations	883,411	0	883,411
14 Life Safety Bureau	33,088	0	33,088
15 Fire Marshal	15,701	0	15,701
19 Hazmat Ops	10,450	0	10,450
20 Airport Ops	37,833	0	37,833
21 Rescue Team	13,769	0	13,769
22 Permit Ctr	0	105,062	105,062
Total	\$995,778	\$105,062	\$1,100,840

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

**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 have been identified as general Fire Department expenditures and are allocated based on the number of FTEs within the Fire Department.
- **Vehicle Charges** – Vehicle charges, fuel, and vehicle repair and maintenance, are allocated based on the number of vehicles assigned per division.
- **Classified Employees** – Charges for classified central service arbitration costs are allocated based on the number of classified FTEs.
- **Permits/Revenue** – Costs of permits are allocated directly to the Permit Center.
- **Non-General Fund** – Costs not in the General Fund are not allocated in this plan.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:7 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Overtime-Classified	P	28,777	0	28,777	0	0	0	0
Other Benefits	P	11,343	0	11,343	0	0	0	0
Postage	P	43,472	0	43,472	0	0	0	0
Other Supplies	P	2,308	0	2,308	0	0	0	0
Fuel	P	3,103,812	0	0	3,103,812	0	0	0
Class Arbitration	P	28,765	0	0	0	28,765	0	0
Voice Svcs	P	608,473	0	608,473	0	0	0	0
HR Client	P	2,906,390	0	2,906,390	0	0	0	0
KRONOS	P	196,941	0	196,941	0	0	0	0
Drainage	D	98,954	0	0	0	0	0	0
Permit Ctr	P	293,573	0	0	0	0	293,573	0
Bldg Mtc Svcs	P	295,528	0	295,528	0	0	0	0
Other Svcs	P	6,375,484	0	6,375,484	0	0	0	0
Billing & Collection	D	2,222,857	0	0	0	0	0	0
Non-General Fund	P	2,050,986	0	0	0	0	0	2,050,986
Subtotal - Services & Supplies		18,267,663	0	10,468,716	3,103,812	28,765	293,573	2,050,986
Department Cost Total		18,267,663	0	10,468,716	3,103,812	28,765	293,573	2,050,986
Adjustments to Cost								
Drainage	D	(98,954)	0	0	0	0	0	0
Billing & Collection	D	(2,222,857)	0	0	0	0	0	0
Subtotal - Adjustments		(2,321,811)	0	0	0	0	0	0
Total Costs After Adjustments		15,945,852	0	10,468,716	3,103,812	28,765	293,573	2,050,986
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$15,945,852		\$10,468,716	\$3,103,812	\$28,765	\$293,573	\$2,050,986
								not allocated

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund
1 Indirect Costs Exps	\$207,436	\$0	\$136,185	\$40,377	\$374	\$3,819	\$26,681
Subtotal - Citywide Indirect	207,436	0	136,185	40,377	374	3,819	26,681
2 Accounting & Finance	37,559	58	24,696	7,322	68	693	4,838
2 Warehouse	343,627	7,631	230,607	68,371	634	6,467	45,179
Subtotal - Chief's Admin	381,186	7,688	255,302	75,693	701	7,159	50,018
3 Info Tech Svcs	34,587	1,640	23,784	7,051	65	667	4,660
Subtotal - Info Tech	34,587	1,640	23,784	7,051	65	667	4,660
7 Vehicle Charges	0	438,256	287,723	85,305	791	8,069	56,369
Subtotal - Central Svcs	0	438,256	287,723	85,305	791	8,069	56,369
Total Incoming	623,209	447,584	702,994	208,427	1,932	19,714	137,728
C. Total Allocated		\$17,016,646	\$11,171,710	\$3,312,239	\$30,697	\$313,287	\$2,188,714
			65.65%	19.46%	0.18%	1.84%	12.86%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	33.80	0.8029%	\$87,338	\$0	\$87,338	\$0	\$87,338
3 Info Tech	6.00	0.1425%	15,504	0	15,504	0	15,504
4 Prof Development	131.00	3.1118%	338,499	0	338,499	0	338,499
5 OEC	99.10	2.3541%	256,071	0	256,071	0	256,071
6 Planning Admin	18.85	0.4478%	48,708	0	48,708	0	48,708
8 EMS Admin	16.70	0.3967%	43,152	0	43,152	1,252	44,404
9 Fire/EMS Operations	3,407.80	80.9500%	8,805,629	0	8,805,629	255,386	9,061,014
10 Staff Svcs	14.37	0.3413%	37,132	0	37,132	1,077	38,208
12 Medical Dir	15.10	0.3587%	39,018	0	39,018	1,132	40,149
13 Operations Admin	12.80	0.3041%	33,075	0	33,075	959	34,034
14 Life Safety Bureau	134.30	3.1902%	347,026	0	347,026	10,065	357,091
15 Fire Marshal	67.05	1.5927%	173,255	0	173,255	5,025	178,280
16 Comm Outreach	7.27	0.1727%	18,785	0	18,785	545	19,330
17 Logistics	2.32	0.0551%	5,995	0	5,995	174	6,169
18 Air Pack	4.00	0.0950%	10,336	0	10,336	300	10,636
19 Hazmat Ops	40.30	0.9573%	104,134	0	104,134	3,020	107,154
20 Airport Ops	145.90	3.4658%	377,000	0	377,000	10,934	387,934
21 Rescue Team	53.10	1.2614%	137,208	0	137,208	3,979	141,188
Subtotal	4,209.76	100.0000%	10,877,863	0	10,877,863	293,847	11,171,710
Direct Bills					0		0
Total					\$10,877,863		\$11,171,710

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	20	1.7422%	\$56,187	\$0	\$56,187	\$0	\$56,187
3 Info Tech	9	0.7840%	25,284	0	25,284	0	25,284
4 Prof Development	28	2.4390%	78,661	0	78,661	0	78,661
5 OEC	5	0.4355%	14,047	0	14,047	0	14,047
6 Planning Admin	10	0.8711%	28,093	0	28,093	0	28,093
7 Central Svcs	156	13.5889%	438,256	0	438,256	0	438,256
8 EMS Admin	13	1.1324%	36,521	0	36,521	1,231	37,752
9 Fire/EMS Operations	603	52.5261%	1,694,030	0	1,694,030	57,102	1,751,132
10 Staff Svcs	9	0.7840%	25,284	0	25,284	852	26,136
12 Medical Dir	3	0.2613%	8,428	0	8,428	284	8,712
13 Operations Admin	4	0.3484%	11,237	0	11,237	379	11,616
14 Life Safety Bureau	137	11.9338%	384,879	0	384,879	12,973	397,852
15 Fire Marshal	78	6.7944%	219,128	0	219,128	7,386	226,515
16 Comm Outreach	10	0.8711%	28,093	0	28,093	947	29,040
17 Logistics	3	0.2613%	8,428	0	8,428	284	8,712
18 Air Pack	4	0.3484%	11,237	0	11,237	379	11,616
19 Hazmat Ops	22	1.9164%	61,805	0	61,805	2,083	63,889
21 Rescue Team	34	2.9617%	95,517	0	95,517	3,220	98,737
Subtotal	1,148	100.0000%	3,225,118	0	3,225,118	87,121	3,312,239
Direct Bills					0		0
Total					\$3,225,118		\$3,312,239

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1553%	\$46	\$0	\$46	\$0	\$46
4 Prof Development	20.90	0.5236%	157	0	157	0	157
5 OEC	94.30	2.3627%	706	0	706	0	706
6 Planning Admin	5.05	0.1265%	38	0	38	0	38
8 EMS Admin	5.00	0.1253%	37	0	37	1	38
9 Fire/EMS Operations	3,406.80	85.3565%	25,512	0	25,512	712	26,224
10 Staff Svcs	10.27	0.2573%	77	0	77	2	79
13 Operations Admin	10.40	0.2606%	78	0	78	2	80
14 Life Safety Bureau	127.60	3.1970%	956	0	956	27	982
15 Fire Marshal	60.55	1.5171%	453	0	453	13	466
16 Comm Outreach	3.27	0.0819%	24	0	24	1	25
17 Logistics	1.62	0.0406%	12	0	12	0	12
19 Hazmat Ops	40.30	1.0097%	302	0	302	8	310
20 Airport Ops	145.90	3.6555%	1,093	0	1,093	30	1,123
21 Rescue Team	53.10	1.3304%	398	0	398	11	409
Subtotal	3,991.26	100.0000%	29,889	0	29,889	807	30,697
Direct Bills					0		0
Total					\$29,889		\$30,697

Basis Units: Number of classified FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$305,047	\$0	\$305,047	\$8,240	\$313,287
Subtotal	100	100.0000%	305,047	0	305,047	8,240	313,287
Direct Bills					0		0
Total					\$305,047		\$313,287

Basis Units: Direct allocation to Permit Center
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:7 Central Svcs

Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non-General Fund	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief's Admin	87,338	56,187	46	0	0	143,571
3 Info Tech	15,504	25,284	0	0	0	40,788
4 Prof Development	338,499	78,661	157	0	0	417,317
5 OEC	256,071	14,047	706	0	0	270,824
6 Planning Admin	48,708	28,093	38	0	0	76,839
7 Central Svcs	0	438,256	0	0	0	438,256
8 EMS Admin	44,404	37,752	38	0	0	82,195
9 Fire/EMS Operations	9,061,014	1,751,132	26,224	0	0	10,838,370
10 Staff Svcs	38,208	26,136	79	0	0	64,424
12 Medical Dir	40,149	8,712	0	0	0	48,862
13 Operations Admin	34,034	11,616	80	0	0	45,730
14 Life Safety Bureau	357,091	397,852	982	0	0	755,926
15 Fire Marshal	178,280	226,515	466	0	0	405,260
16 Comm Outreach	19,330	29,040	25	0	0	48,396
17 Logistics	6,169	8,712	12	0	0	14,893
18 Air Pack	10,636	11,616	0	0	0	22,252
19 Hazmat Ops	107,154	63,889	310	0	0	171,353
20 Airport Ops	387,934	0	1,123	0	0	389,057
21 Rescue Team	141,188	98,737	409	0	0	240,334
22 Permit Ctr	0	0	0	313,287	0	313,287
Total	\$11,171,710	\$3,312,239	\$30,697	\$313,287	\$0	\$14,827,932

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES

FY 2016
4/25/2017

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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S1	961,596	0	961,596
Salary % Split			.00%	100.00%
Benefits	S	503,429	0	503,429
Subtotal - Personnel Costs		1,465,025	0	1,465,025
<hr/>				
Services & Supplies Cost				
Supplies	S	41,978	0	41,978
Services	S	960,876	0	960,876
Subtotal - Services & Supplies		1,002,854	0	1,002,854
<hr/>				
Department Cost Total		2,467,879	0	2,467,879
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		2,467,879	0	2,467,879
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$2,467,879</u>		<u>\$2,467,879</u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$22,285	\$0	\$22,285
1 Indirect Costs Exps	28,024	0	28,024
1 GSD	25,655	0	25,655
Subtotal - Citywide Indirect	75,963	0	75,963
2 Chief's Admin	1,258	182	1,440
2 Accounting & Finance	5,074	8	5,082
2 Human Resources/Risk	6,324	934	7,258
2 Warehouse	46,422	1,031	47,453
Subtotal - Chief's Admin	59,079	2,155	61,233
3 Info Tech Svcs	4,673	221	4,894
Subtotal - Info Tech	4,673	221	4,894
4 Training	8,062	614	8,676
Subtotal - Prof Development	8,062	614	8,676
5 Dispatch & Records	16,860	769	17,629
Subtotal - OEC	16,860	769	17,629
7 Departmental	43,152	1,252	44,404
7 Vehicle Charges	36,521	1,231	37,752
7 Classified Emp	37	1	38
Subtotal - Central Svcs	79,711	2,484	82,195
9 Clasfd Ret Benes	0	13,068	13,068
Subtotal - Fire/EMS Operations	0	13,068	13,068
10 Investigations	0	2,781	2,781
Subtotal - Staff Svcs	0	2,781	2,781
Total Incoming	244,348	22,092	266,440
C. Total Allocated		\$2,734,319	\$2,734,319
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$2,712,227	\$0	\$2,712,227	\$22,092	\$2,734,319
Subtotal	100	100.0000%	2,712,227	0	2,712,227	22,092	2,734,319
Direct Bills					0		0
Total					\$2,712,227		\$2,734,319

Basis Units: Direct allocation to EMS Operations
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
0 Direct Billed	\$0	\$0
9 Fire/EMS Operations	2,734,319	2,734,319
Total	<u><u>\$2,734,319</u></u>	<u><u>\$2,734,319</u></u>

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

**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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	228,547,189	0	0	228,547,189
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	S	127,876,478	0	0	127,876,478
Subtotal - Personnel Costs		356,423,667	0	0	356,423,667
Services & Supplies Cost					
Supplies	S	30,876	0	0	30,876
Services	S	14,893,965	0	0	14,893,965
Hlth Ins Ret Class	P	10,431,377	0	10,431,377	0
Credit direct Expenses	P	(371,348,508)	0	0	(371,348,508)
Subtotal - Services & Supplies		(345,992,290)	0	10,431,377	(356,423,667)
Department Cost Total		10,431,377	0	10,431,377	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		10,431,377	0	10,431,377	0
General Admin Distribution			0	0	0
Grand Total		\$10,431,377		\$10,431,377	\$0

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Clasfd Ret Benes	Operations
1 Indirect Costs FTE	\$4,547,434	\$0	\$0	\$4,547,434
1 Indirect Costs Exps	4,216,808	0	0	4,216,808
1 GSD	5,235,070	0	0	5,235,070
Subtotal - Citywide Indirect	13,999,312	0	0	13,999,312
2 Chief's Admin	256,748	37,171	0	293,919
2 Accounting & Finance	763,497	1,174	0	764,671
2 Human Resources/Risk	1,290,522	190,548	0	1,481,070
2 Warehouse	6,985,317	155,119	0	7,140,436
Subtotal - Chief's Admin	9,296,084	384,011	0	9,680,096
3 Info Tech Svcs	703,099	33,329	0	736,429
Subtotal - Info Tech	703,099	33,329	0	736,429
4 Training	5,817,314	443,317	0	6,260,632
Subtotal - Prof Development	5,817,314	443,317	0	6,260,632
5 Dispatch & Records	11,488,041	523,922	0	12,011,963
Subtotal - OEC	11,488,041	523,922	0	12,011,963
6 Planning Svcs	838,337	45,074	0	883,411
Subtotal - Planning Admin	838,337	45,074	0	883,411
7 Departmental	8,805,629	255,386	0	9,061,014
7 Vehicle Charges	1,694,030	57,102	0	1,751,132
7 Classified Emp	25,512	712	0	26,224
Subtotal - Central Svcs	10,525,171	313,200	0	10,838,370
8 EMS Admin Svcs	2,712,227	22,092	0	2,734,319
Subtotal - EMS Admin	2,712,227	22,092	0	2,734,319
9 Clasfd Ret Benes	0	(0)	0	(0)
Subtotal - Fire/EMS Operations	0	(0)	0	(0)
10 Investigations	0	1,894,952	0	1,894,952
Subtotal - Staff Svcs	0	1,894,952	0	1,894,952
Total Incoming	55,379,585	3,659,897	0	59,039,483
C. Total Allocated		\$69,470,860	\$10,431,377	\$59,039,483
		15.02%	84.98%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	6.20	0.1553%	\$16,204	\$0	\$16,204	\$0	\$16,204
4 Prof Development	20.90	0.5236%	54,623	0	54,623	0	54,623
5 OEC	94.30	2.3627%	246,458	0	246,458	0	246,458
6 Planning Admin	5.05	0.1265%	13,198	0	13,198	0	13,198
8 EMS Admin	5.00	0.1253%	13,068	0	13,068	0	13,068
9 Fire/EMS Operations	3,406.80	85.3565%	8,903,859	(8,903,859)	(0)	0	(0)
10 Staff Svcs	10.27	0.2573%	26,841	0	26,841	0	26,841
13 Operations Admin	10.40	0.2606%	27,181	0	27,181	0	27,181
14 Life Safety Bureau	127.60	3.1970%	333,490	0	333,490	0	333,490
15 Fire Marshal	60.55	1.5171%	158,251	0	158,251	0	158,251
16 Comm Outreach	3.27	0.0819%	8,546	0	8,546	0	8,546
17 Logistics	1.62	0.0406%	4,234	0	4,234	0	4,234
19 Hazmat Ops	40.30	1.0097%	105,326	0	105,326	0	105,326
20 Airport Ops	145.90	3.6555%	381,318	0	381,318	0	381,318
21 Rescue Team	53.10	1.3304%	138,780	0	138,780	0	138,780
Subtotal	3,991.26	100.0000%	10,431,377	(8,903,859)	1,527,518	0	1,527,518
Direct Bills					8,903,859		8,903,859
Total					\$10,431,377		\$10,431,377

Basis Units: Number of classified FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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%	\$55,379,585	\$0	\$55,379,585	\$3,659,897	\$59,039,483
Subtotal	100	100.0000%	55,379,585	0	55,379,585	3,659,897	59,039,483
Direct Bills					0		0
Total					\$55,379,585		\$59,039,483

Basis Units: Direct allocation to Fire/EMS Operating
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Clasfd Ret Benes	Operations	Total
0 Direct Billed	\$8,903,859	\$0	\$8,903,859
2 Chief's Admin	16,204	0	16,204
4 Prof Development	54,623	0	54,623
5 OEC	246,458	0	246,458
6 Planning Admin	13,198	0	13,198
8 EMS Admin	13,068	0	13,068
9 Fire/EMS Operations	(0)	0	(0)
10 Staff Svcs	26,841	0	26,841
11 Fire/EMS Operating	0	59,039,483	59,039,483
13 Operations Admin	27,181	0	27,181
14 Life Safety Bureau	333,490	0	333,490
15 Fire Marshal	158,251	0	158,251
16 Comm Outreach	8,546	0	8,546
17 Logistics	4,234	0	4,234
19 Hazmat Ops	105,326	0	105,326
20 Airport Ops	381,318	0	381,318
21 Rescue Team	138,780	0	138,780
Total	\$10,431,377	\$59,039,483	\$69,470,860

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,277,409	0	1,277,409
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	650,541	0	650,541
Subtotal - Personnel Costs		1,927,950	0	1,927,950
Services & Supplies Cost				
Supplies	S	10,966	0	10,966
Services	S	24,664	0	24,664
Subtotal - Services & Supplies		35,630	0	35,630
Department Cost Total		1,963,580	0	1,963,580
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,963,580	0	1,963,580
General Admin Distribution			0	0
Grand Total		\$1,963,580		\$1,963,580

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Staff Svcs

Department	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$19,176	\$0	\$19,176
1 Indirect Costs Exps	22,297	0	22,297
1 GSD	22,075	0	22,075
Subtotal - Citywide Indirect	63,548	0	63,548
2 Chief's Admin	1,083	157	1,239
2 Accounting & Finance	4,037	6	4,043
2 Human Resources/Risk	5,442	804	6,245
2 Warehouse	36,936	820	37,756
Subtotal - Chief's Admin	47,498	1,787	49,285
3 Info Tech Svcs	3,718	176	3,894
Subtotal - Info Tech	3,718	176	3,894
4 Training	17,736	1,352	19,087
Subtotal - Prof Development	17,736	1,352	19,087
5 Dispatch & Records	34,631	1,579	36,211
Subtotal - OEC	34,631	1,579	36,211
7 Departmental	37,132	1,077	38,208
7 Vehicle Charges	25,284	852	26,136
7 Classified Emp	77	2	79
Subtotal - Central Svcs	62,492	1,931	64,424
9 Clasfd Ret Benes	26,841	0	26,841
Subtotal - Fire/EMS Operations	26,841	0	26,841
10 Investigations	0	5,712	5,712
Subtotal - Staff Svcs	0	5,712	5,712
Total Incoming	256,465	12,538	269,002
C. Total Allocated		\$2,232,582	\$2,232,582
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief's Admin	6.20	0.1553%	\$3,449	\$0	\$3,449	\$0	\$3,449
4 Prof Development	20.90	0.5236%	11,625	0	11,625	0	11,625
5 OEC	94.30	2.3627%	52,452	0	52,452	0	52,452
6 Planning Admin	5.05	0.1265%	2,809	0	2,809	0	2,809
8 EMS Admin	5.00	0.1253%	2,781	0	2,781	0	2,781
9 Fire/EMS Operations	3,406.80	85.3565%	1,894,952	0	1,894,952	0	1,894,952
10 Staff Svcs	10.27	0.2573%	5,712	0	5,712	0	5,712
13 Operations Admin	10.40	0.2606%	5,785	0	5,785	295	6,079
14 Life Safety Bureau	127.60	3.1970%	70,974	0	70,974	3,613	74,588
15 Fire Marshal	60.55	1.5171%	33,680	0	33,680	1,715	35,394
16 Comm Outreach	3.27	0.0819%	1,819	0	1,819	93	1,911
17 Logistics	1.62	0.0406%	901	0	901	46	947
19 Hazmat Ops	40.30	1.0097%	22,416	0	22,416	1,141	23,557
20 Airport Ops	145.90	3.6555%	81,153	0	81,153	4,132	85,285
21 Rescue Team	53.10	1.3304%	29,536	0	29,536	1,504	31,039
Subtotal	3,991.26	100.0000%	2,220,045	0	2,220,045	12,538	2,232,582
Direct Bills					0		0
Total					\$2,220,045		\$2,232,582

Basis Units: Number of classified FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 10 Staff Svcs

Department	Investigations	Total
0 Direct Billed	\$0	\$0
2 Chief's Admin	3,449	3,449
4 Prof Development	11,625	11,625
5 OEC	52,452	52,452
6 Planning Admin	2,809	2,809
8 EMS Admin	2,781	2,781
9 Fire/EMS Operations	1,894,952	1,894,952
10 Staff Svcs	5,712	5,712
13 Operations Admin	6,079	6,079
14 Life Safety Bureau	74,588	74,588
15 Fire Marshal	35,394	35,394
16 Comm Outreach	1,911	1,911
17 Logistics	947	947
19 Hazmat Ops	23,557	23,557
20 Airport Ops	85,285	85,285
21 Rescue Team	31,039	31,039
Total	\$2,232,582	\$2,232,582