

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2019 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**



CITY OF HOUSTON
Sylvester Turner, Mayor

FINANCE DEPARTMENT
Tantri Emo, Interim Director
Arif Rasheed, Deputy Director

www.houstontx.gov

**City of Houston, Texas
Houston Fire Department
FY 2019 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2017**

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ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2019 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**

OVERVIEW

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

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

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

¹2 CFR Part 200.56

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

USING A COST ALLOCATION PLAN

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

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

A cost allocation plan is composed of five primary components:

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

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

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

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

An allocation basis is a reasonable and measurable means of distributing costs to those units of government that benefit from the service. Different allocation bases are required to recognize the value of providing a service proportionate to the service received. It is reasonable to allocate payroll services based upon the number of payroll checks issued. It is most likely not reasonable to allocate payroll based upon square footage of occupied space. The chosen allocation basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system performs the mathematical operations of allocating costs from central service providers to benefiting agencies. The system performs two allocations. The first allocation distributes the central service agency's direct expenses to all agencies within the government that benefit from the services provided by that central service agency. Those benefiting agencies may include other central service agencies. The second allocation takes the result of the first allocation to central services agencies, the incoming indirect costs, and reallocates those indirect costs. Using a multiple allocation methodology more equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

Result of the mathematical operations through the cost allocation plan documents indirect costs. Some of the benefiting agencies may participate in programs that are eligible for recovery from the federal or state government. The sum calculated by benefiting agency is the maximum amount the government should have recovered during the fiscal year in question. In addition, the cost allocation plan provides management information by helping to more closely identify the total costs of providing services to the public.

READING THE COST ALLOCATION PLAN

The cost allocation plan is produced in schedules. Except for the summary schedule, each schedule represents one central service agency. The summary is at the front of the document after the Table of Contents and it accumulates data from each of the subsequent schedules.

The Table of Contents serves to assist the reader in navigating the document and describes the allocation basis for each function that is allocated.

Each schedule is composed of the following sections:

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

Department Costs identifies the amount of costs incurred by the agency as reported in the financial records. Costs are categorized as salaries, benefits, and various operating costs, as appropriate. This section also documents the distribution of expenditures between the identified functions. Between the costs categories and the functions, the reader will find the letters “S,” “S1,” “P,” or “D.” These are codes that instruct the cost allocation system how to distribute expenditures between functions. “S” stands for salaries as documented in the Personnel Service Analysis, “S1” means based on reported salaries and wages by function, “P” indicates that a percentage has been used, and “D” means that the expenditure has been disallowed from allocation.

Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system uses a multiple allocation approach. This section documents the amount of the first and second allocation and its origin. If the reader is interested in knowing where a cost is derived, the reader can go to the referenced schedule and verify the amount of the allocation and the basis for the allocation.

Total Allocated is the sum of Department Costs plus Incoming Costs. This is the total amount by function that is allocated to benefiting agencies of the services rendered by this central service agency. The Allocation section, documents the distribution of the Total Allocated by each separate function. Benefiting departments are identified as the allocation basis and units. First and second allocations are calculated and any billings made by the central service agency to those agencies that benefit from the services are identified to provide a credit to the allocated amounts. There will be as many allocations as there are different functions that are allocated.

The last page of each schedule will be the Allocation Summary; this section shows the total amount allocated by function to each benefiting agency.

Each schedule of the cost allocation plan is described in the narrative section called Function and Allocation Basis. The purpose of the narrative is to explain what costs are being allocated in the cost allocation plan. The narrative describes any unusual circumstances that may have occurred during the fiscal year, describes the functions or activities that have been identified, and discusses the allocation basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2017 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

CERTIFICATION STATEMENT

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR Part 200. To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR Part 200.

ABBREVIATIONS

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

ROUNDING METHODOLOGY

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000th of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION II – FY 2019 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

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CITY OF HOUSTON, TEXAS											FY 2017
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN											5/7/2018
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	\$ 86,326	\$ 52,213	\$ 569,497	\$ 266,705	\$ 34,188	\$ 27,230	\$ 23,806	\$ 190,445	\$ 380,436	
2 Chief's Admin	0	93,886	40,539	463,631	204,199	24,771	27,740	26,778	142,892	447,962	
3 Info Tech	0	9,533	3,718	43,253	18,626	2,211	2,771	2,741	12,932	39,925	
4 Prof Development	0	0	22,215	303,631	145,643	17,279	14,807	0	130,837	394,974	
5 OEC	0	0	31,916	420,912	198,444	16,782	14,475	0	155,992	520,289	
6 Planning Admin	0	0	0	10,551	4,974	0	0	0	3,910	13,042	
7 Central Svcs	0	47,114	40,931	728,652	385,353	52,516	22,217	22,287	186,100	394,567	
8 EMS Admin	0	0	0	0	0	0	0	0	0	0	
9 Fire/EMS Operations	59,216,792	0	26,043	343,342	161,865	13,691	11,808	0	127,246	424,411	
10 Staff Svcs	0	0	5,346	70,482	33,228	2,811	2,424	0	26,121	87,124	
Total Current Allocations	\$59,216,792 =====	\$236,859 =====	\$222,921 =====	\$2,953,951 =====	\$1,419,037 =====	\$164,249 =====	\$123,472 =====	\$75,612 =====	\$976,475 =====	\$2,702,730 =====	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLANFY 2017
5/7/2018

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 250,738	\$0	\$ 0	\$ 0	\$ 1,881,584
2 Chief's Admin	185,849	0	0	0	1,658,247
3 Info Tech	16,738	0	0	0	152,448
4 Prof Development	170,331	0	0	0	1,199,718
5 OEC	206,996	0	0	0	1,565,805
6 Planning Admin	5,189	117,981	0	0	155,646
7 Central Svcs	261,777	325,764	0	0	2,467,278
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	168,852	0	0	0	60,494,050
10 Staff Svcs	34,662	0	0	0	262,197
Total Current Allocations	\$1,301,132 =====	\$443,745 =====	\$0 =====	\$0 =====	\$69,836,973 =====

CITYWIDE INDIRECT COSTS FUNCTION AND ALLOCATION BASIS

Citywide indirect costs are allocated in the Fire Department Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the city's 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.

A. Department Costs		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
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	10,407,376	0	5,203,688	5,203,688	0		
GSD	P	6,216,405	0	0	0	6,216,405		
Subtotal - Services & Supplies		16,623,781	0	5,203,688	5,203,688	6,216,405		
Department Cost Total		16,623,781	0	5,203,688	5,203,688	6,216,405		
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0		
Total Costs After Adjustments		16,623,781	0	5,203,688	5,203,688	6,216,405		
General Admin Distribution		0	0	0	0	0		
Grand Total		\$ 16,623,781		\$ 5,203,688	\$ 5,203,688	\$ 6,216,405		
		=====	=====	=====	=====	=====		

No Indirect Costs

Indirect Costs FTE Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.7844	\$40,818	\$ 0	\$ 40,818	\$ 0	\$ 40,818	
03 Info Tech	5.90	0.1386	7,212	0	7,212	0	7,212	
04 Professional Development	114.20	2.6821	139,568	0	139,568	0	139,568	
05 OEC	101.90	2.3932	124,535	0	124,535	0	124,535	
06 Planning Admin	16.40	0.3852	20,045	0	20,045	0	20,045	
07 Central Services	0.40	0.0094	489	0	489	0	489	
08 EMS Admin	17.30	0.4063	21,143	0	21,143	0	21,143	
09 Fire/EMS Ops	3,439.40	80.7769	4,203,378	0	4,203,378	0	4,203,378	
10 Staff Svcs	15.40	0.3617	18,822	0	18,822	0	18,822	
12 Medical Dir	15.20	0.3570	18,577	0	18,577	0	18,577	
13 Operations Admin	12.70	0.2983	15,523	0	15,523	0	15,523	
14 Life Safety Bureau	133.90	3.1447	163,640	0	163,640	0	163,640	
15 Fire Marshal	65.50	1.5383	80,048	0	80,048	0	80,048	
16 Comm Outreach	8.70	0.2043	10,631	0	10,631	0	10,631	
17 Logistics	5.20	0.1221	6,354	0	6,354	0	6,354	
18 Air Pack	4.00	0.0939	4,886	0	4,886	0	4,886	
19 Hazmat Ops	47.40	1.1132	57,927	0	57,927	0	57,927	
20 Airport Ops	158.10	3.7131	193,218	0	193,218	0	193,218	
21 Rescue Team	62.90	1.4773	76,874	0	76,874	0	76,874	
Subtotal	4,257.9	100.0000	5,203,688	0	5,203,688	0	5,203,688	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 5,203,688	=====	\$ 5,203,688	

Basis Units: Number of Full Time Equivalents (FTEs)
Source: COH FTE Report

Indirect Costs Exps Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$122,620	\$ 0	\$ 122,620	\$ 0	\$ 122,620	
03 Info Tech	1,020,211	0.2058	10,709	0	10,709	0	10,709	
04 Professional Development	8,925,151	1.8005	93,692	0	93,692	0	93,692	
05 OEC	11,457,770	2.3114	120,278	0	120,278	0	120,278	
06 Planning Admin	1,050,053	0.2118	11,021	0	11,021	0	11,021	
07 Central Services	19,122,247	3.8577	200,743	0	200,743	0	200,743	
08 EMS Admin	2,985,230	0.6022	31,337	0	31,337	0	31,337	
09 Fire/EMS Ops	369,484,135	74.5384	3,878,746	0	3,878,746	0	3,878,746	
10 Staff Svcs	1,873,865	0.3780	19,670	0	19,670	0	19,670	
12 Medical Dir	4,258,620	0.8591	44,705	0	44,705	0	44,705	
13 Operations Admin	1,660,345	0.3350	17,432	0	17,432	0	17,432	
14 Life Safety Bureau	19,321,065	3.8978	202,829	0	202,829	0	202,829	
15 Fire Marshal	8,320,125	1.6785	87,344	0	87,344	0	87,344	
16 Comm Outreach	987,202	0.1992	10,366	0	10,366	0	10,366	
17 Logistics	1,237,574	0.2497	12,994	0	12,994	0	12,994	
18 Air Pack	1,224,283	0.2470	12,853	0	12,853	0	12,853	
19 Hazmat Ops	5,776,953	1.1654	60,644	0	60,644	0	60,644	
20 Airport Ops	17,833,983	3.5978	187,218	0	187,218	0	187,218	
21 Rescue Team	7,477,073	1.5084	78,492	0	78,492	0	78,492	
Subtotal	495,696,340	100.0000	5,203,693	0	5,203,693	0	5,203,693	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 5,203,693	=====	\$ 5,203,693	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

GSD Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.8147	\$50,645	\$ 0	\$ 50,645	\$ 0	\$ 50,645	
03 Info Tech	5.90	0.1439	8,945	0	8,945	0	8,945	
04 Professional Development	114.20	2.7855	173,158	0	173,158	0	173,158	
05 OEC	101.90	2.4855	154,509	0	154,509	0	154,509	
06 Planning Admin	16.40	0.4000	24,866	0	24,866	0	24,866	
07 Central Services	0.40	0.0098	609	0	609	0	609	
08 EMS Admin	17.30	0.4220	26,233	0	26,233	0	26,233	
09 Fire/EMS Ops	3,439.40	83.8919	5,215,060	0	5,215,060	0	5,215,060	
10 Staff Svcs	15.40	0.3756	23,349	0	23,349	0	23,349	
12 Medical Dir	15.20	0.3707	23,044	0	23,044	0	23,044	
13 Operations Admin	12.70	0.3098	19,258	0	19,258	0	19,258	
14 Life Safety Bureau	133.90	3.2660	203,028	0	203,028	0	203,028	
15 Fire Marshal	65.50	1.5976	99,313	0	99,313	0	99,313	
16 Comm Outreach	8.70	0.2122	13,191	0	13,191	0	13,191	
17 Logistics	5.20	0.1268	7,882	0	7,882	0	7,882	
18 Air Pack	4.00	0.0976	6,067	0	6,067	0	6,067	
19 Hazmat Ops	47.40	1.1562	71,874	0	71,874	0	71,874	
21 Rescue Team	62.90	1.5342	95,372	0	95,372	0	95,372	
Subtotal	4,099.8	100.0000	6,216,403	0	6,216,403	0	6,216,403	
Direct Bills					0		0	
Total					\$ 6,216,403		\$ 6,216,403	
	=====	=====	=====	=====	=====	=====	=====	

Basis Units: Number of FTEs, excluding Aviation
Source: COH FTE Report

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Total
0 Direct Billed	\$0	\$0	\$0	\$0
02 Chief's Admin	40,818	122,620	50,645	214,083
03 Info Tech	7,212	10,709	8,945	26,866
04 Professional Development	139,568	93,692	173,158	406,418
05 OEC	124,535	120,278	154,509	399,322
06 Planning Admin	20,045	11,021	24,866	55,932
07 Central Services	489	200,743	609	201,841
08 EMS Admin	21,143	31,337	26,233	78,713
09 Fire/EMS Ops	4,203,37	3,878,74	5,215,06	13,297,18
10 Staff Svcs	18,822	19,670	23,349	61,841
12 Medical Dir	18,577	44,705	23,044	86,326
13 Operations Admin	15,523	17,432	19,258	52,213
14 Life Safety Bureau	163,640	202,829	203,028	569,497
15 Fire Marshal	80,048	87,344	99,313	266,705
16 Comm Outreach	10,631	10,366	13,191	34,188
17 Logistics	6,354	12,994	7,882	27,230
18 Air Pack	4,886	12,853	6,067	23,806
19 Hazmat Ops	57,927	60,644	71,874	190,445
20 Airport Ops	193,218	187,218	0	380,436
21 Rescue Team	76,874	78,492	95,372	250,738
Total	\$ 5,203,688 =====	\$ 5,203,693 =====	\$ 6,216,403 =====	\$ 16,623,784 =====

CHIEF'S ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the city. To accomplish this goal, the department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration division is responsible for the general administration and support of the department. Responsibilities and cost allocation basis are as follows:

- **Chief's Administration** – Costs of providing direction and support, planning and research, and oversight of special projects for the Houston Fire Department. These costs are allocated based on the number of FTEs.
- **Accounting and Finance** – Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration, and general administrative support are allocated based on operating expenditures.
- **Human Resources/Risk Management** – Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The costs are allocated based on the number of FTEs per division.
- **Warehouse** – Costs of procurement & warehouse are allocated based on operating expenditures.

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	S1	2,003,199	0	311,226	0	923,174	768,799
Salary % Split			.00%	15.54%	.00%	46.08%	38.38%
Benefits	P	1,235,803	0	162,518	0	582,265	491,020
Subtotal - Personnel Costs		3,239,002	0	473,744	0	1,505,439	1,259,819
Services & Supplies Cost							
Supplies	P	6,634,586	0	875	0	4,153	6,629,558
Services	P	1,806,868	0	896	880,444	60,668	864,859
Subtotal - Services & Supplies		8,441,454	0	1,771	880,444	64,821	7,494,417
Department Cost Total		11,680,455	0	475,515	880,444	1,570,260	8,754,236
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		11,680,455	0	475,515	880,444	1,570,260	8,754,236
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 11,680,455 =====	=====	\$ 475,515 =====	\$ 880,444 =====	\$ 1,570,260 =====	\$ 8,754,236 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Chiefs Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
1 Indirect Costs FTE	\$ 40,818	\$ 0	\$ 6,342	\$ 0	\$ 18,811	\$ 15,665
1 Indirect Costs Exps	122,620	0	19,051	0	56,509	47,060
1 GSD	50,645	0	7,868	0	23,340	19,437
Subtotal - Citywide Indirect	214,083	0	33,261	0	98,660	82,162
2 Chiefs Admin	0	3,991	620	0	1,839	1,532
2 Accounting & Finance	0	20,747	3,223	0	9,561	7,962
2 Human Resources/Risk	0	13,091	2,034	0	6,033	5,024
2 Warehouse	0	208,221	32,350	0	95,959	79,912
Subtotal-Chief's Admin	0	246,050	38,228	0	113,392	94,430
3 Info Tech Svcs	0	25,216	3,918	0	11,621	9,678
Subtotal - Info Tech Svcs	0	25,216	3,918	0	11,621	9,678
4 Training	0	14,118	2,193	0	6,506	5,418
Subtotal-Prof Development	0	14,118	2,193	0	6,506	5,418
5 Dispatch & Records	0	21,050	3,270	0	9,701	8,079
Subtotal - OEC	0	21,050	3,270	0	9,701	8,079
6 Planning Svcs *	0	516	0	516	0	0
Subtotal - Planning Admin	0	516	0	516	0	0
7 Departmental	0	81,717	12,696	0	37,659	31,362
7 Vehicle Charges	0	60,442	9,391	0	27,855	23,197
7 Classified Emp	0	29	5	0	13	11
Subtotal - Central Svcs	0	142,188	22,091	0	65,527	54,570
9 Clasfd Ret Benes	0	17,990	2,795	0	8,291	6,904
Subtotal - Fire/EMS Operations	0	17,990	2,795	0	8,291	6,904
10 Investigations	0	3,525	548	0	1,625	1,353
Subtotal - Staff Svcs	0	3,525	548	0	1,625	1,353
Total Incoming	214,083	470,653	106,304	516	315,323	262,593
C. Total Allocated		\$ 12,365,191	\$ 581,819	\$ 880,960	\$ 1,885,583	\$ 9,016,829
			4.71%	7.12%	15.25%	72.92%

Chief's Admin Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.7844	\$3,991	\$ 0	\$ 3,991	\$ 0	\$ 3,991	
03 Info Tech	5.90	0.1386	705	0	705	102	807	
04 Professional Development	114.20	2.6821	13,646	0	13,646	1,975	15,621	
05 OEC	101.90	2.3932	12,176	0	12,176	1,762	13,938	
06 Planning Admin	16.40	0.3852	1,960	0	1,960	284	2,244	
07 Central Services	0.40	0.0094	48	0	48	7	55	
08 EMS Admin	17.30	0.4063	2,067	0	2,067	299	2,366	
09 Fire/EMS Ops	3,439.40	80.7769	410,979	0	410,979	59,468	470,447	
10 Staff Svcs	15.40	0.3617	1,840	0	1,840	266	2,106	
12 Medical Dir	15.20	0.3570	1,816	0	1,816	263	2,079	
13 Operations Admin	12.70	0.2983	1,518	0	1,518	220	1,738	
14 Life Safety Bureau	133.90	3.1447	16,000	0	16,000	2,315	18,315	
15 Fire Marshal	65.50	1.5383	7,827	0	7,827	1,133	8,960	
16 Comm Outreach	8.70	0.2043	1,039	0	1,039	150	1,189	
17 Logistics	5.20	0.1221	621	0	621	90	711	
18 Air Pack	4.00	0.0939	478	0	478	69	547	
19 Hazmat Ops	47.40	1.1132	5,664	0	5,664	820	6,484	
20 Airport Ops	158.10	3.7131	18,892	0	18,892	2,734	21,626	
21 Rescue Team	62.90	1.4773	7,516	0	7,516	1,088	8,604	
Subtotal	4,257.9	100.0000	508,783	0	508,783	73,043	581,826	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 508,783	=====	\$ 581,826	=====

Basis Units: Number of FTEs
Source: COH FTE Report

Accounting & Finance Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$20,747	\$ 0	\$ 20,747	\$ 0	\$ 20,747	
03 Info Tech	1,020,211	0.2058	1,812	0	1,812	1	1,813	
04 Professional Development	8,925,151	1.8005	15,852	0	15,852	10	15,862	
05 OEC	11,457,770	2.3114	20,351	0	20,351	12	20,363	
06 Planning Admin	1,050,053	0.2118	1,865	0	1,865	1	1,866	
07 Central Services	19,122,247	3.8577	33,965	0	33,965	20	33,985	
08 EMS Admin	2,985,230	0.6022	5,302	0	5,302	3	5,305	
09 Fire/EMS Ops	369,484,135	74.5384	656,269	0	656,269	394	656,663	
10 Staff Svcs	1,873,865	0.3780	3,328	0	3,328	2	3,330	
12 Medical Dir	4,258,620	0.8591	7,564	0	7,564	5	7,569	
13 Operations Admin	1,660,345	0.3350	2,949	0	2,949	2	2,951	
14 Life Safety Bureau	19,321,065	3.8978	34,318	0	34,318	21	34,339	
15 Fire Marshal	8,320,125	1.6785	14,778	0	14,778	9	14,787	
16 Comm Outreach	987,202	0.1992	1,754	0	1,754	1	1,755	
17 Logistics	1,237,574	0.2497	2,198	0	2,198	1	2,199	
18 Air Pack	1,224,283	0.2470	2,175	0	2,175	1	2,176	
19 Hazmat Ops	5,776,953	1.1654	10,261	0	10,261	6	10,267	
20 Airport Ops	17,833,983	3.5978	31,677	0	31,677	19	31,696	
21 Rescue Team	7,477,073	1.5084	13,281	0	13,281	8	13,289	
Subtotal	495,696,340	100.0000	880,446	0	880,446	516	880,962	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 880,446	=====	\$ 880,962	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN								
02	Chief's Admin	33.40	0.7844	\$13,091	\$ 0	\$ 13,091	\$ 0	\$ 13,091
03	Info Tech	5.90	0.1386	2,313	0	2,313	303	2,616
04	Professional Development	114.20	2.6821	44,762	0	44,762	5,857	50,619
05	OEC	101.90	2.3932	39,940	0	39,940	5,226	45,166
06	Planning Admin	16.40	0.3852	6,429	0	6,429	841	7,270
07	Central Services	0.40	0.0094	157	0	157	21	178
08	EMS Admin	17.30	0.4063	6,781	0	6,781	887	7,668
09	Fire/EMS Ops	3,439.40	80.7769	1,348,094	0	1,348,094	176,397	1,524,491
10	Staff Svcs	15.40	0.3617	6,036	0	6,036	790	6,826
12	Medical Dir	15.20	0.3570	5,958	0	5,958	780	6,738
13	Operations Admin	12.70	0.2983	4,978	0	4,978	651	5,629
14	Life Safety Bureau	133.90	3.1447	52,482	0	52,482	6,867	59,349
15	Fire Marshal	65.50	1.5383	25,673	0	25,673	3,359	29,032
16	Comm Outreach	8.70	0.2043	3,410	0	3,410	446	3,856
17	Logistics	5.20	0.1221	2,038	0	2,038	267	2,305
18	Air Pack	4.00	0.0939	1,567	0	1,567	205	1,772
19	Hazmat Ops	47.40	1.1132	18,578	0	18,578	2,431	21,009
20	Airport Ops	158.10	3.7131	61,968	0	61,968	8,109	70,077
21	Rescue Team	62.90	1.4773	24,655	0	24,655	3,226	27,881
Subtotal		4,257.9	100.0000	1,668,910	0	1,668,910	216,663	1,885,573
Direct Bills						0		0
Total						\$ 1,668,910		\$ 1,885,573
		=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

Warehouse Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief's Admin	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$208,221	\$ 0	\$ 208,221	\$ 0	\$ 208,221	
03 Info Tech	1,020,211	0.2058	18,185	0	18,185	380	18,565	
04 Professional Development	8,925,151	1.8005	159,099	0	159,099	3,327	162,426	
05 OEC	11,457,770	2.3114	204,245	0	204,245	4,271	208,516	
06 Planning Admin	1,050,053	0.2118	18,715	0	18,715	391	19,106	
07 Central Services	19,122,247	3.8577	340,882	0	340,882	7,128	348,010	
08 EMS Admin	2,985,230	0.6022	53,213	0	53,213	1,113	54,326	
09 Fire/EMS Ops	369,484,135	74.5384	6,586,512	0	6,586,512	137,736	6,724,248	
10 Staff Svcs	1,873,865	0.3780	33,402	0	33,402	699	34,101	
12 Medical Dir	4,258,620	0.8591	75,914	0	75,914	1,588	77,502	
13 Operations Admin	1,660,345	0.3350	29,602	0	29,602	619	30,221	
14 Life Safety Bureau	19,321,065	3.8978	344,425	0	344,425	7,203	351,628	
15 Fire Marshal	8,320,125	1.6785	148,319	0	148,319	3,102	151,421	
16 Comm Outreach	987,202	0.1992	17,602	0	17,602	368	17,970	
17 Logistics	1,237,574	0.2497	22,064	0	22,064	461	22,525	
18 Air Pack	1,224,283	0.2470	21,826	0	21,826	456	22,282	
19 Hazmat Ops	5,776,953	1.1654	102,979	0	102,979	2,154	105,133	
20 Airport Ops	17,833,983	3.5978	317,916	0	317,916	6,648	324,564	
21 Rescue Team	7,477,073	1.5084	133,288	0	133,288	2,787	136,075	
Subtotal	495,696,340	100.0000	8,836,409	0	8,836,409	180,432	9,016,841	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 8,836,409	=====	\$ 9,016,841	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Chief's Admin	Accounting & Finance	Human Resources/ Risks	Warehouse	Total
00 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	3,991	20,747	13,091	208,221	246,050
03 Info Tech	807	1,813	2,616	18,565	23,801
04 Professional Development	15,621	15,862	50,619	162,426	244,527
05 OEC	13,938	20,363	45,166	208,516	287,983
06 Planning Admin	2,244	1,866	7,270	19,106	30,486
07 Central Services	55	33,985	178	348,010	382,228
08 EMS Admin	2,366	5,305	7,668	54,326	69,665
09 Fire/EMS Ops	470,447	656,663	1,524,491	6,724,248	9,375,850
10 Staff Svcs	2,106	3,330	6,826	34,101	46,363
12 Medical Dir	2,079	7,569	6,738	77,502	93,886
13 Operations Admin	1,738	2,951	5,629	30,221	40,539
14 Life Safety Bureau	18,315	34,339	59,349	351,628	463,631
15 Fire Marshal	8,960	14,787	29,032	151,421	204,199
16 Comm Outreach	1,189	1,755	3,856	17,970	24,771
17 Logistics	711	2,199	2,305	22,525	27,740
18 Air Pack	547	2,176	1,772	22,282	26,778
19 Hazmat Ops	6,484	10,267	21,009	105,133	142,892
20 Airport Ops	21,626	31,696	70,077	324,564	447,962
21 Rescue Team	8,604	13,289	27,881	136,075	185,849
Total	\$ 581,826	\$ 880,962	\$ 1,885,573	\$ 9,016,841	\$ 12,365,201
	=====	=====	=====	=====	=====

INFORMATION TECHNOLOGY FUNCTION AND ALLOCATION BASIS

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

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	434,046	0	434,046
Salary % Split		0	.00%	100%
Benefits	S	238,223	0	238,223
Subtotal - Personnel Costs		672,269	0	672,269
Services & Supplies Cost				
Supplies	S	77,567	0	77,567
Services	S	270,375	0	270,375
Subtotal - Services & Supplies		347,942	0	347,942
Department Cost Total		1,020,211	0	1,020,211
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,020,211	0	1,020,211
General Admin Distribution			0	0
Grand Total		\$ 1,020,211 =====	=====	\$ 1,020,211 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 7,212	\$ 0	\$ 7,212
1 Indirect Costs Exps	10,709	0	10,709
1 GSD	8,945	0	8,945
Subtotal - Citywide Indirect	26,866	0	26,866
2 Chief's Admin	705	102	807
2 Accounting & Finance	1,812	1	1,813
2 Human Resources/Risk	2,313	303	2,616
2 Warehouse	18,185	380	18,565
Subtotal-Chief's Admin	23,015	786	23,801
3 Info Tech Svcs	0	2,202	2,202
Subtotal - Info Tech Svcs	0	2,202	2,202
7 Departmental	0	14,439	14,439
7 Vehicle Charges	0	21,156	21,156
Subtotal - Central Svcs	0	35,595	35,595
Total Incoming	49,881	38,583	88,464
C. Total Allocated		\$ 1,108,675	\$ 1,108,675
	=====	=====	=====
			100.00%

Info Tech Svcs Allocations		CITY OF HOUSTON, TEXAS					Dept:3 Info Tech	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	11,680,455	2.3564	\$25,216	\$ 0	\$ 25,216	\$ 0	\$ 25,216	
03 Info Tech	1,020,211	0.2058	2,202	0	2,202	0	2,202	
04 Professional Development	8,925,151	1.8005	19,267	0	19,267	713	19,980	
05 OEC	11,457,770	2.3114	24,734	0	24,734	915	25,649	
06 Planning Admin	1,050,053	0.2118	2,266	0	2,266	84	2,350	
07 Central Services	19,122,247	3.8577	41,281	0	41,281	1,528	42,809	
08 EMS Admin	2,985,230	0.6022	6,444	0	6,444	238	6,682	
09 Fire/EMS Ops	369,484,135	74.5384	797,629	0	797,629	29,515	827,144	
10 Staff Svcs	1,873,865	0.3780	4,045	0	4,045	150	4,195	
12 Medical Dir	4,258,620	0.8591	9,193	0	9,193	340	9,533	
13 Operations Admin	1,660,345	0.3350	3,585	0	3,585	133	3,718	
14 Life Safety Bureau	19,321,065	3.8978	41,710	0	41,710	1,543	43,253	
15 Fire Marshal	8,320,125	1.6785	17,961	0	17,961	665	18,626	
16 Comm Outreach	987,202	0.1992	2,132	0	2,132	79	2,211	
17 Logistics	1,237,574	0.2497	2,672	0	2,672	99	2,771	
18 Air Pack	1,224,283	0.2470	2,643	0	2,643	98	2,741	
19 Hazmat Ops	5,776,953	1.1654	12,471	0	12,471	461	12,932	
20 Airport Ops	17,833,983	3.5978	38,500	0	38,500	1,425	39,925	
21 Rescue Team	7,477,073	1.5084	16,141	0	16,141	597	16,738	
Subtotal	495,696,340	100.0000	1,070,092	0	1,070,092	38,583	1,108,675	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 1,070,092	=====	\$ 1,108,675	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	25,216	25,216
03 Info Tech	2,202	2,202
04 Professional Development	19,980	19,980
05 OEC	25,649	25,649
06 Planning Admin	2,350	2,350
07 Central Services	42,809	42,809
08 EMS Admin	6,682	6,682
09 Fire/EMS Ops	827,144	827,144
10 Staff Svcs	4,195	4,195
12 Medical Dir	9,533	9,533
13 Operations Admin	3,718	3,718
14 Life Safety Bureau	43,253	43,253
15 Fire Marshal	18,626	18,626
16 Comm Outreach	2,211	2,211
17 Logistics	2,771	2,771
18 Air Pack	2,741	2,741
19 Hazmat Ops	12,932	12,932
20 Airport Ops	39,925	39,925
21 Rescue Team	16,738	16,738
Total	\$ 1,108,675 =====	\$ 1,108,675 =====

PROFESSIONAL DEVELOPMENT FUNCTION AND ALLOCATION BASIS

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

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	3,168,375	0	3,168,375
Salary % Split			.00%	100%
Benefits	S	5,306,721	0	5,306,721
Subtotal - Personnel Costs		8,475,096	0	8,475,096
Services & Supplies Cost				
Supplies	S	74,303	0	74,303
Services	S	375,752	0	375,752
Subtotal - Services & Supplies		450,055	0	450,055
Department Cost Total		8,925,151	0	8,925,151
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		8,925,151	0	8,925,151
General Admin Distribution			0	0
Grand Total		\$ 8,925,151 =====	=====	\$ 8,925,151 =====

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 139,568	\$ 0	\$ 139,568
1 Indirect Costs Exps	93,692	0	93,692
1 GSD	173,158	0	173,158
Subtotal - Citywide Indirect	406,418	0	406,418
2 Chief's Admin	13,646	1,975	15,621
2 Accounting & Finance	15,852	10	15,862
2 Human Resources/Risk	44,762	5,857	50,619
2 Warehouse	159,099	3,327	162,426
Subtotal-Chief's Admin	233,359	11,168	244,527
3 Info Tech Svcs	19,267	713	19,980
Subtotal - Info Tech Svcs	19,267	713	19,980
4 Training	0	44,720	44,720
Subtotal-Prof Development	0	44,720	44,720
7 Departmental	0	279,416	279,416
7 Vehicle Charges	0	75,553	75,553
7 Classified Emp	0	73	73
Subtotal - Central Svcs	0	355,042	355,042
9 Clasfd Ret Benes	0	44,567	44,567
Subtotal - Fire/EMS Operations	0	44,567	44,567
10 Investigations	0	8,733	8,733
Subtotal - Staff Svcs	0	8,733	8,733
Total Incoming	659,044	464,943	1,123,987
C. Total Allocated		\$ 10,049,138	\$ 10,049,138
	=====	=====	=====
			100.00%

Training Allocations		CITY OF HOUSTON, TEXAS					Dept:4 Prof Development	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6	0.1473	\$14,118	\$ 0	\$ 14,118	\$ 0	\$ 14,118	
04 Professional Development	19	0.4666	44,720	0	44,720	0	44,720	
05 OEC	89	2.1857	209,482	0	209,482	10,225	219,707	
06 Planning Admin	1	0.0246	2,358	0	2,358	115	2,473	
08 EMS Admin	8	0.1965	18,833	0	18,833	919	19,752	
09 Fire/EMS Ops	3,452	84.7741	8,124,915	0	8,124,915	396,586	8,521,501	
10 Staff Svcs	11	0.2701	25,887	0	25,887	1,264	27,151	
13 Operations Admin	9	0.2210	21,181	0	21,181	1,034	22,215	
14 Life Safety Bureau	123	3.0206	289,500	0	289,500	14,131	303,631	
15 Fire Marshal	59	1.4489	138,865	0	138,865	6,778	145,643	
16 Comm Outreach	7	0.1719	16,475	0	16,475	804	17,279	
17 Logistics	6	0.1473	14,118	0	14,118	689	14,807	
19 Hazmat Ops	53	1.3016	124,748	0	124,748	6,089	130,837	
20 Airport Ops	160	3.9293	376,592	0	376,592	18,382	394,974	
21 Rescue Team	69	1.6945	162,404	0	162,404	7,927	170,331	
Subtotal	4,072	100.0000	9,584,196	0	9,584,196	464,943	10,049,139	
Direct Bills					0		0	
Total					\$ 9,584,196		\$ 10,049,139	
	=====	=====	=====	=====	=====	=====	=====	
Basis Units: Number of classified employees trained by division								
Source: Fire Department Report								

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	14,118	14,118
04 Professional Development	44,720	44,720
05 OEC	219,707	219,707
06 Planning Admin	2,473	2,473
08 EMS Admin	19,752	19,752
09 Fire/EMS Ops	8,521,501	8,521,501
10 Staff Svcs	27,151	27,151
13 Operations Admin	22,215	22,215
14 Life Safety Bureau	303,631	303,631
15 Fire Marshal	145,643	145,643
16 Comm Outreach	17,279	17,279
17 Logistics	14,807	14,807
19 Hazmat Ops	130,837	130,837
20 Airport Ops	394,974	394,974
21 Rescue Team	170,331	170,331
Total	\$ 10,049,139 =====	\$ 10,049,139 =====

OFFICE OF EMERGENCY COMMUNICATIONS FUNCTION AND ALLOCATION BASIS

The Office of Emergency Communications (OEC) provides emergency and non-emergency communications for the Fire Department. It has the primary duty of immediately processing information when notified that an emergency has occurred within the city. The costs within this division are allocated based on the number of classified FTEs in Hazmat, Fire Operations, Airport, and Marshal.

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	7,485,973	0	7,485,973
Salary % Split			.00%	100%
Benefits	S	3,959,815	0	3,959,815
Subtotal - Personnel Costs		11,445,787	0	11,445,787
Services & Supplies Cost				
Supplies	S	7,171	0	7,171
Services	S	4,812	0	4,812
Subtotal - Services & Supplies		11,982	0	11,982
Department Cost Total		11,457,770	0	11,457,770
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,457,770	0	11,457,770
General Admin Distribution			0	0
Grand Total		\$ 11,457,770 =====	=====	\$ 11,457,770 =====

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 124,535	\$ 0	\$ 124,535
1 Indirect Costs Exps	120,278	0	120,278
1 GSD	154,509	0	154,509
Subtotal - Citywide Indirect	399,322	0	399,322
2 Chief's Admin	12,176	1,762	13,938
2 Accounting & Finance	20,351	12	20,363
2 Human Resources/Risk	39,940	5,226	45,166
2 Warehouse	204,245	4,271	208,516
Subtotal-Chief's Admin	276,712	11,271	287,983
3 Info Tech Svcs	24,734	915	25,649
Subtotal - Info Tech Svcs	24,734	915	25,649
4 Training	209,482	10,225	219,707
Subtotal-Prof Development	209,482	10,225	219,707
7 Departmental	0	249,319	249,319
7 Vehicle Charges	0	6,045	6,045
7 Classified Emp	0	426	426
Subtotal - Central Svcs	0	255,790	255,790
9 Clasfd Ret Benes	0	260,119	260,119
Subtotal - Fire/EMS Operations	0	260,119	260,119
10 Investigations	0	50,969	50,969
Subtotal - Staff Svcs	0	50,969	50,969
Total Incoming	910,250	589,290	1,499,540
C. Total Allocated		\$ 12,957,309	\$ 12,957,309
	=====	=====	=====
			100.00%

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>								
02	Chief's Admin	6.70	0.1702	\$21,050	\$ 0	\$ 21,050	\$ 0	\$ 21,050
08	EMS Admin	5.20	0.1321	16,338	0	16,338	780	17,118
09	Fire/EMS Ops	3,438.50	87.3248	10,800,348	0	10,800,348	515,473	11,315,821
10	Staff Svcs	11.40	0.2895	35,805	0	35,805	1,709	37,514
13	Operations Admin	9.70	0.2463	30,462	0	30,462	1,454	31,916
14	Life Safety Bureau	127.90	3.2482	401,738	0	401,738	19,174	420,912
15	Fire Marshal	60.30	1.5314	189,404	0	189,404	9,040	198,444
16	Comm Outreach	5.10	0.1295	16,017	0	16,017	765	16,782
17	Logistics	4.40	0.1117	13,815	0	13,815	660	14,475
19	Hazmat Ops	47.40	1.2038	148,886	0	148,886	7,106	155,992
20	Airport Ops	158.10	4.0151	496,588	0	496,588	23,701	520,289
21	Rescue Team	62.90	1.5974	197,567	0	197,567	9,429	206,996
<hr/>								
Subtotal		3,937.6	100.0000	12,368,018	0	12,368,018	589,290	12,957,308
<hr/>								
Direct Bills						0		0
<hr/>								
Total		=====	=====	=====	=====	\$ 12,368,018	=====	\$ 12,957,308
<hr/>								

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

Source: COH FTE Report

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	21,050	21,050
08 EMS Admin	17,118	17,118
09 Fire/EMS Ops	11,315,821	11,315,821
10 Staff Svcs	37,514	37,514
13 Operations Admin	31,916	31,916
14 Life Safety Bureau	420,912	420,912
15 Fire Marshal	198,444	198,444
16 Comm Outreach	16,782	16,782
17 Logistics	14,475	14,475
19 Hazmat Ops	155,992	155,992
20 Airport Ops	520,289	520,289
21 Rescue Team	206,996	206,996
Total	\$ 12,957,308 =====	\$ 12,957,308 =====

PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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.

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	672,504	0	189,379	483,126
Salary % Split			.00%	28.16%	71.84%
Benefits	P	360,812		79,991	280,821
Subtotal - Personnel Costs		1,033,317	0	269,370	763,947
Services & Supplies Cost					
Supplies	P	8,988	0	2,453	6,535
Services	P	7,748	0	3,745	4,003
Credit Expenses	P	774,485-	0		774,485-
Subtotal - Services & Supplies		757,749-	0	6,198	763,947-
Department Cost Total		275,568	0	275,568	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		275,568	0	275,568	0
General Admin Distribution			0	0	0
Grand Total		\$ 275,568		\$ 275,568	0
		=====	=====	=====	=====

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 20,045	\$ 0	\$ 5,645	\$ 14,400
1 Indirect Costs Exps	11,021	0	3,104	7,917
1 GSD	24,866	0	7,002	17,864
Subtotal - Citywide Indirect	55,932	0	15,751	40,181
2 Chiefs Admin	1,960	284	632	1,612
2 Accounting & Finance	1,865	1	526	1,341
2 Human Resources/Risk	6,429	841	2,047	5,223
2 Warehouse	18,715	391	5,380	13,726
Subtotal-Chiefs Admin	28,969	1,517	8,585	21,901
3 Info Tech Svcs	2,266	84	662	1,688
Subtotal - Info Tech Svcs	2,266	84	662	1,688
4 Training	2,358	115	696	1,777
Subtotal-Prof Development	2,358	115	696	1,777
7 Departmental	0	40,129	11,300	28,829
7 Vehicle Charges	0	24,177	6,808	17,369
7 Classified Emp	0	12	3	9
Subtotal - Central Svcs	0	64,318	18,112	46,206
9 Clasfd Ret Benes	0	7,248	2,041	5,207
Subtotal - Fire/EMS Operations	0	7,248	2,041	5,207
10 Investigations	0	1,420	400	1,020
Subtotal - Staff Svcs	0	1,420	400	1,020
Total Incoming	89,525	74,702	46,247	117,980
C. Total Allocated		\$ 439,795	\$ 321,815	\$ 117,980
	=====	=====	=====	=====
			73.17%	26.83%

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief's Admin	6.70	0.1717	\$516	\$ 0	\$ 516	\$ 0	\$ 516
09	Fire/EMS Ops	3,438.50	88.1260	265,064	0	265,064	18,570	283,634
14	Life Safety Bureau	127.90	3.2780	9,860	0	9,860	691	10,551
15	Fire Marshal	60.30	1.5454	4,648	0	4,648	326	4,974
19	Hazmat Ops	47.40	1.2148	3,654	0	3,654	256	3,910
20	Airport Ops	158.10	4.0520	12,188	0	12,188	854	13,042
21	Rescue Team	62.90	1.6121	4,849	0	4,849	340	5,189
Subtotal		3,901.8	100.0000	300,779	0	300,779	21,036	321,815
Direct Bills						0		0
Total						\$ 300,779		\$ 321,815
		=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs served by Planning
Source: COH FTE Report

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Permit Ctr	100	100.0000	\$64,315	\$ 0	\$ 64,315	\$ 53,666	\$ 117,981
Subtotal	100	100.0000	64,315	0	64,315	53,666	117,981
Direct Bills					0		0
Total					\$ 64,315		\$ 117,981
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	516	0	516
09 Fire/EMS Ops	283,634	0	283,634
14 Life Safety Bureau	10,551	0	10,551
15 Fire Marshal	4,974	0	4,974
19 Hazmat Ops	3,910	0	3,910
20 Airport Ops	13,042	0	13,042
21 Rescue Team	5,189	0	5,189
22 Permit Ctr	0	117,981	117,981
Total	\$ 321,815	\$ 117,981	\$ 439,796
	=====	=====	=====

CENTRAL SERVICES FUNCTION AND ALLOCATION BASIS

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

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

A. Department Costs		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
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	3,701.04-	0	3,701.04-	0	0	0	
Other Benefits	P	4,036.07-	0	4,036.07-	0	0	0	
Postage	P	38,319	0	38,319	0	0	0	
Other Supplies	P	1,970	0	1,970	0	0	0	
Fuel	P	3,131,421	0	0	3,131,421	0	0	
Class Arbitration	P	17,162	0	0	0	17,162	0	
Voice Svcs	P	663,515	0	663,515	0	0	0	
HR Client	P	2,822,379	0	2,822,379	0	0	0	
KRONOS	P	262,054	0	262,054	0	0	0	
Drainage	D	98,954	0	0	0	0	0	
Permit Ctr	P	308,450	0	0	0	0	308,450	
Bldg Mtc Svcs	P	238,176	0	238,176	0	0	0	
Other Svcs	P	6,013,391	0	6,013,391	0	0	0	
Billing & Collection	D	1,922,611	0	0	0	0	0	
Non GF	P	2,554,813	0	0	0	0	0	
Subtotal - Services & Supplies		18,065,478	0	10,032,067	3,131,421	17,162	308,450	
Department Cost Total		18,065,478	0	10,032,067	3,131,421	17,162	308,450	
Adjustments to Cost								
Drainage	D	98,954-	0	0	0	0	0	
Billing & Collection	D	1,922,611-	0	0	0	0	0	
Subtotal - Adjustments		2,021,565-	0	0	0	0	0	
Total Costs After Adjustments		16,043,913	0	10,032,067	3,131,421	17,162	308,450	
General Admin Distribution			0	0	0	0	0	
Grand Total		\$ 16,043,913 =====	=====	\$ 10,032,067 =====	\$ 3,131,421 =====	\$ 17,162 =====	\$ 308,450 =====	

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	Non General Fund
Personnel Costs			
Salaries	S	0	0
Salary % Split			.00%
Benefits	S	0	0
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Overtime-Classified	P	3,701.04-	0
Other Benefits	P	4,036.07-	0
Postage	P	38,319	0
Other Supplies	P	1,970	0
Fuel	P	3,131,421	0
Class Arbitration	P	17,162	0
Voice Svcs	P	663,515	0
HR Client	P	2,822,379	0
KRONOS	P	262,054	0
Drainage	D	98,954	0
Permit Ctr	P	308,450	0
Bldg Mtc Svcs	P	238,176	0
Other Svcs	P	6,013,391	0
Billing & Collection	D	1,922,611	0
Non GF	P	2,554,813	2,554,813
Subtotal - Services & Supplies		18,065,478	2,554,813
Department Cost Total		18,065,478	2,554,813
Adjustments to Cost			
Drainage	D	98,954-	0
Billing & Collection	D	1,922,611-	0
Subtotal - Adjustments		2,021,565-	0
Total Costs After Adjustments		16,043,913	2,554,813
General Admin Distribution			0
Grand Total		\$ 16,043,913 =====	\$ 2,554,813 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Dept:7 Central Svcs

FY 2017
5/7/2018

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 200,743	\$ 0	\$ 125,522	\$ 39,181	\$ 215
Subtotal - Citywide Indirect	200,743	0	125,522	39,181	215
2 Accounting & Finance	33,965	20	21,251	6,633	36
2 Warehouse	340,882	7,128	217,607	67,924	372
Subtotal-Chiefs Admin	374,847	7,148	238,857	74,557	409
3 Info Tech Svcs	41,281	1,528	26,768	8,355	46
Subtotal - Info Tech Svcs	41,281	1,528	26,768	8,355	46
7 Vehicle Charges	0	275,014	171,963	53,677	294
Subtotal - Central Svcs	0	275,014	171,963	53,677	294
 Total Incoming	 616,871	 283,690	 563,110	 175,770	 964
C. Total Allocated		\$ 16,944,474	\$ 10,595,177	\$ 3,307,191	\$ 18,126
	=====	=====	=====	=====	=====
		62.53%	19.52%	0.11%	

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Dept:7 Central Svcs

FY 2017
5/7/2018

Department	First Incoming	Second Incoming	Permit Center Charge	Non-General Fund
1 Indirect Costs Exps	\$ 200,743	\$ 0	\$ 3,859	\$ 31,966
Subtotal - Citywide Indirect	200,743	0	3,859	31,966
2 Accounting & Finance	33,965	20	653	5,412
2 Warehouse	340,882	7,128	6,690	55,417
Subtotal-Chiefs Admin	374,847	7,148	7,344	60,829
3 Info Tech Svcs	41,281	1,528	823	6,817
Subtotal - Info Tech Svcs	41,281	1,528	823	6,817
7 Vehicle Charges	0	275,014	5,287	43,793
Subtotal - Central Svcs	0	275,014	5,287	43,793
Total Incoming	616,871	283,690	17,313	143,404
C. Total Allocated		\$ 16,944,474	\$ 325,764	\$ 2,698,217
		=====	=====	=====
			1.92%	15.92%

Departmental Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	33.40	0.7844	\$81,717	\$ 0	\$ 81,717	\$ 0	\$ 81,717	
03 Info Tech	5.90	0.1386	14,439	0	14,439	0	14,439	
04 Professional Development	114.20	2.6821	279,416	0	279,416	0	279,416	
05 OEC	101.90	2.3932	249,319	0	249,319	0	249,319	
06 Planning Admin	16.40	0.3852	40,129	0	40,129	0	40,129	
07 Central Services	0.40	0.0094	979	0	979	0	979	
08 EMS Admin	17.30	0.4063	42,328	0	42,328	770	43,098	
09 Fire/EMS Ops	3,439.40	80.7769	8,415,173	0	8,415,173	153,068	8,568,241	
10 Staff Svcs	15.40	0.3617	37,681	0	37,681	685	38,366	
12 Medical Dir	15.20	0.3570	37,192	0	37,192	676	37,868	
13 Operations Admin	12.70	0.2983	31,076	0	31,076	565	31,641	
14 Life Safety Bureau	133.90	3.1447	327,608	0	327,608	5,959	333,567	
15 Fire Marshal	65.50	1.5383	160,257	0	160,257	2,915	163,172	
16 Comm Outreach	8.70	0.2043	21,284	0	21,284	387	21,671	
17 Logistics	5.20	0.1221	12,720	0	12,720	231	12,951	
18 Air Pack	4.00	0.0939	9,782	0	9,782	178	9,960	
19 Hazmat Ops	47.40	1.1132	115,971	0	115,971	2,110	118,081	
20 Airport Ops	158.10	3.7131	386,823	0	386,823	7,036	393,859	
21 Rescue Team	62.90	1.4773	153,902	0	153,902	2,799	156,701	
Subtotal	4,257.9	100.0000	10,417,796	0	10,417,796	177,381	10,595,177	
Direct Bills					0		0	
Total	=====	=====	=====	=====	\$ 10,417,796	=====	\$ 10,595,177	=====
Basis Units: Number of FTEs								
Source: COH FTE Report								

Vehicle Charges Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	20	1.8587	\$60,442	\$ 0	\$ 60,442	\$ 0	\$ 60,442	
03 Info Tech	7	0.6506	21,156	0	21,156	0	21,156	
04 Professional Development	25	2.3234	75,553	0	75,553	0	75,553	
05 OEC	2	0.1859	6,045	0	6,045	0	6,045	
06 Planning Admin	8	0.7435	24,177	0	24,177	0	24,177	
07 Central Services	91	8.4572	275,014	0	275,014	0	275,014	
08 EMS Admin	8	0.7435	24,177	0	24,177	480	24,657	
09 Fire/EMS Ops	630	58.5502	1,903,955	0	1,903,955	37,787	1,941,742	
10 Staff Svcs	6	0.5576	18,132	0	18,132	360	18,492	
12 Medical Dir	3	0.2788	9,066	0	9,066	180	9,246	
13 Operations Admin	3	0.2788	9,066	0	9,066	180	9,246	
14 Life Safety Bureau	128	11.8959	386,835	0	386,835	7,677	394,512	
15 Fire Marshal	72	6.6914	217,593	0	217,593	4,319	221,912	
16 Comm Outreach	10	0.9294	30,223	0	30,223	600	30,823	
17 Logistics	3	0.2788	9,066	0	9,066	180	9,246	
18 Air Pack	4	0.3717	12,087	0	12,087	240	12,327	
19 Hazmat Ops	22	2.0446	66,487	0	66,487	1,320	67,807	
21 Rescue Team	34	3.1599	102,755	0	102,755	2,039	104,794	
Subtotal	1,076	100.0000	3,251,829	0	3,251,829	55,362	3,307,191	
Direct Bills					0		0	
Total					\$ 3,251,829		\$ 3,307,191	
	=====	=====	=====	=====	=====	=====	=====	

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

Classified Emp Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6.70	0.1653	\$29	\$ 0	\$ 29	\$ 0	\$ 29	
04 Professional Development	16.60	0.4095	73	0	73	0	73	
05 OEC	96.90	2.3901	426	0	426	0	426	
06 Planning Admin	2.70	0.0666	12	0	12	0	12	
07 Central Services	0.40	0.0099	2	0	2	0	2	
08 EMS Admin	5.20	0.1283	23	0	23	0	23	
09 Fire/EMS Ops	3,438.50	84.8133	15,131	0	15,131	250	15,381	
10 Staff Svcs	11.40	0.2812	50	0	50	1	51	
13 Operations Admin	9.70	0.2393	43	0	43	1	44	
14 Life Safety Bureau	127.90	3.1548	563	0	563	9	572	
15 Fire Marshal	60.30	1.4873	265	0	265	4	269	
16 Comm Outreach	5.10	0.1258	22	0	22	0	22	
17 Logistics	4.40	0.1085	19	0	19	0	19	
19 Hazmat Ops	47.40	1.1692	209	0	209	3	212	
20 Airport Ops	158.10	3.8997	696	0	696	11	707	
21 Rescue Team	62.90	1.5515	277	0	277	5	282	
Subtotal	4,054.2	100.0000	17,840	0	17,840	286	18,126	
Direct Bills					0		0	
Total					\$ 17,840		\$ 18,126	
	=====	=====	=====	=====	=====	=====	=====	

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

Permit Center Charge Allocations		CITY OF HOUSTON, TEXAS					Dept:7 Central Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
22 Permit Ctr	100	100.0000	\$320,294	\$ 0	\$ 320,294	\$ 5,470	\$ 325,764	
Subtotal	100	100.0000	320,294	0	320,294	5,470	325,764	
Direct Bills					0		0	
Total					\$ 320,294		\$ 325,764	
	=====	=====	=====	=====	=====	=====	=====	

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

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non_General Fund	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	81,717	60,442	29	0	0	142,188
03 Info Tech	14,439	21,156	0	0	0	35,595
04 Professional Development	279,416	75,553	73	0	0	355,042
05 OEC	249,319	6,045	426	0	0	255,790
06 Planning Admin	40,129	24,177	12	0	0	64,318
07 Central Services	979	275,014	2	0	0	275,995
08 EMS Admin	43,098	24,657	23	0	0	67,778
09 Fire/EMS Ops	8,568,241	1,941,742	15,381	0	0	10,525,364
10 Staff Svcs	38,366	18,492	51	0	0	56,909
12 Medical Dir	37,868	9,246	0	0	0	47,114
13 Operations Admin	31,641	9,246	44	0	0	40,931
14 Life Safety Bureau	333,567	394,512	572	0	0	728,652
15 Fire Marshal	163,172	221,912	269	0	0	385,353
16 Comm Outreach	21,671	30,823	22	0	0	52,516
17 Logistics	12,951	9,246	19	0	0	22,217
18 Air Pack	9,960	12,327	0	0	0	22,287
19 Hazmat Ops	118,081	67,807	212	0	0	186,100
20 Airport Ops	393,859	0	707	0	0	394,567
21 Rescue Team	156,701	104,794	282	0	0	261,777
22 Permit Ctr	0	0	0	325,764	0	325,764
Total	\$10,595,177	\$3,307,191	\$18,126	\$325,764	\$0	\$14,246,257
	=====	=====	=====	=====	=====	=====

EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The administrative and supervisory services of the Emergency Medical Services include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training; and procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	S1	1,185,506	0	1,185,506
Salary % Split			.00%	100%
Benefits	S	626,947	0	626,947
Subtotal - Personnel Costs		1,812,453	0	1,812,453
Services & Supplies Cost				
Supplies	S	32,334	0	32,334
Services	S	1,140,443	0	1,140,443
Subtotal - Services & Supplies		1,172,777	0	1,172,777
Department Cost Total		2,985,230	0	2,985,230
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,985,230	0	2,985,230
General Admin Distribution			0	0
Grand Total		\$ 2,985,230 =====	=====	\$ 2,985,230 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 21,143	\$ 0	\$ 21,143
1 Indirect Costs Exps	31,337	0	31,337
1 GSD	26,233	0	26,233
Subtotal - Citywide Indirect	78,713	0	78,713
2 Chief's Admin	2,067	299	2,366
2 Accounting & Finance	5,302	3	5,305
2 Human Resources/Risk	6,781	887	7,668
2 Warehouse	53,213	1,113	54,326
Subtotal-Chief's Admin	67,363	2,302	69,665
3 Info Tech Svcs	6,444	238	6,682
Subtotal - Info Tech Svcs	6,444	238	6,682
4 Training	18,833	919	19,752
Subtotal-Prof Development	18,833	919	19,752
5 Dispatch & Records	16,338	780	17,118
Subtotal - OEC	16,338	780	17,118
7 Departmental	42,328	770	43,098
7 Vehicle Charges	24,177	480	24,657
7 Classified Emp	23	0	23
Subtotal - Central Svcs	66,528	1,250	67,778
9 Clasfd Ret Benes	0	13,963	13,963
Subtotal - Fire/EMS Operations	0	13,963	13,963
10 Investigations	0	2,736	2,736
Subtotal - Staff Svcs	0	2,736	2,736
Total Incoming	254,219	22,189	276,408
C. Total Allocated		\$ 3,261,637	\$ 3,261,637
	=====	=====	=====
			100.00%

EMS Admin Svcs Allocations Department		CITY OF HOUSTON, TEXAS HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN					Dept:8 EMS Admin	FY 2017 5/7/2018
	Units	Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
09 Fire/EMS Operations	100	100.0000	\$3,239,449	\$ 0	\$ 3,239,449	\$ 22,189	\$ 3,261,638	
Subtotal	100	100.0000	3,239,449	0	3,239,449	22,189	3,261,638	
Direct Bills					0		0	
Total					\$ 3,239,449		\$ 3,261,638	
	=====	=====	=====	=====	=====	=====	=====	

Basis Units: Direct allocation to EMS Operations

Source: Direct Allocation

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	3,261,638	3,261,638
Total	\$ 3,261,638	\$ 3,261,638
	=====	=====

FIRE/EMS OPERATIONS FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Dept:9 Fire/EMS Operations FY 2017
5/7/2018

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	223,574,266	0	0	223,574,266
Salary % Split			.00%	.00%	100%
Benefits	S	131,209,103	0	0	131,209,103
Subtotal - Personnel Costs		354,783,370	0	0	354,783,370
Services & Supplies Cost					
Supplies	S	19,002	0	0	19,002
Services	S	14,681,764	0	0	14,681,764
Hlth Ins Ret Class	P	10,883,170	0	10,883,170	0
Credit Expenses	P	369,484,135-	0	0	369,484,135-
Subtotal - Services & Supplies		343,900,200-	0	10,883,170	354,783,370-
Department Cost Total		10,883,170	0	10,883,170	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		10,883,170	0	10,883,170	0
General Admin Distribution			0	0	0
Grand Total		\$ 10,883,170 =====	=====	\$ 10,883,170 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 4,203,378	\$ 0	\$ 0	\$ 4,203,378
1 Indirect Costs Exps	3,878,746	0	0	3,878,746
1 GSD	5,215,060	0	0	5,215,060
Subtotal - Citywide Indirect	13,297,184	0	0	13,297,184
2 Chief's Admin	410,979	59,468	0	470,447
2 Accounting & Finance	656,269	394	0	656,663
2 Human Resources/Risk	1,348,094	176,397	0	1,524,491
2 Warehouse	6,586,512	137,736	0	6,724,248
Subtotal-Chief's Admin	9,001,854	373,995	0	9,375,850
3 Info Tech Svcs	797,629	29,515	0	827,144
3 Subtotal - Info Tech Svcs	797,629	29,515	0	827,144
4 Training	8,124,915	396,586	0	8,521,501
4 Subtotal-Prof Development	8,124,915	396,586	0	8,521,501
5 Dispatch & Records	10,800,348	515,473	0	11,315,821
5 Subtotal - OEC	10,800,348	515,473	0	11,315,821
6 Planning Svcs *	265,064	18,570	0	283,634
6 Subtotal - Planning Admin	265,064	18,570	0	283,634
7 Departmental	8,415,173	153,068	0	8,568,241
7 Vehicle Charges	1,903,955	37,787	0	1,941,742
7 Classified Emp	15,131	250	0	15,381
Subtotal - Central Svcs	10,334,259	191,105	0	10,525,364
8 EMS Admin Svcs	3,239,449	22,189	0	3,261,638
Subtotal - EMS Admin	3,239,449	22,189	0	3,261,638
10 Investigations	0	1,808,657	0	1,808,657
10 Subtotal - Staff Svcs	0	1,808,657	0	1,808,657
Total Incoming	55,860,702	3,356,090	0	59,216,793
C. Total Allocated		\$ 70,099,962	\$ 10,883,170	\$ 59,216,793
	=====	=====	=====	=====
			15.53%	84.47%

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	6.70	0.1653	\$17,990	\$ 0	\$ 17,990	\$ 0	\$ 17,990
04 Professional Development	16.60	0.4095	44,567	0	44,567	0	44,567
05 OEC	96.90	2.3901	260,119	0	260,119	0	260,119
06 Planning Admin	2.70	0.0666	7,248	0	7,248	0	7,248
07 Central Services	0.40	0.0099	1,077	0	1,077	0	1,077
08 EMS Admin	5.20	0.1283	13,963	0	13,963	0	13,963
10 Staff Svcs	11.40	0.2812	30,603	0	30,603	0	30,603
11 Fire/EMS Operating	3,438.50	84.8133	9,230,376	9,230,376-	0	0	0
13 Operations Admin	9.70	0.2393	26,043	0	26,043	0	26,043
14 Life Safety Bureau	127.90	3.1548	343,342	0	343,342	0	343,342
15 Fire Marshal	60.30	1.4873	161,865	0	161,865	0	161,865
16 Comm Outreach	5.10	0.1258	13,691	0	13,691	0	13,691
17 Logistics	4.40	0.1085	11,808	0	11,808	0	11,808
19 Hazmat Ops	47.40	1.1692	127,246	0	127,246	0	127,246
20 Airport Ops	158.10	3.8997	424,411	0	424,411	0	424,411
21 Rescue Team	62.90	1.5515	168,852	0	168,852	0	168,852
Subtotal	4,054.2	100.0000	10,883,201	9,230,376-	1,652,825	0	1,652,825
Direct Bills					9,230,376		9,230,376
Total					\$ 10,883,201		\$ 10,883,201
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs

Source: COH FTE Report

Operations Allocations		CITY OF HOUSTON, TEXAS					Dept:9 Fire/EMS Operations	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
11 Fire/EMS Operating	100	100.0000	\$55,860,702	\$ 0	\$ 55,860,702	\$ 3,356,090	\$ 59,216,792	
Subtotal	100	100.0000	55,860,702	0	55,860,702	3,356,090	59,216,792	
Direct Bills					0		0	
Total					\$ 55,860,702		\$ 59,216,792	
	=====	=====	=====	=====	=====	=====	=====	

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Department	Classified		Operations	Total
	Ret	Benes		
0 Direct Billed	\$ 9,230,376		0	\$ 9,230,376
02 Chief's Admin	17,990		0	17,990
04 Professional Development	44,567		0	44,567
05 OEC	260,119		0	260,119
06 Planning Admin	7,248		0	7,248
07 Central Services	1,077		0	1,077
08 EMS Admin	13,963		0	13,963
10 Staff Svcs	30,603		0	30,603
11 Fire/EMS Operating	0	59,216,792		59,216,792
13 Operations Admin	26,043		0	26,043
14 Life Safety Bureau	343,342		0	343,342
15 Fire Marshal	161,865		0	161,865
16 Comm Outreach	13,691		0	13,691
17 Logistics	11,808		0	11,808
19 Hazmat Ops	127,246		0	127,246
20 Airport Ops	424,411		0	424,411
21 Rescue Team	168,852		0	168,852
Total	\$ 10,883,201	\$ 59,216,792		\$ 70,099,993
	=====	=====		=====

**STAFF SERVICES
FUNCTION AND ALLOCATION BASIS**

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

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,242,399	0	1,242,399
Salary % Split			.00%	100%
Benefits	S	602,483	0	602,483
Subtotal - Personnel Costs		1,844,882	0	1,844,882
Services & Supplies Cost				
Supplies	S	6,310	0	6,310
Services	S	22,673	0	22,673
Subtotal - Services & Supplies		28,983	0	28,983
Department Cost Total		1,873,865	0	1,873,865
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,873,865	0	1,873,865
General Admin Distribution			0	0
Grand Total		\$ 1,873,865 =====	=====	\$ 1,873,865 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 18,822	\$ 0	\$ 18,822
1 Indirect Costs Exps	19,670	0	19,670
1 GSD	23,349	0	23,349
Subtotal - Citywide Indirect	61,841	0	61,841
2 Chief's Admin	1,840	266	2,106
2 Accounting & Finance	3,328	2	3,330
2 Human Resources/Risk	6,036	790	6,826
2 Warehouse	33,402	699	34,101
Subtotal-Chief's Admin	44,606	1,757	46,363
3 Info Tech Svcs	4,045	150	4,195
Subtotal - Info Tech Svcs	4,045	150	4,195
4 Training	25,887	1,264	27,151
Subtotal-Prof Development	25,887	1,264	27,151
5 Dispatch & Records	35,805	1,709	37,514
Subtotal - OEC	35,805	1,709	37,514
7 Departmental	37,681	685	38,366
7 Vehicle Charges	18,132	360	18,492
7 Classified Emp	50	1	51
Subtotal - Central Svcs	55,863	1,046	56,909
9 Clasfd Ret Benes	30,603	0	30,603
Subtotal - Fire/EMS Operations	30,603	0	30,603
10 Investigations	0	5,997	5,997
Subtotal - Staff Svcs	0	5,997	5,997
Total Incoming	258,650	11,922	270,572
C. Total Allocated		\$ 2,144,437	\$ 2,144,437
	=====	=====	=====
			100.00%

Investigations Allocations		CITY OF HOUSTON, TEXAS					Dept:10 Staff Svcs	FY 2017
		HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief's Admin	6.70	0.1653	\$3,525	\$ 0	\$ 3,525	\$ 0	\$ 3,525	
04 Professional Development	16.60	0.4095	8,733	0	8,733	0	8,733	
05 OEC	96.90	2.3901	50,969	0	50,969	0	50,969	
06 Planning Admin	2.70	0.0666	1,420	0	1,420	0	1,420	
07 Central Services	0.40	0.0099	211	0	211	0	211	
08 EMS Admin	5.20	0.1283	2,736	0	2,736	0	2,736	
09 Fire/EMS Ops	3,438.50	84.8133	1,808,657	0	1,808,657	0	1,808,657	
10 Staff Svcs	11.40	0.2812	5,997	0	5,997	0	5,997	
13 Operations Admin	9.70	0.2393	5,103	0	5,103	243	5,346	
14 Life Safety Bureau	127.90	3.1548	67,277	0	67,277	3,205	70,482	
15 Fire Marshal	60.30	1.4873	31,717	0	31,717	1,511	33,228	
16 Comm Outreach	5.10	0.1258	2,683	0	2,683	128	2,811	
17 Logistics	4.40	0.1085	2,314	0	2,314	110	2,424	
19 Hazmat Ops	47.40	1.1692	24,933	0	24,933	1,188	26,121	
20 Airport Ops	158.10	3.8997	83,162	0	83,162	3,962	87,124	
21 Rescue Team	62.90	1.5515	33,086	0	33,086	1,576	34,662	
Subtotal	4,054.2	100.0000	2,132,523	0	2,132,523	11,922	2,144,445	
Direct Bills					0		0	
Total					\$ 2,132,523		\$ 2,144,445	
	=====	=====	=====	=====	=====	=====	=====	

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

HOUSTON FIRE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	3,525	3,525
04 Professional Development	8,733	8,733
05 OEC	50,969	50,969
06 Planning Admin	1,420	1,420
07 Central Services	211	211
08 EMS Admin	2,736	2,736
09 Fire/EMS Ops	1,808,657	1,808,657
10 Staff Svcs	5,997	5,997
13 Operations Admin	5,346	5,346
14 Life Safety Bureau	70,482	70,482
15 Fire Marshal	33,228	33,228
16 Comm Outreach	2,811	2,811
17 Logistics	2,424	2,424
19 Hazmat Ops	26,121	26,121
20 Airport Ops	87,124	87,124
21 Rescue Team	34,662	34,662
Total	\$ 2,144,445	\$ 2,144,445
	=====	=====