

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY 2020 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures**  
**For the Fiscal Year Ended**  
**June 30, 2018**



**CITY OF HOUSTON**  
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**City of Houston, Texas  
Houston Fire Department  
FY 2020 2 CFR Part 200 Cost Allocation  
Plan Based on Actual Expenditures For  
the Fiscal Year Ended  
June 30, 2018**

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ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Fire Department  
FY 2020 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2018**

## **OVERVIEW**

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

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

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

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<sup>1</sup>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.<sup>2</sup>

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

A cost allocation plan is composed of five primary components:

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

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

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

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

An allocation 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: FY2018 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 2020 2 CFR PART 200 COST ALLOCATION  
PLAN BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2018**

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Summary Schedule

Department	Fire/EMS Operating	Medical Dir	Operations Admin	Life Safety Bureau	Fire Marshal	Comm Outreach	Logistics	Air Pack	Hazmat Ops	Airport Ops
1 Citywide Indirect	0	\$ 78,523	\$ 41,441	\$ 563,050	\$ 282,568	\$ 43,020	\$ 32,741	\$ 19,416	\$ 177,256	\$ 367,256
2 Chief's Admin	0	88,079	29,536	456,265	209,307	31,270	27,358	20,439	130,043	435,805
3 Info Tech	0	9,418	2,693	43,971	19,424	2,877	2,668	2,149	12,015	40,263
4 Prof Development	0	0	7,011	178,135	92,576	9,819	7,011	0	57,509	207,593
5 OEC	0	0	24,626	407,874	211,530	21,892	16,818	0	142,936	479,176
6 Planning Admin	0	0	0	23,236	12,051	0	0	0	8,142	27,298
7 Central Svcs	0	48,235	41,220	797,893	440,881	67,306	32,323	20,926	203,607	428,062
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	57,225,849	0	25,499	422,321	219,034	22,666	17,417	0	147,994	496,142
10 Staff Svcs	0	0	4,143	68,620	35,589	3,683	2,830	0	24,046	80,615
Total Current Allocations	\$57,225,849 =====	\$224,255 =====	\$176,169 =====	\$2,961,365 =====	\$1,522,960 =====	\$202,533 =====	\$139,166 =====	\$62,930 =====	\$903,548 =====	\$2,562,210 =====

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 240,652	\$0	\$ 0	\$ 0	\$ 1,845,923
2 Chief's Admin	173,687	0	0	0	1,601,790
3 Info Tech	15,928	0	0	0	151,406
4 Prof Development	78,548	0	0	0	638,202
5 OEC	196,061	0	0	0	1,500,911
6 Planning Admin	11,170	84,478	0	0	166,375
7 Central Svcs	301,682	326,620	0	0	2,708,755
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	203,000	0	0	0	58,779,922
10 Staff Svcs	32,984	0	0	0	252,509
 Total Current Allocations	 \$1,253,712 =====	 \$411,098 =====	 \$0 =====	 \$0 =====	 \$67,645,793 =====



**CITYWIDE INDIRECT COSTS  
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
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A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Citywide Indirect	P	10,158,397	0	5,079,199	5,079,199	0
GSD	P	5,964,779	0	0	0	5,964,779
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		16,123,176	0	5,079,199	5,079,199	5,964,779
Department Cost Total		16,123,176	0	5,079,199	5,079,199	5,964,779
Adjustments to Cost		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		16,123,176	0	5,079,199	5,079,199	5,964,779
General Admin Distribution		0	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Grand Total		\$ 16,123,176		\$ 5,079,199	\$ 5,079,199	\$ 5,964,779
		=====	=====	=====	=====	=====

B. Incoming Costs

Dept:1 Citywide Indirect

No Indirect Costs

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Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$41,406	\$ 0	\$ 41,406	\$ 0	\$ 41,406
03 Info Tech	5.93	0.1421	7,218	0	7,218	0	7,218
04 Professional Development	64.54	1.5462	78,535	0	78,535	0	78,535
05 OEC	95.67	2.2919	116,410	0	116,410	0	116,410
06 Planning Admin	14.69	0.3519	17,874	0	17,874	0	17,874
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	33,294	0	33,294	0	33,294
09 Fire/EMS Ops	3,403.08	81.5259	4,140,862	0	4,140,862	0	4,140,862
10 Staff Svcs	13.50	0.3234	16,426	0	16,426	0	16,426
12 Medical Dir	13.39	0.3208	16,294	0	16,294	0	16,294
13 Operations Admin	10.86	0.2602	13,216	0	13,216	0	13,216
14 Life Safety Bureau	135.27	3.2406	164,597	0	164,597	0	164,597
15 Fire Marshal	72.29	1.7318	87,962	0	87,962	0	87,962
16 Comm Outreach	11.14	0.2669	13,556	0	13,556	0	13,556
17 Logistics	7.68	0.1840	9,346	0	9,346	0	9,346
18 Air Pack	3.61	0.0865	4,394	0	4,394	0	4,394
19 Hazmat Ops	45.63	1.0931	55,521	0	55,521	0	55,521
20 Airport Ops	152.97	3.6646	186,132	0	186,132	0	186,132
21 Rescue Team	62.59	1.4994	76,158	0	76,158	0	76,158
Subtotal	4,174.23	100.0000	5,079,201	0	5,079,201	0	5,079,201
Direct Bills					0		0
Total					\$ 5,079,201		\$ 5,079,201
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$118,396	\$ 0	\$ 118,396	\$ 0	\$ 118,396
03 Info Tech	1,034,787	0.2106	10,697	0	10,697	0	10,697
04 Professional Development	4,842,118	0.9857	50,066	0	50,066	0	50,066
05 OEC	10,859,523	2.2106	112,281	0	112,281	0	112,281
06 Planning Admin	1,384,166	0.2818	14,313	0	14,313	0	14,313
07 Central Services	18,893,798	3.8462	195,356	0	195,356	0	195,356
08 EMS Admin	4,190,316	0.8530	43,326	0	43,326	0	43,326
09 Fire/EMS Ops	370,916,072	75.5065	3,835,125	0	3,835,125	0	3,835,125
10 Staff Svcs	1,792,591	0.3649	18,534	0	18,534	0	18,534
12 Medical Dir	4,097,193	0.8341	42,366	0	42,366	0	42,366
13 Operations Admin	1,171,681	0.2385	12,114	0	12,114	0	12,114
14 Life Safety Bureau	19,130,601	3.8944	197,804	0	197,804	0	197,804
15 Fire Marshal	8,450,985	1.7203	87,377	0	87,377	0	87,377
16 Comm Outreach	1,251,814	0.2548	12,942	0	12,942	0	12,942
17 Logistics	1,160,976	0.2363	12,002	0	12,002	0	12,002
18 Air Pack	934,619	0.1903	9,666	0	9,666	0	9,666
19 Hazmat Ops	5,227,759	1.0642	54,053	0	54,053	0	54,053
20 Airport Ops	17,517,380	3.5660	181,124	0	181,124	0	181,124
21 Rescue Team	6,929,919	1.4107	71,652	0	71,652	0	71,652
Subtotal	491,237,016	100.0000	5,079,194	0	5,079,194	0	5,079,194
Direct Bills					0		0
Total					\$ 5,079,194		\$ 5,079,194
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
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GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8463	\$50,480	\$ 0	\$ 50,480	\$ 0	\$ 50,480
03 Info Tech	5.93	0.1475	8,798	0	8,798	0	8,798
04 Professional Development	64.54	1.6050	95,735	0	95,735	0	95,735
05 OEC	95.67	2.3791	141,908	0	141,908	0	141,908
06 Planning Admin	14.69	0.3653	21,789	0	21,789	0	21,789
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6804	40,584	0	40,584	0	40,584
09 Fire/EMS Ops	3,403.08	84.6272	5,047,825	0	5,047,825	0	5,047,825
10 Staff Svcs	13.50	0.3357	20,024	0	20,024	0	20,024
12 Medical Dir	13.39	0.3330	19,863	0	19,863	0	19,863
13 Operations Admin	10.86	0.2701	16,111	0	16,111	0	16,111
14 Life Safety Bureau	135.27	3.3639	200,649	0	200,649	0	200,649
15 Fire Marshal	72.29	1.7977	107,229	0	107,229	0	107,229
16 Comm Outreach	11.14	0.2770	16,522	0	16,522	0	16,522
17 Logistics	7.68	0.1910	11,393	0	11,393	0	11,393
18 Air Pack	3.61	0.0898	5,356	0	5,356	0	5,356
19 Hazmat Ops	45.63	1.1347	67,682	0	67,682	0	67,682
21 Rescue Team	62.59	1.5565	92,842	0	92,842	0	92,842
Subtotal	4,021.26	100.0000	5,964,790	0	5,964,790	0	5,964,790
Direct Bills					0		0
Total					\$ 5,964,790		\$ 5,964,790
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Total
0 Direct Billed	\$0	\$0	\$0	\$0
02 Chief's Admin	41,406	118,396	50,480	210,282
03 Info Tech	7,218	10,697	8,798	26,713
04 Professional Development	78,535	50,066	95,735	224,336
05 OEC	116,410	112,281	141,908	370,599
06 Planning Admin	17,874	14,313	21,789	53,976
07 Central Services	0	195,356	0	195,356
08 EMS Admin	33,294	43,326	40,584	117,204
09 Fire/EMS Ops	4,140,862	3,835,125	5,047,825	13,023,812
10 Staff Svcs	16,426	18,534	20,024	54,984
12 Medical Dir	16,294	42,366	19,863	78,523
13 Operations Admin	13,216	12,114	16,111	41,441
14 Life Safety Bureau	164,597	197,804	200,649	563,050
15 Fire Marshal	87,962	87,377	107,229	282,568
16 Comm Outreach	13,556	12,942	16,522	43,020
17 Logistics	9,346	12,002	11,393	32,741
18 Air Pack	4,394	9,666	5,356	19,416
19 Hazmat Ops	55,521	54,053	67,682	177,256
20 Airport Ops	186,132	181,124	0	367,256
21 Rescue Team	76,158	71,652	92,842	240,652
Total	\$ 5,079,201 =====	\$ 5,079,194 =====	\$ 5,964,790 =====	\$ 16,123,185 =====

## **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.



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	SI	2,112,266	0	393,246	18.00-	931,683	787,355
Salary % Split			.00%	18.62%	.00%	44.11%	37.28%
Benefits	P	1,241,196	0	198,251	4,621.85-	553,124	494,442
Subtotal - Personnel Costs		3,353,461	0	591,497	4,639.85-	1,484,807	1,281,797
Services & Supplies Cost							
Supplies	P	6,371,467	0	224	0	4,854	6,366,389
Services	P	1,725,790	0	3,055	844,150	63,373	815,211
Subtotal - Services & Supplies		8,097,257	0	3,279	844,150	68,227	7,181,601
Department Cost Total		11,450,718	0	594,776	839,510	1,553,034	8,463,398
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		11,450,718	0	594,776	839,510	1,553,034	8,463,398
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 11,450,718		\$ 594,776	\$ 839,510	\$ 1,553,034	\$ 8,463,398
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chief's Admin

Department	First Incoming	Second Incoming	Chiefs Admin	Accounting & Finance	Human Resources/Risk	Warehouse
1 Indirect Costs FTE	\$ 41,406	\$ 0	\$ 7,709	\$ 0	\$ 18,263	\$ 15,434
1 Indirect Costs Exps	118,396	0	22,042	0	52,222	44,133
1 GSD	50,480	0	9,398	0	22,266	18,817
Subtotal - Citywide Indirect	210,282	0	39,149	0	92,752	78,383
2 Chiefs Admin	0	5,168	962	0	2,280	1,926
2 Accounting & Finance	0	19,569	3,643	0	8,632	7,294
2 Human Resources/Risk	0	13,416	2,498	0	5,918	5,001
2 Warehouse	0	199,109	37,069	0	87,823	74,219
Subtotal-Chief's Admin	0	237,262	44,172	0	104,652	88,440
3 Info Tech Svcs	0	25,280	4,706	0	11,151	9,423
Subtotal - Info Tech Svcs	0	25,280	4,706	0	11,151	9,423
4 Training	0	9,192	1,711	0	4,054	3,426
Subtotal-Prof Development	0	9,192	1,711	0	4,054	3,426
5 Dispatch & Records	0	24,017	4,471	0	10,593	8,952
Subtotal - OEC	0	24,017	4,471	0	10,593	8,952
6 Planning Svcs *	0	1,363	0	1,363	0	0
Subtotal - Planning Admin	0	1,363	0	1,363	0	0
7 Departmental	0	91,871	17,104	0	40,523	34,245
7 Vehicle Charges	0	62,560	11,647	0	27,594	23,319
7 Classified Emp	0	48	9	0	21	18
Subtotal - Central Svcs	0	154,479	28,760	0	68,138	57,583
9 Clasfd Ret Benes	0	26,204	4,878	0	11,558	9,768
Subtotal - Fire/EMS Operations	0	26,204	4,878	0	11,558	9,768
10 Investigations	0	4,062	756	0	1,792	1,514
Subtotal - Staff Svcs	0	4,062	756	0	1,792	1,514
Total Incoming	210,282	481,859	128,604	1,363	304,690	257,490
C. Total Allocated		\$ 12,142,859	\$ 723,380	\$ 840,873	\$ 1,857,724	\$ 8,720,888
			5.96%	6.92%	15.30%	71.82%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Chief's Admin Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$5,168	\$ 0	\$ 5,168	\$ 0	\$ 5,168
03 Info Tech	5.93	0.1421	901	0	901	128	1,029
04 Professional Development	64.54	1.5462	9,802	0	9,802	1,394	11,196
05 OEC	95.67	2.2919	14,529	0	14,529	2,067	16,596
06 Planning Admin	14.69	0.3519	2,231	0	2,231	317	2,548
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	4,155	0	4,155	591	4,746
09 Fire/EMS Ops	3,403.08	81.5259	516,817	0	516,817	73,529	590,346
10 Staff Svcs	13.50	0.3234	2,050	0	2,050	292	2,342
12 Medical Dir	13.39	0.3208	2,034	0	2,034	289	2,323
13 Operations Admin	10.86	0.2602	1,649	0	1,649	235	1,884
14 Life Safety Bureau	135.27	3.2406	20,543	0	20,543	2,923	23,466
15 Fire Marshal	72.29	1.7318	10,978	0	10,978	1,562	12,540
16 Comm Outreach	11.14	0.2669	1,692	0	1,692	241	1,933
17 Logistics	7.68	0.1840	1,166	0	1,166	166	1,332
18 Air Pack	3.61	0.0865	548	0	548	78	626
19 Hazmat Ops	45.63	1.0931	6,929	0	6,929	986	7,915
20 Airport Ops	152.97	3.6646	23,231	0	23,231	3,305	26,536
21 Rescue Team	62.59	1.4994	9,505	0	9,505	1,352	10,857
Subtotal	4,174.23	100.0000	633,928	0	633,928	89,455	723,383
Direct Bills					0		0
Total					\$ 633,928		\$ 723,383
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Accounting & Finance Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$19,569	\$ 0	\$ 19,569	\$ 0	\$ 19,569
03 Info Tech	1,034,787	0.2106	1,768	0	1,768	3	1,771
04 Professional Development	4,842,118	0.9857	8,275	0	8,275	14	8,289
05 OEC	10,859,523	2.2106	18,558	0	18,558	31	18,589
06 Planning Admin	1,384,166	0.2818	2,366	0	2,366	4	2,370
07 Central Services	18,893,798	3.8462	32,289	0	32,289	54	32,343
08 EMS Admin	4,190,316	0.8530	7,161	0	7,161	12	7,173
09 Fire/EMS Ops	370,916,072	75.5065	633,885	0	633,885	1,054	634,939
10 Staff Svcs	1,792,591	0.3649	3,063	0	3,063	5	3,068
12 Medical Dir	4,097,193	0.8341	7,002	0	7,002	12	7,014
13 Operations Admin	1,171,681	0.2385	2,002	0	2,002	3	2,005
14 Life Safety Bureau	19,130,601	3.8944	32,694	0	32,694	54	32,748
15 Fire Marshal	8,450,985	1.7203	14,442	0	14,442	24	14,466
16 Comm Outreach	1,251,814	0.2548	2,139	0	2,139	4	2,143
17 Logistics	1,160,976	0.2363	1,984	0	1,984	3	1,987
18 Air Pack	934,619	0.1903	1,598	0	1,598	3	1,601
19 Hazmat Ops	5,227,759	1.0642	8,934	0	8,934	15	8,949
20 Airport Ops	17,517,380	3.5660	29,937	0	29,937	50	29,987
21 Rescue Team	6,929,919	1.4107	11,843	0	11,843	20	11,863
Subtotal	491,237,016	100.0000	839,509	0	839,509	1,363	840,872
Direct Bills					0		0
Total					\$ 839,509		\$ 840,872
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Human Resources/Risk Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$13,416	\$ 0	\$ 13,416	\$ 0	\$ 13,416
03 Info Tech	5.93	0.1421	2,339	0	2,339	304	2,643
04 Professional Development	64.54	1.5462	25,447	0	25,447	3,304	28,751
05 OEC	95.67	2.2919	37,720	0	37,720	4,897	42,617
06 Planning Admin	14.69	0.3519	5,792	0	5,792	752	6,544
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	10,788	0	10,788	1,401	12,189
09 Fire/EMS Ops	3,403.08	81.5259	1,341,745	0	1,341,745	174,205	1,515,950
10 Staff Svcs	13.50	0.3234	5,322	0	5,322	691	6,013
12 Medical Dir	13.39	0.3208	5,280	0	5,280	685	5,965
13 Operations Admin	10.86	0.2602	4,282	0	4,282	556	4,838
14 Life Safety Bureau	135.27	3.2406	53,333	0	53,333	6,925	60,258
15 Fire Marshal	72.29	1.7318	28,502	0	28,502	3,701	32,203
16 Comm Outreach	11.14	0.2669	4,393	0	4,393	570	4,963
17 Logistics	7.68	0.1840	3,028	0	3,028	393	3,421
18 Air Pack	3.61	0.0865	1,424	0	1,424	185	1,609
19 Hazmat Ops	45.63	1.0931	17,990	0	17,990	2,336	20,326
20 Airport Ops	152.97	3.6646	60,312	0	60,312	7,831	68,143
21 Rescue Team	62.59	1.4994	24,677	0	24,677	3,204	27,881
Subtotal	4,174.23	100.0000	1,645,790	0	1,645,790	211,938	1,857,728
Direct Bills					0		0
Total					\$ 1,645,790		\$ 1,857,728
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$199,109	\$ 0	\$ 199,109	\$ 0	\$ 199,109
03 Info Tech	1,034,787	0.2106	17,989	0	17,989	386	18,375
04 Professional Development	4,842,118	0.9857	84,196	0	84,196	1,808	86,004
05 OEC	10,859,523	2.2106	188,825	0	188,825	4,054	192,879
06 Planning Admin	1,384,166	0.2818	24,071	0	24,071	517	24,588
07 Central Services	18,893,798	3.8462	328,534	0	328,534	7,053	335,587
08 EMS Admin	4,190,316	0.8530	72,861	0	72,861	1,564	74,425
09 Fire/EMS Ops	370,916,072	75.5065	6,449,607	0	6,449,607	138,465	6,588,072
10 Staff Svcs	1,792,591	0.3649	31,169	0	31,169	669	31,838
12 Medical Dir	4,097,193	0.8341	71,247	0	71,247	1,530	72,777
13 Operations Admin	1,171,681	0.2385	20,372	0	20,372	437	20,809
14 Life Safety Bureau	19,130,601	3.8944	332,652	0	332,652	7,142	339,794
15 Fire Marshal	8,450,985	1.7203	146,944	0	146,944	3,155	150,099
16 Comm Outreach	1,251,814	0.2548	21,764	0	21,764	467	22,231
17 Logistics	1,160,976	0.2363	20,184	0	20,184	433	20,617
18 Air Pack	934,619	0.1903	16,255	0	16,255	349	16,604
19 Hazmat Ops	5,227,759	1.0642	90,902	0	90,902	1,952	92,854
20 Airport Ops	17,517,380	3.5660	304,600	0	304,600	6,539	311,139
21 Rescue Team	6,929,919	1.4107	120,499	0	120,499	2,587	123,086
Subtotal	491,237,016	100.0000	8,541,780	0	8,541,780	179,107	8,720,887
Direct Bills					0		0
Total					\$ 8,541,780		\$ 8,720,887
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:2 Chief's Admin

Department	Chief's Admin	Accounting & Finance	Human Resources/ Risks	Warehouse	Total
00 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Admin	5,168	19,569	13,416	199,109	237,262
03 Info Tech	1,029	1,771	2,643	18,375	23,818
04 Professional Development	11,196	8,289	28,751	86,004	134,240
05 OEC	16,596	18,589	42,617	192,879	270,681
06 Planning Admin	2,548	2,370	6,544	24,588	36,050
07 Central Services	0	32,343	0	335,587	367,930
08 EMS Admin	4,746	7,173	12,189	74,425	98,533
09 Fire/EMS Ops	590,346	634,939	1,515,950	6,588,072	9,329,306
10 Staff Svcs	2,342	3,068	6,013	31,838	43,261
12 Medical Dir	2,323	7,014	5,965	72,777	88,079
13 Operations Admin	1,884	2,005	4,838	20,809	29,536
14 Life Safety Bureau	23,466	32,748	60,258	339,794	456,265
15 Fire Marshal	12,540	14,466	32,203	150,099	209,307
16 Comm Outreach	1,933	2,143	4,963	22,231	31,270
17 Logistics	1,332	1,987	3,421	20,617	27,358
18 Air Pack	626	1,601	1,609	16,604	20,439
19 Hazmat Ops	7,915	8,949	20,326	92,854	130,043
20 Airport Ops	26,536	29,987	68,143	311,139	435,805
21 Rescue Team	10,857	11,863	27,881	123,086	173,687
Total	\$ 723,383 =====	\$ 840,872 =====	\$ 1,857,728 =====	\$ 8,720,887 =====	\$ 12,142,870 =====

**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.



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	SI	451,680	0	451,680
Salary % Split		0	.00%	100%
Benefits	S	262,820	0	262,820
Subtotal - Personnel Costs		714,501	0	714,501
Services & Supplies Cost				
Supplies	S	106,689	0	106,689
Services	S	213,597	0	213,597
Subtotal - Services & Supplies		320,286	0	320,286
Department Cost Total		1,034,787	0	1,034,787
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,034,787	0	1,034,787
General Admin Distribution			0	0
Grand Total		\$ 1,034,787 =====	=====	\$ 1,034,787 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 7,218	\$ 0	\$ 7,218
1 Indirect Costs Exps	10,697	0	10,697
1 GSD	8,798	0	8,798
Subtotal - Citywide Indirect	26,713	0	26,713
2 Chief's Admin	901	128	1,029
2 Accounting & Finance	1,768	3	1,771
2 Human Resources/Risk	2,339	304	2,643
2 Warehouse	17,989	386	18,375
Subtotal-Chief's Admin	22,997	821	23,818
3 Info Tech Svcs	0	2,284	2,284
Subtotal - Info Tech Svcs	0	2,284	2,284
7 Departmental	0	16,014	16,014
7 Vehicle Charges	0	24,327	24,327
Subtotal - Central Svcs	0	40,341	40,341
Total Incoming	49,710	43,446	93,156
C. Total Allocated		\$ 1,127,943	\$ 1,127,943
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Info Tech Svcs Allocations

Dept:3 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,450,718	2.3310	\$25,280	\$ 0	\$ 25,280	\$ 0	\$ 25,280
03 Info Tech	1,034,787	0.2106	2,284	0	2,284	0	2,284
04 Professional Development	4,842,118	0.9857	10,690	0	10,690	439	11,129
05 OEC	10,859,523	2.2106	23,974	0	23,974	985	24,959
06 Planning Admin	1,384,166	0.2818	3,056	0	3,056	126	3,182
07 Central Services	18,893,798	3.8462	41,712	0	41,712	1,715	43,427
08 EMS Admin	4,190,316	0.8530	9,251	0	9,251	380	9,631
09 Fire/EMS Ops	370,916,072	75.5065	818,866	0	818,866	33,660	852,526
10 Staff Svcs	1,792,591	0.3649	3,957	0	3,957	163	4,120
12 Medical Dir	4,097,193	0.8341	9,046	0	9,046	372	9,418
13 Operations Admin	1,171,681	0.2385	2,587	0	2,587	106	2,693
14 Life Safety Bureau	19,130,601	3.8944	42,235	0	42,235	1,736	43,971
15 Fire Marshal	8,450,985	1.7203	18,657	0	18,657	767	19,424
16 Comm Outreach	1,251,814	0.2548	2,763	0	2,763	114	2,877
17 Logistics	1,160,976	0.2363	2,563	0	2,563	105	2,668
18 Air Pack	934,619	0.1903	2,064	0	2,064	85	2,149
19 Hazmat Ops	5,227,759	1.0642	11,541	0	11,541	474	12,015
20 Airport Ops	17,517,380	3.5660	38,673	0	38,673	1,590	40,263
21 Rescue Team	6,929,919	1.4107	15,299	0	15,299	629	15,928
Subtotal	491,237,016	100.0000	1,084,498	0	1,084,498	43,446	1,127,944
Direct Bills					0		0
Total					\$ 1,084,498		\$ 1,127,944
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	25,280	25,280
03 Info Tech	2,284	2,284
04 Professional Development	11,129	11,129
05 OEC	24,959	24,959
06 Planning Admin	3,182	3,182
07 Central Services	43,427	43,427
08 EMS Admin	9,631	9,631
09 Fire/EMS Ops	852,526	852,526
10 Staff Svcs	4,120	4,120
12 Medical Dir	9,418	9,418
13 Operations Admin	2,693	2,693
14 Life Safety Bureau	43,971	43,971
15 Fire Marshal	19,424	19,424
16 Comm Outreach	2,877	2,877
17 Logistics	2,668	2,668
18 Air Pack	2,149	2,149
19 Hazmat Ops	12,015	12,015
20 Airport Ops	40,263	40,263
21 Rescue Team	15,928	15,928
 Total	 \$ 1,127,944 =====	 \$ 1,127,944 =====

**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.

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	SI	1,807,244	0	1,807,244
Salary % Split			.00%	100%
Benefits	S	2,642,063	0	2,642,063
Subtotal - Personnel Costs		4,449,307	0	4,449,307
Services & Supplies Cost				
Supplies	S	36,956	0	36,956
Services	S	355,855	0	355,855
Subtotal - Services & Supplies		392,811	0	392,811
Department Cost Total		4,842,118	0	4,842,118
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,842,118	0	4,842,118
General Admin Distribution			0	0
Grand Total		\$ 4,842,118 =====	=====	\$ 4,842,118 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 78,535	\$ 0	\$ 78,535
1 Indirect Costs Exps	50,066	0	50,066
1 GSD	95,735	0	95,735
Subtotal - Citywide Indirect	224,336	0	224,336
2 Chief's Admin	9,802	1,394	11,196
2 Accounting & Finance	8,275	14	8,289
2 Human Resources/Risk	25,447	3,304	28,751
2 Warehouse	84,196	1,808	86,004
Subtotal-Chief's Admin	127,720	6,520	134,240
3 Info Tech Svcs	10,690	439	11,129
Subtotal - Info Tech Svcs	10,690	439	11,129
4 Training	0	23,635	23,635
Subtotal-Prof Development	0	23,635	23,635
7 Departmental	0	174,254	174,254
7 Vehicle Charges	0	72,985	72,985
7 Classified Emp	0	119	119
Subtotal - Central Svcs	0	247,358	247,358
9 Clasfd Ret Benes	0	64,995	64,995
Subtotal - Fire/EMS Operations	0	64,995	64,995
10 Investigations	0	10,074	10,074
Subtotal - Staff Svcs	0	10,074	10,074
Total Incoming	362,746	353,021	715,767
C. Total Allocated		\$ 5,557,885	\$ 5,557,885
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7	0.1766	\$9,192	\$ 0	\$ 9,192	\$ 0	\$ 9,192
04 Professional Development	18	0.4541	23,635	0	23,635	0	23,635
05 OEC	89	2.2452	116,860	0	116,860	7,976	124,836
06 Planning Admin	2	0.0505	2,628	0	2,628	179	2,807
08 EMS Admin	19	0.4793	24,947	0	24,947	1,703	26,650
09 Fire/EMS Ops	3,363	84.8385	4,415,728	0	4,415,728	301,399	4,717,127
10 Staff Svcs	11	0.2775	14,443	0	14,443	986	15,429
13 Operations Admin	5	0.1261	6,563	0	6,563	448	7,011
14 Life Safety Bureau	127	3.2038	166,753	0	166,753	11,382	178,135
15 Fire Marshal	66	1.6650	86,661	0	86,661	5,915	92,576
16 Comm Outreach	7	0.1766	9,192	0	9,192	627	9,819
17 Logistics	5	0.1261	6,563	0	6,563	448	7,011
19 Hazmat Ops	41	1.0343	53,834	0	53,834	3,675	57,509
20 Airport Ops	148	3.7336	194,329	0	194,329	13,264	207,593
21 Rescue Team	56	1.4127	73,529	0	73,529	5,019	78,548
Subtotal	3,964	100.0000	5,204,857	0	5,204,857	353,021	5,557,878
Direct Bills					0		0
Total					\$ 5,204,857		\$ 5,557,878
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified employees trained by division  
Source: Fire Department Report



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
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Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	9,192	9,192
04 Professional Development	23,635	23,635
05 OEC	124,836	124,836
06 Planning Admin	2,807	2,807
08 EMS Admin	26,650	26,650
09 Fire/EMS Ops	4,717,127	4,717,127
10 Staff Svcs	15,429	15,429
13 Operations Admin	7,011	7,011
14 Life Safety Bureau	178,135	178,135
15 Fire Marshal	92,576	92,576
16 Comm Outreach	9,819	9,819
17 Logistics	7,011	7,011
19 Hazmat Ops	57,509	57,509
20 Airport Ops	207,593	207,593
21 Rescue Team	78,548	78,548
 Total	 \$ 5,557,878 =====	 \$ 5,557,878 =====

**OFFICE OF EMERGENCY COMMUNICATIONS  
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	SI	7,261,266	0	7,261,266
Salary % Split			.00%	100%
Benefits	S	3,588,728	0	3,588,728
Subtotal - Personnel Costs		10,849,994	0	10,849,994
Services & Supplies Cost				
Supplies	S	4,654	0	4,654
Services	S	4,875	0	4,875
Subtotal - Services & Supplies		9,529	0	9,529
Department Cost Total		10,859,523	0	10,859,523
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		10,859,523	0	10,859,523
General Admin Distribution			0	0
Grand Total		\$ 10,859,523		\$ 10,859,523
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 116,410	\$ 0	\$ 116,410
1 Indirect Costs Exps	112,281	0	112,281
1 GSD	141,908	0	141,908
Subtotal - Citywide Indirect	370,599	0	370,599
2 Chief's Admin	14,529	2,067	16,596
2 Accounting & Finance	18,558	31	18,589
2 Human Resources/Risk	37,720	4,897	42,617
2 Warehouse	188,825	4,054	192,879
Subtotal-Chief's Admin	259,632	11,049	270,681
3 Info Tech Svcs	23,974	985	24,959
Subtotal - Info Tech Svcs	23,974	985	24,959
4 Training	116,860	7,976	124,836
Subtotal-Prof Development	116,860	7,976	124,836
7 Departmental	0	258,293	258,293
7 Vehicle Charges	0	6,953	6,953
7 Classified Emp	0	540	540
Subtotal - Central Svcs	0	265,786	265,786
9 Clasfd Ret Benes	0	294,343	294,343
Subtotal - Fire/EMS Operations	0	294,343	294,343
10 Investigations	0	45,623	45,623
Subtotal - Staff Svcs	0	45,623	45,623
Total Incoming	771,065	625,763	1,396,828
C. Total Allocated		\$ 12,256,351	\$ 12,256,351
		=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2065	\$24,017	\$ 0	\$ 24,017	\$ 0	\$ 24,017
08 EMS Admin	14.86	0.3797	44,161	0	44,161	2,381	46,542
09 Fire/EMS Ops	3,400.45	86.8987	10,106,830	0	10,106,830	544,905	10,651,735
10 Staff Svcs	10.58	0.2704	31,449	0	31,449	1,695	33,144
13 Operations Admin	7.86	0.2009	23,366	0	23,366	1,260	24,626
14 Life Safety Bureau	130.21	3.3275	387,008	0	387,008	20,866	407,874
15 Fire Marshal	67.53	1.7257	200,709	0	200,709	10,821	211,530
16 Comm Outreach	6.99	0.1786	20,772	0	20,772	1,120	21,892
17 Logistics	5.37	0.1372	15,957	0	15,957	861	16,818
19 Hazmat Ops	45.63	1.1661	135,624	0	135,624	7,312	142,936
20 Airport Ops	152.97	3.9092	454,663	0	454,663	24,513	479,176
21 Rescue Team	62.59	1.5995	186,031	0	186,031	10,030	196,061
Subtotal	3,913.12	100.0000	11,630,587	0	11,630,587	625,763	12,256,350
Direct Bills					0		0
Total					\$ 11,630,587		\$ 12,256,350
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	24,017	24,017
08 EMS Admin	46,542	46,542
09 Fire/EMS Ops	10,651,735	10,651,735
10 Staff Svcs	33,144	33,144
13 Operations Admin	24,626	24,626
14 Life Safety Bureau	407,874	407,874
15 Fire Marshal	211,530	211,530
16 Comm Outreach	21,892	21,892
17 Logistics	16,818	16,818
19 Hazmat Ops	142,936	142,936
20 Airport Ops	479,176	479,176
21 Rescue Team	196,061	196,061
Total	\$ 12,256,350 =====	\$ 12,256,350 =====

## **PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS**

The Planning and Homeland Security Group manages Planning Administration, the Life Safety Bureau (Fire Inspection), Arson (Fire Investigation) and the Permits/Revenue group. Costs are allocated as follows:

- **Planning Services** – Costs of planning services are allocated based on the number of FTEs served.
- **Permits/Revenue** – Costs of permits are allocated directly to the Permit Center.

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	SI	979,668	0	491,115	488,552
Salary % Split			.00%	50.13%	49.87%
Benefits	P	388,400		108,632	279,768
Subtotal - Personnel Costs		1,368,067	0	599,747	768,320
Services & Supplies Cost					
Supplies	P	9,776	0	3,314	6,463
Services	P	6,322	0	2,106	4,216
Credit Expenses	P	778,999-	0		778,999-
Subtotal - Services & Supplies		762,901-	0	5,420	768,321-
Department Cost Total		605,166	0	605,167	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		605,166	0	605,167	0
General Admin Distribution			0	0	0
Grand Total		\$ 605,166		\$ 605,167	0
		=====	=====	=====	=====



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 17,874	\$ 0	\$ 8,960	\$ 8,914
1 Indirect Costs Exps	14,313	0	7,175	7,138
1 GSD	21,789	0	10,923	10,866
Subtotal - Citywide Indirect	53,976	0	27,059	26,917
2 Chiefs Admin	2,231	317	1,278	1,271
2 Accounting & Finance	2,366	4	1,188	1,182
2 Human Resources/Risk	5,792	752	3,281	3,263
2 Warehouse	24,071	517	12,326	12,262
Subtotal-Chiefs Admin	34,460	1,590	18,072	17,978
3 Info Tech Svcs	3,056	126	1,595	1,587
Subtotal - Info Tech Svcs	3,056	126	1,595	1,587
4 Training	2,628	179	1,407	1,400
Subtotal-Prof Development	2,628	179	1,407	1,400
7 Departmental	0	39,658	19,881	19,777
7 Vehicle Charges	0	27,804	13,938	13,866
7 Classified Emp	0	9	5	4
Subtotal - Central Svcs	0	67,471	33,824	33,647
9 Clasfd Ret Benes	0	5,118	2,566	2,552
Subtotal - Fire/EMS Operations	0	5,118	2,566	2,552
10 Investigations	0	793	398	395
Subtotal - Staff Svcs	0	793	398	395
Total Incoming	94,120	75,277	84,920	84,477
C. Total Allocated		\$ 774,563	\$ 690,087	\$ 84,477
			89.09%	10.91%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2089	\$1,363	\$ 0	\$ 1,363	\$ 0	\$ 1,363
09 Fire/EMS Ops	3,400.45	87.9246	573,576	0	573,576	33,249	606,825
14 Life Safety Bureau	130.21	3.3668	21,963	0	21,963	1,273	23,236
15 Fire Marshal	67.53	1.7461	11,391	0	11,391	660	12,051
19 Hazmat Ops	45.63	1.1798	7,696	0	7,696	446	8,142
20 Airport Ops	152.97	3.9553	25,802	0	25,802	1,496	27,298
21 Rescue Team	62.59	1.6184	10,558	0	10,558	612	11,170
Subtotal	3,867.46	100.0000	652,349	0	652,349	37,737	690,086
Direct Bills					0		0
Total					\$ 652,349		\$ 690,086
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

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	\$46,938	\$ 0	\$ 46,938	\$ 37,540	\$ 84,478
Subtotal	100	100.0000	46,938	0	46,938	37,540	84,478
Direct Bills					0		0
Total					\$ 46,938		\$ 84,478
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	1,363	0	1,363
09 Fire/EMS Ops	606,825	0	606,825
14 Life Safety Bureau	23,236	0	23,236
15 Fire Marshal	12,051	0	12,051
19 Hazmat Ops	8,142	0	8,142
20 Airport Ops	27,298	0	27,298
21 Rescue Team	11,170	0	11,170
22 Permit Ctr	0	84,478	84,478
 Total	 \$ 690,086 =====	 \$ 84,478 =====	 \$ 774,564 =====

## **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.

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:7 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Overtime-Classified	P	735-	0	735-	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	36,432	0	36,432	0	0	0
Other Supplies	P	17,585	0	17,585	0	0	0
Fuel	P	3,615,551	0	0	3,615,551	0	0
Class Arbitration	P	23,109	0	0	0	23,109	0
Voice Svcs	P	736,895	0	736,895	0	0	0
HR Client	P	3,116,736	0	3,116,736	0	0	0
KRONOS	P	225,904	0	225,904	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	305,003	0	0	0	0	305,003
Bldg Mtc Svcs	P	225,054	0	225,054	0	0	0
Other Svcs	P	6,507,514	0	6,507,514	0	0	0
Billing & Collection	D	2,316,467	0	0	0	0	0
Non GF	P	1,254,232	0	0	0	0	0
Subtotal - Services & Supplies		18,478,701	0	10,865,386	3,615,551	23,109	305,003
Department Cost Total		18,478,701	0	10,865,386	3,615,551	23,109	305,003
Adjustments to Cost							
Drainage	D	98,954-	0	0	0	0	0
Billing & Collection	D	2,316,467-	0	0	0	0	0
Subtotal - Adjustments		2,415,421-	0	0	0	0	0
Total Costs After Adjustments		16,063,280	0	10,865,386	3,615,551	23,109	305,003
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 16,063,280		\$ 10,865,386	\$ 3,615,551	\$ 23,109	\$ 305,003
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:7 Central Svcs

Description		Amount	Non General Fund
Personnel Costs			
Salaries	S	0	0
Salary % Split			.00%
Benefits	S	0	0
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Overtime-Classified	P	735-	0
Other Benefits	P	0	0
Postage	P	36,432	0
Other Supplies	P	17,585	0
Fuel	P	3,615,551	0
Class Arbitration	P	23,109	0
Voice Svcs	P	736,895	0
HR Client	P	3,116,736	0
KRONOS	P	225,904	0
Drainage	D	98,954	0
Permit Ctr	P	305,003	0
Bldg Mtc Svcs	P	225,054	0
Other Svcs	P	6,507,514	0
Billing & Collection	D	2,316,467	0
Non GF	P	1,254,232	1,254,232
Subtotal - Services & Supplies		18,478,701	1,254,232
Department Cost Total		18,478,701	1,254,232
Adjustments to Cost			
Drainage	D	98,954-	0
Billing & Collection	D	2,316,467-	0
Subtotal - Adjustments		2,415,421-	0
Total Costs After Adjustments		16,063,280	1,254,232
General Admin Distribution			0
Grand Total		\$ 16,063,280 =====	\$ 1,254,232 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

	Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1	Indirect Costs Exps	\$ 195,356	\$ 0	\$ 132,141	\$ 43,971	\$ 281
	Subtotal - Citywide Indirect	195,356	0	132,141	43,971	281
2	Accounting & Finance	32,289	54	21,877	7,280	47
2	Warehouse	328,534	7,053	226,995	75,535	483
	Subtotal-Chiefs Admin	360,823	7,107	248,872	82,814	529
3	Info Tech Svcs	41,712	1,715	29,374	9,775	62
	Subtotal - Info Tech Svcs	41,712	1,715	29,374	9,775	62
7	Vehicle Charges	0	531,762	359,690	119,690	765
	Subtotal - Central Svcs	0	531,762	359,690	119,690	765
Total Incoming		597,891	540,584	770,077	256,250	1,638
C. Total Allocated			\$ 17,201,755	\$ 11,635,462	\$ 3,871,801	\$ 24,747
			=====	=====	=====	=====
			67.64%	22.51%	0.14%	



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department		First Incoming	Second Incoming	Permit Center Charge	Non-General Fund
1	Indirect Costs Exps	\$ 195,356	\$ 0	\$ 3,709	\$ 15,254
	Subtotal - Citywide Indirect	195,356	0	3,709	15,254
2	Accounting & Finance	32,289	54	614	2,525
2	Warehouse	328,534	7,053	6,372	26,203
	Subtotal-Chiefs Admin	360,823	7,107	6,986	28,728
3	Info Tech Svcs	41,712	1,715	825	3,391
	Subtotal - Info Tech Svcs	41,712	1,715	825	3,391
7	Vehicle Charges	0	531,762	10,097	41,521
	Subtotal - Central Svcs	0	531,762	10,097	41,521
Total Incoming		597,891	540,584	21,617	88,893
C. Total Allocated			\$ 17,201,755	\$ 326,620	\$ 1,343,125
				1.90%	7.81%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	34.03	0.8152	\$91,871	\$ 0	\$ 91,871	\$ 0	\$ 91,871
03 Info Tech	5.93	0.1421	16,014	0	16,014	0	16,014
04 Professional Development	64.54	1.5462	174,254	0	174,254	0	174,254
05 OEC	95.67	2.2919	258,293	0	258,293	0	258,293
06 Planning Admin	14.69	0.3519	39,658	0	39,658	0	39,658
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	27.36	0.6555	73,874	0	73,874	2,527	76,401
09 Fire/EMS Ops	3,403.08	81.5259	9,187,805	0	9,187,805	314,288	9,502,093
10 Staff Svcs	13.50	0.3234	36,447	0	36,447	1,247	37,694
12 Medical Dir	13.39	0.3208	36,154	0	36,154	1,237	37,391
13 Operations Admin	10.86	0.2602	29,324	0	29,324	1,003	30,327
14 Life Safety Bureau	135.27	3.2406	365,209	0	365,209	12,493	377,702
15 Fire Marshal	72.29	1.7318	195,170	0	195,170	6,676	201,846
16 Comm Outreach	11.14	0.2669	30,079	0	30,079	1,029	31,108
17 Logistics	7.68	0.1840	20,736	0	20,736	709	21,445
18 Air Pack	3.61	0.0865	9,748	0	9,748	333	10,081
19 Hazmat Ops	45.63	1.0931	123,190	0	123,190	4,214	127,404
20 Airport Ops	152.97	3.6646	412,993	0	412,993	14,127	427,120
21 Rescue Team	62.59	1.4994	168,979	0	168,979	5,780	174,759
Subtotal	4,174.23	100.0000	11,269,798	0	11,269,798	365,664	11,635,462
Direct Bills					0		0
Total					\$ 11,269,798		\$ 11,635,462
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	18	1.6682	\$62,560	\$ 0	\$ 62,560	\$ 0	\$ 62,560
03 Info Tech	7	0.6487	24,327	0	24,327	0	24,327
04 Professional Development	21	1.9462	72,985	0	72,985	0	72,985
05 OEC	2	0.1854	6,953	0	6,953	0	6,953
06 Planning Admin	8	0.7414	27,804	0	27,804	0	27,804
07 Central Services	153	14.1798	531,762	0	531,762	0	531,762
08 EMS Admin	5	0.4634	17,378	0	17,378	699	18,077
09 Fire/EMS Ops	601	55.6997	2,088,815	0	2,088,815	84,055	2,172,870
10 Staff Svcs	4	0.3707	13,902	0	13,902	559	14,461
12 Medical Dir	3	0.2780	10,425	0	10,425	420	10,845
13 Operations Admin	3	0.2780	10,425	0	10,425	420	10,845
14 Life Safety Bureau	116	10.7507	403,166	0	403,166	16,224	419,390
15 Fire Marshal	66	6.1168	229,388	0	229,388	9,231	238,619
16 Comm Outreach	10	0.9268	34,756	0	34,756	1,399	36,155
17 Logistics	3	0.2780	10,425	0	10,425	420	10,845
18 Air Pack	3	0.2780	10,425	0	10,425	420	10,845
19 Hazmat Ops	21	1.9462	72,985	0	72,985	2,937	75,922
21 Rescue Team	35	3.2437	121,643	0	121,643	4,895	126,538
Subtotal	1,079	100.0000	3,750,124	0	3,750,124	121,677	3,871,801
Direct Bills					0		0
Total					\$ 3,750,124		\$ 3,871,801
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2007	\$48	\$ 0	\$ 48	\$ 0	\$ 48
04 Professional Development	20.04	0.4978	119	0	119	0	119
05 OEC	90.75	2.2544	540	0	540	0	540
06 Planning Admin	1.58	0.0392	9	0	9	0	9
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	14.86	0.3691	88	0	88	3	91
09 Fire/EMS Ops	3,400.45	84.4729	20,228	0	20,228	698	20,926
10 Staff Svcs	10.58	0.2628	63	0	63	2	65
13 Operations Admin	7.86	0.1953	47	0	47	2	49
14 Life Safety Bureau	130.21	3.2346	775	0	775	27	802
15 Fire Marshal	67.53	1.6776	402	0	402	14	416
16 Comm Outreach	6.99	0.1736	42	0	42	1	43
17 Logistics	5.37	0.1334	32	0	32	1	33
19 Hazmat Ops	45.63	1.1335	271	0	271	9	280
20 Airport Ops	152.97	3.8000	910	0	910	31	941
21 Rescue Team	62.59	1.5548	372	0	372	13	385
Subtotal	4,025.49	100.0000	23,946	0	23,946	801	24,747
Direct Bills					0		0
Total					\$ 23,946		\$ 24,747
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

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	\$316,362	\$ 0	\$ 316,362	\$ 10,258	\$ 326,620
Subtotal	100	100.0000	316,362	0	316,362	10,258	326,620
Direct Bills					0		0
Total					\$ 316,362		\$ 326,620
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:7 Central Svcs

	Department	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge	Non_General Fund	Total
0	Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02	Chief's Admin	91,871	62,560	48	0	0	154,479
03	Info Tech	16,014	24,327	0	0	0	40,341
04	Professional Development	174,254	72,985	119	0	0	247,358
05	OEC	258,293	6,953	540	0	0	265,786
06	Planning Admin	39,658	27,804	9	0	0	67,471
07	Central Services	0	531,762	0	0	0	531,762
08	EMS Admin	76,401	18,077	91	0	0	94,569
09	Fire/EMS Ops	9,502,093	2,172,870	20,926	0	0	11,695,889
10	Staff Svcs	37,694	14,461	65	0	0	52,220
12	Medical Dir	37,391	10,845	0	0	0	48,235
13	Operations Admin	30,327	10,845	49	0	0	41,220
14	Life Safety Bureau	377,702	419,390	802	0	0	797,893
15	Fire Marshal	201,846	238,619	416	0	0	440,881
16	Comm Outreach	31,108	36,155	43	0	0	67,306
17	Logistics	21,445	10,845	33	0	0	32,323
18	Air Pack	10,081	10,845	0	0	0	20,926
19	Hazmat Ops	127,404	75,922	280	0	0	203,607
20	Airport Ops	427,120	0	941	0	0	428,062
21	Rescue Team	174,759	126,538	385	0	0	301,682
22	Permit Ctr	0	0	0	326,620	0	326,620
	Total	\$11,635,462	\$3,871,803	\$24,747	\$326,620	\$0	\$15,858,630
		=====	=====	=====	=====	=====	=====

**EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION  
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	SI	2,130,844	0	2,130,844
Salary % Split			.00%	100%
Benefits	S	1,195,713	0	1,195,713
Subtotal - Personnel Costs		3,326,557	0	3,326,557
Services & Supplies Cost				
Supplies	S	28,041	0	28,041
Services	S	835,717	0	835,717
Subtotal - Services & Supplies		863,759	0	863,759
Department Cost Total		4,190,316	0	4,190,316
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,190,316	0	4,190,316
General Admin Distribution			0	0
Grand Total		\$ 4,190,316 =====	=====	\$ 4,190,316 =====



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 33,294	\$ 0	\$ 33,294
1 Indirect Costs Exps	43,326	0	43,326
1 GSD	40,584	0	40,584
Subtotal - Citywide Indirect	117,204	0	117,204
2 Chief's Admin	4,155	591	4,746
2 Accounting & Finance	7,161	12	7,173
2 Human Resources/Risk	10,788	1,401	12,189
2 Warehouse	72,861	1,564	74,425
Subtotal-Chief's Admin	94,965	3,568	98,533
3 Info Tech Svcs	9,251	380	9,631
Subtotal - Info Tech Svcs	9,251	380	9,631
4 Training	24,947	1,703	26,650
Subtotal-Prof Development	24,947	1,703	26,650
5 Dispatch & Records	44,161	2,381	46,542
Subtotal - OEC	44,161	2,381	46,542
7 Departmental	73,874	2,527	76,401
7 Vehicle Charges	17,378	699	18,077
7 Classified Emp	88	3	91
Subtotal - Central Svcs	91,340	3,229	94,569
9 Clasfd Ret Benes	0	48,191	48,191
Subtotal - Fire/EMS Operations	0	48,191	48,191
10 Investigations	0	7,470	7,470
Subtotal - Staff Svcs	0	7,470	7,470
Total Incoming	381,868	66,922	448,790
C. Total Allocated		\$ 4,639,106	\$ 4,639,106
		=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

EMS Admin Svcs Allocations		Dept:8 EMS Admin					
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
09 Fire/EMS Operations	100	100.0000	\$4,572,184	\$ 0	\$ 4,572,184	\$ 66,922	\$ 4,639,106
Subtotal	100	100.0000	4,572,184	0	4,572,184	66,922	4,639,106
Direct Bills					0		0
Total					\$ 4,572,184		\$ 4,639,106
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	4,639,106	4,639,106
Total	\$ 4,639,106	\$ 4,639,106
	=====	=====

## **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 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	SI	228,593,396	0	0	228,593,396
Salary % Split			.00%	.00%	100%
Benefits	S	125,806,552	0	0	125,806,552
Subtotal - Personnel Costs		354,399,948	0	0	354,399,948
Services & Supplies Cost					
Supplies	S	73,233	0	0	73,233
Services	S	16,480,948	0	0	16,480,948
Hlth Ins Ret Class	P	13,056,362	0	13,056,362	0
Credit Expenses	P	370,954,130-	0	0	370,954,130-
Subtotal - Services & Supplies		341,343,587-	0	13,056,362	354,399,948-
Department Cost Total		13,056,361	0	13,056,361	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		13,056,361	0	13,056,361	0
General Admin Distribution			0	0	0
Grand Total		\$ 13,056,361		\$ 13,056,361	0
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 4,140,862	\$ 0	\$ 0	\$ 4,140,862
1 Indirect Costs Exps	3,835,125	0	0	3,835,125
1 GSD	5,047,825	0	0	5,047,825
Subtotal - Citywide Indirect	13,023,812	0	0	13,023,812
2 Chief's Admin	516,817	73,529	0	590,346
2 Accounting & Finance	633,885	1,054	0	634,939
2 Human Resources/Risk	1,341,745	174,205	0	1,515,950
2 Warehouse	6,449,607	138,465	0	6,588,072
Subtotal-Chief's Admin	8,942,054	387,253	0	9,329,306
3 Info Tech Svcs	818,866	33,660	0	852,526
Subtotal - Info Tech Svcs	818,866	33,660	0	852,526
4 Training	4,415,728	301,399	0	4,717,127
Subtotal-Prof Development	4,415,728	301,399	0	4,717,127
5 Dispatch & Records	10,106,830	544,905	0	10,651,735
Subtotal - OEC	10,106,830	544,905	0	10,651,735
6 Planning Svcs *	573,576	33,249	0	606,825
Subtotal - Planning Admin	573,576	33,249	0	606,826
7 Departmental	9,187,805	314,288	0	9,502,093
7 Vehicle Charges	2,088,815	84,055	0	2,172,870
7 Classified Emp	20,228	698	0	20,926
Subtotal - Central Svcs	11,296,848	399,041	0	11,695,889
8 EMS Admin Svcs	4,572,184	66,922	0	4,639,106
Subtotal - EMS Admin	4,572,184	66,922	0	4,639,106
10 Investigations	0	1,709,522	0	1,709,522
Subtotal - Staff Svcs	0	1,709,522	0	1,709,522
Total Incoming	53,749,898	3,475,951	0	57,225,849
C. Total Allocated		\$ 70,282,210	\$ 13,056,361	\$ 57,225,849
			18.58%	81.42%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Clasf'd Ret Benes Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2007	\$26,204	\$ 0	\$ 26,204	\$ 0	\$ 26,204
04 Professional Development	20.04	0.4978	64,995	0	64,995	0	64,995
05 OEC	90.75	2.2544	294,343	0	294,343	0	294,343
06 Planning Admin	1.58	0.0392	5,118	0	5,118	0	5,118
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	14.86	0.3691	48,191	0	48,191	0	48,191
10 Staff Svcs	10.58	0.2628	34,312	0	34,312	0	34,312
11 Fire/EMS Operating	3,400.45	84.4729	11,029,087	11,029,087-	0	0	0
13 Operations Admin	7.86	0.1953	25,499	0	25,499	0	25,499
14 Life Safety Bureau	130.21	3.2346	422,321	0	422,321	0	422,321
15 Fire Marshal	67.53	1.6776	219,034	0	219,034	0	219,034
16 Comm Outreach	6.99	0.1736	22,666	0	22,666	0	22,666
17 Logistics	5.37	0.1334	17,417	0	17,417	0	17,417
19 Hazmat Ops	45.63	1.1335	147,994	0	147,994	0	147,994
20 Airport Ops	152.97	3.8000	496,142	0	496,142	0	496,142
21 Rescue Team	62.59	1.5548	203,000	0	203,000	0	203,000
Subtotal	4,025.49	100.0000	13,056,323	11,029,087-	2,027,236	0	2,027,236
Direct Bills					11,029,087		11,029,087
Total					\$ 13,056,323		\$ 13,056,323
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

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	\$53,749,898	\$ 0	\$ 53,749,898	\$ 3,475,951	\$ 57,225,849
Subtotal	100	100.0000	53,749,898	0	53,749,898	3,475,951	57,225,849
Direct Bills					0		0
Total					\$ 53,749,898		\$ 57,225,849
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 11,029,087	0	\$ 11,029,087
02 Chief's Admin	26,204	0	26,204
04 Professional Development	64,995	0	64,995
05 OEC	294,343	0	294,343
06 Planning Admin	5,118	0	5,118
07 Central Services	0	0	0
08 EMS Admin	48,191	0	48,191
10 Staff Svcs	34,312	0	34,312
11 Fire/EMS Operating	0	57,225,849	57,225,849
13 Operations Admin	25,499	0	25,499
14 Life Safety Bureau	422,321	0	422,321
15 Fire Marshal	219,034	0	219,034
16 Comm Outreach	22,666	0	22,666
17 Logistics	17,417	0	17,417
19 Hazmat Ops	147,994	0	147,994
20 Airport Ops	496,142	0	496,142
21 Rescue Team	203,000	0	203,000
 Total	 \$ 13,056,323 =====	 \$ 57,225,849 =====	 \$ 70,282,172 =====

**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.

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	SI	1,125,726	0	1,125,726
Salary % Split			.00%	100%
Benefits	S	644,920	0	644,920
Subtotal - Personnel Costs		1,770,646	0	1,770,646
Services & Supplies Cost				
Supplies	S	8,606	0	8,606
Services	S	13,339	0	13,339
Subtotal - Services & Supplies		21,945	0	21,945
Department Cost Total		1,792,591	0	1,792,591
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,792,591	0	1,792,591
General Admin Distribution			0	0
Grand Total		\$ 1,792,591		\$ 1,792,591
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 16,426	\$ 0	\$ 16,426
1 Indirect Costs Exps	18,534	0	18,534
1 GSD	20,024	0	20,024
Subtotal - Citywide Indirect	54,984	0	54,984
2 Chief's Admin	2,050	292	2,342
2 Accounting & Finance	3,063	5	3,068
2 Human Resources/Risk	5,322	691	6,013
2 Warehouse	31,169	669	31,838
Subtotal-Chief's Admin	41,604	1,657	43,261
3 Info Tech Svcs	3,957	163	4,120
Subtotal - Info Tech Svcs	3,957	163	4,120
4 Training	14,443	986	15,429
Subtotal-Prof Development	14,443	986	15,429
5 Dispatch & Records	31,449	1,695	33,144
Subtotal - OEC	31,449	1,695	33,144
7 Departmental	36,447	1,247	37,694
7 Vehicle Charges	13,902	559	14,461
7 Classified Emp	63	2	65
Subtotal - Central Svcs	50,412	1,808	52,220
9 Clasfd Ret Benes	34,312	0	34,312
Subtotal - Fire/EMS Operations	34,312	0	34,312
10 Investigations	0	5,318	5,318
Subtotal - Staff Svcs	0	5,318	5,318
Total Incoming	231,161	11,627	242,788
C. Total Allocated		\$ 2,035,380	\$ 2,035,380
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.08	0.2007	\$4,062	\$ 0	\$ 4,062	\$ 0	\$ 4,062
04 Professional Development	20.04	0.4978	10,074	0	10,074	0	10,074
05 OEC	90.75	2.2544	45,623	0	45,623	0	45,623
06 Planning Admin	1.58	0.0392	793	0	793	0	793
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	14.86	0.3691	7,470	0	7,470	0	7,470
09 Fire/EMS Ops	3,400.45	84.4729	1,709,522	0	1,709,522	0	1,709,522
10 Staff Svcs	10.58	0.2628	5,318	0	5,318	0	5,318
13 Operations Admin	7.86	0.1953	3,952	0	3,952	191	4,143
14 Life Safety Bureau	130.21	3.2346	65,460	0	65,460	3,160	68,620
15 Fire Marshal	67.53	1.6776	33,950	0	33,950	1,639	35,589
16 Comm Outreach	6.99	0.1736	3,513	0	3,513	170	3,683
17 Logistics	5.37	0.1334	2,700	0	2,700	130	2,830
19 Hazmat Ops	45.63	1.1335	22,939	0	22,939	1,107	24,046
20 Airport Ops	152.97	3.8000	76,903	0	76,903	3,712	80,615
21 Rescue Team	62.59	1.5548	31,465	0	31,465	1,519	32,984
Subtotal	4,025.49	100.0000	2,023,744	0	2,023,744	11,627	2,035,371
Direct Bills					0		0
Total					\$ 2,023,744		\$ 2,035,371
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018  
3/31/2019

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,062	4,062
04 Professional Development	10,074	10,074
05 OEC	45,623	45,623
06 Planning Admin	793	793
07 Central Services	0	0
08 EMS Admin	7,470	7,470
09 Fire/EMS Ops	1,709,522	1,709,522
10 Staff Svcs	5,318	5,318
13 Operations Admin	4,143	4,143
14 Life Safety Bureau	68,620	68,620
15 Fire Marshal	35,589	35,589
16 Comm Outreach	3,683	3,683
17 Logistics	2,830	2,830
19 Hazmat Ops	24,046	24,046
20 Airport Ops	80,615	80,615
21 Rescue Team	32,984	32,984
 Total	 \$ 2,035,371 =====	 \$ 2,035,371 =====