

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY 2021 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2019**



**CITY OF HOUSTON**  
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**City of Houston, Texas  
Houston Fire Department  
FY 2021 2 CFR Part 200 Cost Allocation  
Plan Based on Actual Expenditures For  
the Fiscal Year Ended  
June 30, 2019**

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ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Fire Department  
FY 2021 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2019**

## **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: FY2019 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 2021 2 CFR PART 200 COST ALLOCATION  
PLAN BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
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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	\$ 72,917	\$ 77,828	\$ 525,499	\$ 261,870	\$ 37,508	\$ 27,422	\$ 15,981	\$ 174,244	\$ 330,680
2 Chief's Admin	0	95,720	76,460	493,068	235,265	30,482	27,076	19,386	149,364	485,209
3 Info Tech	0	11,514	8,449	53,580	25,140	3,120	2,998	2,286	15,656	50,750
4 Prof Development	0	0	30,166	207,788	103,894	10,055	8,378	0	75,405	254,710
5 OEC	0	0	54,653	441,423	220,712	21,727	17,172	0	161,157	527,607
6 Planning Admin	0	0	0	39,454	19,728	0	0	0	14,404	47,156
7 Central Svcs	0	56,005	74,728	844,423	447,567	63,417	33,217	21,646	231,869	512,352
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	61,653,036	0	53,629	433,196	216,598	21,319	16,844	0	158,156	517,770
10 Staff Svcs	0	0	8,927	72,107	36,053	3,548	2,804	0	26,326	86,185
Total Current Allocations	\$61,653,036 =====	\$236,156 =====	\$384,840 =====	\$3,110,538 =====	\$1,566,827 =====	\$191,176 =====	\$135,911 =====	\$59,299 =====	\$1,006,581 =====	\$2,812,419 =====

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 236,738	\$0	\$ 0	\$ 0	\$ 1,760,687
2 Chief's Admin	202,361	0	0	0	1,814,392
3 Info Tech	21,185	0	0	0	194,677
4 Prof Development	108,918	0	0	0	799,314
5 OEC	219,305	0	0	0	1,663,756
6 Planning Admin	19,603	78,532	0	0	218,877
7 Central Svcs	345,781	407,552	0	0	3,038,557
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	215,219	0	0	0	63,285,767
10 Staff Svcs	35,824	0	0	0	271,776
Total Current Allocations	\$1,404,934 =====	\$486,084 =====	\$0 =====	\$0 =====	\$73,047,803 =====



**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.

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A. Department Costs						Dept:1 Citywide Indirect
Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD
Personnel Costs						
Salaries	S	0	0	0	0	0
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	9,129,398	0	4,564,699	4,564,699	0
GSD	P	6,272,106	0	0	0	6,272,106
Subtotal - Services & Supplies		15,401,504	0	4,564,699	4,564,699	6,272,106
Department Cost Total		15,401,504	0	4,564,699	4,564,699	6,272,106
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		15,401,504	0	4,564,699	4,564,699	6,272,106
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 15,401,504		\$ 4,564,699	\$ 4,564,699	\$ 6,272,106
		=====	=====	=====	=====	=====

B. Incoming Costs

No Indirect Costs

Dept:1 Citywide Indirect

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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	36.80	0.8939	\$40,804	\$ 0	\$ 40,804	\$ 0	\$ 40,804
03 Info Tech	5.50	0.1336	6,098	0	6,098	0	6,098
04 Professional Development	97.10	2.3586	107,663	0	107,663	0	107,663
05 OEC	95.60	2.3221	105,997	0	105,997	0	105,997
06 Planning Admin	17.00	0.4129	18,848	0	18,848	0	18,848
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	41,913	0	41,913	0	41,913
09 Fire/EMS Ops	3,303.90	80.2521	3,663,267	0	3,663,267	0	3,663,267
10 Staff Svcs	13.60	0.3303	15,077	0	15,077	0	15,077
12 Medical Dir	13.30	0.3231	14,749	0	14,749	0	14,749
13 Operations Admin	18.80	0.4567	20,847	0	20,847	0	20,847
14 Life Safety Bureau	131.10	3.1844	145,358	0	145,358	0	145,358
15 Fire Marshal	67.20	1.6323	74,510	0	74,510	0	74,510
16 Comm Outreach	10.20	0.2478	11,311	0	11,311	0	11,311
17 Logistics	6.60	0.1603	7,317	0	7,317	0	7,317
18 Air Pack	3.20	0.0777	3,547	0	3,547	0	3,547
19 Hazmat Ops	46.00	1.1173	51,001	0	51,001	0	51,001
20 Airport Ops	150.60	3.6581	166,981	0	166,981	0	166,981
21 Rescue Team	62.60	1.5206	69,411	0	69,411	0	69,411
Subtotal	4,116.9	100.0000	4,564,699	0	4,564,699	0	4,564,699
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 4,564,699	=====	\$ 4,564,699

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	12,696,080	2.4872	\$113,533	\$ 0	\$ 113,533	\$ 0	\$ 113,533
03 Info Tech	1,305,016	0.2557	11,672	0	11,672	0	11,672
04 Professional Development	5,634,285	1.1038	50,385	0	50,385	0	50,385
05 OEC	11,862,813	2.3239	106,079	0	106,079	0	106,079
06 Planning Admin	1,845,019	0.3614	16,497	0	16,497	0	16,497
07 Central Services	19,491,567	3.8184	174,298	0	174,298	0	174,298
08 EMS Admin	4,188,918	0.8206	37,458	0	37,458	0	37,458
09 Fire/EMS Ops	381,347,364	74.7062	3,410,113	0	3,410,113	0	3,410,113
10 Staff Svcs	1,870,296	0.3664	16,725	0	16,725	0	16,725
12 Medical Dir	4,153,078	0.8136	37,138	0	37,138	0	37,138
13 Operations Admin	3,047,552	0.5970	27,251	0	27,251	0	27,251
14 Life Safety Bureau	19,327,165	3.7862	172,829	0	172,829	0	172,829
15 Fire Marshal	9,068,349	1.7765	81,092	0	81,092	0	81,092
16 Comm Outreach	1,125,553	0.2205	10,065	0	10,065	0	10,065
17 Logistics	1,081,010	0.2118	9,668	0	9,668	0	9,668
18 Air Pack	824,182	0.1615	7,372	0	7,372	0	7,372
19 Hazmat Ops	5,647,020	1.1063	50,499	0	50,499	0	50,499
20 Airport Ops	18,306,192	3.5862	163,699	0	163,699	0	163,699
21 Rescue Team	7,641,623	1.4970	68,334	0	68,334	0	68,334
Subtotal	510,463,082	100.0000	4,564,707	0	4,564,707	0	4,564,707
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 4,564,707	=====	\$ 4,564,707

Basis Units: Operating expenditures  
Source: COH Expenditure Report

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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	36.80	0.9278	\$58,193	\$ 0	\$ 58,193	\$ 0	\$ 58,193
03 Info Tech	5.50	0.1387	8,699	0	8,699	0	8,699
04 Professional Development	97.10	2.4481	153,547	0	153,547	0	153,547
05 OEC	95.60	2.4103	151,177	0	151,177	0	151,177
06 Planning Admin	17.00	0.4286	26,882	0	26,882	0	26,882
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9530	59,773	0	59,773	0	59,773
09 Fire/EMS Ops	3,303.90	83.2993	5,224,620	0	5,224,620	0	5,224,620
10 Staff Svcs	13.60	0.3429	21,507	0	21,507	0	21,507
12 Medical Dir	13.30	0.3353	21,030	0	21,030	0	21,030
13 Operations Admin	18.80	0.4740	29,730	0	29,730	0	29,730
14 Life Safety Bureau	131.10	3.3053	207,312	0	207,312	0	207,312
15 Fire Marshal	67.20	1.6943	106,268	0	106,268	0	106,268
16 Comm Outreach	10.20	0.2572	16,132	0	16,132	0	16,132
17 Logistics	6.60	0.1664	10,437	0	10,437	0	10,437
18 Air Pack	3.20	0.0807	5,062	0	5,062	0	5,062
19 Hazmat Ops	46.00	1.1598	72,744	0	72,744	0	72,744
21 Rescue Team	62.60	1.5783	98,993	0	98,993	0	98,993
Subtotal	3,966.3	100.0000	6,272,106	0	6,272,106	0	6,272,106
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,272,106	=====	\$ 6,272,106

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

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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	40,804	113,533	58,193	212,530
03 Info Tech	6,098	11,672	8,699	26,469
04 Professional Development	107,663	50,385	153,547	311,595
05 OEC	105,997	106,079	151,177	363,253
06 Planning Admin	18,848	16,497	26,882	62,227
07 Central Services	0	174,298	0	174,298
08 EMS Admin	41,913	37,458	59,773	139,144
09 Fire/EMS Ops	3,663,26	3,410,11	5,224,62	12,298,00
10 Staff Svcs	15,077	16,725	21,507	53,309
12 Medical Dir	14,749	37,138	21,030	72,917
13 Operations Admin	20,847	27,251	29,730	77,828
14 Life Safety Bureau	145,358	172,829	207,312	525,499
15 Fire Marshal	74,510	81,092	106,268	261,870
16 Comm Outreach	11,311	10,065	16,132	37,508
17 Logistics	7,317	9,668	10,437	27,422
18 Air Pack	3,547	7,372	5,062	15,981
19 Hazmat Ops	51,001	50,499	72,744	174,244
20 Airport Ops	166,981	163,699	0	330,680
21 Rescue Team	69,411	68,334	98,993	236,738
Total	\$ 4,564,699 =====	\$ 4,564,707 =====	\$ 6,272,106 =====	\$ 15,401,512 =====

## **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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	S1	2,198,157	0	370,859	0	1,030,977	796,322
Salary % Split			.00%	16.87%	.00%	46.90%	36.23%
Benefits	P	1,278,041	0	204,867	0	582,873	490,301
Subtotal - Personnel Costs		3,476,199	0	575,726	0	1,613,850	1,286,623
Services & Supplies Cost							
Supplies	P	6,673,930	0	1,497	0	3,748	6,668,685
Services	P	2,529,735	0	84,524	1,178,163	51,925	1,215,124
Subtotal - Services & Supplies		9,203,665	0	86,021	1,178,163	55,673	7,883,809
Department Cost Total		12,679,864	0	661,747	1,178,163	1,669,523	9,170,432
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		12,679,864	0	661,747	1,178,163	1,669,523	9,170,432
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 12,679,864 =====	=====	\$ 661,747 =====	\$ 1,178,163 =====	\$ 1,669,523 =====	\$ 9,170,432 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$ 40,804	\$ 0	\$ 6,884	\$ 0	\$ 19,138	\$ 14,782
1 Indirect Costs Exps	113,533	0	19,154	0	53,249	41,129
1 GSD	58,193	0	9,818	0	27,294	21,081
Subtotal - Citywide Indirect	212,530	0	35,857	0	99,681	76,993
2 Chiefs Admin	0	6,236	1,052	0	2,925	2,259
2 Accounting & Finance	0	29,303	4,944	0	13,744	10,616
2 Human Resources/Risk	0	15,815	2,668	0	7,418	5,729
2 Warehouse	0	230,002	38,804	0	107,875	83,322
Subtotal-Chief's Admin	0	281,356	47,468	0	131,961	101,926
3 Info Tech Svcs	0	33,862	5,713	0	15,882	12,267
Subtotal - Info Tech Svcs	0	33,862	5,713	0	15,882	12,267
4 Training	0	10,900	1,839	0	5,112	3,949
Subtotal-Prof Development	0	10,900	1,839	0	5,112	3,949
5 Dispatch & Records	0	29,541	4,984	0	13,855	10,702
Subtotal - OEC	0	29,541	4,984	0	13,855	10,702
6 Planning Svcs *	0	2,653	0	2,653	0	0
Subtotal - Planning Admin	0	2,653	0	2,653	0	0
7 Departmental	0	118,360	19,969	0	55,513	42,878
7 Vehicle Charges	0	60,035	10,129	0	28,158	21,749
7 Classified Emp	0	9	2	0	4	3
Subtotal - Central Svcs	0	178,404	30,099	0	83,675	64,630
9 Clasfd Ret Benes	0	30,593	5,161	0	14,349	11,083
Subtotal - Fire/EMS Operations	0	30,593	5,161	0	14,349	11,083
10 Investigations	0	4,808	811	0	2,255	1,742
Subtotal - Staff Svcs	0	4,808	811	0	2,255	1,742
Total Incoming	212,530	572,117	131,933	2,653	366,770	283,291
C. Total Allocated		\$ 13,464,511	\$ 793,679	\$ 1,180,816	\$ 2,036,293	\$ 9,453,723
			5.89%	8.77%	15.12%	70.21%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	36.80	0.8939	\$6,236	\$ 0	\$ 6,236	\$ 0	\$ 6,236
03 Info Tech	5.50	0.1336	932	0	932	130	1,062
04 Professional Development	97.10	2.3586	16,454	0	16,454	2,286	18,740
05 OEC	95.60	2.3221	16,199	0	16,199	2,251	18,450
06 Planning Admin	17.00	0.4129	2,880	0	2,880	400	3,280
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	6,405	0	6,405	890	7,295
09 Fire/EMS Ops	3,303.90	80.2521	559,839	0	559,839	77,798	637,637
10 Staff Svcs	13.60	0.3303	2,304	0	2,304	320	2,624
12 Medical Dir	13.30	0.3231	2,254	0	2,254	313	2,567
13 Operations Admin	18.80	0.4567	3,186	0	3,186	443	3,629
14 Life Safety Bureau	131.10	3.1844	22,214	0	22,214	3,087	25,301
15 Fire Marshal	67.20	1.6323	11,387	0	11,387	1,582	12,969
16 Comm Outreach	10.20	0.2478	1,729	0	1,729	240	1,969
17 Logistics	6.60	0.1603	1,118	0	1,118	155	1,273
18 Air Pack	3.20	0.0777	542	0	542	75	617
19 Hazmat Ops	46.00	1.1173	7,794	0	7,794	1,083	8,877
20 Airport Ops	150.60	3.6581	25,519	0	25,519	3,546	29,065
21 Rescue Team	62.60	1.5206	10,608	0	10,608	1,474	12,082
Subtotal	4,116.9	100.0000	697,600	0	697,600	96,076	793,676
Direct Bills					0		0
Total					\$ 697,600		\$ 793,676
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	12,696,080	2.4872	\$29,303	\$ 0	\$ 29,303	\$ 0	\$ 29,303
03 Info Tech	1,305,016	0.2557	3,013	0	3,013	7	3,020
04 Professional Development	5,634,285	1.1038	13,005	0	13,005	30	13,035
05 OEC	11,862,813	2.3239	27,379	0	27,379	63	27,442
06 Planning Admin	1,845,019	0.3614	4,258	0	4,258	10	4,268
07 Central Services	19,491,567	3.8184	44,987	0	44,987	104	45,091
08 EMS Admin	4,188,918	0.8206	9,668	0	9,668	22	9,690
09 Fire/EMS Ops	381,347,364	74.7062	880,161	0	880,161	2,033	882,194
10 Staff Svcs	1,870,296	0.3664	4,317	0	4,317	10	4,327
12 Medical Dir	4,153,078	0.8136	9,586	0	9,586	22	9,608
13 Operations Admin	3,047,552	0.5970	7,034	0	7,034	16	7,050
14 Life Safety Bureau	19,327,165	3.7862	44,608	0	44,608	103	44,711
15 Fire Marshal	9,068,349	1.7765	20,930	0	20,930	48	20,978
16 Comm Outreach	1,125,553	0.2205	2,598	0	2,598	6	2,604
17 Logistics	1,081,010	0.2118	2,495	0	2,495	6	2,501
18 Air Pack	824,182	0.1615	1,903	0	1,903	4	1,907
19 Hazmat Ops	5,647,020	1.1063	13,034	0	13,034	30	13,064
20 Airport Ops	18,306,192	3.5862	42,251	0	42,251	98	42,349
21 Rescue Team	7,641,623	1.4970	17,637	0	17,637	41	17,678
Subtotal	510,463,082	100.0000	1,178,167	0	1,178,167	2,653	1,180,820
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,178,167	=====	\$ 1,180,820

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	36.80	0.8939	\$15,815	\$ 0	\$ 15,815	\$ 0	\$ 15,815
03 Info Tech	5.50	0.1336	2,364	0	2,364	360	2,724
04 Professional Development	97.10	2.3586	41,728	0	41,728	6,356	48,084
05 OEC	95.60	2.3221	41,083	0	41,083	6,258	47,341
06 Planning Admin	17.00	0.4129	7,305	0	7,305	1,113	8,418
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	16,245	0	16,245	2,474	18,719
09 Fire/EMS Ops	3,303.90	80.2521	1,419,820	0	1,419,820	216,278	1,636,098
10 Staff Svcs	13.60	0.3303	5,844	0	5,844	890	6,734
12 Medical Dir	13.30	0.3231	5,716	0	5,716	871	6,587
13 Operations Admin	18.80	0.4567	8,080	0	8,080	1,231	9,311
14 Life Safety Bureau	131.10	3.1844	56,338	0	56,338	8,582	64,920
15 Fire Marshal	67.20	1.6323	28,879	0	28,879	4,399	33,278
16 Comm Outreach	10.20	0.2478	4,384	0	4,384	668	5,052
17 Logistics	6.60	0.1603	2,836	0	2,836	432	3,268
18 Air Pack	3.20	0.0777	1,375	0	1,375	209	1,584
19 Hazmat Ops	46.00	1.1173	19,767	0	19,767	3,011	22,778
20 Airport Ops	150.60	3.6581	64,719	0	64,719	9,859	74,578
21 Rescue Team	62.60	1.5206	26,902	0	26,902	4,098	31,000
Subtotal	4,116.9	100.0000	1,769,200	0	1,769,200	267,089	2,036,289
Direct Bills					0		0
Total					\$ 1,769,200		\$ 2,036,289
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	12,696,080	2.4872	\$230,002	\$ 0	\$ 230,002	\$ 0	\$ 230,002
03 Info Tech	1,305,016	0.2557	23,646	0	23,646	541	24,187
04 Professional Development	5,634,285	1.1038	102,073	0	102,073	2,335	104,408
05 OEC	11,862,813	2.3239	214,901	0	214,901	4,917	219,818
06 Planning Admin	1,845,019	0.3614	33,420	0	33,420	765	34,185
07 Central Services	19,491,567	3.8184	353,104	0	353,104	8,078	361,182
08 EMS Admin	4,188,918	0.8206	75,884	0	75,884	1,736	77,620
09 Fire/EMS Ops	381,347,364	74.7062	6,908,404	0	6,908,404	158,049	7,066,453
10 Staff Svcs	1,870,296	0.3664	33,883	0	33,883	775	34,658
12 Medical Dir	4,153,078	0.8136	75,237	0	75,237	1,721	76,958
13 Operations Admin	3,047,552	0.5970	55,207	0	55,207	1,263	56,470
14 Life Safety Bureau	19,327,165	3.7862	350,126	0	350,126	8,010	358,136
15 Fire Marshal	9,068,349	1.7765	164,281	0	164,281	3,758	168,039
16 Comm Outreach	1,125,553	0.2205	20,391	0	20,391	466	20,857
17 Logistics	1,081,010	0.2118	19,586	0	19,586	448	20,034
18 Air Pack	824,182	0.1615	14,935	0	14,935	342	15,277
19 Hazmat Ops	5,647,020	1.1063	102,304	0	102,304	2,340	104,644
20 Airport Ops	18,306,192	3.5862	331,631	0	331,631	7,587	339,218
21 Rescue Team	7,641,623	1.4970	138,434	0	138,434	3,167	141,601
Subtotal	510,463,082	100.0000	9,247,449	0	9,247,449	206,299	9,453,748
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 9,247,449	=====	\$ 9,453,748

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	6,236	29,303	15,815	230,002	281,356
03 Info Tech	1,062	3,020	2,724	24,187	30,992
04 Professional Development	18,740	13,035	48,084	104,408	184,268
05 OEC	18,450	27,442	47,341	219,818	313,051
06 Planning Admin	3,280	4,268	8,418	34,185	50,151
07 Central Services	0	45,091	0	361,182	406,273
08 EMS Admin	7,295	9,690	18,719	77,620	113,325
09 Fire/EMS Ops	637,637	882,194	1,636,098	7,066,453	10,222,382
10 Staff Svcs	2,624	4,327	6,734	34,658	48,344
12 Medical Dir	2,567	9,608	6,587	76,958	95,720
13 Operations Admin	3,629	7,050	9,311	56,470	76,460
14 Life Safety Bureau	25,301	44,711	64,920	358,136	493,068
15 Fire Marshal	12,969	20,978	33,278	168,039	235,265
16 Comm Outreach	1,969	2,604	5,052	20,857	30,482
17 Logistics	1,273	2,501	3,268	20,034	27,076
18 Air Pack	617	1,907	1,584	15,277	19,386
19 Hazmat Ops	8,877	13,064	22,778	104,644	149,364
20 Airport Ops	29,065	42,349	74,578	339,218	485,209
21 Rescue Team	12,082	17,678	31,000	141,601	202,361
Total	\$ 793,676	\$ 1,180,820	\$ 2,036,289	\$ 9,453,748	\$ 13,464,533
	=====	=====	=====	=====	=====

**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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	423,512	0	423,512
Salary % Split		0	.00%	100%
Benefits	S	215,572	0	215,572
Subtotal - Personnel Costs		639,085	0	639,085
Services & Supplies Cost				
Supplies	S	60,721	0	60,721
Services	S	605,210	0	605,210
Subtotal - Services & Supplies		665,931	0	665,931
Department Cost Total		1,305,016	0	1,305,016
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,305,016	0	1,305,016
General Admin Distribution			0	0
Grand Total		\$ 1,305,016 =====	=====	\$ 1,305,016 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 6,098	\$ 0	\$ 6,098
1 Indirect Costs Exps	11,672	0	11,672
1 GSD	8,699	0	8,699
Subtotal - Citywide Indirect	26,469	0	26,469
2 Chief's Admin	932	130	1,062
2 Accounting & Finance	3,013	7	3,020
2 Human Resources/Risk	2,364	360	2,724
2 Warehouse	23,646	541	24,187
Subtotal-Chief's Admin	29,955	1,037	30,992
3 Info Tech Svcs	0	3,481	3,481
Subtotal - Info Tech Svcs	0	3,481	3,481
7 Departmental	0	17,690	17,690
7 Vehicle Charges	0	30,019	30,019
Subtotal - Central Svcs	0	47,709	47,709
Total Incoming	56,424	52,227	108,651
C. Total Allocated		\$ 1,413,668	\$ 1,413,668
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	12,696,080	2.4872	\$33,862	\$ 0	\$ 33,862	\$ 0	\$ 33,862
03 Info Tech	1,305,016	0.2557	3,481	0	3,481	0	3,481
04 Professional Development	5,634,285	1.1038	15,028	0	15,028	593	15,621
05 OEC	11,862,813	2.3239	31,639	0	31,639	1,248	32,887
06 Planning Admin	1,845,019	0.3614	4,920	0	4,920	194	5,114
07 Central Services	19,491,567	3.8184	51,985	0	51,985	2,050	54,035
08 EMS Admin	4,188,918	0.8206	11,172	0	11,172	441	11,613
09 Fire/EMS Ops	381,347,364	74.7062	1,017,080	0	1,017,080	40,117	1,057,197
10 Staff Svcs	1,870,296	0.3664	4,988	0	4,988	197	5,185
12 Medical Dir	4,153,078	0.8136	11,077	0	11,077	437	11,514
13 Operations Admin	3,047,552	0.5970	8,128	0	8,128	321	8,449
14 Life Safety Bureau	19,327,165	3.7862	51,547	0	51,547	2,033	53,580
15 Fire Marshal	9,068,349	1.7765	24,186	0	24,186	954	25,140
16 Comm Outreach	1,125,553	0.2205	3,002	0	3,002	118	3,120
17 Logistics	1,081,010	0.2118	2,884	0	2,884	114	2,998
18 Air Pack	824,182	0.1615	2,199	0	2,199	87	2,286
19 Hazmat Ops	5,647,020	1.1063	15,062	0	15,062	594	15,656
20 Airport Ops	18,306,192	3.5862	48,824	0	48,824	1,926	50,750
21 Rescue Team	7,641,623	1.4970	20,381	0	20,381	804	21,185
Subtotal	510,463,082	100.0000	1,361,445	0	1,361,445	52,227	1,413,672
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,361,445	=====	\$ 1,413,672

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	33,862	33,862
03 Info Tech	3,481	3,481
04 Professional Development	15,621	15,621
05 OEC	32,887	32,887
06 Planning Admin	5,114	5,114
07 Central Services	54,035	54,035
08 EMS Admin	11,613	11,613
09 Fire/EMS Ops	1,057,197	1,057,197
10 Staff Svcs	5,185	5,185
12 Medical Dir	11,514	11,514
13 Operations Admin	8,449	8,449
14 Life Safety Bureau	53,580	53,580
15 Fire Marshal	25,140	25,140
16 Comm Outreach	3,120	3,120
17 Logistics	2,998	2,998
18 Air Pack	2,286	2,286
19 Hazmat Ops	15,656	15,656
20 Airport Ops	50,750	50,750
21 Rescue Team	21,185	21,185
 Total	 \$ 1,413,672 =====	 \$ 1,413,672 =====

**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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	1,380,500	0	1,380,500
Salary % Split			.00%	100%
Benefits	S	3,843,807	0	3,843,807
Subtotal - Personnel Costs		5,224,307	0	5,224,307
Services & Supplies Cost				
Supplies	S	52,009	0	52,009
Services	S	357,969	0	357,969
Subtotal - Services & Supplies		409,978	0	409,978
Department Cost Total		5,634,285	0	5,634,285
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		5,634,285	0	5,634,285
General Admin Distribution			0	0
Grand Total		\$ 5,634,285 =====	=====	\$ 5,634,285 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 107,663	\$ 0	\$ 107,663
1 Indirect Costs Exps	50,385	0	50,385
1 GSD	153,547	0	153,547
Subtotal - Citywide Indirect	311,595	0	311,595
2 Chief's Admin	16,454	2,286	18,740
2 Accounting & Finance	13,005	30	13,035
2 Human Resources/Risk	41,728	6,356	48,084
2 Warehouse	102,073	2,335	104,408
Subtotal-Chief's Admin	173,260	11,008	184,268
3 Info Tech Svcs	15,028	593	15,621
Subtotal - Info Tech Svcs	15,028	593	15,621
4 Training	0	20,237	20,237
Subtotal-Prof Development	0	20,237	20,237
7 Departmental	0	312,300	312,300
7 Vehicle Charges	0	66,708	66,708
7 Classified Emp	0	14	14
Subtotal - Central Svcs	0	379,022	379,022
9 Clasfd Ret Benes	0	47,451	47,451
Subtotal - Fire/EMS Operations	0	47,451	47,451
10 Investigations	0	7,457	7,457
Subtotal - Staff Svcs	0	7,457	7,457
Total Incoming	499,883	465,768	965,651
C. Total Allocated		\$ 6,599,936	\$ 6,599,936
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7	0.1777	\$10,900	\$ 0	\$ 10,900	\$ 0	\$ 10,900
04 Professional Development	13	0.3299	20,237	0	20,237	0	20,237
05 OEC	85	2.1574	132,339	0	132,339	10,100	142,439
06 Planning Admin	3	0.0761	4,668	0	4,668	356	5,024
08 EMS Admin	22	0.5584	34,253	0	34,253	2,614	36,867
09 Fire/EMS Ops	3,324	84.3655	5,175,121	0	5,175,121	394,952	5,570,073
10 Staff Svcs	9	0.2284	14,010	0	14,010	1,069	15,079
13 Operations Admin	18	0.4569	28,027	0	28,027	2,139	30,166
14 Life Safety Bureau	124	3.1472	193,055	0	193,055	14,733	207,788
15 Fire Marshal	62	1.5736	96,527	0	96,527	7,367	103,894
16 Comm Outreach	6	0.1523	9,342	0	9,342	713	10,055
17 Logistics	5	0.1269	7,784	0	7,784	594	8,378
19 Hazmat Ops	45	1.1421	70,058	0	70,058	5,347	75,405
20 Airport Ops	152	3.8579	236,650	0	236,650	18,060	254,710
21 Rescue Team	65	1.6497	101,195	0	101,195	7,723	108,918
Subtotal	3,940	100.0000	6,134,166	0	6,134,166	465,768	6,599,934
Direct Bills					0		0
Total					\$ 6,134,166		\$ 6,599,934
=====	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	10,900	10,900
04 Professional Development	20,237	20,237
05 OEC	142,439	142,439
06 Planning Admin	5,024	5,024
08 EMS Admin	36,867	36,867
09 Fire/EMS Ops	5,570,073	5,570,073
10 Staff Svcs	15,079	15,079
13 Operations Admin	30,166	30,166
14 Life Safety Bureau	207,788	207,788
15 Fire Marshal	103,894	103,894
16 Comm Outreach	10,055	10,055
17 Logistics	8,378	8,378
19 Hazmat Ops	75,405	75,405
20 Airport Ops	254,710	254,710
21 Rescue Team	108,918	108,918
 Total	 \$ 6,599,934 =====	 \$ 6,599,934 =====

**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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	7,928,052	0	7,928,052
Salary % Split			.00%	100%
Benefits	S	3,926,967	0	3,926,967
Subtotal - Personnel Costs		11,855,019	0	11,855,019
Services & Supplies Cost				
Supplies	S	5,993	0	5,993
Services	S	1,800	0	1,800
Subtotal - Services & Supplies		7,793	0	7,793
Department Cost Total		11,862,813	0	11,862,813
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		11,862,813	0	11,862,813
General Admin Distribution			0	0
Grand Total		\$ 11,862,813 =====	=====	\$ 11,862,813 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 105,997	\$ 0	\$ 105,997
1 Indirect Costs Exps	106,079	0	106,079
1 GSD	151,177	0	151,177
Subtotal - Citywide Indirect	363,253	0	363,253
2 Chief's Admin	16,199	2,251	18,450
2 Accounting & Finance	27,379	63	27,442
2 Human Resources/Risk	41,083	6,258	47,341
2 Warehouse	214,901	4,917	219,818
Subtotal-Chief's Admin	299,562	13,489	313,051
3 Info Tech Svcs	31,639	1,248	32,887
Subtotal - Info Tech Svcs	31,639	1,248	32,887
4 Training	132,339	10,100	142,439
Subtotal-Prof Development	132,339	10,100	142,439
7 Departmental	0	307,467	307,467
7 Vehicle Charges	0	6,669	6,669
7 Classified Emp	0	95	95
Subtotal - Central Svcs	0	314,231	314,231
9 Clasfd Ret Benes	0	315,272	315,272
Subtotal - Fire/EMS Operations	0	315,272	315,272
10 Investigations	0	49,544	49,544
Subtotal - Staff Svcs	0	49,544	49,544
Total Incoming	826,793	703,884	1,530,677
C. Total Allocated		\$ 13,393,489	\$ 13,393,489
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2328	\$29,541	\$ 0	\$ 29,541	\$ 0	\$ 29,541
08 EMS Admin	25.60	0.6695	84,957	0	84,957	4,724	89,681
09 Fire/EMS Ops	3,302.50	86.3737	10,960,482	0	10,960,482	609,389	11,569,871
10 Staff Svcs	11.60	0.3034	38,500	0	38,500	2,140	40,640
13 Operations Admin	15.60	0.4080	51,774	0	51,774	2,879	54,653
14 Life Safety Bureau	126.00	3.2954	418,173	0	418,173	23,250	441,423
15 Fire Marshal	63.00	1.6477	209,087	0	209,087	11,625	220,712
16 Comm Outreach	6.20	0.1622	20,583	0	20,583	1,144	21,727
17 Logistics	4.90	0.1282	16,268	0	16,268	904	17,172
19 Hazmat Ops	46.00	1.2031	152,669	0	152,669	8,488	161,157
20 Airport Ops	150.60	3.9388	499,818	0	499,818	27,789	527,607
21 Rescue Team	62.60	1.6372	207,754	0	207,754	11,551	219,305
Subtotal	3,823.5	100.0000	12,689,606	0	12,689,606	703,884	13,393,490
Direct Bills					0		0
Total					\$ 12,689,606		\$ 13,393,490
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	29,541	29,541
08 EMS Admin	89,681	89,681
09 Fire/EMS Ops	11,569,871	11,569,871
10 Staff Svcs	40,640	40,640
13 Operations Admin	54,653	54,653
14 Life Safety Bureau	441,423	441,423
15 Fire Marshal	220,712	220,712
16 Comm Outreach	21,727	21,727
17 Logistics	17,172	17,172
19 Hazmat Ops	161,157	161,157
20 Airport Ops	527,607	527,607
21 Rescue Team	219,305	219,305
 Total	 \$ 13,393,490 =====	 \$ 13,393,490 =====

## **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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	1,253,072	0	783,401	469,671
Salary % Split			.00%	62.52%	37.48%
Benefits	P	514,671		246,510	268,161
Subtotal - Personnel Costs		1,767,743	0	1,029,911	737,832
Services & Supplies Cost					
Supplies	P	10,848	0	3,591	7,257
Services	P	15,362	0	12,612	2,750
Credit Expenses	P	747,839-	0		747,839-
Subtotal - Services & Supplies		721,629-	0	16,203	737,832-
Department Cost Total		1,046,114	0	1,046,114	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,046,114	0	1,046,114	0
General Admin Distribution			0	0	0
Grand Total		\$ 1,046,114 =====	=====	\$ 1,046,114 =====	0 =====



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 18,848	\$ 0	\$ 11,783	\$ 7,065
1 Indirect Costs Exps	16,497	0	10,314	6,183
1 GSD	26,882	0	16,806	10,076
Subtotal - Citywide Indirect	62,227	0	38,903	23,324
2 Chiefs Admin	2,880	400	2,051	1,230
2 Accounting & Finance	4,258	10	2,668	1,600
2 Human Resources/Risk	7,305	1,113	5,263	3,155
2 Warehouse	33,420	765	21,372	12,813
Subtotal-Chiefs Admin	47,863	2,288	31,353	18,797
3 Info Tech Svcs	4,920	194	3,197	1,917
Subtotal - Info Tech Svcs	4,920	194	3,197	1,917
4 Training	4,668	356	3,141	1,883
Subtotal-Prof Development	4,668	356	3,141	1,883
7 Departmental	0	54,672	34,180	20,492
7 Vehicle Charges	0	20,010	12,510	7,500
7 Classified Emp	0	3	2	1
Subtotal - Central Svcs	0	74,685	46,692	27,993
9 Clasfd Ret Benes	0	10,653	6,660	3,993
Subtotal - Fire/EMS Operations	0	10,653	6,660	3,993
10 Investigations	0	1,674	1,047	627
Subtotal - Staff Svcs	0	1,674	1,047	627
Total Incoming	119,678	89,850	130,994	78,535
C. Total Allocated		\$ 1,255,642	\$ 1,177,107	\$ 78,535
	=====	=====	=====	=====
			93.75%	6.25%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2367	\$2,653	\$ 0	\$ 2,653	\$ 0	\$ 2,653
09 Fire/EMS Ops	3,302.50	87.8418	984,651	0	984,651	49,460	1,034,111
14 Life Safety Bureau	126.00	3.3514	37,567	0	37,567	1,887	39,454
15 Fire Marshal	63.00	1.6757	18,784	0	18,784	944	19,728
19 Hazmat Ops	46.00	1.2235	13,715	0	13,715	689	14,404
20 Airport Ops	150.60	4.0057	44,901	0	44,901	2,255	47,156
21 Rescue Team	62.60	1.6651	18,665	0	18,665	938	19,603
Subtotal	3,759.6	100.0000	1,120,936	0	1,120,936	56,173	1,177,109
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,120,936	=====	\$ 1,177,109
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$44,855	\$ 0	\$ 44,855	\$ 33,677	\$ 78,532
Subtotal	100	100.0000	44,855	0	44,855	33,677	78,532
Direct Bills					0		0
Total					\$ 44,855		\$ 78,532
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	2,653	0	2,653
09 Fire/EMS Ops	1,034,111	0	1,034,111
14 Life Safety Bureau	39,454	0	39,454
15 Fire Marshal	19,728	0	19,728
19 Hazmat Ops	14,404	0	14,404
20 Airport Ops	47,156	0	47,156
21 Rescue Team	19,603	0	19,603
22 Permit Ctr	0	78,532	78,532
Total	\$ 1,177,109 =====	\$ 78,532 =====	\$ 1,255,641 =====

## **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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:7 Central Svcs

Description		Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
<b>Personnel Costs</b>							
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
<b>Services &amp; Supplies Cost</b>							
Overtime-Classified	P	58,969	0	58,969	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	31,714	0	31,714	0	0	0
Other Supplies	P	623,285	0	623,285	0	0	0
Fuel	P	3,803,356	0	0	3,803,356	0	0
Class Arbitration	P	3,937	0	0	0	3,937	0
Voice Svcs	P	892,102	0	892,102	0	0	0
HR Client	P	3,730,037	0	3,730,037	0	0	0
KRONOS	P	252,860	0	252,860	0	0	0
Drainage	D	98,954	0	0	0	0	0
Permit Ctr	P	373,382	0	0	0	0	373,382
Bldg Mtc Svcs	P	273,441	0	273,441	0	0	0
Other Svcs	P	6,922,457	0	6,922,457	0	0	0
Billing & Collection	D	1,870,142	0	0	0	0	0
Non GF	P	537,928	0	0	0	0	0
Subtotal - Services & Supplies		19,472,563	0	12,784,865	3,803,356	3,937	373,382
Department Cost Total		19,472,563	0	12,784,865	3,803,356	3,937	373,382
<b>Adjustments to Cost</b>							
Drainage	D	98,954-	0	0	0	0	0
Billing & Collection	D	1,870,142-	0	0	0	0	0
Subtotal - Adjustments		1,969,096-	0	0	0	0	0
Total Costs After Adjustments		17,503,467	0	12,784,865	3,803,356	3,937	373,382
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 17,503,467 =====	=====	\$ 12,784,865 =====	\$ 3,803,356 =====	\$ 3,937 =====	\$ 373,382 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:7 Central Svcs

Description		Amount	Non General Fund
<b>Personnel Costs</b>			
Salaries	S	0	0
Salary % Split			.00%
Benefits	S	0	0
Subtotal - Personnel Costs		0	0
<b>Services &amp; Supplies Cost</b>			
Overtime-Classified	P	58,969	0
Other Benefits	P	0	0
Postage	P	31,714	0
Other Supplies	P	623,285	0
Fuel	P	3,803,356	0
Class Arbitration	P	3,937	0
Voice Svcs	P	892,102	0
HR Client	P	3,730,037	0
KRONOS	P	252,860	0
Drainage	D	98,954	0
Permit Ctr	P	373,382	0
Bldg Mtc Svcs	P	273,441	0
Other Svcs	P	6,922,457	0
Billing & Collection	D	1,870,142	0
Non GF	P	537,928	537,928
Subtotal - Services & Supplies		19,472,563	537,928
Department Cost Total		19,472,563	537,928
<b>Adjustments to Cost</b>			
Drainage	D	98,954-	0
Billing & Collection	D	1,870,142-	0
Subtotal - Adjustments		1,969,096-	0
Total Costs After Adjustments		17,503,467	537,928
General Admin Distribution			0
Grand Total		\$ 17,503,467	\$ 537,928
		=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 174,298	\$ 0	\$ 127,311	\$ 37,874	\$ 39
Subtotal - Citywide Indirect	174,298	0	127,311	37,874	39
2 Accounting & Finance	44,987	104	32,935	9,798	10
2 Warehouse	353,104	8,078	263,814	78,482	81
Subtotal-Chiefs Admin	398,091	8,182	296,750	88,280	91
3 Info Tech Svcs	51,985	2,050	39,469	11,741	12
Subtotal - Info Tech Svcs	51,985	2,050	39,469	11,741	12
7 Vehicle Charges	0	967,249	706,497	210,175	218
Subtotal - Central Svcs	0	967,249	706,497	210,175	218
 Total Incoming	 624,374	 977,481	 1,170,026	 348,070	 360
C. Total Allocated		\$ 19,105,322	\$ 13,954,891	\$ 4,151,426	\$ 4,297
		=====	=====	=====	=====
			73.04%	21.73%	0.02%



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$ 174,298	\$ 0	\$ 3,718	\$ 5,357
Subtotal - Citywide Indirect	174,298	0	3,718	5,357
2 Accounting & Finance	44,987	104	962	1,386
2 Warehouse	353,104	8,078	7,705	11,100
Subtotal-Chiefs Admin	398,091	8,182	8,667	12,486
3 Info Tech Svcs	51,985	2,050	1,153	1,661
Subtotal - Info Tech Svcs	51,985	2,050	1,153	1,661
7 Vehicle Charges	0	967,249	20,633	29,726
Subtotal - Central Svcs	0	967,249	20,633	29,726
 Total Incoming	 624,374	 977,481	 34,171	 49,230
C. Total Allocated		\$ 19,105,322	\$ 407,552	\$ 587,158
		=====	=====	=====
			2.13%	3.07%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	36.80	0.8939	\$118,360	\$ 0	\$ 118,360	\$ 0	\$ 118,360
03 Info Tech	5.50	0.1336	17,690	0	17,690	0	17,690
04 Professional Development	97.10	2.3586	312,300	0	312,300	0	312,300
05 OEC	95.60	2.3221	307,467	0	307,467	0	307,467
06 Planning Admin	17.00	0.4129	54,672	0	54,672	0	54,672
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	37.80	0.9182	121,578	0	121,578	6,983	128,561
09 Fire/EMS Ops	3,303.90	80.2521	10,626,107	0	10,626,107	610,347	11,236,454
10 Staff Svcs	13.60	0.3303	43,735	0	43,735	2,512	46,247
12 Medical Dir	13.30	0.3231	42,781	0	42,781	2,457	45,238
13 Operations Admin	18.80	0.4567	60,471	0	60,471	3,473	63,944
14 Life Safety Bureau	131.10	3.1844	421,643	0	421,643	24,219	445,862
15 Fire Marshal	67.20	1.6323	216,131	0	216,131	12,414	228,545
16 Comm Outreach	10.20	0.2478	32,811	0	32,811	1,884	34,695
17 Logistics	6.60	0.1603	21,225	0	21,225	1,219	22,444
18 Air Pack	3.20	0.0777	10,288	0	10,288	591	10,879
19 Hazmat Ops	46.00	1.1173	147,941	0	147,941	8,498	156,439
20 Airport Ops	150.60	3.6581	484,366	0	484,366	27,821	512,187
21 Rescue Team	62.60	1.5206	201,341	0	201,341	11,564	212,905
Subtotal	4,116.9	100.0000	13,240,907	0	13,240,907	713,984	13,954,891
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 13,240,907	=====	\$ 13,954,891

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	1.5241	\$60,035	\$ 0	\$ 60,035	\$ 0	\$ 60,035
03 Info Tech	9	0.7621	30,019	0	30,019	0	30,019
04 Professional Development	20	1.6935	66,708	0	66,708	0	66,708
05 OEC	2	0.1693	6,669	0	6,669	0	6,669
06 Planning Admin	6	0.5080	20,010	0	20,010	0	20,010
07 Central Services	290	24.5555	967,249	0	967,249	0	967,249
08 EMS Admin	5	0.4234	16,678	0	16,678	1,270	17,948
09 Fire/EMS Ops	577	48.8569	1,924,489	0	1,924,489	146,595	2,071,084
10 Staff Svcs	4	0.3387	13,342	0	13,342	1,016	14,358
12 Medical Dir	3	0.2540	10,005	0	10,005	762	10,767
13 Operations Admin	3	0.2540	10,005	0	10,005	762	10,767
14 Life Safety Bureau	111	9.3988	370,222	0	370,222	28,201	398,423
15 Fire Marshal	61	5.1651	203,455	0	203,455	15,498	218,953
16 Comm Outreach	8	0.6774	26,683	0	26,683	2,033	28,716
17 Logistics	3	0.2540	10,005	0	10,005	762	10,767
18 Air Pack	3	0.2540	10,005	0	10,005	762	10,767
19 Hazmat Ops	21	1.7782	70,044	0	70,044	5,335	75,379
21 Rescue Team	37	3.1329	123,406	0	123,406	9,400	132,806
Subtotal	1,181	100.0000	3,939,029	0	3,939,029	212,397	4,151,426
Direct Bills					0		0
Total					\$ 3,939,029		\$ 4,151,426
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of working vehicles

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2263	\$9	\$ 0	\$ 9	\$ 0	\$ 9
04 Professional Development	13.80	0.3510	14	0	14	0	14
05 OEC	91.70	2.3321	95	0	95	0	95
06 Planning Admin	3.10	0.0788	3	0	3	0	3
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	25.60	0.6511	26	0	26	2	28
09 Fire/EMS Ops	3,302.50	83.9882	3,411	0	3,411	205	3,616
10 Staff Svcs	11.60	0.2950	12	0	12	1	13
13 Operations Admin	15.60	0.3967	16	0	16	1	17
14 Life Safety Bureau	126.00	3.2044	130	0	130	8	138
15 Fire Marshal	63.00	1.6022	65	0	65	4	69
16 Comm Outreach	6.20	0.1577	6	0	6	0	6
17 Logistics	4.90	0.1246	5	0	5	0	5
19 Hazmat Ops	46.00	1.1699	48	0	48	3	51
20 Airport Ops	150.60	3.8300	156	0	156	9	165
21 Rescue Team	62.60	1.5920	65	0	65	4	69
Subtotal	3,932.1	100.0000	4,061	0	4,061	236	4,297
Direct Bills					0		0
Total					\$ 4,061		\$ 4,297
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$386,681	\$ 0	\$ 386,681	\$ 20,871	\$ 407,552
Subtotal	100	100.0000	386,681	0	386,681	20,871	407,552
Direct Bills					0		0
Total					\$ 386,681		\$ 407,552
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	118,360	60,035	9	0	0	178,404
03 Info Tech	17,690	30,019	0	0	0	47,709
04 Professional Development	312,300	66,708	14	0	0	379,022
05 OEC	307,467	6,669	95	0	0	314,231
06 Planning Admin	54,672	20,010	3	0	0	74,685
07 Central Services	0	967,249	0	0	0	967,249
08 EMS Admin	128,561	17,948	28	0	0	146,537
09 Fire/EMS Ops	11,236,454	2,071,084	3,616	0	0	13,311,154
10 Staff Svcs	46,247	14,358	13	0	0	60,618
12 Medical Dir	45,238	10,767	0	0	0	56,005
13 Operations Admin	63,944	10,767	17	0	0	74,728
14 Life Safety Bureau	445,862	398,423	138	0	0	844,423
15 Fire Marshal	228,545	218,953	69	0	0	447,567
16 Comm Outreach	34,695	28,716	6	0	0	63,417
17 Logistics	22,444	10,767	5	0	0	33,217
18 Air Pack	10,879	10,767	0	0	0	21,646
19 Hazmat Ops	156,439	75,379	51	0	0	231,869
20 Airport Ops	512,187	0	165	0	0	512,352
21 Rescue Team	212,905	132,806	69	0	0	345,781
22 Permit Ctr	0	0	0	407,552	0	407,552
Total	\$13,954,891	\$4,151,425	\$4,297	\$407,552	\$0	\$18,518,166
	=====	=====	=====	=====	=====	=====

**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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	S1	2,352,370	0	2,352,370
Salary % Split			.00%	100%
Benefits	S	1,212,081	0	1,212,081
Subtotal - Personnel Costs		3,564,451	0	3,564,451
Services & Supplies Cost				
Supplies	S	37,899	0	37,899
Services	S	564,617	0	564,617
Subtotal - Services & Supplies		602,516	0	602,516
Department Cost Total		4,166,967	0	4,166,967
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,166,967	0	4,166,967
General Admin Distribution			0	0
Grand Total		\$ 4,166,967 =====	=====	\$ 4,166,967 =====



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 41,913	\$ 0	\$ 41,913
1 Indirect Costs Exps	37,458	0	37,458
1 GSD	59,773	0	59,773
Subtotal - Citywide Indirect	139,144	0	139,144
2 Chief's Admin	6,405	890	7,295
2 Accounting & Finance	9,668	22	9,690
2 Human Resources/Risk	16,245	2,474	18,719
2 Warehouse	75,884	1,736	77,620
Subtotal-Chief's Admin	108,202	5,123	113,325
3 Info Tech Svcs	11,172	441	11,613
Subtotal - Info Tech Svcs	11,172	441	11,613
4 Training	34,253	2,614	36,867
Subtotal-Prof Development	34,253	2,614	36,867
5 Dispatch & Records	84,957	4,724	89,681
Subtotal - OEC	84,957	4,724	89,681
7 Departmental	121,578	6,983	128,561
7 Vehicle Charges	16,678	1,270	17,948
7 Classified Emp	26	2	28
Subtotal - Central Svcs	138,282	8,255	146,537
9 Clasfd Ret Benes	0	88,021	88,021
Subtotal - Fire/EMS Operations	0	88,021	88,021
10 Investigations	0	13,832	13,832
Subtotal - Staff Svcs	0	13,832	13,832
Total Incoming	516,010	123,009	639,019
C. Total Allocated		\$ 4,805,986	\$ 4,805,986
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

EMS Admin Svcs Allocations Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Dept:8 EMS Admin Second Allocation	Total
09 Fire/EMS Operations	100	100.0000	\$4,682,977	\$ 0	\$ 4,682,977	\$ 123,009	\$ 4,805,986
Subtotal	100	100.0000	4,682,977	0	4,682,977	123,009	4,805,986
Direct Bills					0		0
Total					\$ 4,682,977		\$ 4,805,986
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	4,805,986	4,805,986
Total	\$ 4,805,986	\$ 4,805,986
	=====	=====

## **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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:9 Fire/EMS Operation

Description		Amount	General Admin	Clasfd Ret Benes	Operations
<hr/>					
Personnel Costs					
Salaries	SI	235,847,065	0	0	235,847,065
Salary % Split			.00%	.00%	100%
Benefits	S	127,754,916	0	0	127,754,916
Subtotal - Personnel Costs		363,601,981	0	0	363,601,981
<hr/>					
Services & Supplies Cost					
Supplies	S	24,833	0	0	24,833
Services	S	17,720,550	0	0	17,720,550
Hlth Ins Ret Class	P	13,518,793	0	13,518,793	0
Credit Expenses	P	381,347,364-	0	0	381,347,364-
Subtotal - Services & Supplies		350,083,188-	0	13,518,793	363,601,981-
<hr/>					
Department Cost Total		13,518,793	0	13,518,793	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		13,518,793	0	13,518,793	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$ 13,518,793		\$ 13,518,793	0
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operation

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 3,663,267	\$ 0	\$ 0	\$ 3,663,267
1 Indirect Costs Exps	3,410,113	0	0	3,410,113
1 GSD	5,224,620	0	0	5,224,620
Subtotal - Citywide Indirect	12,298,000	0	0	12,298,000
2 Chief's Admin	559,839	77,798	0	637,637
2 Accounting & Finance	880,161	2,033	0	882,194
2 Human Resources/Risk	1,419,820	216,278	0	1,636,098
2 Warehouse	6,908,404	158,049	0	7,066,453
Subtotal-Chief's Admin	9,768,224	454,158	0	10,222,382
3 Info Tech Svcs	1,017,080	40,117	0	1,057,197
3 Subtotal - Info Tech Svcs	1,017,080	40,117	0	1,057,197
4 Training	5,175,121	394,952	0	5,570,073
4 Subtotal-Prof Development	5,175,121	394,952	0	5,570,073
5 Dispatch & Records	10,960,482	609,389	0	11,569,871
5 Subtotal - OEC	10,960,482	609,389	0	11,569,871
6 Planning Svcs *	984,651	49,460	0	1,034,111
6 Subtotal - Planning Admin	984,651	49,460	0	1,034,111
7 Departmental	10,626,107	610,347	0	11,236,454
7 Vehicle Charges	1,924,489	146,595	0	2,071,084
7 Classified Emp	3,411	205	0	3,616
Subtotal - Central Svcs	12,554,007	757,147	0	13,311,154
8 EMS Admin Svcs	4,682,977	123,009	0	4,805,986
Subtotal - EMS Admin	4,682,977	123,009	0	4,805,986
10 Investigations	0	1,784,262	0	1,784,262
10 Subtotal - Staff Svcs	0	1,784,262	0	1,784,262
Total Incoming	57,440,542	4,212,494	0	61,653,037
C. Total Allocated		\$ 75,171,829	\$ 13,518,793	\$ 61,653,037
	=====	=====	=====	=====
			17.98%	82.02%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Clasfd Ret Benes Allocations

Dept:9 Fire/EMS Operation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2263	\$30,593	\$ 0	\$ 30,593	\$ 0	\$ 30,593
04 Professional Development	13.80	0.3510	47,451	0	47,451	0	47,451
05 OEC	91.70	2.3321	315,272	0	315,272	0	315,272
06 Planning Admin	3.10	0.0788	10,653	0	10,653	0	10,653
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	25.60	0.6511	88,021	0	88,021	0	88,021
10 Staff Svcs	11.60	0.2950	39,880	0	39,880	0	39,880
11 Fire/EMS Operating	3,302.50	83.9882	11,354,191	11,354,191-	0	0	0
13 Operations Admin	15.60	0.3967	53,629	0	53,629	0	53,629
14 Life Safety Bureau	126.00	3.2044	433,196	0	433,196	0	433,196
15 Fire Marshal	63.00	1.6022	216,598	0	216,598	0	216,598
16 Comm Outreach	6.20	0.1577	21,319	0	21,319	0	21,319
17 Logistics	4.90	0.1246	16,844	0	16,844	0	16,844
19 Hazmat Ops	46.00	1.1699	158,156	0	158,156	0	158,156
20 Airport Ops	150.60	3.8300	517,770	0	517,770	0	517,770
21 Rescue Team	62.60	1.5920	215,219	0	215,219	0	215,219
Subtotal	3,932.1	100.0000	13,518,792	11,354,191-	2,164,601	0	2,164,601
Direct Bills					11,354,191		11,354,191
Total	=====	=====	=====	=====	\$ 13,518,792		\$ 13,518,792
					=====		=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Operations Allocations

Dept:9 Fire/EMS Operation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000	\$57,440,542	\$ 0	\$ 57,440,542	\$ 4,212,494	\$ 61,653,036
Subtotal	100	100.0000	57,440,542	0	57,440,542	4,212,494	61,653,036
Direct Bills					0		0
Total					\$ 57,440,542		\$ 61,653,036
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Fire/EMS Operating

Source: Direct Allocation



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:9 Fire/EMS Operation

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 11,354,191	0	\$ 11,354,191
02 Chief's Admin	30,593	0	30,593
04 Professional Development	47,451	0	47,451
05 OEC	315,272	0	315,272
06 Planning Admin	10,653	0	10,653
07 Central Services	0	0	0
08 EMS Admin	88,021	0	88,021
10 Staff Svcs	39,880	0	39,880
11 Fire/EMS Operating	0	61,653,036	61,653,036
13 Operations Admin	53,629	0	53,629
14 Life Safety Bureau	433,196	0	433,196
15 Fire Marshal	216,598	0	216,598
16 Comm Outreach	21,319	0	21,319
17 Logistics	16,844	0	16,844
19 Hazmat Ops	158,156	0	158,156
20 Airport Ops	517,770	0	517,770
21 Rescue Team	215,219	0	215,219
Total	\$ 13,518,792 =====	\$ 61,653,036 =====	\$ 75,171,828 =====

**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 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	S1	1,199,144	0	1,199,144
Salary % Split			.00%	100%
Benefits	S	662,725	0	662,725
Subtotal - Personnel Costs		1,861,869	0	1,861,869
Services & Supplies Cost				
Supplies	S	4,564	0	4,564
Services	S	3,864	0	3,864
Subtotal - Services & Supplies		8,427	0	8,427
Department Cost Total		1,870,296	0	1,870,296
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,870,296	0	1,870,296
General Admin Distribution			0	0
Grand Total		\$ 1,870,296 =====	=====	\$ 1,870,296 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 15,077	\$ 0	\$ 15,077
1 Indirect Costs Exps	16,725	0	16,725
1 GSD	21,507	0	21,507
Subtotal - Citywide Indirect	53,309	0	53,309
2 Chief's Admin	2,304	320	2,624
2 Accounting & Finance	4,317	10	4,327
2 Human Resources/Risk	5,844	890	6,734
2 Warehouse	33,883	775	34,658
Subtotal-Chief's Admin	46,348	1,996	48,344
3 Info Tech Svcs	4,988	197	5,185
Subtotal - Info Tech Svcs	4,988	197	5,185
4 Training	14,010	1,069	15,079
Subtotal-Prof Development	14,010	1,069	15,079
5 Dispatch & Records	38,500	2,140	40,640
Subtotal - OEC	38,500	2,140	40,640
7 Departmental	43,735	2,512	46,247
7 Vehicle Charges	13,342	1,016	14,358
7 Classified Emp	12	1	13
Subtotal - Central Svcs	57,089	3,529	60,618
9 Clasfd Ret Benes	39,880	0	39,880
Subtotal - Fire/EMS Operations	39,880	0	39,880
10 Investigations	0	6,267	6,267
Subtotal - Staff Svcs	0	6,267	6,267
Total Incoming	254,124	15,199	269,323
C. Total Allocated		\$ 2,139,619	\$ 2,139,619
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.90	0.2263	\$4,808	\$ 0	\$ 4,808	\$ 0	\$ 4,808
04 Professional Development	13.80	0.3510	7,457	0	7,457	0	7,457
05 OEC	91.70	2.3321	49,544	0	49,544	0	49,544
06 Planning Admin	3.10	0.0788	1,674	0	1,674	0	1,674
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	25.60	0.6511	13,832	0	13,832	0	13,832
09 Fire/EMS Ops	3,302.50	83.9882	1,784,262	0	1,784,262	0	1,784,262
10 Staff Svcs	11.60	0.2950	6,267	0	6,267	0	6,267
13 Operations Admin	15.60	0.3967	8,428	0	8,428	499	8,927
14 Life Safety Bureau	126.00	3.2044	68,075	0	68,075	4,032	72,107
15 Fire Marshal	63.00	1.6022	34,037	0	34,037	2,016	36,053
16 Comm Outreach	6.20	0.1577	3,350	0	3,350	198	3,548
17 Logistics	4.90	0.1246	2,647	0	2,647	157	2,804
19 Hazmat Ops	46.00	1.1699	24,854	0	24,854	1,472	26,326
20 Airport Ops	150.60	3.8300	81,365	0	81,365	4,820	86,185
21 Rescue Team	62.60	1.5920	33,821	0	33,821	2,003	35,824
Subtotal	3,932.1	100.0000	2,124,421	0	2,124,421	15,199	2,139,620
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 2,124,421	=====	\$ 2,139,620

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,808	4,808
04 Professional Development	7,457	7,457
05 OEC	49,544	49,544
06 Planning Admin	1,674	1,674
07 Central Services	0	0
08 EMS Admin	13,832	13,832
09 Fire/EMS Ops	1,784,262	1,784,262
10 Staff Svcs	6,267	6,267
13 Operations Admin	8,927	8,927
14 Life Safety Bureau	72,107	72,107
15 Fire Marshal	36,053	36,053
16 Comm Outreach	3,548	3,548
17 Logistics	2,804	2,804
19 Hazmat Ops	26,326	26,326
20 Airport Ops	86,185	86,185
21 Rescue Team	35,824	35,824
 Total	 \$ 2,139,620 =====	 \$ 2,139,620 =====