

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2022 2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020



CITY OF HOUSTON
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**City of Houston, Texas
Houston Fire Department
FY 2022 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2020**

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**FY 2022 2 CFR PART 200 COST ALLOCATION PLAN BASED ON
ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2022 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**

OVERVIEW

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

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

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

¹2 CFR Part 200.56

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

USING A COST ALLOCATION PLAN

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

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 2020 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 2022 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

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HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 60,394	\$ 76,196	\$ 473,589	\$ 239,874	\$ 31,908	\$ 26,521	\$ 14,507	\$ 162,513	\$ 283,380
2 Chief's Admin	0	79,602	64,738	417,205	204,627	25,832	25,866	16,578	135,881	433,340
3 Info Tech	0	8,125	5,736	37,523	18,159	2,240	2,418	1,630	11,955	37,617
4 Prof Development	0	0	25,605	200,029	102,416	8,004	8,004	0	68,812	257,638
5 OEC	0	0	70,557	484,165	244,213	19,770	19,382	0	176,767	589,612
6 Planning Admin	0	0	0	48,024	24,224	0	0	0	17,533	58,484
7 Central Svcs	0	59,549	99,046	881,817	458,488	71,965	34,920	20,054	257,178	645,416
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	61,439,645	0	85,986	590,143	297,680	24,105	23,628	0	215,461	718,662
10 Staff Svcs	0	0	10,196	69,978	35,299	2,858	2,801	0	25,548	85,218
Total Current Allocations	\$61,439,645 =====	\$207,670 =====	\$438,060 =====	\$3,202,473 =====	\$1,624,980 =====	\$186,682 =====	\$143,540 =====	\$52,769 =====	\$1,071,648 =====	\$3,109,367 =====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 248,796	\$0	\$ 0	\$ 0	\$ 1,617,678
2 Chief's Admin	199,990	0	0	0	1,603,660
3 Info Tech	17,285	0	0	0	142,687
4 Prof Development	92,813	0	0	0	763,321
5 OEC	276,007	0	0	0	1,880,473
6 Planning Admin	27,376	81,806	0	0	257,449
7 Central Svcs	414,335	144,380	0	0	3,087,148
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	336,411	0	0	0	63,731,721
10 Staff Svcs	39,892	0	0	0	271,790
Total Current Allocations	\$1,652,905 =====	\$226,186 =====	\$0 =====	\$0 =====	\$73,355,927 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	7,756,694	0	3,878,347	3,878,347	0
GSD	P	6,306,227	0	0	0	6,306,227
Subtotal - Services & Supplies		14,062,921	0	3,878,347	3,878,347	6,306,227
Department Cost Total		14,062,921	0	3,878,347	3,878,347	6,306,227
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		14,062,921	0	3,878,347	3,878,347	6,306,227
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 14,062,921		\$ 3,878,347	\$ 3,878,347	\$ 6,306,227
		=====	=====	=====	=====	=====

B. Incoming Costs

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	31.20	0.7840	\$30,406	\$ 0	\$ 30,406	\$ 0	\$ 30,406
03 Info Tech	0.80	0.0201	780	0	780	0	780
04 Professional Development	67.90	1.7062	66,172	0	66,172	0	66,172
05 OEC	109.60	2.7540	106,810	0	106,810	0	106,810
06 Planning Admin	17.30	0.4347	16,859	0	16,859	0	16,859
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	34,207	0	34,207	0	34,207
09 Fire/EMS Ops	3,187.00	80.0814	3,105,835	0	3,105,835	0	3,105,835
10 Staff Svcs	13.80	0.3468	13,450	0	13,450	0	13,450
12 Medical Dir	11.90	0.2990	11,596	0	11,596	0	11,596
13 Operations Admin	21.20	0.5327	20,660	0	20,660	0	20,660
14 Life Safety Bureau	129.20	3.2465	125,911	0	125,911	0	125,911
15 Fire Marshal	66.60	1.6735	64,904	0	64,904	0	64,904
16 Comm Outreach	9.10	0.2287	8,870	0	8,870	0	8,870
17 Logistics	6.80	0.1709	6,628	0	6,628	0	6,628
18 Air Pack	3.30	0.0829	3,215	0	3,215	0	3,215
19 Hazmat Ops	45.60	1.1458	44,438	0	44,438	0	44,438
20 Airport Ops	152.10	3.8219	148,227	0	148,227	0	148,227
21 Rescue Team	71.20	1.7891	69,388	0	69,388	0	69,388
Subtotal	3,979.7	100.0000	3,878,356	0	3,878,356	0	3,878,356
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 3,878,356	=====	\$ 3,878,356

Basis Units: Number of Full Time Equivalents (FTEs)

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	11,525,515	2.3701	\$91,921	\$ 0	\$ 91,921	\$ 0	\$ 91,921
03 Info Tech	1,008,563	0.2074	8,044	0	8,044	0	8,044
04 Professional Development	4,878,884	1.0033	38,911	0	38,911	0	38,911
05 OEC	12,496,466	2.5698	99,666	0	99,666	0	99,666
06 Planning Admin	2,325,911	0.4783	18,550	0	18,550	0	18,550
07 Central Services	21,830,221	4.4892	174,107	0	174,107	0	174,107
08 EMS Admin	5,320,354	1.0941	42,433	0	42,433	0	42,433
09 Fire/EMS Ops	360,874,881	74.2103	2,878,133	0	2,878,133	0	2,878,133
10 Staff Svcs	1,747,473	0.3594	13,939	0	13,939	0	13,939
12 Medical Dir	3,660,403	0.7527	29,192	0	29,192	0	29,192
13 Operations Admin	2,583,808	0.5313	20,606	0	20,606	0	20,606
14 Life Safety Bureau	16,903,341	3.4760	134,811	0	134,811	0	134,811
15 Fire Marshal	8,180,401	1.6822	65,242	0	65,242	0	65,242
16 Comm Outreach	1,008,928	0.2075	8,048	0	8,048	0	8,048
17 Logistics	1,089,261	0.2240	8,687	0	8,687	0	8,687
18 Air Pack	734,183	0.1510	5,856	0	5,856	0	5,856
19 Hazmat Ops	5,385,128	1.1074	42,949	0	42,949	0	42,949
20 Airport Ops	16,946,320	3.4848	135,153	0	135,153	0	135,153
21 Rescue Team	7,786,518	1.6012	62,100	0	62,100	0	62,100
Subtotal	486,286,559	100.0000	3,878,348	0	3,878,348	0	3,878,348
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 3,878,348	=====	\$ 3,878,348

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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4/1/2021

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	31.20	0.8151	\$51,402	\$ 0	\$ 51,402	\$ 0	\$ 51,402
03 Info Tech	0.80	0.0209	1,318	0	1,318	0	1,318
04 Professional Development	67.90	1.7740	111,872	0	111,872	0	111,872
05 OEC	109.60	2.8634	180,573	0	180,573	0	180,573
06 Planning Admin	17.30	0.4520	28,504	0	28,504	0	28,504
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.9170	57,828	0	57,828	0	57,828
09 Fire/EMS Ops	3,187.00	83.2637	5,250,798	0	5,250,798	0	5,250,798
10 Staff Svcs	13.80	0.3605	22,734	0	22,734	0	22,734
12 Medical Dir	11.90	0.3109	19,606	0	19,606	0	19,606
13 Operations Admin	21.20	0.5539	34,930	0	34,930	0	34,930
14 Life Safety Bureau	129.20	3.3755	212,867	0	212,867	0	212,867
15 Fire Marshal	66.60	1.7400	109,728	0	109,728	0	109,728
16 Comm Outreach	9.10	0.2377	14,990	0	14,990	0	14,990
17 Logistics	6.80	0.1777	11,206	0	11,206	0	11,206
18 Air Pack	3.30	0.0862	5,436	0	5,436	0	5,436
19 Hazmat Ops	45.60	1.1913	75,126	0	75,126	0	75,126
21 Rescue Team	71.20	1.8602	117,308	0	117,308	0	117,308
Subtotal	3,827.6	100.0000	6,306,226	0	6,306,226	0	6,306,226
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,306,226	=====	\$ 6,306,226

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	30,406	91,921	51,402	173,729
03 Info Tech	780	8,044	1,318	10,142
04 Professional Development	66,172	38,911	111,872	216,955
05 OEC	106,810	99,666	180,573	387,049
06 Planning Admin	16,859	18,550	28,504	63,913
07 Central Services	0	174,107	0	174,107
08 EMS Admin	34,207	42,433	57,828	134,468
09 Fire/EMS Ops	3,105,83	2,878,13	5,250,79	11,234,76
10 Staff Svcs	13,450	13,939	22,734	50,123
12 Medical Dir	11,596	29,192	19,606	60,394
13 Operations Admin	20,660	20,606	34,930	76,196
14 Life Safety Bureau	125,911	134,811	212,867	473,589
15 Fire Marshal	64,904	65,242	109,728	239,874
16 Comm Outreach	8,870	8,048	14,990	31,908
17 Logistics	6,628	8,687	11,206	26,521
18 Air Pack	3,215	5,856	5,436	14,507
19 Hazmat Ops	44,438	42,949	75,126	162,513
20 Airport Ops	148,227	135,153	0	283,380
21 Rescue Team	69,388	62,100	117,308	248,796
Total	\$ 3,878,356	\$ 3,878,348	\$ 6,306,226	\$ 14,062,930
	=====	=====	=====	=====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:2 Chief's Admin

Description		Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs							
Salaries	Sl	1,766,418	0	334,439	0	847,071	584,908
Salary % Split			.00%	18.93%	.00%	47.95%	33.11%
Benefits	P	1,275,716	0	165,649	0	721,155	388,911
Subtotal - Personnel Costs		3,042,134	0	500,088	0	1,568,226	973,820
Services & Supplies Cost							
Supplies	P	5,631,670	0	2,815	0	7,215	5,621,640
Services	P	2,780,079	0	51,199	1,409,351	48,671	1,270,858
Subtotal - Services & Supplies		8,411,749	0	54,014	1,409,351	55,887	6,892,498
Department Cost Total		11,453,883	0	554,102	1,409,351	1,624,112	7,866,317
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		11,453,883	0	554,102	1,409,351	1,624,112	7,866,317
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 11,453,883		\$ 554,102	\$ 1,409,351	\$ 1,624,112	\$ 7,866,317
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 30,406	\$ 0	\$ 5,757	\$ 0	\$ 14,581	\$ 10,068
1 Indirect Costs Exps	91,921	0	17,404	0	44,080	30,438
1 GSD	51,402	0	9,732	0	24,649	17,021
Subtotal - Citywide Indirect	173,729	0	32,892	0	83,310	57,526
2 Chiefs Admin	0	4,602	871	0	2,207	1,524
2 Accounting & Finance	0	33,403	6,324	0	16,018	11,061
2 Human Resources/Risk	0	13,386	2,534	0	6,419	4,432
2 Warehouse	0	187,803	35,557	0	90,059	62,187
Subtotal-Chief's Admin	0	239,194	45,287	0	114,703	79,204
3 Info Tech Svcs	0	24,614	4,660	0	11,803	8,150
Subtotal - Info Tech Svcs	0	24,614	4,660	0	11,803	8,150
4 Training	0	11,280	2,136	0	5,409	3,735
Subtotal-Prof Development	0	11,280	2,136	0	5,409	3,735
5 Dispatch & Records	0	28,771	5,447	0	13,797	9,527
Subtotal - OEC	0	28,771	5,447	0	13,797	9,527
6 Planning Svcs *	0	2,935	0	2,935	0	0
Subtotal - Planning Admin	0	2,935	0	2,935	0	0
7 Departmental	0	126,201	23,894	0	60,519	41,789
7 Vehicle Charges	0	68,115	12,896	0	32,664	22,555
7 Classified Emp	0	27	5	0	13	9
Subtotal - Central Svcs	0	194,343	36,795	0	93,195	64,352
9 Clasfd Ret Benes	0	37,793	7,155	0	18,123	12,514
Subtotal - Fire/EMS Operations	0	37,793	7,155	0	18,123	12,514
10 Investigations	0	4,185	792	0	2,007	1,386
Subtotal - Staff Svcs	0	4,185	792	0	2,007	1,386
Total Incoming	173,729	543,115	135,166	2,935	342,349	236,395
C. Total Allocated		\$ 12,170,727	\$ 689,268	\$ 1,412,286	\$ 1,966,461	\$ 8,102,712
	=====	=====	=====	=====	=====	=====
			5.66%	11.60%	16.16%	66.58%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	31.20	0.7840	\$4,602	\$ 0	\$ 4,602	\$ 0	\$ 4,602
03 Info Tech	0.80	0.0201	118	0	118	21	139
04 Professional Development	67.90	1.7062	10,015	0	10,015	1,759	11,774
05 OEC	109.60	2.7540	16,166	0	16,166	2,839	19,005
06 Planning Admin	17.30	0.4347	2,552	0	2,552	448	3,000
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	5,177	0	5,177	909	6,086
09 Fire/EMS Ops	3,187.00	80.0814	470,069	0	470,069	82,549	552,618
10 Staff Svcs	13.80	0.3468	2,036	0	2,036	357	2,393
12 Medical Dir	11.90	0.2990	1,755	0	1,755	308	2,063
13 Operations Admin	21.20	0.5327	3,127	0	3,127	549	3,676
14 Life Safety Bureau	129.20	3.2465	19,057	0	19,057	3,347	22,404
15 Fire Marshal	66.60	1.6735	9,823	0	9,823	1,725	11,548
16 Comm Outreach	9.10	0.2287	1,342	0	1,342	236	1,578
17 Logistics	6.80	0.1709	1,003	0	1,003	176	1,179
18 Air Pack	3.30	0.0829	487	0	487	85	572
19 Hazmat Ops	45.60	1.1458	6,726	0	6,726	1,181	7,907
20 Airport Ops	152.10	3.8219	22,434	0	22,434	3,940	26,374
21 Rescue Team	71.20	1.7891	10,502	0	10,502	1,844	12,346
Subtotal	3,979.7	100.0000	586,991	0	586,991	102,273	689,264
Direct Bills					0		0
Total					\$ 586,991		\$ 689,264
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	11,525,515	2.3701	\$33,403	\$ 0	\$ 33,403	\$ 0	\$ 33,403
03 Info Tech	1,008,563	0.2074	2,923	0	2,923	6	2,929
04 Professional Development	4,878,884	1.0033	14,140	0	14,140	30	14,170
05 OEC	12,496,466	2.5698	36,217	0	36,217	77	36,294
06 Planning Admin	2,325,911	0.4783	6,741	0	6,741	14	6,755
07 Central Services	21,830,221	4.4892	63,269	0	63,269	135	63,404
08 EMS Admin	5,320,354	1.0941	15,420	0	15,420	33	15,453
09 Fire/EMS Ops	360,874,881	74.2103	1,045,883	0	1,045,883	2,231	1,048,114
10 Staff Svcs	1,747,473	0.3594	5,065	0	5,065	11	5,076
12 Medical Dir	3,660,403	0.7527	10,608	0	10,608	23	10,631
13 Operations Admin	2,583,808	0.5313	7,488	0	7,488	16	7,504
14 Life Safety Bureau	16,903,341	3.4760	48,989	0	48,989	104	49,093
15 Fire Marshal	8,180,401	1.6822	23,708	0	23,708	51	23,759
16 Comm Outreach	1,008,928	0.2075	2,924	0	2,924	6	2,930
17 Logistics	1,089,261	0.2240	3,157	0	3,157	7	3,164
18 Air Pack	734,183	0.1510	2,128	0	2,128	5	2,133
19 Hazmat Ops	5,385,128	1.1074	15,607	0	15,607	33	15,640
20 Airport Ops	16,946,320	3.4848	49,113	0	49,113	105	49,218
21 Rescue Team	7,786,518	1.6012	22,567	0	22,567	48	22,615
Subtotal	486,286,559	100.0000	1,409,350	0	1,409,350	2,935	1,412,285
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,409,350	=====	\$ 1,412,285

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	31.20	0.7840	\$13,386	\$ 0	\$ 13,386	\$ 0	\$ 13,386
03 Info Tech	0.80	0.0201	343	0	343	52	395
04 Professional Development	67.90	1.7062	29,132	0	29,132	4,455	33,587
05 OEC	109.60	2.7540	47,022	0	47,022	7,190	54,212
06 Planning Admin	17.30	0.4347	7,422	0	7,422	1,135	8,557
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	15,059	0	15,059	2,303	17,362
09 Fire/EMS Ops	3,187.00	80.0814	1,367,322	0	1,367,322	209,081	1,576,403
10 Staff Svcs	13.80	0.3468	5,921	0	5,921	905	6,826
12 Medical Dir	11.90	0.2990	5,105	0	5,105	781	5,886
13 Operations Admin	21.20	0.5327	9,095	0	9,095	1,391	10,486
14 Life Safety Bureau	129.20	3.2465	55,431	0	55,431	8,476	63,907
15 Fire Marshal	66.60	1.6735	28,574	0	28,574	4,369	32,943
16 Comm Outreach	9.10	0.2287	3,905	0	3,905	597	4,502
17 Logistics	6.80	0.1709	2,918	0	2,918	446	3,364
18 Air Pack	3.30	0.0829	1,415	0	1,415	216	1,631
19 Hazmat Ops	45.60	1.1458	19,564	0	19,564	2,992	22,556
20 Airport Ops	152.10	3.8219	65,256	0	65,256	9,978	75,234
21 Rescue Team	71.20	1.7891	30,547	0	30,547	4,671	35,218
Subtotal	3,979.7	100.0000	1,707,417	0	1,707,417	259,038	1,966,455
Direct Bills					0		0
Total					\$ 1,707,417		\$ 1,966,455
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	11,525,515	2.3701	\$187,803	\$ 0	\$ 187,803	\$ 0	\$ 187,803
03 Info Tech	1,008,563	0.2074	16,434	0	16,434	380	16,814
04 Professional Development	4,878,884	1.0033	79,500	0	79,500	1,838	81,338
05 OEC	12,496,466	2.5698	203,627	0	203,627	4,708	208,335
06 Planning Admin	2,325,911	0.4783	37,900	0	37,900	876	38,776
07 Central Services	21,830,221	4.4892	355,717	0	355,717	8,225	363,942
08 EMS Admin	5,320,354	1.0941	86,695	0	86,695	2,004	88,699
09 Fire/EMS Ops	360,874,881	74.2103	5,880,305	0	5,880,305	135,961	6,016,266
10 Staff Svcs	1,747,473	0.3594	28,478	0	28,478	658	29,136
12 Medical Dir	3,660,403	0.7527	59,643	0	59,643	1,379	61,022
13 Operations Admin	2,583,808	0.5313	42,099	0	42,099	973	43,072
14 Life Safety Bureau	16,903,341	3.4760	275,433	0	275,433	6,368	281,801
15 Fire Marshal	8,180,401	1.6822	133,295	0	133,295	3,082	136,377
16 Comm Outreach	1,008,928	0.2075	16,442	0	16,442	380	16,822
17 Logistics	1,089,261	0.2240	17,749	0	17,749	410	18,159
18 Air Pack	734,183	0.1510	11,965	0	11,965	277	12,242
19 Hazmat Ops	5,385,128	1.1074	87,749	0	87,749	2,029	89,778
20 Airport Ops	16,946,320	3.4848	276,130	0	276,130	6,385	282,515
21 Rescue Team	7,786,518	1.6012	126,877	0	126,877	2,934	129,811
Subtotal	486,286,559	100.0000	7,923,841	0	7,923,841	178,868	8,102,709
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,923,841	=====	\$ 8,102,709

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	4,602	33,403	13,386	187,803	239,194
03 Info Tech	139	2,929	395	16,814	20,277
04 Professional Development	11,774	14,170	33,587	81,338	140,869
05 OEC	19,005	36,294	54,212	208,335	317,846
06 Planning Admin	3,000	6,755	8,557	38,776	57,089
07 Central Services	0	63,404	0	363,942	427,346
08 EMS Admin	6,086	15,453	17,362	88,699	127,600
09 Fire/EMS Ops	552,618	1,048,114	1,576,403	6,016,266	9,193,401
10 Staff Svcs	2,393	5,076	6,826	29,136	43,432
12 Medical Dir	2,063	10,631	5,886	61,022	79,602
13 Operations Admin	3,676	7,504	10,486	43,072	64,738
14 Life Safety Bureau	22,404	49,093	63,907	281,801	417,205
15 Fire Marshal	11,548	23,759	32,943	136,377	204,627
16 Comm Outreach	1,578	2,930	4,502	16,822	25,832
17 Logistics	1,179	3,164	3,364	18,159	25,866
18 Air Pack	572	2,133	1,631	12,242	16,578
19 Hazmat Ops	7,907	15,640	22,556	89,778	135,881
20 Airport Ops	26,374	49,218	75,234	282,515	433,340
21 Rescue Team	12,346	22,615	35,218	129,811	199,990
Total	\$ 689,264	\$ 1,412,285	\$ 1,966,455	\$ 8,102,709	\$ 12,170,714
	=====	=====	=====	=====	=====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:3 Info Tech

Description		Amount	General Admin	Info Tech Svcs
Personnel Costs				
Salaries	S1	0	0	0
Salary % Split		0	.00%	100%
Benefits	S	32.57-	0	32.57-
Subtotal - Personnel Costs		32.57-	0	32.57-
Services & Supplies Cost				
Supplies	S	102,733	0	102,733
Services	S	905,863	0	905,863
Subtotal - Services & Supplies		1,008,596	0	1,008,596
Department Cost Total		1,008,563	0	1,008,563
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,008,563	0	1,008,563
General Admin Distribution			0	0
Grand Total		\$ 1,008,563 =====	=====	\$ 1,008,563 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 780	\$ 0	\$ 780
1 Indirect Costs Exps	8,044	0	8,044
1 GSD	1,318	0	1,318
Subtotal - Citywide Indirect	10,142	0	10,142
2 Chief's Admin	118	21	139
2 Accounting & Finance	2,923	6	2,929
2 Human Resources/Risk	343	52	395
2 Warehouse	16,434	380	16,814
Subtotal-Chief's Admin	19,818	459	20,277
3 Info Tech Svcs	0	2,154	2,154
Subtotal - Info Tech Svcs	0	2,154	2,154
7 Departmental	0	3,236	3,236
7 Vehicle Charges	0	34,057	34,057
Subtotal - Central Svcs	0	37,293	37,293
Total Incoming	29,960	39,906	69,866
C. Total Allocated		\$ 1,078,430	\$ 1,078,430
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	11,525,515	2.3701	\$24,614	\$ 0	\$ 24,614	\$ 0	\$ 24,614
03 Info Tech	1,008,563	0.2074	2,154	0	2,154	0	2,154
04 Professional Development	4,878,884	1.0033	10,420	0	10,420	411	10,831
05 OEC	12,496,466	2.5698	26,688	0	26,688	1,053	27,741
06 Planning Admin	2,325,911	0.4783	4,967	0	4,967	196	5,163
07 Central Services	21,830,221	4.4892	46,621	0	46,621	1,839	48,460
08 EMS Admin	5,320,354	1.0941	11,362	0	11,362	448	11,810
09 Fire/EMS Ops	360,874,881	74.2103	770,691	0	770,691	30,398	801,089
10 Staff Svcs	1,747,473	0.3594	3,732	0	3,732	147	3,879
12 Medical Dir	3,660,403	0.7527	7,817	0	7,817	308	8,125
13 Operations Admin	2,583,808	0.5313	5,518	0	5,518	218	5,736
14 Life Safety Bureau	16,903,341	3.4760	36,099	0	36,099	1,424	37,523
15 Fire Marshal	8,180,401	1.6822	17,470	0	17,470	689	18,159
16 Comm Outreach	1,008,928	0.2075	2,155	0	2,155	85	2,240
17 Logistics	1,089,261	0.2240	2,326	0	2,326	92	2,418
18 Air Pack	734,183	0.1510	1,568	0	1,568	62	1,630
19 Hazmat Ops	5,385,128	1.1074	11,501	0	11,501	454	11,955
20 Airport Ops	16,946,320	3.4848	36,190	0	36,190	1,427	37,617
21 Rescue Team	7,786,518	1.6012	16,629	0	16,629	656	17,285
Subtotal	486,286,559	100.0000	1,038,522	0	1,038,522	39,906	1,078,428
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,038,522	=====	\$ 1,078,428

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	24,614	24,614
03 Info Tech	2,154	2,154
04 Professional Development	10,831	10,831
05 OEC	27,741	27,741
06 Planning Admin	5,163	5,163
07 Central Services	48,460	48,460
08 EMS Admin	11,810	11,810
09 Fire/EMS Ops	801,089	801,089
10 Staff Svcs	3,879	3,879
12 Medical Dir	8,125	8,125
13 Operations Admin	5,736	5,736
14 Life Safety Bureau	37,523	37,523
15 Fire Marshal	18,159	18,159
16 Comm Outreach	2,240	2,240
17 Logistics	2,418	2,418
18 Air Pack	1,630	1,630
19 Hazmat Ops	11,955	11,955
20 Airport Ops	37,617	37,617
21 Rescue Team	17,285	17,285
Total	\$ 1,078,428 =====	\$ 1,078,428 =====

**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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept: 4 Prof Development

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	Sl	1,433,779	0	1,433,779
Salary % Split			.00%	100%
Benefits	S	3,058,691	0	3,058,691
Subtotal - Personnel Costs		4,492,470	0	4,492,470
Services & Supplies Cost				
Supplies	S	49,437	0	49,437
Services	S	336,977	0	336,977
Subtotal - Services & Supplies		386,414	0	386,414
Department Cost Total		4,878,884	0	4,878,884
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,878,884	0	4,878,884
General Admin Distribution			0	0
Grand Total		\$ 4,878,884 =====	=====	\$ 4,878,884 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs - (Default Spread Salary%)

Dept: 4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 66,172	\$ 0	\$ 66,172
1 Indirect Costs Exps	38,911	0	38,911
1 GSD	111,872	0	111,872
Subtotal - Citywide Indirect	216,955	0	216,955
2 Chief's Admin	10,015	1,759	11,774
2 Accounting & Finance	14,140	30	14,170
2 Human Resources/Risk	29,132	4,455	33,587
2 Warehouse	79,500	1,838	81,338
Subtotal-Chief's Admin	132,787	8,082	140,869
3 Info Tech Svcs	10,420	411	10,831
Subtotal - Info Tech Svcs	10,420	411	10,831
4 Training	0	23,969	23,969
Subtotal-Prof Development	0	23,969	23,969
7 Departmental	0	274,648	274,648
7 Vehicle Charges	0	51,088	51,088
7 Classified Emp	0	221	221
Subtotal - Central Svcs	0	325,957	325,957
9 Clasfd Ret Benes	0	309,953	309,953
Subtotal - Fire/EMS Operations	0	309,953	309,953
10 Investigations	0	34,322	34,322
Subtotal - Staff Svcs	0	34,322	34,322
Total Incoming	360,162	702,694	1,062,856
C. Total Allocated		\$ 5,941,740	\$ 5,941,740
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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Training Allocations

Dept: 4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8	0.2153	\$11,280	\$ 0	\$ 11,280	\$ 0	\$ 11,280
04 Professional Development	17	0.4575	23,969	0	23,969	0	23,969
05 OEC	102	2.7449	143,807	0	143,807	19,419	163,226
06 Planning Admin	3	0.0807	4,228	0	4,228	571	4,799
08 EMS Admin	23	0.6189	32,424	0	32,424	4,379	36,803
09 Fire/EMS Ops	3,074	82.7234	4,333,917	0	4,333,917	585,229	4,919,146
10 Staff Svcs	12	0.3229	16,917	0	16,917	2,285	19,202
13 Operations Admin	16	0.4306	22,559	0	22,559	3,046	25,605
14 Life Safety Bureau	125	3.3638	176,231	0	176,231	23,798	200,029
15 Fire Marshal	64	1.7223	90,232	0	90,232	12,184	102,416
16 Comm Outreach	5	0.1346	7,052	0	7,052	952	8,004
17 Logistics	5	0.1346	7,052	0	7,052	952	8,004
19 Hazmat Ops	43	1.1572	60,626	0	60,626	8,186	68,812
20 Airport Ops	161	4.3326	226,987	0	226,987	30,651	257,638
21 Rescue Team	58	1.5608	81,771	0	81,771	11,042	92,813
Subtotal	3,716	100.0000	5,239,052	0	5,239,052	702,694	5,941,746
Direct Bills					0		0
Total					\$ 5,239,052		\$ 5,941,746
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	11,280	11,280
04 Professional Development	23,969	23,969
05 OEC	163,226	163,226
06 Planning Admin	4,799	4,799
08 EMS Admin	36,803	36,803
09 Fire/EMS Ops	4,919,146	4,919,146
10 Staff Svcs	19,202	19,202
13 Operations Admin	25,605	25,605
14 Life Safety Bureau	200,029	200,029
15 Fire Marshal	102,416	102,416
16 Comm Outreach	8,004	8,004
17 Logistics	8,004	8,004
19 Hazmat Ops	68,812	68,812
20 Airport Ops	257,638	257,638
21 Rescue Team	92,813	92,813
 Total	 \$ 5,941,746 =====	 \$ 5,941,746 =====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept: 5 OEC

Description		Amount	General Admin	Dispatch & Records
Personnel Costs				
Salaries	S1	8,453,925	0	8,453,925
Salary % Split			.00%	100%
Benefits	S	4,035,398	0	4,035,398
Subtotal - Personnel Costs		12,489,322	0	12,489,322
Services & Supplies Cost				
Supplies	S	5,926	0	5,926
Services	S	1,217	0	1,217
Subtotal - Services & Supplies		7,143	0	7,143
Department Cost Total		12,496,466	0	12,496,466
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		12,496,466	0	12,496,466
General Admin Distribution			0	0
Grand Total		\$ 12,496,466 =====	=====	\$ 12,496,466 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 106,810	\$ 0	\$ 106,810
1 Indirect Costs Exps	99,666	0	99,666
1 GSD	180,573	0	180,573
Subtotal - Citywide Indirect	387,049	0	387,049
2 Chief's Admin	16,166	2,839	19,005
2 Accounting & Finance	36,217	77	36,294
2 Human Resources/Risk	47,022	7,190	54,212
2 Warehouse	203,627	4,708	208,335
Subtotal-Chief's Admin	303,032	14,814	317,846
3 Info Tech Svcs	26,688	1,053	27,741
Subtotal - Info Tech Svcs	26,688	1,053	27,741
4 Training	143,807	19,419	163,226
Subtotal-Prof Development	143,807	19,419	163,226
7 Departmental	0	443,313	443,313
7 Vehicle Charges	0	8,515	8,515
7 Classified Emp	0	354	354
Subtotal - Central Svcs	0	452,182	452,182
9 Clasfd Ret Benes	0	497,542	497,542
Subtotal - Fire/EMS Operations	0	497,542	497,542
10 Investigations	0	55,094	55,094
Subtotal - Staff Svcs	0	55,094	55,094
Total Incoming	860,576	1,040,104	1,900,680
C. Total Allocated		\$ 14,397,145	\$ 14,397,145
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2154	\$28,771	\$ 0	\$ 28,771	\$ 0	\$ 28,771
08 EMS Admin	22.60	0.6084	81,264	0	81,264	6,342	87,606
09 Fire/EMS Ops	3,187.00	85.7966	11,459,887	0	11,459,887	894,300	12,354,187
10 Staff Svcs	11.90	0.3204	42,796	0	42,796	3,339	46,135
13 Operations Admin	18.20	0.4900	65,450	0	65,450	5,107	70,557
14 Life Safety Bureau	124.90	3.3624	449,117	0	449,117	35,048	484,165
15 Fire Marshal	63.00	1.6960	226,535	0	226,535	17,678	244,213
16 Comm Outreach	5.10	0.1373	18,339	0	18,339	1,431	19,770
17 Logistics	5.00	0.1346	17,979	0	17,979	1,403	19,382
19 Hazmat Ops	45.60	1.2276	163,971	0	163,971	12,796	176,767
20 Airport Ops	152.10	4.0947	546,931	0	546,931	42,681	589,612
21 Rescue Team	71.20	1.9168	256,028	0	256,028	19,979	276,007
Subtotal	3,714.6	100.0000	13,357,068	0	13,357,068	1,040,104	14,397,172
Direct Bills					0		0
Total					\$ 13,357,068		\$ 14,397,172
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	28,771	28,771
08 EMS Admin	87,606	87,606
09 Fire/EMS Ops	12,354,187	12,354,187
10 Staff Svcs	46,135	46,135
13 Operations Admin	70,557	70,557
14 Life Safety Bureau	484,165	484,165
15 Fire Marshal	244,213	244,213
16 Comm Outreach	19,770	19,770
17 Logistics	19,382	19,382
19 Hazmat Ops	176,767	176,767
20 Airport Ops	589,612	589,612
21 Rescue Team	276,007	276,007
 Total	 \$ 14,397,172 =====	 \$ 14,397,172 =====

PLANNING ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Planning and Homeland Security Group manages Planning Administration, 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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	Sl	1,304,394	0	836,473	467,921
Salary % Split			.00%	64.13%	35.87%
Benefits	P	743,451		401,464	341,987
Subtotal - Personnel Costs		2,047,846	0	1,237,937	809,908
Services & Supplies Cost					
Supplies	P	8,910	0	5,057	3,853
Services	P	20,800	0	14,747	6,053
Credit Expenses	P	819,814-	0		819,814-
Subtotal - Services & Supplies		790,105-	0	19,803	809,908-
Department Cost Total		1,257,741	0	1,257,740	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,257,741	0	1,257,740	0
General Admin Distribution			0	0	0
Grand Total		\$ 1,257,741 =====	0 =====	\$ 1,257,740 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 16,859	\$ 0	\$ 10,811	\$ 6,048
1 Indirect Costs Exps	18,550	0	11,896	6,654
1 GSD	28,504	0	18,279	10,225
Subtotal - Citywide Indirect	63,913	0	40,986	22,927
2 Chiefs Admin	2,552	448	1,924	1,076
2 Accounting & Finance	6,741	14	4,332	2,423
2 Human Resources/Risk	7,422	1,135	5,487	3,070
2 Warehouse	37,900	876	24,866	13,910
Subtotal-Chiefs Admin	54,615	2,474	36,609	20,479
3 Info Tech Svcs	4,967	196	3,311	1,852
Subtotal - Info Tech Svcs	4,967	196	3,311	1,852
4 Training	4,228	571	3,078	1,722
Subtotal-Prof Development	4,228	571	3,078	1,722
7 Departmental	0	69,974	44,872	25,102
7 Vehicle Charges	0	11,354	7,281	4,073
7 Classified Emp	0	10	6	4
Subtotal - Central Svcs	0	81,338	52,160	29,178
9 Clasfd Ret Benes	0	14,184	9,096	5,088
Subtotal - Fire/EMS Operations	0	14,184	9,096	5,088
10 Investigations	0	1,571	1,007	564
Subtotal - Staff Svcs	0	1,571	1,007	564
Total Incoming	127,723	100,334	146,247	81,810
C. Total Allocated		\$ 1,485,797	\$ 1,403,987	\$ 81,810
	=====	=====	=====	=====
			94.49%	5.51%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2191	\$2,935	\$ 0	\$ 2,935	\$ 0	\$ 2,935
09 Fire/EMS Ops	3,187.00	87.2720	1,169,139	0	1,169,139	56,275	1,225,414
14 Life Safety Bureau	124.90	3.4202	45,819	0	45,819	2,205	48,024
15 Fire Marshal	63.00	1.7252	23,112	0	23,112	1,112	24,224
19 Hazmat Ops	45.60	1.2487	16,728	0	16,728	805	17,533
20 Airport Ops	152.10	4.1651	55,798	0	55,798	2,686	58,484
21 Rescue Team	71.20	1.9497	26,119	0	26,119	1,257	27,376
Subtotal	3,651.8	100.0000	1,339,650	0	1,339,650	64,341	1,403,991
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,339,650		\$ 1,403,991
					=====	=====	=====

Basis Units: Number of FTEs served by Planning

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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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	\$45,814	\$ 0	\$ 45,814	\$ 35,992	\$ 81,806
Subtotal	100	100.0000	45,814	0	45,814	35,992	81,806
Direct Bills					0		0
Total					\$ 45,814		\$ 81,806
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	2,935	0	2,935
09 Fire/EMS Ops	1,225,414	0	1,225,414
14 Life Safety Bureau	48,024	0	48,024
15 Fire Marshal	24,224	0	24,224
19 Hazmat Ops	17,533	0	17,533
20 Airport Ops	58,484	0	58,484
21 Rescue Team	27,376	0	27,376
22 Permit Ctr	0	81,806	81,806
Total	\$ 1,403,991	\$ 81,806	\$ 1,485,798
	=====	=====	=====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	46,991	0	46,991	0	0	0
Other Benefits	P	0	0	0	0	0	0
Postage	P	31,405	0	31,405	0	0	0
Other Supplies	P	100,081	0	100,081	0	0	0
Fuel	P	3,282,132	0	0	3,282,132	0	0
Class Arbitration	P	12,695	0	0	0	12,695	0
Voice Svcs	P	930,593	0	930,593	0	0	0
HR Client	P	3,327,015	0	3,327,015	0	0	0
KRONOS	P	245,336	0	245,336	0	0	0
Drainage	D	98,459	0	0	0	0	0
Permit Ctr	P	133,980	0	0	0	0	133,980
Bldg Mtc Svcs	P	409,409	0	409,409	0	0	0
Other Svcs	P	10,525,996	0	10,525,996	0	0	0
Billing & Collection	D	832,510	0	0	0	0	0
Non GF	P	1,758,762	0	0	0	0	0
Subtotal - Services & Supplies		21,735,364	0	15,616,826	3,282,132	12,695	133,980
Department Cost Total		21,735,364	0	15,616,826	3,282,132	12,695	133,980
Adjustments to Cost							
Drainage	D	98,459-	0	0	0	0	0
Billing & Collection	D	832,510-	0	0	0	0	0
Subtotal - Adjustments		930,969-	0	0	0	0	0
Total Costs After Adjustments		20,804,395	0	15,616,826	3,282,132	12,695	133,980
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 20,804,395		\$ 15,616,826	\$ 3,282,132	\$ 12,695	\$ 133,980
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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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	46,991	0
Other Benefits	P	0	0
Postage	P	31,405	0
Other Supplies	P	100,081	0
Fuel	P	3,282,132	0
Class Arbitration	P	12,695	0
Voice Svcs	P	930,593	0
HR Client	P	3,327,015	0
KRONOS	P	245,336	0
Drainage	D	98,459	0
Permit Ctr	P	133,980	0
Bldg Mtc Svcs	P	409,409	0
Other Svcs	P	10,525,996	0
Billing & Collection	D	832,510	0
Non GF	P	1,758,762	1,758,762
Subtotal - Services & Supplies		21,735,364	1,758,762
Department Cost Total		21,735,364	1,758,762
Adjustments to Cost			
Drainage	D	98,459-	0
Billing & Collection	D	832,510-	0
Subtotal - Adjustments		930,969-	0
Total Costs After Adjustments		20,804,395	1,758,762
General Admin Distribution			0
Grand Total		\$ 20,804,395 =====	\$ 1,758,762 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department		First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1	Indirect Costs Exps	\$ 174,107	\$ 0	\$ 130,693	\$ 27,467	\$ 106
	Subtotal - Citywide Indirect	174,107	0	130,693	27,467	106
2	Accounting & Finance	63,269	135	47,594	10,003	39
2	Warehouse	355,717	8,225	273,193	57,416	222
	Subtotal-Chiefs Admin	418,986	8,360	320,787	67,418	261
3	Info Tech Svcs	46,621	1,839	36,376	7,645	30
	Subtotal - Info Tech Svcs	46,621	1,839	36,376	7,645	30
7	Vehicle Charges	0	964,972	724,356	152,235	589
	Subtotal - Central Svcs	0	964,972	724,356	152,235	589
Total Incoming		639,714	975,171	1,212,213	254,766	985
C. Total Allocated		\$ 22,419,280		\$ 16,829,039	\$ 3,536,898	\$ 13,680
		=====		=====	=====	=====
				75.07%	15.78%	0.06%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 174,107	\$ 0	\$ 1,121	\$ 14,719
Subtotal - Citywide Indirect	174,107	0	1,121	14,719
2 Accounting & Finance	63,269	135	408	5,360
2 Warehouse	355,717	8,225	2,344	30,767
Subtotal-Chiefs Admin	418,986	8,360	2,752	36,127
3 Info Tech Svcs	46,621	1,839	312	4,097
Subtotal - Info Tech Svcs	46,621	1,839	312	4,097
7 Vehicle Charges	0	964,972	6,214	81,577
Subtotal - Central Svcs	0	964,972	6,214	81,577
Total Incoming	639,714	975,171	10,400	136,519
C. Total Allocated		\$ 22,419,280	\$ 144,380	\$ 1,895,281
			0.64%	8.45%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Departmental Allocations

Dept: 7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	31.20	0.7840	\$126,201	\$ 0	\$ 126,201	\$ 0	\$ 126,201
03 Info Tech	0.80	0.0201	3,236	0	3,236	0	3,236
04 Professional Development	67.90	1.7062	274,648	0	274,648	0	274,648
05 OEC	109.60	2.7540	443,313	0	443,313	0	443,313
06 Planning Admin	17.30	0.4347	69,974	0	69,974	0	69,974
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	35.10	0.8820	141,976	0	141,976	6,846	148,822
09 Fire/EMS Ops	3,187.00	80.0814	12,890,750	0	12,890,750	621,577	13,512,327
10 Staff Svcs	13.80	0.3468	55,825	0	55,825	2,691	58,516
12 Medical Dir	11.90	0.2990	48,130	0	48,130	2,321	50,451
13 Operations Admin	21.20	0.5327	85,749	0	85,749	4,135	89,884
14 Life Safety Bureau	129.20	3.2465	522,591	0	522,591	25,199	547,790
15 Fire Marshal	66.60	1.6735	269,384	0	269,384	12,989	282,373
16 Comm Outreach	9.10	0.2287	36,814	0	36,814	1,775	38,589
17 Logistics	6.80	0.1709	27,510	0	27,510	1,326	28,836
18 Air Pack	3.30	0.0829	13,344	0	13,344	644	13,988
19 Hazmat Ops	45.60	1.1458	184,440	0	184,440	8,894	193,334
20 Airport Ops	152.10	3.8219	615,214	0	615,214	29,665	644,879
21 Rescue Team	71.20	1.7891	287,992	0	287,992	13,887	301,879
Subtotal	3,979.7	100.0000	16,097,091	0	16,097,091	731,948	16,829,039
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 16,097,091	=====	\$ 16,829,039

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	24	2.0134	\$68,115	\$ 0	\$ 68,115	\$ 0	\$ 68,115
03 Info Tech	12	1.0067	34,057	0	34,057	0	34,057
04 Professional Development	18	1.5101	51,088	0	51,088	0	51,088
05 OEC	3	0.2517	8,515	0	8,515	0	8,515
06 Planning Admin	4	0.3356	11,354	0	11,354	0	11,354
07 Central Services	340	28.5235	964,972	0	964,972	0	964,972
08 EMS Admin	5	0.4195	14,192	0	14,192	972	15,164
09 Fire/EMS Ops	532	44.6309	1,509,898	0	1,509,898	103,452	1,613,350
10 Staff Svcs	7	0.5872	19,865	0	19,865	1,361	21,226
12 Medical Dir	3	0.2517	8,515	0	8,515	583	9,098
13 Operations Admin	3	0.2517	8,515	0	8,515	583	9,098
14 Life Safety Bureau	110	9.2282	312,197	0	312,197	21,390	333,587
15 Fire Marshal	58	4.8658	164,614	0	164,614	11,279	175,893
16 Comm Outreach	11	0.9228	31,219	0	31,219	2,139	33,358
17 Logistics	2	0.1678	5,677	0	5,677	389	6,066
18 Air Pack	2	0.1678	5,677	0	5,677	389	6,066
19 Hazmat Ops	21	1.7617	59,600	0	59,600	4,084	63,684
21 Rescue Team	37	3.1040	105,011	0	105,011	7,195	112,206
Subtotal	1,192	100.0000	3,383,081	0	3,383,081	153,817	3,536,898
Direct Bills					0		0
Total					\$ 3,383,081		\$ 3,536,898
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Classified Emp Allocations

Dept: 7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2057	\$27	\$ 0	\$ 27	\$ 0	\$ 27
04 Professional Development	65.60	1.6870	221	0	221	0	221
05 OEC	105.30	2.7080	354	0	354	0	354
06 Planning Admin	3.00	0.0772	10	0	10	0	10
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	22.60	0.5812	76	0	76	4	80
09 Fire/EMS Ops	3,187.00	81.9596	10,719	0	10,719	518	11,237
10 Staff Svcs	11.90	0.3060	40	0	40	2	42
13 Operations Admin	18.20	0.4680	61	0	61	3	64
14 Life Safety Bureau	124.90	3.2120	420	0	420	20	440
15 Fire Marshal	63.00	1.6202	212	0	212	10	222
16 Comm Outreach	5.10	0.1312	17	0	17	1	18
17 Logistics	5.00	0.1286	17	0	17	1	18
19 Hazmat Ops	45.60	1.1727	153	0	153	7	160
20 Airport Ops	152.10	3.9115	512	0	512	25	537
21 Rescue Team	71.20	1.8310	239	0	239	12	251
Subtotal	3,888.5	100.0000	13,078	0	13,078	602	13,680
Direct Bills					0		0
Total					\$ 13,078		\$ 13,680
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$138,074	\$ 0	\$ 138,074	\$ 6,306	\$ 144,380
Subtotal	100	100.0000	138,074	0	138,074	6,306	144,380
Direct Bills					0		0
Total					\$ 138,074		\$ 144,380
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	126,201	68,115	27	0	0	194,343
03 Info Tech	3,236	34,057	0	0	0	37,293
04 Professional Development	274,648	51,088	221	0	0	325,957
05 OEC	443,313	8,515	354	0	0	452,182
06 Planning Admin	69,974	11,354	10	0	0	81,338
07 Central Services	0	964,972	0	0	0	964,972
08 EMS Admin	148,822	15,164	80	0	0	164,066
09 Fire/EMS Ops	13,512,327	1,613,350	11,237	0	0	15,136,914
10 Staff Svcs	58,516	21,226	42	0	0	79,785
12 Medical Dir	50,451	9,098	0	0	0	59,549
13 Operations Admin	89,884	9,098	64	0	0	99,046
14 Life Safety Bureau	547,790	333,587	440	0	0	881,817
15 Fire Marshal	282,373	175,893	222	0	0	458,488
16 Comm Outreach	38,589	33,358	18	0	0	71,965
17 Logistics	28,836	6,066	18	0	0	34,920
18 Air Pack	13,988	6,066	0	0	0	20,054
19 Hazmat Ops	193,334	63,684	160	0	0	257,178
20 Airport Ops	644,879	0	537	0	0	645,416
21 Rescue Team	301,879	112,206	251	0	0	414,335
22 Permit Ctr	0	0	0	144,380	0	144,380
Total	\$16,829,039	\$3,536,897	\$13,680	\$144,380	\$0	\$20,523,998
	=====	=====	=====	=====	=====	=====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept: 8 EMS Admin

Description		Amount	General Admin	EMS Admin Svcs
Personnel Costs				
Salaries	S1	2,290,463	0	2,290,463
Salary % Split			.00%	100%
Benefits	S	1,140,392	0	1,140,392
Subtotal - Personnel Costs		3,430,855	0	3,430,855
Services & Supplies Cost				
Supplies	S	111,753	0	111,753
Services	S	683,698	0	683,698
Subtotal - Services & Supplies		795,451	0	795,451
Department Cost Total		4,226,305	0	4,226,305
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,226,305	0	4,226,305
General Admin Distribution			0	0
Grand Total		\$ 4,226,305 =====	=====	\$ 4,226,305 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept: 8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 34,207	\$ 0	\$ 34,207
1 Indirect Costs Exps	42,433	0	42,433
1 GSD	57,828	0	57,828
Subtotal - Citywide Indirect	134,468	0	134,468
2 Chief's Admin	5,177	909	6,086
2 Accounting & Finance	15,420	33	15,453
2 Human Resources/Risk	15,059	2,303	17,362
2 Warehouse	86,695	2,004	88,699
Subtotal-Chief's Admin	122,351	5,249	127,600
3 Info Tech Svcs	11,362	448	11,810
Subtotal - Info Tech Svcs	11,362	448	11,810
4 Training	32,424	4,379	36,803
Subtotal-Prof Development	32,424	4,379	36,803
5 Dispatch & Records	81,264	6,342	87,606
Subtotal - OEC	81,264	6,342	87,606
7 Departmental	141,976	6,846	148,822
7 Vehicle Charges	14,192	972	15,164
7 Classified Emp	76	4	80
Subtotal - Central Svcs	156,244	7,822	164,066
9 Clasfd Ret Benes	0	106,784	106,784
Subtotal - Fire/EMS Operations	0	106,784	106,784
10 Investigations	0	11,824	11,824
Subtotal - Staff Svcs	0	11,824	11,824
Total Incoming	538,113	142,848	680,961
C. Total Allocated		\$ 4,907,266	\$ 4,907,266
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

EMS Admin Svcs Allocations Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Dept:8 EMS Admin Total
09 Fire/EMS Operations	100	100.0000	\$4,764,418	\$ 0	\$ 4,764,418	\$ 142,848	\$ 4,907,266
Subtotal	100	100.0000	4,764,418	0	4,764,418	142,848	4,907,266
Direct Bills					0		0
Total					\$ 4,764,418		\$ 4,907,266
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept: 8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	4,907,266	4,907,266
Total	\$ 4,907,266	\$ 4,907,266
	=====	=====

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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:9 Fire/EMS Operations

Description		Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs					
Salaries	S1	226,120,799	0	0	226,120,799
Salary % Split			.00%	.00%	100%
Benefits	S	116,225,145	0	0	116,225,145
Subtotal - Personnel Costs		342,345,944	0	0	342,345,944
Services & Supplies Cost					
Supplies	S	543,175	0	0	543,175
Services	S	17,985,763	0	0	17,985,763
Hlth Ins Ret Class	P	18,373,055	0	18,373,055	0
Credit Expenses	P	360,874,881-	0	0	360,874,881-
Subtotal - Services & Supplies		323,972,888-	0	18,373,055	342,345,943-
Department Cost Total		18,373,055	0	18,373,055	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		18,373,055	0	18,373,055	0
General Admin Distribution			0	0	0
Grand Total		\$ 18,373,055 =====	=====	\$ 18,373,055 =====	0 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 3,105,835	\$ 0	\$ 0	\$ 3,105,835
1 Indirect Costs Exps	2,878,133	0	0	2,878,133
1 GSD	5,250,798	0	0	5,250,798
Subtotal - Citywide Indirect	11,234,766	0	0	11,234,766
2 Chief's Admin	470,069	82,549	0	552,618
2 Accounting & Finance	1,045,883	2,231	0	1,048,114
2 Human Resources/Risk	1,367,322	209,081	0	1,576,403
2 Warehouse	5,880,305	135,961	0	6,016,266
Subtotal-Chief's Admin	8,763,579	429,822	0	9,193,401
3 Info Tech Svcs	770,691	30,398	0	801,089
3 Subtotal - Info Tech Svcs	770,691	30,398	0	801,089
4 Training	4,333,917	585,229	0	4,919,146
4 Subtotal-Prof Development	4,333,917	585,229	0	4,919,146
5 Dispatch & Records	11,459,887	894,300	0	12,354,187
5 Subtotal - OEC	11,459,887	894,300	0	12,354,187
6 Planning Svcs *	1,169,139	56,275	0	1,225,414
6 Subtotal - Planning Admin	1,169,139	56,275	0	1,225,414
7 Departmental	12,890,750	621,577	0	13,512,327
7 Vehicle Charges	1,509,898	103,452	0	1,613,350
7 Classified Emp	10,719	518	0	11,237
Subtotal - Central Svcs	14,411,367	725,547	0	15,136,914
8 EMS Admin Svcs	4,764,418	142,848	0	4,907,266
Subtotal - EMS Admin	4,764,418	142,848	0	4,907,266
10 Investigations	0	1,667,462	0	1,667,462
10 Subtotal - Staff Svcs	0	1,667,462	0	1,667,462
Total Incoming	56,907,764	4,531,881	0	61,439,645
C. Total Allocated		\$ 79,812,700	\$ 18,373,055	\$ 61,439,645
	=====	=====	=====	=====
			23.02%	76.98%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Clasfd 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	8.00	0.2057	\$37,793	\$ 0	\$ 37,793	\$ 0	\$ 37,793
04 Professional Development	65.60	1.6870	309,953	0	309,953	0	309,953
05 OEC	105.30	2.7080	497,542	0	497,542	0	497,542
06 Planning Admin	3.00	0.0772	14,184	0	14,184	0	14,184
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	22.60	0.5812	106,784	0	106,784	0	106,784
10 Staff Svcs	11.90	0.3060	56,222	0	56,222	0	56,222
11 Fire/EMS Operating	3,187.00	81.9596	15,058,482	15,058,482-	0	0	0
13 Operations Admin	18.20	0.4680	85,986	0	85,986	0	85,986
14 Life Safety Bureau	124.90	3.2120	590,143	0	590,143	0	590,143
15 Fire Marshal	63.00	1.6202	297,680	0	297,680	0	297,680
16 Comm Outreach	5.10	0.1312	24,105	0	24,105	0	24,105
17 Logistics	5.00	0.1286	23,628	0	23,628	0	23,628
19 Hazmat Ops	45.60	1.1727	215,461	0	215,461	0	215,461
20 Airport Ops	152.10	3.9115	718,662	0	718,662	0	718,662
21 Rescue Team	71.20	1.8310	336,411	0	336,411	0	336,411
Subtotal	3,888.5	100.0000	18,373,036	15,058,482-	3,314,554	0	3,314,554
Direct Bills					15,058,482		15,058,482
Total					\$ 18,373,036		\$ 18,373,036
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Operations Allocations

Dept:9 Fire/EMS Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Fire/EMS Operating	100	100.0000	\$56,907,764	\$ 0	\$ 56,907,764	\$ 4,531,881	\$ 61,439,645
Subtotal	100	100.0000	56,907,764	0	56,907,764	4,531,881	61,439,645
Direct Bills					0		0
Total					\$ 56,907,764		\$ 61,439,645
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 15,058,482	0	\$ 15,058,482
02 Chief's Admin	37,793	0	37,793
04 Professional Development	309,953	0	309,953
05 OEC	497,542	0	497,542
06 Planning Admin	14,184	0	14,184
07 Central Services	0	0	0
08 EMS Admin	106,784	0	106,784
10 Staff Svcs	56,222	0	56,222
11 Fire/EMS Operating	0	61,439,645	61,439,645
13 Operations Admin	85,986	0	85,986
14 Life Safety Bureau	590,143	0	590,143
15 Fire Marshal	297,680	0	297,680
16 Comm Outreach	24,105	0	24,105
17 Logistics	23,628	0	23,628
19 Hazmat Ops	215,461	0	215,461
20 Airport Ops	718,662	0	718,662
21 Rescue Team	336,411	0	336,411
Total	\$ 18,373,036 =====	\$ 61,439,645 =====	\$ 79,812,681 =====

**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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:10 Staff Svcs

Description		Amount	General Admin	Investigations
Personnel Costs				
Salaries	Sl	1,064,640	0	1,064,640
Salary % Split			.00%	100%
Benefits	S	664,262	0	664,262
Subtotal - Personnel Costs		1,728,902	0	1,728,902
Services & Supplies Cost				
Supplies	S	11,330	0	11,330
Services	S	7,241	0	7,241
Subtotal - Services & Supplies		18,571	0	18,571
Department Cost Total		1,747,473	0	1,747,473
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,747,473	0	1,747,473
General Admin Distribution			0	0
Grand Total		\$ 1,747,473 =====	=====	\$ 1,747,473 =====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 13,450	\$ 0	\$ 13,450
1 Indirect Costs Exps	13,939	0	13,939
1 GSD	22,734	0	22,734
Subtotal - Citywide Indirect	50,123	0	50,123
2 Chief's Admin	2,036	357	2,393
2 Accounting & Finance	5,065	11	5,076
2 Human Resources/Risk	5,921	905	6,826
2 Warehouse	28,478	658	29,136
Subtotal-Chief's Admin	41,500	1,932	43,432
3 Info Tech Svcs	3,732	147	3,879
Subtotal - Info Tech Svcs	3,732	147	3,879
4 Training	16,917	2,285	19,202
Subtotal-Prof Development	16,917	2,285	19,202
5 Dispatch & Records	42,796	3,339	46,135
Subtotal - OEC	42,796	3,339	46,135
7 Departmental	55,825	2,691	58,516
7 Vehicle Charges	19,865	1,361	21,226
7 Classified Emp	40	2	42
Subtotal - Central Svcs	75,730	4,055	79,785
9 Clasfd Ret Benes	56,222	0	56,222
Subtotal - Fire/EMS Operations	56,222	0	56,222
10 Investigations	0	6,226	6,226
Subtotal - Staff Svcs	0	6,226	6,226
Total Incoming	287,020	17,984	305,004
C. Total Allocated		\$ 2,052,477	\$ 2,052,477
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	8.00	0.2057	\$4,185	\$ 0	\$ 4,185	\$ 0	\$ 4,185
04 Professional Development	65.60	1.6870	34,322	0	34,322	0	34,322
05 OEC	105.30	2.7080	55,094	0	55,094	0	55,094
06 Planning Admin	3.00	0.0772	1,571	0	1,571	0	1,571
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	22.60	0.5812	11,824	0	11,824	0	11,824
09 Fire/EMS Ops	3,187.00	81.9596	1,667,462	0	1,667,462	0	1,667,462
10 Staff Svcs	11.90	0.3060	6,226	0	6,226	0	6,226
13 Operations Admin	18.20	0.4680	9,521	0	9,521	675	10,196
14 Life Safety Bureau	124.90	3.2120	65,348	0	65,348	4,630	69,978
15 Fire Marshal	63.00	1.6202	32,963	0	32,963	2,336	35,299
16 Comm Outreach	5.10	0.1312	2,669	0	2,669	189	2,858
17 Logistics	5.00	0.1286	2,616	0	2,616	185	2,801
19 Hazmat Ops	45.60	1.1727	23,858	0	23,858	1,690	25,548
20 Airport Ops	152.10	3.9115	79,579	0	79,579	5,639	85,218
21 Rescue Team	71.20	1.8310	37,252	0	37,252	2,640	39,892
Subtotal	3,888.5	100.0000	2,034,490	0	2,034,490	17,984	2,052,474
Direct Bills					0		0
Total					\$ 2,034,490		\$ 2,052,474
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	4,185	4,185
04 Professional Development	34,322	34,322
05 OEC	55,094	55,094
06 Planning Admin	1,571	1,571
07 Central Services	0	0
08 EMS Admin	11,824	11,824
09 Fire/EMS Ops	1,667,462	1,667,462
10 Staff Svcs	6,226	6,226
13 Operations Admin	10,196	10,196
14 Life Safety Bureau	69,978	69,978
15 Fire Marshal	35,299	35,299
16 Comm Outreach	2,858	2,858
17 Logistics	2,801	2,801
19 Hazmat Ops	25,548	25,548
20 Airport Ops	85,218	85,218
21 Rescue Team	39,892	39,892
Total	\$ 2,052,474 =====	\$ 2,052,474 =====