

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY 2024 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures**  
**For the Fiscal Year Ended**  
**June 30, 2022**



**CITY OF HOUSTON**

Sylvester Turner, Mayor

**FINANCE DEPARTMENT**

William Jones

Chief Business Officer/Director of Finance

Arif Rasheed, Deputy Director

[www.houstontx.gov](http://www.houstontx.gov)

**City of Houston, Texas  
Houston Fire Department  
FY 2024 2 CFR Part 200 Cost Allocation  
Plan Based on Actual Expenditures For  
the Fiscal Year Ended  
June 30, 2022**

**TABLE OF CONTENTS**

**SECTION I**

**OVERVIEW**

**SECTION II**

**FY 2024 2 CFR PART 200 COST ALLOCATION PLAN BASED ON  
ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Fire Department  
FY 2024 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2022**

## **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: FY 2022 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 2024 2 CFR PART 200 COST ALLOCATION  
PLAN BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**Table of Contents**

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

<b>Planning Admin</b>			35
6 Department Costs			36
6 Incoming Costs			37
6 Planning Svcs	Number of FTEs served by Planning	COH FTE Report	38
6 Permits/Revenues	Direct allocation to Permit Center	Direct Allocation	39
6 Allocation Summary			40
<b>Central Svcs</b>			41
7 Department Costs			42
7 Incoming Costs			44
7 Departmental	Number of FTEs	COH FTE Report	46
7 Vehicle Charges	Number of working vehicles	City Vehicle Inventory Report	47
7 Classified Emp	Number of classified FTEs	COH FTE Report	48
7 Permit Center Charge	Direct allocation to Permit Center	Direct Allocation	49
7 Non-General Fund	**Not Allocated**		
7 Allocation Summary			50
<b>EMS Admin</b>			51
8 Department Costs			52
8 Incoming Costs			53
8 EMS Admin Svcs	Direct allocation to EMS Operations	Direct Allocation	54
8 Allocation Summary			55
<b>Fire/EMS Operations</b>			56
9 Department Costs			57
9 Incoming Costs			58
9 Clasfd Ret Benes	Number of classified FTEs	COH FTE Report	59
9 Operations	Direct allocation to Fire/EMS Operating	Direct Allocation	60
9 Allocation Summary			61
<b>Staff Svcs</b>			62
10 Department Costs			63
10 Incoming Costs			64
10 Investigations	Number of classified FTEs	COH FTE Report	65
10 Allocation Summary			66

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$ 49,475	\$ 41,388	\$ 421,297	\$ 210,753	\$ 26,653	\$ 26,616	\$ 13,661	\$ 194,387	\$ 206,287
2 Chief's Admin	0	94,727	48,242	504,309	245,727	29,094	36,797	21,378	205,866	515,445
3 Info Tech	0	11,837	5,433	57,217	27,677	3,215	4,326	2,580	22,533	57,702
4 Prof Development	0	0	42,954	447,468	218,358	17,899	14,315	0	175,403	533,378
5 OEC	0	0	37,929	490,494	235,958	21,618	18,591	0	243,155	550,814
6 Planning Admin	0	0	0	62,453	30,042	0	0	0	30,960	70,133
7 Central Svcs	0	85,999	87,382	919,073	690,455	100,635	56,791	21,910	482,103	838,275
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	72,264,244	0	43,173	558,148	268,500	24,601	21,149	0	276,700	626,796
10 Staff Svcs	0	0	6,999	90,489	43,530	3,988	3,428	0	44,859	101,619
<b>Total Current Allocations</b>	<b>\$72,264,244</b>	<b>\$242,038</b>	<b>\$313,500</b>	<b>\$3,550,948</b>	<b>\$1,971,000</b>	<b>\$227,703</b>	<b>\$182,013</b>	<b>\$59,529</b>	<b>\$1,675,966</b>	<b>\$3,500,449</b>
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 205,592	\$0	\$ 0	\$ 0	\$ 1,396,109
2 Chief's Admin	266,757	0	0	0	1,968,340
3 Info Tech	30,899	0	0	0	223,419
4 Prof Development	189,728	0	0	0	1,639,504
5 OEC	238,224	0	0	0	1,836,784
6 Planning Admin	30,334	105,409	0	0	329,332
7 Central Svcs	564,243	156,689	0	0	4,003,555
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	271,092	0	0	0	74,354,403
10 Staff Svcs	43,950	0	0	0	338,862
 Total Current Allocations	 \$1,840,819 =====	 \$262,098 =====	 \$0 =====	 \$0 =====	 \$86,090,308 =====



## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD
Personnel Costs					
Salaries	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
Citywide Indirect	5,690,519	0	2,845,260	2,845,260	0
GSD	6,269,534	0	0	0	6,269,534
Subtotal - Services & Supplies	11,960,053	0	2,845,260	2,845,260	6,269,534
Department Cost Total	11,960,053	0	2,845,260	2,845,260	6,269,534
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	11,960,053	0	2,845,260	2,845,260	6,269,534
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 11,960,053		\$ 2,845,260	\$ 2,845,260	\$ 6,269,534
	=====	=====	=====	=====	=====

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B. Incoming Costs

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	29.90	0.7759	\$22,076	\$ 0	\$ 22,076	\$ 0	\$ 22,076
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	113,258	0	113,258	0	113,258
05 OEC	89.30	2.3173	65,933	0	65,933	0	65,933
06 Planning Admin	21.60	0.5605	15,948	0	15,948	0	15,948
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	23,331	0	23,331	0	23,331
09 Fire/EMS Ops	2,994.80	77.7123	2,211,117	0	2,211,117	0	2,211,117
10 Staff Svcs	15.20	0.3944	11,222	0	11,222	0	11,222
12 Medical Dir	12.00	0.3114	8,860	0	8,860	0	8,860
13 Operations Admin	13.20	0.3425	9,745	0	9,745	0	9,745
14 Life Safety Bureau	133.00	3.4512	98,196	0	98,196	0	98,196
15 Fire Marshal	67.20	1.7438	49,616	0	49,616	0	49,616
16 Comm Outreach	8.70	0.2258	6,425	0	6,425	0	6,425
17 Logistics	7.90	0.2050	5,833	0	5,833	0	5,833
18 Air Pack	3.80	0.0986	2,805	0	2,805	0	2,805
19 Hazmat Ops	64.10	1.6633	47,325	0	47,325	0	47,325
20 Airport Ops	145.20	3.7678	107,204	0	107,204	0	107,204
21 Rescue Team	62.80	1.6296	46,366	0	46,366	0	46,366
<b>Subtotal</b>	<b>3,853.7</b>	<b>100.0000</b>	<b>2,845,260</b>	<b>0</b>	<b>2,845,260</b>	<b>0</b>	<b>2,845,260</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 2,845,260</b>		<b>\$ 2,845,260</b>

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	13,812,575	2.6108	\$74,284	\$ 0	\$ 74,284	\$ 0	\$ 74,284
03 Info Tech	1,537,558	0.2906	8,268	0	8,268	0	8,268
04 Professional Development	10,521,546	1.9887	56,584	0	56,584	0	56,584
05 OEC	11,431,434	2.1607	61,478	0	61,478	0	61,478
06 Planning Admin	2,338,158	0.4419	12,573	0	12,573	0	12,573
07 Central Services	28,597,996	5.4054	153,798	0	153,798	0	153,798
08 EMS Admin	5,206,272	0.9841	28,000	0	28,000	0	28,000
09 Fire/EMS Ops	382,224,735	72.2455	2,055,572	0	2,055,572	0	2,055,572
10 Staff Svcs	2,055,983	0.3886	11,057	0	11,057	0	11,057
12 Medical Dir	3,779,489	0.7144	20,327	0	20,327	0	20,327
13 Operations Admin	1,734,949	0.3279	9,330	0	9,330	0	9,330
14 Life Safety Bureau	18,269,114	3.4531	98,250	0	98,250	0	98,250
15 Fire Marshal	8,837,223	1.6704	47,527	0	47,527	0	47,527
16 Comm Outreach	1,026,483	0.1940	5,520	0	5,520	0	5,520
17 Logistics	1,381,402	0.2611	7,429	0	7,429	0	7,429
18 Air Pack	823,680	0.1557	4,430	0	4,430	0	4,430
19 Hazmat Ops	7,194,833	1.3599	38,693	0	38,693	0	38,693
20 Airport Ops	18,424,166	3.4824	99,083	0	99,083	0	99,083
21 Rescue Team	9,865,849	1.8648	53,058	0	53,058	0	53,058
<b>Subtotal</b>	<b>529,063,445</b>	<b>100.0000</b>	<b>2,845,261</b>	<b>0</b>	<b>2,845,261</b>	<b>0</b>	<b>2,845,261</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 2,845,261</b>		<b>\$ 2,845,261</b>

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

GSD Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.90	0.8063	\$50,551	\$ 0	\$ 50,551	\$ 0	\$ 50,551
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	4.1364	259,333	0	259,333	0	259,333
05 OEC	89.30	2.4080	150,970	0	150,970	0	150,970
06 Planning Admin	21.60	0.5824	36,514	0	36,514	0	36,514
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8521	53,423	0	53,423	0	53,423
09 Fire/EMS Ops	2,994.80	80.7550	5,062,962	0	5,062,962	0	5,062,962
10 Staff Svcs	15.20	0.4099	25,699	0	25,699	0	25,699
12 Medical Dir	12.00	0.3236	20,288	0	20,288	0	20,288
13 Operations Admin	13.20	0.3559	22,313	0	22,313	0	22,313
14 Life Safety Bureau	133.00	3.5864	224,851	0	224,851	0	224,851
15 Fire Marshal	67.20	1.8121	113,610	0	113,610	0	113,610
16 Comm Outreach	8.70	0.2346	14,708	0	14,708	0	14,708
17 Logistics	7.90	0.2130	13,354	0	13,354	0	13,354
18 Air Pack	3.80	0.1025	6,426	0	6,426	0	6,426
19 Hazmat Ops	64.10	1.7285	108,369	0	108,369	0	108,369
21 Rescue Team	62.80	1.6934	106,168	0	106,168	0	106,168
Subtotal	3,708.5	100.0000	6,269,539	0	6,269,539	0	6,269,539
Direct Bills					0		0
Total					\$ 6,269,539		\$ 6,269,539

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	22,076	74,284	50,551	146,911
03 Info Tech	0	8,268	0	8,268
04 Professional Development	113,258	56,584	259,333	429,175
05 OEC	65,933	61,478	150,970	278,381
06 Planning Admin	15,948	12,573	36,514	65,035
07 Central Services	0	153,798	0	153,798
08 EMS Admin	23,331	28,000	53,423	104,754
09 Fire/EMS Ops	2,211,117	2,055,572	5,062,962	9,329,651
10 Staff Svcs	11,222	11,057	25,699	47,978
12 Medical Dir	8,860	20,327	20,288	49,475
13 Operations Admin	9,745	9,330	22,313	41,388
14 Life Safety Bureau	98,196	98,250	224,851	421,297
15 Fire Marshal	49,616	47,527	113,610	210,753
16 Comm Outreach	6,425	5,520	14,708	26,653
17 Logistics	5,833	7,429	13,354	26,616
18 Air Pack	2,805	4,430	6,426	13,661
19 Hazmat Ops	47,325	38,693	108,369	194,387
20 Airport Ops	107,204	99,083	0	206,287
21 Rescue Team	46,366	53,058	106,168	205,592
<b>Total</b>	<b>\$ 2,845,260</b>	<b>\$ 2,845,261</b>	<b>\$ 6,269,539</b>	<b>\$ 11,960,060</b>
	=====	=====	=====	=====

## 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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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 1,988,455	0	308,848	34.29-	745,604	934,038
Salary % Split		.00%	15.53%	.00%	37.50%	46.97%
Benefits	P 989,899	0	119,011	2,517.12-	305,718	567,687
Subtotal - Personnel Costs	2,978,354	0	427,859	2,551.41-	1,051,322	1,501,725
Services & Supplies Cost						
Supplies	P 7,401,718	0	155	0	13,463	7,388,100
Services	P 3,377,161	0	122,337	1,466,386	325,851	1,462,587
Subtotal - Services & Supplies	10,778,879	0	122,492	1,466,386	339,314	8,850,687
Department Cost Total	13,757,233	0	550,351	1,463,834	1,390,636	10,352,412
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	13,757,233	0	550,351	1,463,834	1,390,636	10,352,412
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 13,757,233 =====	=====	\$ 550,351 =====	\$ 1,463,834 =====	\$ 1,390,636 =====	\$ 10,352,412 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$ 22,076	\$ 0	\$ 3,429	\$ 0	\$ 8,278	\$ 10,370
1 Indirect Costs Exps	74,284	0	11,538	0	27,854	34,894
1 GSD	50,551	0	7,852	0	18,955	23,745
Subtotal - Citywide Indirect	146,911	0	22,818	0	55,087	69,009
2 Chiefs Admin	0	4,447	691	0	1,667	2,089
2 Accounting & Finance	0	38,218	5,936	0	14,330	17,952
2 Human Resources/Risk	0	11,217	1,742	0	4,206	5,269
2 Warehouse	0	272,082	42,260	0	102,022	127,805
Subtotal-Chief's Admin	0	325,964	50,629	0	122,225	153,115
3 Info Tech Svcs	0	41,260	6,409	0	15,471	19,381
Subtotal - Info Tech Svcs	0	41,260	6,409	0	15,471	19,381
4 Training	0	21,637	3,361	0	8,113	10,164
Subtotal-Prof Development	0	21,637	3,361	0	8,113	10,164
5 Dispatch & Records	0	15,467	2,402	0	5,800	7,265
Subtotal - OEC	0	15,467	2,402	0	5,800	7,265
6 Planning Svcs *	0	1,997	0	1,997	0	0
Subtotal - Planning Admin	0	1,997	0	1,997	0	0
7 Departmental	0	158,718	24,652	0	59,514	74,555
7 Vehicle Charges	0	103,212	16,031	0	38,701	48,482
7 Classified Emp	0	30	5	0	11	14
Subtotal - Central Svcs	0	261,960	40,688	0	98,226	123,051
9 Clasfd Ret Benes	0	18,993	2,950	0	7,122	8,922
Subtotal - Fire/EMS Operations	0	18,993	2,950	0	7,122	8,922
10 Investigations	0	2,811	437	0	1,054	1,320
Subtotal - Staff Svcs	0	2,811	437	0	1,054	1,320
<b>Total Incoming</b>	<b>146,911</b>	<b>690,089</b>	<b>129,693</b>	<b>1,997</b>	<b>313,098</b>	<b>392,227</b>
C. Total Allocated		\$ 14,594,233	\$ 680,043	\$ 1,465,831	\$ 1,703,734	\$ 10,744,639
			4.66%	10.04%	11.67%	73.62%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	29.90	0.7759	\$4,447	\$ 0	\$ 4,447	\$ 0	\$ 4,447
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	22,815	0	22,815	4,287	27,102
05 OEC	89.30	2.3173	13,282	0	13,282	2,496	15,778
06 Planning Admin	21.60	0.5605	3,213	0	3,213	604	3,817
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	4,700	0	4,700	883	5,583
09 Fire/EMS Ops	2,994.80	77.7123	445,420	0	445,420	83,704	529,124
10 Staff Svcs	15.20	0.3944	2,261	0	2,261	425	2,686
12 Medical Dir	12.00	0.3114	1,785	0	1,785	335	2,120
13 Operations Admin	13.20	0.3425	1,963	0	1,963	369	2,332
14 Life Safety Bureau	133.00	3.4512	19,781	0	19,781	3,717	23,498
15 Fire Marshal	67.20	1.7438	9,995	0	9,995	1,878	11,873
16 Comm Outreach	8.70	0.2258	1,294	0	1,294	243	1,537
17 Logistics	7.90	0.2050	1,175	0	1,175	221	1,396
18 Air Pack	3.80	0.0986	565	0	565	106	671
19 Hazmat Ops	64.10	1.6633	9,533	0	9,533	1,792	11,325
20 Airport Ops	145.20	3.7678	21,596	0	21,596	4,058	25,654
21 Rescue Team	62.80	1.6296	9,340	0	9,340	1,755	11,095
Subtotal	3,853.7	100.0000	573,165	0	573,165	106,874	680,039
Direct Bills					0		0
Total					\$ 573,165		\$ 680,039

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	13,812,575	2.6108	\$38,218	\$ 0	\$ 38,218	\$ 0	\$ 38,218
03 Info Tech	1,537,558	0.2906	4,254	0	4,254	6	4,260
04 Professional Development	10,521,546	1.9887	29,111	0	29,111	41	29,152
05 OEC	11,431,434	2.1607	31,629	0	31,629	44	31,673
06 Planning Admin	2,338,158	0.4419	6,469	0	6,469	9	6,478
07 Central Services	28,597,996	5.4054	79,126	0	79,126	111	79,237
08 EMS Admin	5,206,272	0.9841	14,406	0	14,406	20	14,426
09 Fire/EMS Ops	382,224,735	72.2455	1,057,554	0	1,057,554	1,481	1,059,035
10 Staff Svcs	2,055,983	0.3886	5,688	0	5,688	8	5,696
12 Medical Dir	3,779,489	0.7144	10,458	0	10,458	15	10,473
13 Operations Admin	1,734,949	0.3279	4,800	0	4,800	7	4,807
14 Life Safety Bureau	18,269,114	3.4531	50,548	0	50,548	71	50,619
15 Fire Marshal	8,837,223	1.6704	24,452	0	24,452	34	24,486
16 Comm Outreach	1,026,483	0.1940	2,840	0	2,840	4	2,844
17 Logistics	1,381,402	0.2611	3,822	0	3,822	5	3,827
18 Air Pack	823,680	0.1557	2,279	0	2,279	3	2,282
19 Hazmat Ops	7,194,833	1.3599	19,907	0	19,907	28	19,935
20 Airport Ops	18,424,166	3.4824	50,977	0	50,977	71	51,048
21 Rescue Team	9,865,849	1.8648	27,298	0	27,298	38	27,336
<b>Subtotal</b>	<b>529,063,445</b>	<b>100.0000</b>	<b>1,463,836</b>	<b>0</b>	<b>1,463,836</b>	<b>1,997</b>	<b>1,465,833</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 1,463,836</b>		<b>\$ 1,465,833</b>

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	29.90	0.7759	\$11,217	\$ 0	\$ 11,217	\$ 0	\$ 11,217
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	57,549	0	57,549	10,351	67,900
05 OEC	89.30	2.3173	33,502	0	33,502	6,026	39,528
06 Planning Admin	21.60	0.5605	8,103	0	8,103	1,457	9,560
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	11,855	0	11,855	2,132	13,987
09 Fire/EMS Ops	2,994.80	77.7123	1,123,508	0	1,123,508	202,074	1,325,582
10 Staff Svcs	15.20	0.3944	5,702	0	5,702	1,026	6,728
12 Medical Dir	12.00	0.3114	4,502	0	4,502	810	5,312
13 Operations Admin	13.20	0.3425	4,952	0	4,952	891	5,843
14 Life Safety Bureau	133.00	3.4512	49,895	0	49,895	8,974	58,869
15 Fire Marshal	67.20	1.7438	25,211	0	25,211	4,534	29,745
16 Comm Outreach	8.70	0.2258	3,264	0	3,264	587	3,851
17 Logistics	7.90	0.2050	2,964	0	2,964	533	3,497
18 Air Pack	3.80	0.0986	1,425	0	1,425	256	1,681
19 Hazmat Ops	64.10	1.6633	24,047	0	24,047	4,325	28,372
20 Airport Ops	145.20	3.7678	54,472	0	54,472	9,797	64,269
21 Rescue Team	62.80	1.6296	23,560	0	23,560	4,237	27,797
<b>Subtotal</b>	<b>3,853.7</b>	<b>100.0000</b>	<b>1,445,728</b>	<b>0</b>	<b>1,445,728</b>	<b>258,011</b>	<b>1,703,739</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 1,445,728</b>		<b>\$ 1,703,739</b>

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	13,812,575	2.6108	\$272,082	\$ 0	\$ 272,082	\$ 0	\$ 272,082
03 Info Tech	1,537,558	0.2906	30,285	0	30,285	965	31,250
04 Professional Development	10,521,546	1.9887	207,251	0	207,251	6,600	213,851
05 OEC	11,431,434	2.1607	225,176	0	225,176	7,171	232,347
06 Planning Admin	2,338,158	0.4419	46,052	0	46,052	1,467	47,519
07 Central Services	28,597,996	5.4054	563,319	0	563,319	17,940	581,259
08 EMS Admin	5,206,272	0.9841	102,557	0	102,557	3,266	105,823
09 Fire/EMS Ops	382,224,735	72.2455	7,529,004	0	7,529,004	239,771	7,768,775
10 Staff Svcs	2,055,983	0.3886	40,498	0	40,498	1,290	41,788
12 Medical Dir	3,779,489	0.7144	74,451	0	74,451	2,371	76,822
13 Operations Admin	1,734,949	0.3279	34,172	0	34,172	1,088	35,260
14 Life Safety Bureau	18,269,114	3.4531	359,862	0	359,862	11,460	371,322
15 Fire Marshal	8,837,223	1.6704	174,079	0	174,079	5,544	179,623
16 Comm Outreach	1,026,483	0.1940	20,218	0	20,218	644	20,862
17 Logistics	1,381,402	0.2611	27,210	0	27,210	867	28,077
18 Air Pack	823,680	0.1557	16,226	0	16,226	517	16,743
19 Hazmat Ops	7,194,833	1.3599	141,721	0	141,721	4,513	146,234
20 Airport Ops	18,424,166	3.4824	362,915	0	362,915	11,558	374,473
21 Rescue Team	9,865,849	1.8648	194,339	0	194,339	6,189	200,528
<b>Subtotal</b>	<b>529,063,445</b>	<b>100.0000</b>	<b>10,421,417</b>	<b>0</b>	<b>10,421,417</b>	<b>323,218</b>	<b>10,744,635</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 10,421,417</b>		<b>\$ 10,744,635</b>

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	4,447	38,218	11,217	272,082	325,964
03 Info Tech	0	4,260	0	31,250	35,509
04 Professional Development	27,102	29,152	67,900	213,851	338,005
05 OEC	15,778	31,673	39,528	232,347	319,326
06 Planning Admin	3,817	6,478	9,560	47,519	67,374
07 Central Services	0	79,237	0	581,259	660,495
08 EMS Admin	5,583	14,426	13,987	105,823	139,820
09 Fire/EMS Ops	529,124	1,059,035	1,325,582	7,768,775	10,682,516
10 Staff Svcs	2,686	5,696	6,728	41,788	56,897
12 Medical Dir	2,120	10,473	5,312	76,822	94,727
13 Operations Admin	2,332	4,807	5,843	35,260	48,242
14 Life Safety Bureau	23,498	50,619	58,869	371,322	504,309
15 Fire Marshal	11,873	24,486	29,745	179,623	245,727
16 Comm Outreach	1,537	2,844	3,851	20,862	29,094
17 Logistics	1,396	3,827	3,497	28,077	36,797
18 Air Pack	671	2,282	1,681	16,743	21,378
19 Hazmat Ops	11,325	19,935	28,372	146,234	205,866
20 Airport Ops	25,654	51,048	64,269	374,473	515,445
21 Rescue Team	11,095	27,336	27,797	200,528	266,757
<b>Total</b>	<b>\$ 680,039</b>	<b>\$ 1,465,833</b>	<b>\$ 1,703,739</b>	<b>\$ 10,744,635</b>	<b>\$ 14,594,247</b>
	=====	=====	=====	=====	=====

## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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 0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 1,537,558	0	1,537,558
Subtotal - Services & Supplies	<u>1,537,558</u>	<u>0</u>	<u>1,537,558</u>
Department Cost Total	1,537,558	0	1,537,558
Adjustments to Cost			
Subtotal - Adjustments	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	1,537,558	0	1,537,558
General Admin Distribution		0	0
Grand Total	<u>\$ 1,537,558</u> =====	<u>0</u> =====	<u>\$ 1,537,558</u> =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Info Tech

Department	First Incoming	Second Incoming	Info Tech Svcs
1 Indirect Costs FTE	\$ 0	\$ 0	\$ 0
1 Indirect Costs Exps	8,268	0	8,268
1 GSD	0	0	0
Subtotal - Citywide Indirect	8,268	0	8,268
2 Chief's Admin	0	0	0
2 Accounting & Finance	4,254	6	4,260
2 Human Resources/Risk	0	0	0
2 Warehouse	30,285	965	31,250
Subtotal-Chief's Admin	34,539	970	35,509
3 Info Tech Svcs	0	4,593	4,593
Subtotal - Info Tech Svcs	0	4,593	4,593
7 Departmental	0	0	0
7 Vehicle Charges	0	68,806	68,806
Subtotal - Central Svcs	0	68,806	68,806
Total Incoming	42,807	74,369	117,176
C. Total Allocated		\$ 1,654,734	\$ 1,654,734
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	13,812,575	2.6108	\$41,260	\$ 0	\$ 41,260	\$ 0	\$ 41,260
03 Info Tech	1,537,558	0.2906	4,593	0	4,593	0	4,593
04 Professional Development	10,521,546	1.9887	31,429	0	31,429	1,523	32,952
05 OEC	11,431,434	2.1607	34,147	0	34,147	1,655	35,802
06 Planning Admin	2,338,158	0.4419	6,984	0	6,984	338	7,322
07 Central Services	28,597,996	5.4054	85,425	0	85,425	4,140	89,565
08 EMS Admin	5,206,272	0.9841	15,552	0	15,552	754	16,306
09 Fire/EMS Ops	382,224,735	72.2455	1,141,742	0	1,141,742	55,334	1,197,076
10 Staff Svcs	2,055,983	0.3886	6,141	0	6,141	298	6,439
12 Medical Dir	3,779,489	0.7144	11,290	0	11,290	547	11,837
13 Operations Admin	1,734,949	0.3279	5,182	0	5,182	251	5,433
14 Life Safety Bureau	18,269,114	3.4531	54,572	0	54,572	2,645	57,217
15 Fire Marshal	8,837,223	1.6704	26,398	0	26,398	1,279	27,677
16 Comm Outreach	1,026,483	0.1940	3,066	0	3,066	149	3,215
17 Logistics	1,381,402	0.2611	4,126	0	4,126	200	4,326
18 Air Pack	823,680	0.1557	2,461	0	2,461	119	2,580
19 Hazmat Ops	7,194,833	1.3599	21,491	0	21,491	1,042	22,533
20 Airport Ops	18,424,166	3.4824	55,035	0	55,035	2,667	57,702
21 Rescue Team	9,865,849	1.8648	29,471	0	29,471	1,428	30,899
<b>Subtotal</b>	<b>529,063,445</b>	<b>100.0000</b>	<b>1,580,365</b>	<b>0</b>	<b>1,580,365</b>	<b>74,369</b>	<b>1,654,734</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 1,580,365</b>		<b>\$ 1,654,734</b>
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	41,260	41,260
03 Info Tech	4,593	4,593
04 Professional Development	32,952	32,952
05 OEC	35,802	35,802
06 Planning Admin	7,322	7,322
07 Central Services	89,565	89,565
08 EMS Admin	16,306	16,306
09 Fire/EMS Ops	1,197,076	1,197,076
10 Staff Svcs	6,439	6,439
12 Medical Dir	11,837	11,837
13 Operations Admin	5,433	5,433
14 Life Safety Bureau	57,217	57,217
15 Fire Marshal	27,677	27,677
16 Comm Outreach	3,215	3,215
17 Logistics	4,326	4,326
18 Air Pack	2,580	2,580
19 Hazmat Ops	22,533	22,533
20 Airport Ops	57,702	57,702
21 Rescue Team	30,899	30,899
Total	\$ 1,654,734 =====	\$ 1,654,734 =====

**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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:4 Prof Development

Description	Amount	General Admin	Training
<hr/>			
Personnel Costs			
Salaries	S1 3,025,847	0	3,025,847
Salary % Split		.00%	100%
Benefits	S 7,020,052	0	7,020,052
Subtotal - Personnel Costs	<hr/> 10,045,899	0	<hr/> 10,045,899
Services & Supplies Cost			
Supplies	S 114,051	0	114,051
Services	S 361,347	0	361,347
Subtotal - Services & Supplies	<hr/> 475,398	0	<hr/> 475,398
Department Cost Total	10,521,297	0	10,521,297
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	10,521,297	0	10,521,297
General Admin Distribution		0	0
Grand Total	<hr/> \$ 10,521,297 =====	<hr/> 0 =====	<hr/> \$ 10,521,297 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 113,258	\$ 0	\$ 113,258
1 Indirect Costs Exps	56,584	0	56,584
1 GSD	259,333	0	259,333
Subtotal - Citywide Indirect	429,175	0	429,175
2 Chief's Admin	22,815	4,287	27,102
2 Accounting & Finance	29,111	41	29,152
2 Human Resources/Risk	57,549	10,351	67,900
2 Warehouse	207,251	6,600	213,851
Subtotal-Chief's Admin	316,726	21,279	338,005
3 Info Tech Svcs	31,429	1,523	32,952
Subtotal - Info Tech Svcs	31,429	1,523	32,952
4 Training	0	83,463	83,463
Subtotal-Prof Development	0	83,463	83,463
7 Departmental	0	814,271	814,271
7 Vehicle Charges	0	98,298	98,298
7 Classified Emp	0	1,016	1,016
Subtotal - Central Svcs	0	913,585	913,585
9 Clasfd Ret Benes	0	652,255	652,255
Subtotal - Fire/EMS Operations	0	652,255	652,255
10 Investigations	0	96,547	96,547
Subtotal - Staff Svcs	0	96,547	96,547
<b>Total Incoming</b>	<b>777,330</b>	<b>1,768,652</b>	<b>2,545,982</b>
<b>C. Total Allocated</b>		<b>\$ 13,067,280</b>	<b>\$ 13,067,280</b>
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Training Allocations

Dept:4 Prof Development

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	7	0.1915	\$21,637	\$ 0	\$ 21,637	\$ 0	\$ 21,637
04 Professional Development	27	0.7387	83,463	0	83,463	0	83,463
05 OEC	99	2.7086	306,035	0	306,035	48,356	354,391
06 Planning Admin	4	0.1094	12,361	0	12,361	1,954	14,315
08 EMS Admin	21	0.5746	64,922	0	64,922	10,257	75,179
09 Fire/EMS Ops	3,030	82.9001	9,366,573	0	9,366,573	1,479,982	10,846,555
10 Staff Svcs	9	0.2462	27,817	0	27,817	4,396	32,213
13 Operations Admin	12	0.3283	37,093	0	37,093	5,861	42,954
14 Life Safety Bureau	125	3.4200	386,413	0	386,413	61,055	447,468
15 Fire Marshal	61	1.6689	188,563	0	188,563	29,795	218,358
16 Comm Outreach	5	0.1368	15,457	0	15,457	2,442	17,899
17 Logistics	4	0.1094	12,361	0	12,361	1,954	14,315
19 Hazmat Ops	49	1.3406	151,469	0	151,469	23,934	175,403
20 Airport Ops	149	4.0766	460,600	0	460,600	72,778	533,378
21 Rescue Team	53	1.4501	163,841	0	163,841	25,887	189,728
Subtotal	3,655	100.0000	11,298,605	0	11,298,605	1,768,652	13,067,257
Direct Bills					0		0
Total					\$ 11,298,605		\$ 13,067,257
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	21,637	21,637
04 Professional Development	83,463	83,463
05 OEC	354,391	354,391
06 Planning Admin	14,315	14,315
08 EMS Admin	75,179	75,179
09 Fire/EMS Ops	10,846,555	10,846,555
10 Staff Svcs	32,213	32,213
13 Operations Admin	42,954	42,954
14 Life Safety Bureau	447,468	447,468
15 Fire Marshal	218,358	218,358
16 Comm Outreach	17,899	17,899
17 Logistics	14,315	14,315
19 Hazmat Ops	175,403	175,403
20 Airport Ops	533,378	533,378
21 Rescue Team	189,728	189,728
Total	\$ 13,067,257 =====	\$ 13,067,257 =====

## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:5 OEC

Description	Amount	General Admin	Dispatch & Records
<hr/>			
Personnel Costs			
Salaries	7,896,260	0	7,896,260
Salary % Split		.00%	100%
Benefits	3,523,661	0	3,523,661
Subtotal - Personnel Costs	<hr/> 11,419,920	<hr/> 0	<hr/> 11,419,920
Services & Supplies Cost			
Supplies	6,705	0	6,705
Services	4,809	0	4,809
Subtotal - Services & Supplies	<hr/> 11,514	<hr/> 0	<hr/> 11,514
Department Cost Total	11,431,434	0	11,431,434
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	11,431,434	0	11,431,434
General Admin Distribution		0	0
Grand Total	<hr/> \$ 11,431,434	<hr/> 0	<hr/> \$ 11,431,434
	=====	=====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 65,933	\$ 0	\$ 65,933
1 Indirect Costs Exps	61,478	0	61,478
1 GSD	150,970	0	150,970
Subtotal - Citywide Indirect	278,381	0	278,381
2 Chief's Admin	13,282	2,496	15,778
2 Accounting & Finance	31,629	44	31,673
2 Human Resources/Risk	33,502	6,026	39,528
2 Warehouse	225,176	7,171	232,347
Subtotal-Chief's Admin	303,589	15,737	319,326
3 Info Tech Svcs	34,147	1,655	35,802
Subtotal - Info Tech Svcs	34,147	1,655	35,802
4 Training	306,035	48,356	354,391
Subtotal-Prof Development	306,035	48,356	354,391
7 Departmental	0	474,026	474,026
7 Vehicle Charges	0	9,829	9,829
7 Classified Emp	0	573	573
Subtotal - Central Svcs	0	484,428	484,428
9 Clasfd Ret Benes	0	367,793	367,793
Subtotal - Fire/EMS Operations	0	367,793	367,793
10 Investigations	0	54,441	54,441
Subtotal - Staff Svcs	0	54,441	54,441
Total Incoming	<u>922,152</u>	<u>972,409</u>	<u>1,894,561</u>
C. Total Allocated		\$ 13,325,995	\$ 13,325,995
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1252	\$15,467	\$ 0	\$ 15,467	\$ 0	\$ 15,467
08 EMS Admin	17.70	0.5038	62,237	0	62,237	4,905	67,142
09 Fire/EMS Ops	2,992.70	85.1844	10,523,328	0	10,523,328	829,380	11,352,708
10 Staff Svcs	14.20	0.4042	49,933	0	49,933	3,935	53,868
13 Operations Admin	10.00	0.2846	35,158	0	35,158	2,771	37,929
14 Life Safety Bureau	129.30	3.6804	454,661	0	454,661	35,833	490,494
15 Fire Marshal	62.20	1.7705	218,720	0	218,720	17,238	235,958
16 Comm Outreach	5.70	0.1622	20,038	0	20,038	1,580	21,618
17 Logistics	4.90	0.1395	17,233	0	17,233	1,358	18,591
19 Hazmat Ops	64.10	1.8245	225,391	0	225,391	17,764	243,155
20 Airport Ops	145.20	4.1330	510,574	0	510,574	40,240	550,814
21 Rescue Team	62.80	1.7875	220,820	0	220,820	17,404	238,224
<b>Subtotal</b>	<b>3,513.2</b>	<b>100.0000</b>	<b>12,353,560</b>	<b>0</b>	<b>12,353,560</b>	<b>972,409</b>	<b>13,325,970</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 12,353,560</b>		<b>\$ 13,325,970</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	15,467	15,467
08 EMS Admin	67,142	67,142
09 Fire/EMS Ops	11,352,708	11,352,708
10 Staff Svcs	53,868	53,868
13 Operations Admin	37,929	37,929
14 Life Safety Bureau	490,494	490,494
15 Fire Marshal	235,958	235,958
16 Comm Outreach	21,618	21,618
17 Logistics	18,591	18,591
19 Hazmat Ops	243,155	243,155
20 Airport Ops	550,814	550,814
21 Rescue Team	238,224	238,224
Total	\$ 13,325,970 =====	\$ 13,325,970 =====

## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:6 Planning Admin

Description	Amount	General Admin	Planning Svcs	Permits / Revenues
<b>Personnel Costs</b>				
Salaries	1,569,653	0	1,021,518	548,135
Salary % Split		.00%	65.08%	34.92%
Benefits	694,247		395,831	298,416
Subtotal - Personnel Costs	2,263,901	0	1,417,349	846,551
<b>Services &amp; Supplies Cost</b>				
Supplies	9,973	0	5,498	4,474
Services	55,312	0	52,129	3,183
Credit Expenses	854,208-	0		854,208-
Subtotal - Services & Supplies	788,923-	0	57,628	846,551-
Department Cost Total	1,474,978	0	1,474,977	0
<b>Adjustments to Cost</b>				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,474,978	0	1,474,977	0
General Admin Distribution		0	0	0
Grand Total	\$ 1,474,978 =====	=====	\$ 1,474,977 =====	=====



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Planning Admin

Department	First Incoming	Second Incoming	Planning Svcs	Permits Revenues
1 Indirect Costs FTE	\$ 15,948	\$ 0	\$ 10,379	\$ 5,569
1 Indirect Costs Exps	12,573	0	8,182	4,391
1 GSD	36,514	0	23,763	12,751
Subtotal - Citywide Indirect	65,035	0	42,324	22,711
2 Chiefs Admin	3,213	604	2,484	1,333
2 Accounting & Finance	6,469	9	4,216	2,262
2 Human Resources/Risk	8,103	1,457	6,222	3,339
2 Warehouse	46,052	1,467	30,925	16,594
Subtotal-Chiefs Admin	63,837	3,537	43,846	23,528
3 Info Tech Svcs	6,984	338	4,765	2,557
Subtotal - Info Tech Svcs	6,984	338	4,765	2,557
4 Training	12,361	1,954	9,316	4,999
Subtotal-Prof Development	12,361	1,954	9,316	4,999
7 Departmental	0	114,656	74,617	40,039
7 Vehicle Charges	0	9,829	6,397	3,432
7 Classified Emp	0	32	21	11
Subtotal - Central Svcs	0	124,517	81,035	43,482
9 Clasfd Ret Benes	0	20,290	13,205	7,085
Subtotal - Fire/EMS Operations	0	20,290	13,205	7,085
10 Investigations	0	3,003	1,954	1,049
Subtotal - Staff Svcs	0	3,003	1,954	1,049
<b>Total Incoming</b>	<b>148,217</b>	<b>153,639</b>	<b>196,446</b>	<b>105,411</b>
C. Total Allocated		\$ 1,776,834	\$ 1,671,423	\$ 105,411
			94.07%	5.93%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1271	\$1,997	\$ 0	\$ 1,997	\$ 0	\$ 1,997
09 Fire/EMS Ops	2,992.70	86.4767	1,358,927	0	1,358,927	86,576	1,445,503
14 Life Safety Bureau	129.30	3.7362	58,712	0	58,712	3,741	62,453
15 Fire Marshal	62.20	1.7973	28,243	0	28,243	1,799	30,042
19 Hazmat Ops	64.10	1.8522	29,106	0	29,106	1,854	30,960
20 Airport Ops	145.20	4.1957	65,933	0	65,933	4,200	70,133
21 Rescue Team	62.80	1.8147	28,517	0	28,517	1,817	30,334
Subtotal	3,460.7	100.0000	1,571,435	0	1,571,435	99,987	1,671,422
Direct Bills					0		0
Total					\$ 1,571,435		\$ 1,671,422

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$51,757	\$ 0	\$ 51,757	\$ 53,652	\$ 105,409
Subtotal	100	100.0000	51,757	0	51,757	53,652	105,409
Direct Bills					0		0
Total					\$ 51,757		\$ 105,409
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Permit Center

Source: Direct Allocation

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	1,997	0	1,997
09 Fire/EMS Ops	1,445,503	0	1,445,503
14 Life Safety Bureau	62,453	0	62,453
15 Fire Marshal	30,042	0	30,042
19 Hazmat Ops	30,960	0	30,960
20 Airport Ops	70,133	0	70,133
21 Rescue Team	30,334	0	30,334
22 Permit Ctr	0	105,409	105,409
<b>Total</b>	<b>\$ 1,671,422</b> =====	<b>\$ 105,409</b> =====	<b>\$ 1,776,831</b> =====

## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>						
Overtime-Classified	P 0	0	0	0	0	0
Other Benefits	P 0	0	0	0	0	0
Postage	P 0	0	0	0	0	0
Other Supplies	P 913	0	913	0	0	0
Fuel	P 5,537,855	0	0	5,537,855	0	0
Class Arbitration	P 24,457	0	0	0	24,457	0
Voice Svcs	P 993,568	0	993,568	0	0	0
HR Client	P 3,606,504	0	3,606,504	0	0	0
KRONOS	P 261,644	0	261,644	0	0	0
Drainage	D 99,240	0	0	0	0	0
Permit Ctr	P 140,484	0	0	0	0	140,484
Bldg Mtc Svcs	P 175,306	0	175,306	0	0	0
Other Svcs	P 14,763,401	0	14,763,401	0	0	0
Billing & Collection	D 1,831,446	0	0	0	0	0
Non GF	P 1,163,179	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>28,597,997</b>	<b>0</b>	<b>19,801,336</b>	<b>5,537,855</b>	<b>24,457</b>	<b>140,484</b>
<b>Department Cost Total</b>	<b>28,597,997</b>	<b>0</b>	<b>19,801,336</b>	<b>5,537,855</b>	<b>24,457</b>	<b>140,484</b>
<b>Adjustments to Cost</b>						
Drainage	D 99,240-	0	0	0	0	0
Billing & Collection	D 1,831,446-	0	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>1,930,686-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>26,667,311</b>	<b>0</b>	<b>19,801,336</b>	<b>5,537,855</b>	<b>24,457</b>	<b>140,484</b>
<b>General Admin Distribution</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>\$ 26,667,311</b>		<b>\$ 19,801,336</b>	<b>\$ 5,537,855</b>	<b>\$ 24,457</b>	<b>\$ 140,484</b>

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:7 Central Svcs

Description	Amount	Non General Fund
Personnel Costs		
Salaries	0	0
Salary % Split		.00%
Benefits	0	0
Subtotal - Personnel Costs	0	0
Services & Supplies Cost		
Overtime-Classified	0	0
Other Benefits	0	0
Postage	0	0
Other Supplies	913	0
Fuel	5,537,855	0
Class Arbitration	24,457	0
Voice Svcs	993,568	0
HR Client	3,606,504	0
KRONOS	261,644	0
Drainage	99,240	0
Permit Ctr	140,484	0
Bldg Mtc Svcs	175,306	0
Other Svcs	14,763,401	0
Billing & Collection	1,831,446	0
Non GF	1,163,179	1,163,179
Subtotal - Services & Supplies	28,597,997	1,163,179
Department Cost Total	28,597,997	1,163,179
Adjustments to Cost		
Drainage	99,240-	0
Billing & Collection	1,831,446-	0
Subtotal - Adjustments	1,930,686-	0
Total Costs After Adjustments	26,667,311	1,163,179
General Admin Distribution		0
Grand Total	\$ 26,667,311 =====	\$ 1,163,179 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs-(Default Spread Expense%)

Dept:7 Central Svcs

Department	First Incoming	Second Incoming	Departmental	Vehicle Charges	Classified Emp
1 Indirect Costs Exps	\$ 153,798	\$ 0	\$ 114,200	\$ 31,938	\$ 141
Subtotal - Citywide Indirect	153,798	0	114,200	31,938	141
2 Accounting & Finance	79,126	111	58,836	16,455	73
2 Warehouse	563,319	17,940	431,603	120,707	533
Subtotal-Chiefs Admin	642,445	18,051	490,439	137,162	606
3 Info Tech Svcs	85,425	4,140	66,505	18,600	82
Subtotal - Info Tech Svcs	85,425	4,140	66,505	18,600	82
7 Vehicle Charges	0	2,172,398	1,613,075	451,131	1,992
Subtotal - Central Svcs	0	2,172,398	1,613,075	451,131	1,992
Total Incoming	881,668	2,194,589	2,284,219	638,831	2,821
C. Total Allocated		\$ 29,743,568	\$ 22,085,555	\$ 6,176,686	\$ 27,278
			74.25%	20.77%	0.09%



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$ 153,798	\$ 0	\$ 810	\$ 6,708
Subtotal - Citywide Indirect	153,798	0	810	6,708
2 Accounting & Finance	79,126	111	417	3,456
2 Warehouse	563,319	17,940	3,062	25,353
Subtotal-Chiefs Admin	642,445	18,051	3,479	28,809
3 Info Tech Svcs	85,425	4,140	472	3,907
Subtotal - Info Tech Svcs	85,425	4,140	472	3,907
7 Vehicle Charges	0	2,172,398	11,444	94,756
Subtotal - Central Svcs	0	2,172,398	11,444	94,756
Total Incoming	<u>881,668</u>	<u>2,194,589</u>	<u>16,206</u>	<u>134,180</u>
C. Total Allocated		\$ 29,743,568	\$ 156,689	\$ 1,297,359
		=====	=====	=====
			0.53%	4.36%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.90	0.7759	\$158,718	\$ 0	\$ 158,718	\$ 0	\$ 158,718
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.40	3.9806	814,271	0	814,271	0	814,271
05 OEC	89.30	2.3173	474,026	0	474,026	0	474,026
06 Planning Admin	21.60	0.5605	114,656	0	114,656	0	114,656
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	31.60	0.8200	167,739	0	167,739	14,467	182,206
09 Fire/EMS Ops	2,994.80	77.7123	15,896,808	0	15,896,808	1,371,053	17,267,861
10 Staff Svcs	15.20	0.3944	80,678	0	80,678	6,959	87,637
12 Medical Dir	12.00	0.3114	63,700	0	63,700	5,494	69,194
13 Operations Admin	13.20	0.3425	70,062	0	70,062	6,043	76,105
14 Life Safety Bureau	133.00	3.4512	705,977	0	705,977	60,889	766,866
15 Fire Marshal	67.20	1.7438	356,711	0	356,711	30,765	387,476
16 Comm Outreach	8.70	0.2258	46,190	0	46,190	3,983	50,173
17 Logistics	7.90	0.2050	41,935	0	41,935	3,617	45,552
18 Air Pack	3.80	0.0986	20,170	0	20,170	1,740	21,910
19 Hazmat Ops	64.10	1.6633	340,244	0	340,244	29,346	369,590
20 Airport Ops	145.20	3.7678	770,740	0	770,740	66,474	837,214
21 Rescue Team	62.80	1.6296	333,351	0	333,351	28,751	362,102
<b>Subtotal</b>	<b>3,853.7</b>	<b>100.0000</b>	<b>20,455,976</b>	<b>0</b>	<b>20,455,976</b>	<b>1,629,579</b>	<b>22,085,555</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 20,455,976</b>		<b>\$ 22,085,555</b>
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Vehicle Charges Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	21	1.8041	\$103,212	\$ 0	\$ 103,212	\$ 0	\$ 103,212
03 Info Tech	14	1.2027	68,806	0	68,806	0	68,806
04 Professional Development	20	1.7182	98,298	0	98,298	0	98,298
05 OEC	2	0.1718	9,829	0	9,829	0	9,829
06 Planning Admin	2	0.1718	9,829	0	9,829	0	9,829
07 Central Services	442	37.9725	2,172,398	0	2,172,398	0	2,172,398
08 EMS Admin	4	0.3436	19,657	0	19,657	2,749	22,406
09 Fire/EMS Ops	503	43.2131	2,472,212	0	2,472,212	345,740	2,817,952
10 Staff Svcs	3	0.2577	14,743	0	14,743	2,062	16,805
12 Medical Dir	3	0.2577	14,743	0	14,743	2,062	16,805
13 Operations Admin	2	0.1718	9,829	0	9,829	1,375	11,204
14 Life Safety Bureau	27	2.3196	132,704	0	132,704	18,559	151,263
15 Fire Marshal	54	4.6392	265,408	0	265,408	37,117	302,525
16 Comm Outreach	9	0.7732	44,235	0	44,235	6,186	50,421
17 Logistics	2	0.1718	9,829	0	9,829	1,375	11,204
18 Air Pack	0	0.0000	0	0	0	0	0
19 Hazmat Ops	20	1.7182	98,298	0	98,298	13,747	112,045
21 Rescue Team	36	3.0928	176,938	0	176,938	24,745	201,683
<b>Subtotal</b>	<b>1,164</b>	<b>100.0000</b>	<b>5,720,968</b>	<b>0</b>	<b>5,720,968</b>	<b>455,718</b>	<b>6,176,685</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$ 5,720,968</b>		<b>\$ 6,176,685</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1172	\$30	\$ 0	\$ 30	\$ 0	\$ 30
04 Professional Development	151.10	4.0248	1,016	0	1,016	0	1,016
05 OEC	85.20	2.2695	573	0	573	0	573
06 Planning Admin	4.70	0.1252	32	0	32	0	32
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	17.70	0.4715	119	0	119	10	129
09 Fire/EMS Ops	2,992.70	79.7161	20,129	0	20,129	1,730	21,859
10 Staff Svcs	14.20	0.3782	95	0	95	8	103
13 Operations Admin	10.00	0.2664	67	0	67	6	73
14 Life Safety Bureau	129.30	3.4441	870	0	870	75	945
15 Fire Marshal	62.20	1.6568	418	0	418	36	454
16 Comm Outreach	5.70	0.1518	38	0	38	3	41
17 Logistics	4.90	0.1305	33	0	33	3	36
19 Hazmat Ops	64.10	1.7074	431	0	431	37	468
20 Airport Ops	145.20	3.8677	977	0	977	84	1,061
21 Rescue Team	62.80	1.6728	422	0	422	36	458
Subtotal	3,754.2	100.0000	25,250	0	25,250	2,028	27,278
Direct Bills					0		0
Total					\$ 25,250		\$ 27,278
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$145,157	\$ 0	\$ 145,157	\$ 11,532	\$ 156,689
Subtotal	100	100.0000	145,157	0	145,157	11,532	156,689
Direct Bills					0		0
Total					\$ 145,157		\$ 156,689
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	158,718	103,212	30	0	0	261,960
03 Info Tech	0	68,806	0	0	0	68,806
04 Professional Development	814,271	98,298	1,016	0	0	913,585
05 OEC	474,026	9,829	573	0	0	484,428
06 Planning Admin	114,656	9,829	32	0	0	124,517
07 Central Services	0	2,172,398	0	0	0	2,172,398
08 EMS Admin	182,206	22,406	129	0	0	204,741
09 Fire/EMS Ops	17,267,861	2,817,952	21,859	0	0	20,107,672
10 Staff Svcs	87,637	16,805	103	0	0	104,545
12 Medical Dir	69,194	16,805	0	0	0	85,999
13 Operations Admin	76,105	11,204	73	0	0	87,382
14 Life Safety Bureau	766,866	151,263	945	0	0	919,073
15 Fire Marshal	387,476	302,525	454	0	0	690,455
16 Comm Outreach	50,173	50,421	41	0	0	100,635
17 Logistics	45,552	11,204	36	0	0	56,791
18 Air Pack	21,910	0	0	0	0	21,910
19 Hazmat Ops	369,590	112,045	468	0	0	482,103
20 Airport Ops	837,214	0	1,061	0	0	838,275
21 Rescue Team	362,102	201,683	458	0	0	564,243
22 Permit Ctr	0	0	0	156,689	0	156,689
<b>Total</b>	<b>\$22,085,555</b>	<b>\$6,176,685</b>	<b>\$27,278</b>	<b>\$156,689</b>	<b>\$0</b>	<b>\$28,446,207</b>
	=====	=====	=====	=====	=====	=====

## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:8 EMS Admin

Description	Amount	General Admin	EMS Admin Svcs
Personnel Costs			
Salaries	2,199,820	0	2,199,820
Salary % Split		.00%	100%
Benefits	1,076,390	0	1,076,390
Subtotal - Personnel Costs	3,276,210	0	3,276,210
Services & Supplies Cost			
Supplies	67,340	0	67,340
Services	1,351,115	0	1,351,115
Subtotal - Services & Supplies	1,418,455	0	1,418,455
Department Cost Total	4,694,664	0	4,694,664
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	4,694,664	0	4,694,664
General Admin Distribution		0	0
Grand Total	\$ 4,694,664	0	\$ 4,694,664
	=====	=====	=====



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 23,331	\$ 0	\$ 23,331
1 Indirect Costs Exps	28,000	0	28,000
1 GSD	53,423	0	53,423
Subtotal - Citywide Indirect	104,754	0	104,754
2 Chief's Admin	4,700	883	5,583
2 Accounting & Finance	14,406	20	14,426
2 Human Resources/Risk	11,855	2,132	13,987
2 Warehouse	102,557	3,266	105,823
Subtotal-Chief's Admin	133,518	6,302	139,820
3 Info Tech Svcs	15,552	754	16,306
Subtotal - Info Tech Svcs	15,552	754	16,306
4 Training	64,922	10,257	75,179
Subtotal-Prof Development	64,922	10,257	75,179
5 Dispatch & Records	62,237	4,905	67,142
Subtotal - OEC	62,237	4,905	67,142
7 Departmental	167,739	14,467	182,206
7 Vehicle Charges	19,657	2,749	22,406
7 Classified Emp	119	10	129
Subtotal - Central Svcs	187,515	17,226	204,741
9 Clasfd Ret Benes	0	76,411	76,411
Subtotal - Fire/EMS Operations	0	76,411	76,411
10 Investigations	0	11,310	11,310
Subtotal - Staff Svcs	0	11,310	11,310
 Total Incoming	 568,498	 127,165	 695,663
C. Total Allocated		\$ 5,390,328	\$ 5,390,328
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$5,263,162	\$ 0	\$ 5,263,162	\$ 127,165	\$ 5,390,327
Subtotal	100	100.0000	5,263,162	0	5,263,162	127,165	5,390,327
Direct Bills					0		0
Total					\$ 5,263,162		\$ 5,390,327
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	5,390,327	5,390,327
Total	\$ 5,390,327	\$ 5,390,327
	=====	=====

## **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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:9 Fire/EMS Operations

Description	Amount	General Admin	Clasfd Ret Benes	Operations
<b>Personnel Costs</b>				
Salaries	247,273,925	0	0	247,273,925
Salary % Split		.00%	.00%	100%
Benefits	118,378,539	0	0	118,378,539
Subtotal - Personnel Costs	365,652,464	0	0	365,652,464
<b>Services &amp; Supplies Cost</b>				
Supplies	44,476	0	0	44,476
Services	16,527,795	0	0	16,527,795
Hlth Ins Ret Class	16,205,909	0	16,205,909	0
Credit Expenses	382,224,735-	0	0	382,224,735-
Subtotal - Services & Supplies	349,446,555-	0	16,205,909	365,652,464-
Department Cost Total	16,205,909	0	16,205,909	0
<b>Adjustments to Cost</b>				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	16,205,909	0	16,205,909	0
General Admin Distribution		0	0	0
Grand Total	\$ 16,205,909 =====	=====	\$ 16,205,909 =====	=====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 2,211,117	\$ 0	\$ 0	\$ 2,211,117
1 Indirect Costs Exps	2,055,572	0	0	2,055,572
1 GSD	5,062,962	0	0	5,062,962
Subtotal - Citywide Indirect	9,329,651	0	0	9,329,651
2 Chief's Admin	445,420	83,704	0	529,124
2 Accounting & Finance	1,057,554	1,481	0	1,059,035
2 Human Resources/Risk	1,123,508	202,074	0	1,325,582
2 Warehouse	7,529,004	239,771	0	7,768,775
Subtotal-Chief's Admin	10,155,486	527,030	0	10,682,516
3 Info Tech Svcs	1,141,742	55,334	0	1,197,076
3 Subtotal - Info Tech Svcs	1,141,742	55,334	0	1,197,076
4 Training	9,366,573	1,479,982	0	10,846,555
4 Subtotal-Prof Development	9,366,573	1,479,982	0	10,846,555
5 Dispatch & Records	10,523,328	829,380	0	11,352,708
5 Subtotal - OEC	10,523,328	829,380	0	11,352,708
6 Planning Svcs *	1,358,927	86,576	0	1,445,503
6 Subtotal - Planning Admin	1,358,927	86,576	0	1,445,503
7 Departmental	15,896,808	1,371,053	0	17,267,861
7 Vehicle Charges	2,472,212	345,740	0	2,817,952
7 Classified Emp	20,129	1,730	0	21,859
Subtotal - Central Svcs	18,389,149	1,718,523	0	20,107,672
8 EMS Admin Svcs	5,263,162	127,165	0	5,390,327
Subtotal - EMS Admin	5,263,162	127,165	0	5,390,327
10 Investigations	0	1,912,236	0	1,912,236
10 Subtotal - Staff Svcs	0	1,912,236	0	1,912,236
Total Incoming	65,528,018	6,736,226	0	72,264,246
C. Total Allocated		\$ 88,470,153	\$ 16,205,909	\$ 72,264,246
		=====	=====	=====
			18.32%	81.68%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	4.40	0.1172	\$18,993	\$ 0	\$ 18,993	\$ 0	\$ 18,993
04 Professional Development	151.10	4.0248	652,255	0	652,255	0	652,255
05 OEC	85.20	2.2695	367,793	0	367,793	0	367,793
06 Planning Admin	4.70	0.1252	20,290	0	20,290	0	20,290
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	17.70	0.4715	76,411	0	76,411	0	76,411
10 Staff Svcs	14.20	0.3782	61,291	0	61,291	0	61,291
11 Fire/EMS Operating	2,992.70	79.7161	12,918,719	12,918,719-	0	0	0
13 Operations Admin	10.00	0.2664	43,173	0	43,173	0	43,173
14 Life Safety Bureau	129.30	3.4441	558,148	0	558,148	0	558,148
15 Fire Marshal	62.20	1.6568	268,500	0	268,500	0	268,500
16 Comm Outreach	5.70	0.1518	24,601	0	24,601	0	24,601
17 Logistics	4.90	0.1305	21,149	0	21,149	0	21,149
19 Hazmat Ops	64.10	1.7074	276,700	0	276,700	0	276,700
20 Airport Ops	145.20	3.8677	626,796	0	626,796	0	626,796
21 Rescue Team	62.80	1.6728	271,092	0	271,092	0	271,092
Subtotal	3,754.2	100.0000	16,205,911	12,918,719-	3,287,192	0	3,287,192
Direct Bills					12,918,719		12,918,719
Total					\$ 16,205,911		\$ 16,205,911
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

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	\$65,528,018	\$ 0	\$ 65,528,018	\$ 6,736,226	\$ 72,264,244
Subtotal	100	100.0000	65,528,018	0	65,528,018	6,736,226	72,264,244
Direct Bills					0		0
Total					\$ 65,528,018		\$ 72,264,244
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 12,918,719	0	\$ 12,918,719
02 Chief's Admin	18,993	0	18,993
04 Professional Development	652,255	0	652,255
05 OEC	367,793	0	367,793
06 Planning Admin	20,290	0	20,290
07 Central Services	0	0	0
08 EMS Admin	76,411	0	76,411
10 Staff Svcs	61,291	0	61,291
11 Fire/EMS Operating	0	72,264,244	72,264,244
13 Operations Admin	43,173	0	43,173
14 Life Safety Bureau	558,148	0	558,148
15 Fire Marshal	268,500	0	268,500
16 Comm Outreach	24,601	0	24,601
17 Logistics	21,149	0	21,149
19 Hazmat Ops	276,700	0	276,700
20 Airport Ops	626,796	0	626,796
21 Rescue Team	271,092	0	271,092
Total	\$ 16,205,911 =====	\$ 72,264,244 =====	\$ 88,470,155 =====

**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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:10 Staff Svcs

Description	Amount	General Admin	Investigations
<hr/>			
Personnel Costs			
Salaries	S1 1,339,692	0	1,339,692
Salary % Split		.00%	100%
Benefits	S 695,823	0	695,823
Subtotal - Personnel Costs	<hr/> 2,035,515	0	<hr/> 2,035,515
Services & Supplies Cost			
Supplies	S 15,264	0	15,264
Services	S 5,203	0	5,203
Subtotal - Services & Supplies	<hr/> 20,468	0	<hr/> 20,468
Department Cost Total	2,055,983	0	2,055,983
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,055,983	0	2,055,983
General Admin Distribution		0	0
Grand Total	<hr/> \$ 2,055,983 =====	<hr/> 0 =====	<hr/> \$ 2,055,983 =====

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 11,222	\$ 0	\$ 11,222
1 Indirect Costs Exps	11,057	0	11,057
1 GSD	25,699	0	25,699
Subtotal - Citywide Indirect	47,978	0	47,978
2 Chief's Admin	2,261	425	2,686
2 Accounting & Finance	5,688	8	5,696
2 Human Resources/Risk	5,702	1,026	6,728
2 Warehouse	40,498	1,290	41,788
Subtotal-Chief's Admin	54,149	2,748	56,897
3 Info Tech Svcs	6,141	298	6,439
Subtotal - Info Tech Svcs	6,141	298	6,439
4 Training	27,817	4,396	32,213
Subtotal-Prof Development	27,817	4,396	32,213
5 Dispatch & Records	49,933	3,935	53,868
Subtotal - OEC	49,933	3,935	53,868
7 Departmental	80,678	6,959	87,637
7 Vehicle Charges	14,743	2,062	16,805
7 Classified Emp	95	8	103
Subtotal - Central Svcs	95,516	9,029	104,545
9 Clasfd Ret Benes	61,291	0	61,291
Subtotal - Fire/EMS Operations	61,291	0	61,291
10 Investigations	0	9,072	9,072
Subtotal - Staff Svcs	0	9,072	9,072
 Total Incoming	 342,825	 29,478	 372,303
C. Total Allocated		\$ 2,428,286	\$ 2,428,286
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	4.40	0.1172	\$2,811	\$ 0	\$ 2,811	\$ 0	\$ 2,811
04 Professional Development	151.10	4.0248	96,547	0	96,547	0	96,547
05 OEC	85.20	2.2695	54,441	0	54,441	0	54,441
06 Planning Admin	4.70	0.1252	3,003	0	3,003	0	3,003
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	17.70	0.4715	11,310	0	11,310	0	11,310
09 Fire/EMS Ops	2,992.70	79.7161	1,912,236	0	1,912,236	0	1,912,236
10 Staff Svcs	14.20	0.3782	9,072	0	9,072	0	9,072
13 Operations Admin	10.00	0.2664	6,390	0	6,390	609	6,999
14 Life Safety Bureau	129.30	3.4441	82,617	0	82,617	7,872	90,489
15 Fire Marshal	62.20	1.6568	39,743	0	39,743	3,787	43,530
16 Comm Outreach	5.70	0.1518	3,641	0	3,641	347	3,988
17 Logistics	4.90	0.1305	3,130	0	3,130	298	3,428
19 Hazmat Ops	64.10	1.7074	40,957	0	40,957	3,902	44,859
20 Airport Ops	145.20	3.8677	92,779	0	92,779	8,840	101,619
21 Rescue Team	62.80	1.6728	40,127	0	40,127	3,823	43,950
Subtotal	3,754.2	100.0000	2,398,804	0	2,398,804	29,478	2,428,282
Direct Bills					0		0
Total					\$ 2,398,804		\$ 2,428,282
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	2,811	2,811
04 Professional Development	96,547	96,547
05 OEC	54,441	54,441
06 Planning Admin	3,003	3,003
07 Central Services	0	0
08 EMS Admin	11,310	11,310
09 Fire/EMS Ops	1,912,236	1,912,236
10 Staff Svcs	9,072	9,072
13 Operations Admin	6,999	6,999
14 Life Safety Bureau	90,489	90,489
15 Fire Marshal	43,530	43,530
16 Comm Outreach	3,988	3,988
17 Logistics	3,428	3,428
19 Hazmat Ops	44,859	44,859
20 Airport Ops	101,619	101,619
21 Rescue Team	43,950	43,950
 Total	 \$ 2,428,282 =====	 \$ 2,428,282 =====