

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2025 2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023



CITY OF HOUSTON

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**City of Houston, Texas
Houston Fire Department
FY 2025 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2023**

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ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Fire Department
FY 2025 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**

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 2023 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 2025 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
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Summary Schedule

Department	Fire/EMS Operating	Medical Dir	Operations Admin	Life Safety Bureau	Fire Marshal	Comm Outreach	Logistics	Air Pack	Hazmat Ops	Airport Ops
1 Citywide Indirect	0	\$ 47,406	\$ 46,477	\$ 462,002	\$ 198,907	\$ 24,558	\$ 31,187	\$ 12,014	\$ 188,843	\$ 193,464
2 Chief's Admin	0	100,770	51,919	545,721	234,664	25,462	41,262	19,991	221,727	533,878
3 Info Tech	0	16,314	7,359	78,607	33,790	3,525	6,122	3,113	31,884	76,159
4 Prof Development	0	0	31,492	426,938	206,473	13,993	17,499	0	202,966	521,425
5 OEC	0	0	47,353	581,282	240,844	21,225	26,128	0	244,925	611,895
6 Planning Admin	0	0	0	65,823	27,272	0	0	0	27,734	69,291
7 Central Svcs	0	101,077	123,666	1,230,283	753,301	117,193	82,983	24,381	564,885	1,109,073
8 EMS Admin	0	0	0	0	0	0	0	0	0	0
9 Fire/EMS Operations	78,896,286	0	54,704	671,565	278,238	24,521	30,183	0	282,957	706,930
10 Staff Svcs	0	0	8,851	108,663	45,021	3,968	4,884	0	45,784	114,386
Total Current Allocations	\$78,896,286	\$265,567	\$371,821	\$4,170,884	\$2,018,510	\$234,445	\$240,248	\$59,499	\$1,811,705	\$3,936,501
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

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Summary Schedule

Department	Rescue Team	Permit Ctr	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 196,166	\$0	\$ 0	\$ 0	\$ 1,401,024
2 Chief's Admin	243,140	0	0	0	2,018,535
3 Info Tech	35,482	0	0	0	292,356
4 Prof Development	216,970	0	0	0	1,637,756
5 OEC	249,814	0	0	0	2,023,466
6 Planning Admin	28,288	113,393	0	0	331,802
7 Central Svcs	694,724	220,313	0	0	5,021,879
8 EMS Admin	0	0	0	0	0
9 Fire/EMS Operations	288,620	0	0	0	81,234,004
10 Staff Svcs	46,701	0	0	0	378,257
Total Current Allocations	\$1,999,905 =====	\$333,706 =====	\$0 =====	\$0 =====	\$94,339,079 =====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	GSD
Personnel Costs					
Salaries	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	5,281,579	0	2,640,790	2,640,790	0
GSD	6,803,286	0	0	0	6,803,286
Subtotal - Services & Supplies	12,084,865	0	2,640,790	2,640,790	6,803,286
Department Cost Total	12,084,865	0	2,640,790	2,640,790	6,803,286
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	12,084,865	0	2,640,790	2,640,790	6,803,286
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 12,084,865		\$ 2,640,790	\$ 2,640,790	\$ 6,803,286
	=====				

B. Incoming Costs

Dept:1 Citywide Indirect

No Indirect Costs

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Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.50	0.7623	\$20,131	\$ 0	\$ 20,131	\$ 0	\$ 20,131
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	104,406	0	104,406	0	104,406
05 OEC	93.60	2.4187	63,873	0	63,873	0	63,873
06 Planning Admin	20.10	0.5194	13,716	0	13,716	0	13,716
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	20,677	0	20,677	0	20,677
09 Fire/EMS Ops	3,000.70	77.5395	2,047,655	0	2,047,655	0	2,047,655
10 Staff Svcs	15.00	0.3876	10,236	0	10,236	0	10,236
12 Medical Dir	11.10	0.2868	7,574	0	7,574	0	7,574
13 Operations Admin	15.00	0.3876	10,236	0	10,236	0	10,236
14 Life Safety Bureau	146.50	3.7856	99,970	0	99,970	0	99,970
15 Fire Marshal	63.10	1.6305	43,058	0	43,058	0	43,058
16 Comm Outreach	8.10	0.2093	5,527	0	5,527	0	5,527
17 Logistics	9.50	0.2455	6,483	0	6,483	0	6,483
18 Air Pack	3.30	0.0853	2,253	0	2,253	0	2,253
19 Hazmat Ops	60.00	1.5504	40,943	0	40,943	0	40,943
20 Airport Ops	149.90	3.8735	102,291	0	102,291	0	102,291
21 Rescue Team	61.20	1.5814	41,761	0	41,761	0	41,761
Subtotal	3,869.9	100.0000	2,640,790	0	2,640,790	0	2,640,790
Direct Bills					0		0
Total					\$ 2,640,790		\$ 2,640,790

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

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	14,256,235	2.6408	\$69,738	\$ 0	\$ 69,738	\$ 0	\$ 69,738
03 Info Tech	2,069,478	0.3833	10,122	0	10,122	0	10,122
04 Professional Development	10,368,839	1.9207	50,722	0	50,722	0	50,722
05 OEC	12,293,668	2.2772	60,136	0	60,136	0	60,136
06 Planning Admin	2,267,095	0.4199	11,089	0	11,089	0	11,089
07 Central Services	33,942,525	6.2873	166,034	0	166,034	0	166,034
08 EMS Admin	4,512,771	0.8359	22,074	0	22,074	0	22,074
09 Fire/EMS Ops	386,418,753	71.5783	1,890,232	0	1,890,232	0	1,890,232
10 Staff Svcs	2,176,453	0.4032	10,648	0	10,648	0	10,648
12 Medical Dir	3,992,517	0.7396	19,531	0	19,531	0	19,531
13 Operations Admin	1,801,126	0.3336	8,810	0	8,810	0	8,810
14 Life Safety Bureau	19,237,867	3.5635	94,105	0	94,105	0	94,105
15 Fire Marshal	8,269,689	1.5318	40,452	0	40,452	0	40,452
16 Comm Outreach	862,554	0.1598	4,220	0	4,220	0	4,220
17 Logistics	1,498,207	0.2775	7,328	0	7,328	0	7,328
18 Air Pack	761,466	0.1411	3,726	0	3,726	0	3,726
19 Hazmat Ops	7,803,032	1.4454	38,170	0	38,170	0	38,170
20 Airport Ops	18,638,526	3.4525	91,173	0	91,173	0	91,173
21 Rescue Team	8,683,625	1.6085	42,477	0	42,477	0	42,477
Subtotal	539,854,426	100.0000	2,640,787	0	2,640,787	0	2,640,787
Direct Bills					0		0
Total					\$ 2,640,787		\$ 2,640,787

Basis Units: Operating expenditures
Source: COH Expenditure Report

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GSD Allocations							Dept:1 Citywide Indirect
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.50	0.7930	\$53,950	\$ 0	\$ 53,950	\$ 0	\$ 53,950
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	4.1129	279,812	0	279,812	0	279,812
05 OEC	93.60	2.5161	171,177	0	171,177	0	171,177
06 Planning Admin	20.10	0.5403	36,758	0	36,758	0	36,758
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.8145	55,413	0	55,413	0	55,413
09 Fire/EMS Ops	3,000.70	80.6640	5,487,803	0	5,487,803	0	5,487,803
10 Staff Svcs	15.00	0.4032	27,431	0	27,431	0	27,431
12 Medical Dir	11.10	0.2984	20,301	0	20,301	0	20,301
13 Operations Admin	15.00	0.4032	27,431	0	27,431	0	27,431
14 Life Safety Bureau	146.50	3.9382	267,927	0	267,927	0	267,927
15 Fire Marshal	63.10	1.6962	115,397	0	115,397	0	115,397
16 Comm Outreach	8.10	0.2177	14,811	0	14,811	0	14,811
17 Logistics	9.50	0.2554	17,376	0	17,376	0	17,376
18 Air Pack	3.30	0.0887	6,035	0	6,035	0	6,035
19 Hazmat Ops	60.00	1.6129	109,730	0	109,730	0	109,730
21 Rescue Team	61.20	1.6452	111,928	0	111,928	0	111,928
Subtotal	3,720	100.0000	6,803,280	0	6,803,280	0	6,803,280
Direct Bills					0		0
Total					\$ 6,803,280		\$ 6,803,280
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTE	Indirect Costs Exps	GSD	Total
0 Direct Billed	\$0	\$0	\$0	\$0
02 Chief's Admin	20,131	69,738	53,950	143,819
03 Info Tech	0	10,122	0	10,122
04 Professional Development	104,406	50,722	279,812	434,940
05 OEC	63,873	60,136	171,177	295,186
06 Planning Admin	13,716	11,089	36,758	61,563
07 Central Services	0	166,034	0	166,034
08 EMS Admin	20,677	22,074	55,413	98,164
09 Fire/EMS Ops	2,047,655	1,890,232	5,487,803	9,425,690
10 Staff Svcs	10,236	10,648	27,431	48,315
12 Medical Dir	7,574	19,531	20,301	47,406
13 Operations Admin	10,236	8,810	27,431	46,477
14 Life Safety Bureau	99,970	94,105	267,927	462,002
15 Fire Marshal	43,058	40,452	115,397	198,907
16 Comm Outreach	5,527	4,220	14,811	24,558
17 Logistics	6,483	7,328	17,376	31,187
18 Air Pack	2,253	3,726	6,035	12,014
19 Hazmat Ops	40,943	38,170	109,730	188,843
20 Airport Ops	102,291	91,173	0	193,464
21 Rescue Team	41,761	42,477	111,928	196,166
Total	\$ 2,640,790 =====	\$ 2,640,787 =====	\$ 6,803,280 =====	\$ 12,084,857 =====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:2 Chief's Admin

Description	Amount	General Admin	Chief's Admin	Accounting & Finance	Human Resources/ Risk	Warehouse
Personnel Costs						
Salaries	2,118,430	0	315,753	0	832,254	970,423
Salary % Split		.00%	14.91%	.00%	39.29%	45.81%
Benefits	1,019,083	0	134,592	0	333,453	551,038
Subtotal - Personnel Costs	3,137,512	0	450,344	0	1,165,707	1,521,461
Services & Supplies Cost						
Supplies	8,275,656	0	5,978	0	10,377	8,259,301
Services	2,835,669	0	128,069	1,213,817	255,844	1,237,940
Subtotal - Services & Supplies	11,111,326	0	134,047	1,213,817	266,221	9,497,241
Department Cost Total	14,248,838	0	584,391	1,213,817	1,431,928	11,018,702
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	14,248,838	0	584,391	1,213,817	1,431,928	11,018,702
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 14,248,838		\$ 584,391	\$ 1,213,817	\$ 1,431,928	\$ 11,018,702
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 20,131	\$ 0	\$ 3,001	\$ 0	\$ 7,909	\$ 9,222
1 Indirect Costs Exps	69,738	0	10,394	0	27,398	31,946
1 GSD	53,950	0	8,041	0	21,195	24,714
Subtotal - Citywide Indirect	143,819	0	21,436	0	56,501	65,881
2 Chiefs Admin	0	4,618	688	0	1,814	2,115
2 Accounting & Finance	0	32,054	4,778	0	12,593	14,683
2 Human Resources/Risk	0	11,346	1,691	0	4,457	5,197
2 Warehouse	0	292,722	43,630	0	115,000	134,092
Subtotal-Chief's Admin	0	340,740	50,787	0	133,864	156,088
3 Info Tech Svcs	0	56,163	8,371	0	22,064	25,727
Subtotal - Info Tech Svcs	0	56,163	8,371	0	22,064	25,727
4 Training	0	11,692	1,743	0	4,593	5,356
Subtotal-Prof Development	0	11,692	1,743	0	4,593	5,356
5 Dispatch & Records	0	14,224	2,120	0	5,588	6,516
Subtotal - OEC	0	14,224	2,120	0	5,588	6,516
6 Planning Svcs *	0	1,632	0	1,632	0	0
Subtotal - Planning Admin	0	1,632	0	1,632	0	0
7 Departmental	0	201,431	30,023	0	79,135	92,273
7 Vehicle Charges	0	106,501	15,874	0	41,840	48,787
7 Classified Emp	0	45	7	0	18	21
Subtotal - Central Svcs	0	307,977	45,904	0	120,993	141,080
9 Clasfd Ret Benes	0	17,914	2,670	0	7,038	8,206
Subtotal - Fire/EMS Operations	0	17,914	2,670	0	7,038	8,206
10 Investigations	0	2,602	388	0	1,022	1,192
Subtotal - Staff Svcs	0	2,602	388	0	1,022	1,192
Total Incoming	143,819	752,944	133,419	1,632	351,665	410,047
C. Total Allocated		\$ 15,145,601	\$ 717,811	\$ 1,215,449	\$ 1,783,593	\$ 11,428,749
			4.74%	8.03%	11.78%	75.46%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	29.50	0.7623	\$4,618	\$ 0	\$ 4,618	\$ 0	\$ 4,618
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	23,952	0	23,952	4,461	28,413
05 OEC	93.60	2.4187	14,653	0	14,653	2,729	17,382
06 Planning Admin	20.10	0.5194	3,147	0	3,147	586	3,733
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	4,744	0	4,744	884	5,628
09 Fire/EMS Ops	3,000.70	77.5395	469,761	0	469,761	87,498	557,259
10 Staff Svcs	15.00	0.3876	2,348	0	2,348	437	2,785
12 Medical Dir	11.10	0.2868	1,738	0	1,738	324	2,062
13 Operations Admin	15.00	0.3876	2,348	0	2,348	437	2,785
14 Life Safety Bureau	146.50	3.7856	22,934	0	22,934	4,272	27,206
15 Fire Marshal	63.10	1.6305	9,878	0	9,878	1,840	11,718
16 Comm Outreach	8.10	0.2093	1,268	0	1,268	236	1,504
17 Logistics	9.50	0.2455	1,487	0	1,487	277	1,764
18 Air Pack	3.30	0.0853	517	0	517	96	613
19 Hazmat Ops	60.00	1.5504	9,393	0	9,393	1,750	11,143
20 Airport Ops	149.90	3.8735	23,467	0	23,467	4,371	27,838
21 Rescue Team	61.20	1.5814	9,581	0	9,581	1,785	11,366
Subtotal	3,869.9	100.0000	605,834	0	605,834	111,983	717,817
Direct Bills					0		0
Total					\$ 605,834		\$ 717,817

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	14,256,235	2.6408	\$32,054	\$ 0	\$ 32,054	\$ 0	\$ 32,054
03 Info Tech	2,069,478	0.3833	4,653	0	4,653	6	4,659
04 Professional Development	10,368,839	1.9207	23,314	0	23,314	32	23,346
05 OEC	12,293,668	2.2772	27,641	0	27,641	38	27,679
06 Planning Admin	2,267,095	0.4199	5,097	0	5,097	7	5,104
07 Central Services	33,942,525	6.2873	76,316	0	76,316	105	76,421
08 EMS Admin	4,512,771	0.8359	10,146	0	10,146	14	10,160
09 Fire/EMS Ops	386,418,753	71.5783	868,829	0	868,829	1,200	870,029
10 Staff Svcs	2,176,453	0.4032	4,894	0	4,894	7	4,901
12 Medical Dir	3,992,517	0.7396	8,977	0	8,977	12	8,989
13 Operations Admin	1,801,126	0.3336	4,049	0	4,049	6	4,055
14 Life Safety Bureau	19,237,867	3.5635	43,254	0	43,254	60	43,314
15 Fire Marshal	8,269,689	1.5318	18,593	0	18,593	26	18,619
16 Comm Outreach	862,554	0.1598	1,940	0	1,940	3	1,943
17 Logistics	1,498,207	0.2775	3,368	0	3,368	5	3,373
18 Air Pack	761,466	0.1411	1,713	0	1,713	2	1,715
19 Hazmat Ops	7,803,032	1.4454	17,545	0	17,545	24	17,569
20 Airport Ops	18,638,526	3.4525	41,907	0	41,907	58	41,965
21 Rescue Team	8,683,625	1.6085	19,524	0	19,524	27	19,551
Subtotal	539,854,426	100.0000	1,213,814	0	1,213,814	1,632	1,215,446
Direct Bills					0		0
Total					\$ 1,213,814		\$ 1,215,446

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	29.50	0.7623	\$11,346	\$ 0	\$ 11,346	\$ 0	\$ 11,346
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	58,847	0	58,847	11,759	70,606
05 OEC	93.60	2.4187	36,001	0	36,001	7,194	43,195
06 Planning Admin	20.10	0.5194	7,731	0	7,731	1,545	9,276
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	11,654	0	11,654	2,329	13,983
09 Fire/EMS Ops	3,000.70	77.5395	1,154,125	0	1,154,125	230,626	1,384,751
10 Staff Svcs	15.00	0.3876	5,769	0	5,769	1,153	6,922
12 Medical Dir	11.10	0.2868	4,269	0	4,269	853	5,122
13 Operations Admin	15.00	0.3876	5,769	0	5,769	1,153	6,922
14 Life Safety Bureau	146.50	3.7856	56,346	0	56,346	11,260	67,606
15 Fire Marshal	63.10	1.6305	24,269	0	24,269	4,850	29,119
16 Comm Outreach	8.10	0.2093	3,115	0	3,115	623	3,738
17 Logistics	9.50	0.2455	3,654	0	3,654	730	4,384
18 Air Pack	3.30	0.0853	1,270	0	1,270	254	1,524
19 Hazmat Ops	60.00	1.5504	23,077	0	23,077	4,611	27,688
20 Airport Ops	149.90	3.8735	57,655	0	57,655	11,521	69,176
21 Rescue Team	61.20	1.5814	23,538	0	23,538	4,704	28,242
Subtotal	3,869.9	100.0000	1,488,435	0	1,488,435	295,163	1,783,598
Direct Bills					0		0
Total					\$ 1,488,435		\$ 1,783,598

Basis Units: Number of FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Warehouse Allocations

Dept:2 Chief's Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	14,256,235	2.6408	\$292,722	\$ 0	\$ 292,722	\$ 0	\$ 292,722
03 Info Tech	2,069,478	0.3833	42,487	0	42,487	1,355	43,842
04 Professional Development	10,368,839	1.9207	212,902	0	212,902	6,790	219,692
05 OEC	12,293,668	2.2772	252,418	0	252,418	8,050	260,468
06 Planning Admin	2,267,095	0.4199	46,544	0	46,544	1,485	48,029
07 Central Services	33,942,525	6.2873	696,921	0	696,921	22,226	719,147
08 EMS Admin	4,512,771	0.8359	92,656	0	92,656	2,955	95,611
09 Fire/EMS Ops	386,418,753	71.5783	7,934,158	0	7,934,158	253,030	8,187,188
10 Staff Svcs	2,176,453	0.4032	44,693	0	44,693	1,425	46,118
12 Medical Dir	3,992,517	0.7396	81,982	0	81,982	2,614	84,596
13 Operations Admin	1,801,126	0.3336	36,978	0	36,978	1,179	38,157
14 Life Safety Bureau	19,237,867	3.5635	394,999	0	394,999	12,597	407,596
15 Fire Marshal	8,269,689	1.5318	169,794	0	169,794	5,415	175,209
16 Comm Outreach	862,554	0.1598	17,713	0	17,713	565	18,278
17 Logistics	1,498,207	0.2775	30,760	0	30,760	981	31,741
18 Air Pack	761,466	0.1411	15,640	0	15,640	499	16,139
19 Hazmat Ops	7,803,032	1.4454	160,217	0	160,217	5,109	165,326
20 Airport Ops	18,638,526	3.4525	382,695	0	382,695	12,205	394,900
21 Rescue Team	8,683,625	1.6085	178,296	0	178,296	5,686	183,982
Subtotal	539,854,426	100.0000	11,084,575	0	11,084,575	344,166	11,428,741
Direct Bills					0		0
Total					\$ 11,084,575		\$ 11,428,741

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	4,618	32,054	11,346	292,722	340,740
03 Info Tech	0	4,659	0	43,842	48,502
04 Professional Development	28,413	23,346	70,606	219,692	342,057
05 OEC	17,382	27,679	43,195	260,468	348,724
06 Planning Admin	3,733	5,104	9,276	48,029	66,141
07 Central Services	0	76,421	0	719,147	795,568
08 EMS Admin	5,628	10,160	13,983	95,611	125,381
09 Fire/EMS Ops	557,259	870,029	1,384,751	8,187,188	10,999,227
10 Staff Svcs	2,785	4,901	6,922	46,118	60,726
12 Medical Dir	2,062	8,989	5,122	84,596	100,770
13 Operations Admin	2,785	4,055	6,922	38,157	51,919
14 Life Safety Bureau	27,206	43,314	67,606	407,596	545,721
15 Fire Marshal	11,718	18,619	29,119	175,209	234,664
16 Comm Outreach	1,504	1,943	3,738	18,278	25,462
17 Logistics	1,764	3,373	4,384	31,741	41,262
18 Air Pack	613	1,715	1,524	16,139	19,991
19 Hazmat Ops	11,143	17,569	27,688	165,326	221,727
20 Airport Ops	27,838	41,965	69,176	394,900	533,878
21 Rescue Team	11,366	19,551	28,242	183,982	243,140
Total	\$ 717,817	\$ 1,215,446	\$ 1,783,598	\$ 11,428,741	\$ 15,145,602
	=====	=====	=====	=====	=====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:3 Info Tech

Description	Amount	General Admin	Info Tech Svcs
Personnel Costs			
Salaries	0	0	0
Salary % Split	0	.00%	100%
Benefits	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Supplies	0	0	0
Services	2,069,478	0	2,069,478
Subtotal - Services & Supplies	2,069,478	0	2,069,478
Department Cost Total	2,069,478	0	2,069,478
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,069,478	0	2,069,478
General Admin Distribution		0	0
Grand Total	\$ 2,069,478	0	\$ 2,069,478

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	10,122	0	10,122
1 GSD	0	0	0
Subtotal - Citywide Indirect	10,122	0	10,122
2 Chief's Admin	0	0	0
2 Accounting & Finance	4,653	6	4,659
2 Human Resources/Risk	0	0	0
2 Warehouse	42,487	1,355	43,842
Subtotal-Chief's Admin	47,140	1,362	48,502
3 Info Tech Svcs	0	8,152	8,152
Subtotal - Info Tech Svcs	0	8,152	8,152
7 Departmental	0	0	0
7 Vehicle Charges	0	67,261	67,261
Subtotal - Central Svcs	0	67,261	67,261
 Total Incoming	 57,262	 76,775	 134,037
C. Total Allocated		\$ 2,203,515	\$ 2,203,515
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	14,256,235	2.6408	\$56,163	\$ 0	\$ 56,163	\$ 0	\$ 56,163
03 Info Tech	2,069,478	0.3833	8,152	0	8,152	0	8,152
04 Professional Development	10,368,839	1.9207	40,848	0	40,848	1,521	42,369
05 OEC	12,293,668	2.2772	48,430	0	48,430	1,803	50,233
06 Planning Admin	2,267,095	0.4199	8,930	0	8,930	332	9,262
07 Central Services	33,942,525	6.2873	133,715	0	133,715	4,978	138,693
08 EMS Admin	4,512,771	0.8359	17,777	0	17,777	662	18,439
09 Fire/EMS Ops	386,418,753	71.5783	1,522,285	0	1,522,285	56,668	1,578,953
10 Staff Svcs	2,176,453	0.4032	8,575	0	8,575	319	8,894
12 Medical Dir	3,992,517	0.7396	15,729	0	15,729	585	16,314
13 Operations Admin	1,801,126	0.3336	7,095	0	7,095	264	7,359
14 Life Safety Bureau	19,237,867	3.5635	75,786	0	75,786	2,821	78,607
15 Fire Marshal	8,269,689	1.5318	32,577	0	32,577	1,213	33,790
16 Comm Outreach	862,554	0.1598	3,399	0	3,399	126	3,525
17 Logistics	1,498,207	0.2775	5,902	0	5,902	220	6,122
18 Air Pack	761,466	0.1411	3,001	0	3,001	112	3,113
19 Hazmat Ops	7,803,032	1.4454	30,740	0	30,740	1,144	31,884
20 Airport Ops	18,638,526	3.4525	73,426	0	73,426	2,733	76,159
21 Rescue Team	8,683,625	1.6085	34,209	0	34,209	1,273	35,482
Subtotal	539,854,426	100.0000	2,126,739	0	2,126,739	76,775	2,203,514
Direct Bills					0		0
Total					\$ 2,126,739		\$ 2,203,514

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:3 Info Tech

Department	Info Tech Svcs	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	56,163	56,163
03 Info Tech	8,152	8,152
04 Professional Development	42,369	42,369
05 OEC	50,233	50,233
06 Planning Admin	9,262	9,262
07 Central Services	138,693	138,693
08 EMS Admin	18,439	18,439
09 Fire/EMS Ops	1,578,953	1,578,953
10 Staff Svcs	8,894	8,894
12 Medical Dir	16,314	16,314
13 Operations Admin	7,359	7,359
14 Life Safety Bureau	78,607	78,607
15 Fire Marshal	33,790	33,790
16 Comm Outreach	3,525	3,525
17 Logistics	6,122	6,122
18 Air Pack	3,113	3,113
19 Hazmat Ops	31,884	31,884
20 Airport Ops	76,159	76,159
21 Rescue Team	35,482	35,482
Total	\$ 2,203,514 =====	\$ 2,203,514 =====

**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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:4 Prof Development

Description	Amount	General Admin	Training
Personnel Costs			
Salaries	3,257,267	0	3,257,267
Salary % Split		.00%	100%
Benefits	6,219,481	0	6,219,481
Subtotal - Personnel Costs	9,476,748	0	9,476,748
Services & Supplies Cost			
Supplies	135,764	0	135,764
Services	368,665	0	368,665
Subtotal - Services & Supplies	504,429	0	504,429
Department Cost Total	9,981,177	0	9,981,177
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	9,981,177	0	9,981,177
General Admin Distribution		0	0
Grand Total	\$ 9,981,177	0	\$ 9,981,177

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development

Department	First Incoming	Second Incoming	Training
1 Indirect Costs FTE	\$ 104,406	\$ 0	\$ 104,406
1 Indirect Costs Exps	50,722	0	50,722
1 GSD	279,812	0	279,812
Subtotal - Citywide Indirect	434,940	0	434,940
2 Chief's Admin	23,952	4,461	28,413
2 Accounting & Finance	23,314	32	23,346
2 Human Resources/Risk	58,847	11,759	70,606
2 Warehouse	212,902	6,790	219,692
Subtotal-Chief's Admin	319,015	23,042	342,057
3 Info Tech Svcs	40,848	1,521	42,369
Subtotal - Info Tech Svcs	40,848	1,521	42,369
4 Training	0	102,350	102,350
Subtotal-Prof Development	0	102,350	102,350
7 Departmental	0	1,044,704	1,044,704
7 Vehicle Charges	0	112,105	112,105
7 Classified Emp	0	1,788	1,788
Subtotal - Central Svcs	0	1,158,597	1,158,597
9 Clasfd Ret Benes	0	708,817	708,817
Subtotal - Fire/EMS Operations	0	708,817	708,817
10 Investigations	0	102,960	102,960
Subtotal - Staff Svcs	0	102,960	102,960
 Total Incoming	 794,803	 2,097,287	 2,892,090
C. Total Allocated		\$ 12,873,267	\$ 12,873,267
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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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	4	0.1085	\$11,692	\$ 0	\$ 11,692	\$ 0	\$ 11,692
04 Professional Development	35	0.9498	102,350	0	102,350	0	102,350
05 OEC	86	2.3338	251,490	0	251,490	49,470	300,960
06 Planning Admin	5	0.1357	14,623	0	14,623	2,876	17,499
08 EMS Admin	16	0.4342	46,789	0	46,789	9,204	55,993
09 Fire/EMS Ops	3,057	82.9579	8,939,527	0	8,939,527	1,758,477	10,698,004
10 Staff Svcs	14	0.3799	40,938	0	40,938	8,053	48,991
13 Operations Admin	9	0.2442	26,315	0	26,315	5,177	31,492
14 Life Safety Bureau	122	3.3107	356,760	0	356,760	70,178	426,938
15 Fire Marshal	59	1.6011	172,534	0	172,534	33,939	206,473
16 Comm Outreach	4	0.1085	11,692	0	11,692	2,301	13,993
17 Logistics	5	0.1357	14,623	0	14,623	2,876	17,499
19 Hazmat Ops	58	1.5739	169,603	0	169,603	33,363	202,966
20 Airport Ops	149	4.0434	435,716	0	435,716	85,709	521,425
21 Rescue Team	62	1.6825	181,306	0	181,306	35,664	216,970
Subtotal	3,685	100.0000	10,775,958	0	10,775,958	2,097,287	12,873,245
Direct Bills					0		0
Total					\$ 10,775,958		\$ 12,873,245
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Prof Development

Department	Training	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	11,692	11,692
04 Professional Development	102,350	102,350
05 OEC	300,960	300,960
06 Planning Admin	17,499	17,499
08 EMS Admin	55,993	55,993
09 Fire/EMS Ops	10,698,004	10,698,004
10 Staff Svcs	48,991	48,991
13 Operations Admin	31,492	31,492
14 Life Safety Bureau	426,938	426,938
15 Fire Marshal	206,473	206,473
16 Comm Outreach	13,993	13,993
17 Logistics	17,499	17,499
19 Hazmat Ops	202,966	202,966
20 Airport Ops	521,425	521,425
21 Rescue Team	216,970	216,970
Total	\$ 12,873,245 =====	\$ 12,873,245 =====

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.

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:5 OEC

Description	Amount	General Admin	Dispatch & Records
Personnel Costs			
Salaries	8,386,460	0	8,386,460
Salary % Split		.00%	100%
Benefits	3,900,724	0	3,900,724
Subtotal - Personnel Costs	12,287,184	0	12,287,184
Services & Supplies Cost			
Supplies	5,786	0	5,786
Services	698	0	698
Subtotal - Services & Supplies	6,484	0	6,484
Department Cost Total	12,293,668	0	12,293,668
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	12,293,668	0	12,293,668
General Admin Distribution		0	0
Grand Total	\$ 12,293,668		\$ 12,293,668
	=====	=====	=====

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:5 OEC

Department	First Incoming	Second Incoming	Dispatch & Records
1 Indirect Costs FTE	\$ 63,873	\$ 0	\$ 63,873
1 Indirect Costs Exps	60,136	0	60,136
1 GSD	171,177	0	171,177
Subtotal - Citywide Indirect	295,186	0	295,186
2 Chief's Admin	14,653	2,729	17,382
2 Accounting & Finance	27,641	38	27,679
2 Human Resources/Risk	36,001	7,194	43,195
2 Warehouse	252,418	8,050	260,468
Subtotal-Chief's Admin	330,713	18,011	348,724
3 Info Tech Svcs	48,430	1,803	50,233
Subtotal - Info Tech Svcs	48,430	1,803	50,233
4 Training	251,490	49,470	300,960
Subtotal-Prof Development	251,490	49,470	300,960
7 Departmental	0	639,120	639,120
7 Vehicle Charges	0	5,604	5,604
7 Classified Emp	0	1,065	1,065
Subtotal - Central Svcs	0	645,789	645,789
9 Clasfd Ret Benes	0	422,085	422,085
Subtotal - Fire/EMS Operations	0	422,085	422,085
10 Investigations	0	61,311	61,311
Subtotal - Staff Svcs	0	61,311	61,311
Total Incoming	925,819	1,198,469	2,124,288
C. Total Allocated		\$ 14,417,956	\$ 14,417,956
	=====	=====	=====
			100.00%

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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Dispatch & Records Allocations

Dept:5 OEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1076	\$14,224	\$ 0	\$ 14,224	\$ 0	\$ 14,224
08 EMS Admin	18.20	0.5152	68,107	0	68,107	6,182	74,289
09 Fire/EMS Ops	3,000.70	84.9479	11,229,676	0	11,229,676	1,019,171	12,248,847
10 Staff Svcs	14.00	0.3963	52,389	0	52,389	4,755	57,144
13 Operations Admin	11.60	0.3284	43,413	0	43,413	3,940	47,353
14 Life Safety Bureau	142.40	4.0313	532,917	0	532,917	48,365	581,282
15 Fire Marshal	59.00	1.6703	220,805	0	220,805	20,039	240,844
16 Comm Outreach	5.20	0.1472	19,459	0	19,459	1,766	21,225
17 Logistics	6.40	0.1812	23,954	0	23,954	2,174	26,128
19 Hazmat Ops	60.00	1.6986	224,546	0	224,546	20,379	244,925
20 Airport Ops	149.90	4.2436	560,982	0	560,982	50,913	611,895
21 Rescue Team	61.20	1.7325	229,028	0	229,028	20,786	249,814
Subtotal	3,532.4	100.0000	13,219,500	0	13,219,500	1,198,469	14,417,969
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 13,219,500	=====	\$ 14,417,969

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:5 OEC

Department	Dispatch & Records	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	14,224	14,224
08 EMS Admin	74,289	74,289
09 Fire/EMS Ops	12,248,847	12,248,847
10 Staff Svcs	57,144	57,144
13 Operations Admin	47,353	47,353
14 Life Safety Bureau	581,282	581,282
15 Fire Marshal	240,844	240,844
16 Comm Outreach	21,225	21,225
17 Logistics	26,128	26,128
19 Hazmat Ops	244,925	244,925
20 Airport Ops	611,895	611,895
21 Rescue Team	249,814	249,814
Total	\$ 14,417,969 =====	\$ 14,417,969 =====

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.

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:6 Planning Admin

Description		Amount	General Admin	Planning Svcs	Permits / Revenues
Personnel Costs					
Salaries	S1	1,577,018	0	1,023,283	553,736
Salary % Split			.00%	64.89%	35.11%
Benefits	P	668,271		360,560	307,712
Subtotal - Personnel Costs		2,245,290	0	1,383,842	861,447
Services & Supplies Cost					
Supplies	P	9,109	0	4,819	4,290
Services	P	12,696	0	8,871	3,825
Credit Expenses	P	869,562-	0		869,562-
Subtotal - Services & Supplies		847,757-	0	13,690	861,447-
Department Cost Total		1,397,533	0	1,397,532	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,397,533	0	1,397,532	0
General Admin Distribution			0	0	0
Grand Total		\$ 1,397,533 =====	=====	\$ 1,397,532 =====	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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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	\$ 13,716	\$ 0	\$ 8,900	\$ 4,816
1 Indirect Costs Exps	11,089	0	7,195	3,894
1 GSD	36,758	0	23,851	12,907
Subtotal - Citywide Indirect	61,563	0	39,947	21,616
2 Chiefs Admin	3,147	586	2,422	1,311
2 Accounting & Finance	5,097	7	3,312	1,792
2 Human Resources/Risk	7,731	1,545	6,019	3,257
2 Warehouse	46,544	1,485	31,164	16,864
Subtotal-Chiefs Admin	62,519	3,622	42,917	23,224
3 Info Tech Svcs	8,930	332	6,010	3,252
Subtotal - Info Tech Svcs	8,930	332	6,010	3,252
4 Training	14,623	2,876	11,355	6,144
Subtotal-Prof Development	14,623	2,876	11,355	6,144
7 Departmental	0	137,247	89,056	48,191
7 Vehicle Charges	0	11,208	7,273	3,935
7 Classified Emp	0	44	29	15
Subtotal - Central Svcs	0	148,499	96,357	52,142
9 Clasfd Ret Benes	0	17,451	11,323	6,128
Subtotal - Fire/EMS Operations	0	17,451	11,323	6,128
10 Investigations	0	2,535	1,645	890
Subtotal - Staff Svcs	0	2,535	1,645	890
Total Incoming	147,635	175,316	209,554	113,397
C. Total Allocated		\$ 1,720,484	\$ 1,607,086	\$ 113,397
			93.41%	6.59%

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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Planning Svcs Allocations

Dept:6 Planning Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1093	\$1,632	\$ 0	\$ 1,632	\$ 0	\$ 1,632
09 Fire/EMS Ops	3,000.70	86.3014	1,288,767	0	1,288,767	98,282	1,387,049
14 Life Safety Bureau	142.40	4.0955	61,159	0	61,159	4,664	65,823
15 Fire Marshal	59.00	1.6969	25,340	0	25,340	1,932	27,272
19 Hazmat Ops	60.00	1.7256	25,769	0	25,769	1,965	27,734
20 Airport Ops	149.90	4.3112	64,381	0	64,381	4,910	69,291
21 Rescue Team	61.20	1.7601	26,284	0	26,284	2,004	28,288
Subtotal	3,477	100.0000	1,493,332	0	1,493,332	113,758	1,607,090
Direct Bills					0		0
Total					\$ 1,493,332		\$ 1,607,090
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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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	\$51,835	\$ 0	\$ 51,835	\$ 61,558	\$ 113,393
Subtotal	100	100.0000	51,835	0	51,835	61,558	113,393
Direct Bills					0		0
Total					\$ 51,835		\$ 113,393
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:6 Planning Admin

Department	Planning Svcs	Permits/ Revenues	Total
00 Direct Billed	\$0	\$0	\$0
02 Chief's Admin	1,632	0	1,632
09 Fire/EMS Ops	1,387,049	0	1,387,049
14 Life Safety Bureau	65,823	0	65,823
15 Fire Marshal	27,272	0	27,272
19 Hazmat Ops	27,734	0	27,734
20 Airport Ops	69,291	0	69,291
21 Rescue Team	28,288	0	28,288
22 Permit Ctr	0	113,393	113,393
Total	\$ 1,607,090 =====	\$ 113,393 =====	\$ 1,720,483 =====

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.

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:7 Central Svcs

Description	Amount	General Admin	Departmental	Vehicle Charges	Classified Emp	Permit Center Charge
Personnel Costs						
Salaries	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
Overtime-Classified	0	0	0	0	0	0
Other Benefits	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Other Supplies	7,189	0	7,189	0	0	0
Fuel	6,188,448	0	0	6,188,448	0	0
Class Arbitration	43,532	0	0	0	43,532	0
Voice Svcs	1,018,826	0	1,018,826	0	0	0
HR Client	5,158,706	0	5,158,706	0	0	0
KRONOS	117,999	0	117,999	0	0	0
Drainage	100,344	0	0	0	0	0
Permit Ctr	198,400	0	0	0	0	198,400
Bldg Mtc Svcs	280,905	0	280,905	0	0	0
Other Svcs	19,007,213	0	19,007,213	0	0	0
Billing & Collection	890,717	0	0	0	0	0
Non GF	930,246	0	0	0	0	0
Subtotal - Services & Supplies	33,942,524	0	25,590,837	6,188,448	43,532	198,400
Department Cost Total	33,942,524	0	25,590,837	6,188,448	43,532	198,400
Adjustments to Cost						
Drainage	100,344-	0	0	0	0	0
Billing & Collection	890,717-	0	0	0	0	0
Subtotal - Adjustments	991,061-	0	0	0	0	0
Total Costs After Adjustments	32,951,463	0	25,590,837	6,188,448	43,532	198,400
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 32,951,463	0	\$ 25,590,837	\$ 6,188,448	\$ 43,532	\$ 198,400

CITY OF HOUSTON, TEXAS
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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	0	0
Other Benefits	P	0	0
Postage	P	0	0
Other Supplies	P	7,189	0
Fuel	P	6,188,448	0
Class Arbitration	P	43,532	0
Voice Svcs	P	1,018,826	0
HR Client	P	5,158,706	0
KRONOS	P	117,999	0
Drainage	D	100,344	0
Permit Ctr	P	198,400	0
Bldg Mtc Svcs	P	280,905	0
Other Svcs	P	19,007,213	0
Billing & Collection	D	890,717	0
Non GF	P	930,246	930,246
Subtotal - Services & Supplies		33,942,524	930,246
Department Cost Total		33,942,524	930,246
Adjustments to Cost			
Drainage	D	100,344-	0
Billing & Collection	D	890,717-	0
Subtotal - Adjustments		991,061-	0
Total Costs After Adjustments		32,951,463	930,246
General Admin Distribution			0
Grand Total		\$ 32,951,463	\$ 930,246

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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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	\$ 166,034	\$ 0	\$ 128,946	\$ 31,182	\$ 219
Subtotal - Citywide Indirect	166,034	0	128,946	31,182	219
2 Accounting & Finance	76,316	105	59,351	14,352	101
2 Warehouse	696,921	22,226	558,505	135,059	950
Subtotal-Chiefs Admin	773,237	22,331	617,856	149,412	1,051
3 Info Tech Svcs	133,715	4,978	107,712	26,047	183
Subtotal - Info Tech Svcs	133,715	4,978	107,712	26,047	183
7 Vehicle Charges	0	2,539,164	1,971,971	476,868	3,354
Subtotal - Central Svcs	0	2,539,164	1,971,971	476,868	3,354
Total Incoming	<u>1,072,986</u>	<u>2,566,473</u>	<u>2,826,484</u>	<u>683,509</u>	<u>4,808</u>
C. Total Allocated		\$ 36,590,922	\$ 28,417,321	\$ 6,871,957	\$ 48,340
		=====	=====	=====	=====
			77.66%	18.78%	0.13%

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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	\$ 166,034	\$ 0	\$ 1,000	\$ 4,687
Subtotal - Citywide Indirect	166,034	0	1,000	4,687
2 Accounting & Finance	76,316	105	460	2,157
2 Warehouse	696,921	22,226	4,330	20,302
Subtotal-Chiefs Admin	773,237	22,331	4,790	22,460
3 Info Tech Svcs	133,715	4,978	835	3,915
Subtotal - Info Tech Svcs	133,715	4,978	835	3,915
7 Vehicle Charges	0	2,539,164	15,288	71,683
Subtotal - Central Svcs	0	2,539,164	15,288	71,683
Total Incoming	<u>1,072,986</u>	<u>2,566,473</u>	<u>21,913</u>	<u>102,746</u>
C. Total Allocated		\$ 36,590,922	\$ 220,313	\$ 1,032,992
		=====	=====	=====
			0.60%	2.82%

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

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Departmental Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	29.50	0.7623	\$201,431	\$ 0	\$ 201,431	\$ 0	\$ 201,431
03 Info Tech	0.00	0.0000	0	0	0	0	0
04 Professional Development	153.00	3.9536	1,044,704	0	1,044,704	0	1,044,704
05 OEC	93.60	2.4187	639,120	0	639,120	0	639,120
06 Planning Admin	20.10	0.5194	137,247	0	137,247	0	137,247
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	30.30	0.7830	206,901	0	206,901	16,900	223,801
09 Fire/EMS Ops	3,000.70	77.5395	20,489,129	0	20,489,129	1,673,616	22,162,745
10 Staff Svcs	15.00	0.3876	102,420	0	102,420	8,366	110,786
12 Medical Dir	11.10	0.2868	75,784	0	75,784	6,191	81,975
13 Operations Admin	15.00	0.3876	102,420	0	102,420	8,366	110,786
14 Life Safety Bureau	146.50	3.7856	1,000,311	0	1,000,311	81,709	1,082,020
15 Fire Marshal	63.10	1.6305	430,845	0	430,845	35,194	466,039
16 Comm Outreach	8.10	0.2093	55,306	0	55,306	4,518	59,824
17 Logistics	9.50	0.2455	64,871	0	64,871	5,299	70,170
18 Air Pack	3.30	0.0853	22,540	0	22,540	1,841	24,381
19 Hazmat Ops	60.00	1.5504	409,680	0	409,680	33,465	443,145
20 Airport Ops	149.90	3.8735	1,023,538	0	1,023,538	83,606	1,107,144
21 Rescue Team	61.20	1.5814	417,871	0	417,871	34,134	452,005
Subtotal	3,869.9	100.0000	26,424,118	0	26,424,118	1,993,203	28,417,321
Direct Bills					0		0
Total					\$ 26,424,118		\$ 28,417,321

Basis Units: Number of FTEs
Source: COH FTE Report

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HOUSTON FIRE DEPARTMENT FY2025 2CFR 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	19	1.6667	\$106,501	\$ 0	\$ 106,501	\$ 0	\$ 106,501
03 Info Tech	12	1.0526	67,261	0	67,261	0	67,261
04 Professional Development	20	1.7544	112,105	0	112,105	0	112,105
05 OEC	1	0.0877	5,604	0	5,604	0	5,604
06 Planning Admin	2	0.1754	11,208	0	11,208	0	11,208
07 Central Services	453	39.7368	2,539,164	0	2,539,164	0	2,539,164
08 EMS Admin	4	0.3509	22,422	0	22,422	3,046	25,468
09 Fire/EMS Ops	482	42.2807	2,701,718	0	2,701,718	367,028	3,068,746
10 Staff Svcs	6	0.5263	33,630	0	33,630	4,569	38,199
12 Medical Dir	3	0.2632	16,818	0	16,818	2,284	19,102
13 Operations Admin	2	0.1754	11,208	0	11,208	1,523	12,731
14 Life Safety Bureau	23	2.0175	128,917	0	128,917	17,514	146,431
15 Fire Marshal	45	3.9474	252,237	0	252,237	34,266	286,503
16 Comm Outreach	9	0.7895	50,449	0	50,449	6,853	57,302
17 Logistics	2	0.1754	11,208	0	11,208	1,523	12,731
18 Air Pack	0	0.0000	0	0	0	0	0
19 Hazmat Ops	19	1.6667	106,501	0	106,501	14,468	120,969
21 Rescue Team	38	3.3333	212,996	0	212,996	28,936	241,932
Subtotal	1,140	100.0000	6,389,947	0	6,389,947	482,010	6,871,957
Direct Bills					0		0
Total					\$ 6,389,947		\$ 6,871,957
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Classified Emp Allocations

Dept:7 Central Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1006	\$45	\$ 0	\$ 45	\$ 0	\$ 45
04 Professional Development	150.30	3.9805	1,788	0	1,788	0	1,788
05 OEC	89.50	2.3703	1,065	0	1,065	0	1,065
06 Planning Admin	3.70	0.0980	44	0	44	0	44
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.20	0.4820	217	0	217	18	235
09 Fire/EMS Ops	3,000.70	79.4698	35,703	0	35,703	2,902	38,605
10 Staff Svcs	14.00	0.3708	167	0	167	14	181
13 Operations Admin	11.60	0.3072	138	0	138	11	149
14 Life Safety Bureau	142.40	3.7713	1,694	0	1,694	138	1,832
15 Fire Marshal	59.00	1.5625	702	0	702	57	759
16 Comm Outreach	5.20	0.1377	62	0	62	5	67
17 Logistics	6.40	0.1695	76	0	76	6	82
19 Hazmat Ops	60.00	1.5890	714	0	714	58	772
20 Airport Ops	149.90	3.9699	1,784	0	1,784	145	1,929
21 Rescue Team	61.20	1.6208	728	0	728	59	787
Subtotal	3,775.9	100.0000	44,927	0	44,927	3,413	48,340
Direct Bills					0		0
Total					\$ 44,927		\$ 48,340

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$204,838	\$ 0	\$ 204,838	\$ 15,475	\$ 220,313
Subtotal	100	100.0000	204,838	0	204,838	15,475	220,313
Direct Bills					0		0
Total					\$ 204,838		\$ 220,313

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	201,431	106,501	45	0	0	307,977
03 Info Tech	0	67,261	0	0	0	67,261
04 Professional Development	1,044,704	112,105	1,788	0	0	1,158,597
05 OEC	639,120	5,604	1,065	0	0	645,789
06 Planning Admin	137,247	11,208	44	0	0	148,499
07 Central Services	0	2,539,164	0	0	0	2,539,164
08 EMS Admin	223,801	25,468	235	0	0	249,503
09 Fire/EMS Ops	22,162,745	3,068,746	38,605	0	0	25,270,097
10 Staff Svcs	110,786	38,199	181	0	0	149,165
12 Medical Dir	81,975	19,102	0	0	0	101,077
13 Operations Admin	110,786	12,731	149	0	0	123,666
14 Life Safety Bureau	1,082,020	146,431	1,832	0	0	1,230,283
15 Fire Marshal	466,039	286,503	759	0	0	753,301
16 Comm Outreach	59,824	57,302	67	0	0	117,193
17 Logistics	70,170	12,731	82	0	0	82,983
18 Air Pack	24,381	0	0	0	0	24,381
19 Hazmat Ops	443,145	120,969	772	0	0	564,885
20 Airmat Ops	1,107,144	0	1,929	0	0	1,109,073
21 Rescue Team	452,005	241,932	787	0	0	694,724
22 Permit Ctr	0	0	0	220,313	0	220,313
Total	\$28,417,321	\$6,871,957	\$48,340	\$220,313	\$0	\$35,557,931

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
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A. Department Costs

Dept:8 EMS Admin

Description	Amount	General Admin	EMS Admin Svcs
Personnel Costs			
Salaries	2,260,438	0	2,260,438
Salary % Split		.00%	100%
Benefits	1,025,919	0	1,025,919
Subtotal - Personnel Costs	3,286,357	0	3,286,357
Services & Supplies Cost			
Supplies	66,429	0	66,429
Services	1,159,985	0	1,159,985
Subtotal - Services & Supplies	1,226,414	0	1,226,414
Department Cost Total	4,512,771	0	4,512,771
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	4,512,771	0	4,512,771
General Admin Distribution		0	0
Grand Total	\$ 4,512,771	0	\$ 4,512,771

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:8 EMS Admin

Department	First Incoming	Second Incoming	EMS Admin Svcs
1 Indirect Costs FTE	\$ 20,677	\$ 0	\$ 20,677
1 Indirect Costs Exps	22,074	0	22,074
1 GSD	55,413	0	55,413
Subtotal - Citywide Indirect	98,164	0	98,164
2 Chief's Admin	4,744	884	5,628
2 Accounting & Finance	10,146	14	10,160
2 Human Resources/Risk	11,654	2,329	13,983
2 Warehouse	92,656	2,955	95,611
Subtotal-Chief's Admin	119,200	6,181	125,381
3 Info Tech Svcs	17,777	662	18,439
Subtotal - Info Tech Svcs	17,777	662	18,439
4 Training	46,789	9,204	55,993
Subtotal-Prof Development	46,789	9,204	55,993
5 Dispatch & Records	68,107	6,182	74,289
Subtotal - OEC	68,107	6,182	74,289
7 Departmental	206,901	16,900	223,801
7 Vehicle Charges	22,422	3,046	25,468
7 Classified Emp	217	18	235
Subtotal - Central Svcs	229,540	19,963	249,503
9 Clasfd Ret Benes	0	85,831	85,831
Subtotal - Fire/EMS Operations	0	85,831	85,831
10 Investigations	0	12,468	12,468
Subtotal - Staff Svcs	0	12,468	12,468
Total Incoming	579,577	140,490	720,067
C. Total Allocated		\$ 5,232,839	\$ 5,232,839
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$5,092,348	\$ 0	\$ 5,092,348	\$ 140,490	\$ 5,232,838
Subtotal	100	100.0000	5,092,348	0	5,092,348	140,490	5,232,838
Direct Bills					0		0
Total					\$ 5,092,348		\$ 5,232,838
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:8 EMS Admin

Department	EMS Admin Svcs	Total
00 Direct Billed	\$0	\$0
09 Fire/EMS Operations	5,232,838	5,232,838
Total	\$ 5,232,838	\$ 5,232,838
	=====	=====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:9 Fire/EMS Operations

Description	Amount	General Admin	Clasfd Ret Benes	Operations
Personnel Costs				
Salaries	260,970,677	0	0	260,970,677
Salary % Split		.00%	.00%	100%
Benefits	111,252,264	0	0	111,252,264
Subtotal - Personnel Costs	372,222,941	0	0	372,222,941
Services & Supplies Cost				
Supplies	184,525	0	0	184,525
Services	14,011,287	0	0	14,011,287
Hlth Ins Ret Class	17,807,245	0	17,807,245	0
Credit Expenses	386,418,753-	0	0	386,418,753-
Subtotal - Services & Supplies	354,415,696-	0	17,807,245	372,222,941-
Department Cost Total	17,807,245	0	17,807,245	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	17,807,245	0	17,807,245	0
General Admin Distribution		0	0	0
Grand Total	\$ 17,807,245	=====	\$ 17,807,245	=====

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Fire/EMS Operations

Department	First Incoming	Second Incoming	Classified Ret Benes	Operations
1 Indirect Costs FTE	\$ 2,047,655	\$ 0	\$ 0	\$ 2,047,655
1 Indirect Costs Exps	1,890,232	0	0	1,890,232
1 GSD	5,487,803	0	0	5,487,803
Subtotal - Citywide Indirect	9,425,690	0	0	9,425,690
2 Chief's Admin	469,761	87,498	0	557,259
2 Accounting & Finance	868,829	1,200	0	870,029
2 Human Resources/Risk	1,154,125	230,626	0	1,384,751
2 Warehouse	7,934,158	253,030	0	8,187,188
Subtotal-Chief's Admin	10,426,873	572,354	0	10,999,227
3 Info Tech Svcs	1,522,285	56,668	0	1,578,953
3 Subtotal - Info Tech Svcs	1,522,285	56,668	0	1,578,953
4 Training	8,939,527	1,758,477	0	10,698,004
4 Subtotal-Prof Development	8,939,527	1,758,477	0	10,698,004
5 Dispatch & Records	11,229,676	1,019,171	0	12,248,847
5 Subtotal - OEC	11,229,676	1,019,171	0	12,248,847
6 Planning Svcs *	1,288,767	98,282	0	1,387,049
6 Subtotal - Planning Admin	1,288,767	98,282	0	1,387,049
7 Departmental	20,489,129	1,673,616	0	22,162,745
7 Vehicle Charges	2,701,718	367,028	0	3,068,746
7 Classified Emp	35,703	2,902	0	38,605
Subtotal - Central Svcs	23,226,550	2,043,546	0	25,270,097
8 EMS Admin Svcs	5,092,348	140,490	0	5,232,838
Subtotal - EMS Admin	5,092,348	140,490	0	5,232,838
10 Investigations	0	2,055,582	0	2,055,582
10 Subtotal - Staff Svcs	0	2,055,582	0	2,055,582
Total Incoming	71,151,716	7,744,570	0	78,896,286
C. Total Allocated		\$ 96,703,531	\$ 17,807,245	\$ 78,896,286
		=====	=====	=====
			18.41%	81.59%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	3.80	0.1006	\$17,914	\$ 0	\$ 17,914	\$ 0	\$ 17,914
04 Professional Development	150.30	3.9805	708,817	0	708,817	0	708,817
05 OEC	89.50	2.3703	422,085	0	422,085	0	422,085
06 Planning Admin	3.70	0.0980	17,451	0	17,451	0	17,451
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.20	0.4820	85,831	0	85,831	0	85,831
10 Staff Svcs	14.00	0.3708	66,029	0	66,029	0	66,029
11 Fire/EMS Operating	3,000.70	79.4698	14,151,382	14,151,382-	0	0	0
13 Operations Admin	11.60	0.3072	54,704	0	54,704	0	54,704
14 Life Safety Bureau	142.40	3.7713	671,565	0	671,565	0	671,565
15 Fire Marshal	59.00	1.5625	278,238	0	278,238	0	278,238
16 Comm Outreach	5.20	0.1377	24,521	0	24,521	0	24,521
17 Logistics	6.40	0.1695	30,183	0	30,183	0	30,183
19 Hazmat Ops	60.00	1.5890	282,957	0	282,957	0	282,957
20 Airport Ops	149.90	3.9699	706,930	0	706,930	0	706,930
21 Rescue Team	61.20	1.6208	288,620	0	288,620	0	288,620
Subtotal	3,775.9	100.0000	17,807,227	14,151,382-	3,655,845	0	3,655,845
Direct Bills					14,151,382		14,151,382
Total					\$ 17,807,227		\$ 17,807,227
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$71,151,716	\$ 0	\$ 71,151,716	\$ 7,744,570	\$ 78,896,286
Subtotal	100	100.0000	71,151,716	0	71,151,716	7,744,570	78,896,286
Direct Bills					0		0
Total					\$ 71,151,716		\$ 78,896,286

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:9 Fire/EMS Operations

Department	Classified Ret Benes	Operations	Total
0 Direct Billed	\$ 14,151,382	0	\$ 14,151,382
02 Chief's Admin	17,914	0	17,914
04 Professional Development	708,817	0	708,817
05 OEC	422,085	0	422,085
06 Planning Admin	17,451	0	17,451
07 Central Services	0	0	0
08 EMS Admin	85,831	0	85,831
10 Staff Svcs	66,029	0	66,029
11 Fire/EMS Operating	0	78,896,286	78,896,286
13 Operations Admin	54,704	0	54,704
14 Life Safety Bureau	671,565	0	671,565
15 Fire Marshal	278,238	0	278,238
16 Comm Outreach	24,521	0	24,521
17 Logistics	30,183	0	30,183
19 Hazmat Ops	282,957	0	282,957
20 Airport Ops	706,930	0	706,930
21 Rescue Team	288,620	0	288,620
Total	\$ 17,807,227 =====	\$ 78,896,286 =====	\$ 96,703,513 =====

**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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:10 Staff Svcs

Description	Amount	General Admin	Investigations
Personnel Costs			
Salaries	S1 1,476,307	0	1,476,307
Salary % Split		.00%	100%
Benefits	S 685,813	0	685,813
Subtotal - Personnel Costs	2,162,121	0	2,162,121
Services & Supplies Cost			
Supplies	S 9,251	0	9,251
Services	S 5,082	0	5,082
Subtotal - Services & Supplies	14,333	0	14,333
Department Cost Total	2,176,453	0	2,176,453
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,176,453	0	2,176,453
General Admin Distribution		0	0
Grand Total	\$ 2,176,453	0	\$ 2,176,453

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Staff Svcs

Description	First Incoming	Second Incoming	Investigations
1 Indirect Costs FTE	\$ 10,236	\$ 0	\$ 10,236
1 Indirect Costs Exps	10,648	0	10,648
1 GSD	27,431	0	27,431
Subtotal - Citywide Indirect	48,315	0	48,315
2 Chief's Admin	2,348	437	2,785
2 Accounting & Finance	4,894	7	4,901
2 Human Resources/Risk	5,769	1,153	6,922
2 Warehouse	44,693	1,425	46,118
Subtotal-Chief's Admin	57,704	3,022	60,726
3 Info Tech Svcs	8,575	319	8,894
Subtotal - Info Tech Svcs	8,575	319	8,894
4 Training	40,938	8,053	48,991
Subtotal-Prof Development	40,938	8,053	48,991
5 Dispatch & Records	52,389	4,755	57,144
Subtotal - OEC	52,389	4,755	57,144
7 Departmental	102,420	8,366	110,786
7 Vehicle Charges	33,630	4,569	38,199
7 Classified Emp	167	14	181
Subtotal - Central Svcs	136,217	12,948	149,165
9 Clasfd Ret Benes	66,029	0	66,029
Subtotal - Fire/EMS Operations	66,029	0	66,029
10 Investigations	0	9,591	9,591
Subtotal - Staff Svcs	0	9,591	9,591
Total Incoming	410,167	38,689	448,856
C. Total Allocated		\$ 2,625,309	\$ 2,625,309
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Investigations Allocations

Dept:10 Staff Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Admin	3.80	0.1006	\$2,602	\$ 0	\$ 2,602	\$ 0	\$ 2,602
04 Professional Development	150.30	3.9805	102,960	0	102,960	0	102,960
05 OEC	89.50	2.3703	61,311	0	61,311	0	61,311
06 Planning Admin	3.70	0.0980	2,535	0	2,535	0	2,535
07 Central Services	0.00	0.0000	0	0	0	0	0
08 EMS Admin	18.20	0.4820	12,468	0	12,468	0	12,468
09 Fire/EMS Ops	3,000.70	79.4698	2,055,582	0	2,055,582	0	2,055,582
10 Staff Svcs	14.00	0.3708	9,591	0	9,591	0	9,591
13 Operations Admin	11.60	0.3072	7,946	0	7,946	905	8,851
14 Life Safety Bureau	142.40	3.7713	97,549	0	97,549	11,114	108,663
15 Fire Marshal	59.00	1.5625	40,416	0	40,416	4,605	45,021
16 Comm Outreach	5.20	0.1377	3,562	0	3,562	406	3,968
17 Logistics	6.40	0.1695	4,384	0	4,384	500	4,884
19 Hazmat Ops	60.00	1.5890	41,101	0	41,101	4,683	45,784
20 Airport Ops	149.90	3.9699	102,686	0	102,686	11,700	114,386
21 Rescue Team	61.20	1.6208	41,924	0	41,924	4,777	46,701
Subtotal	3,775.9	100.0000	2,586,617	0	2,586,617	38,689	2,625,306
Direct Bills					0		0
Total					\$ 2,586,617		\$ 2,625,306

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:10 Staff Svcs

Department	Investigations	Total
00 Direct Billed	\$0	\$0
02 Chief's Admin	2,602	2,602
04 Professional Development	102,960	102,960
05 OEC	61,311	61,311
06 Planning Admin	2,535	2,535
07 Central Services	0	0
08 EMS Admin	12,468	12,468
09 Fire/EMS Ops	2,055,582	2,055,582
10 Staff Svcs	9,591	9,591
13 Operations Admin	8,851	8,851
14 Life Safety Bureau	108,663	108,663
15 Fire Marshal	45,021	45,021
16 Comm Outreach	3,968	3,968
17 Logistics	4,884	4,884
19 Hazmat Ops	45,784	45,784
20 Airport Ops	114,386	114,386
21 Rescue Team	46,701	46,701
Total	\$ 2,625,306 =====	\$ 2,625,306 =====