



**Central Services
Cost Allocation Plan
El Paso, Texas**

FY 2018
Federal Cost Allocation Plan
2 CFR Part 200

Based on actual expenditures for
Fiscal Year ended August 31, 2018

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**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
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Section A: Cost Allocation Methodology and Process

**CITY OF EL PASO, TEXAS
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BASED ON FY 2018 ACTUAL EXPENSES
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF EL PASO, TEXAS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2018.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide

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services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Note: Departments identified with an * indicates that more than one receiving department has been grouped together to show total indirect costs.

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Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation

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- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

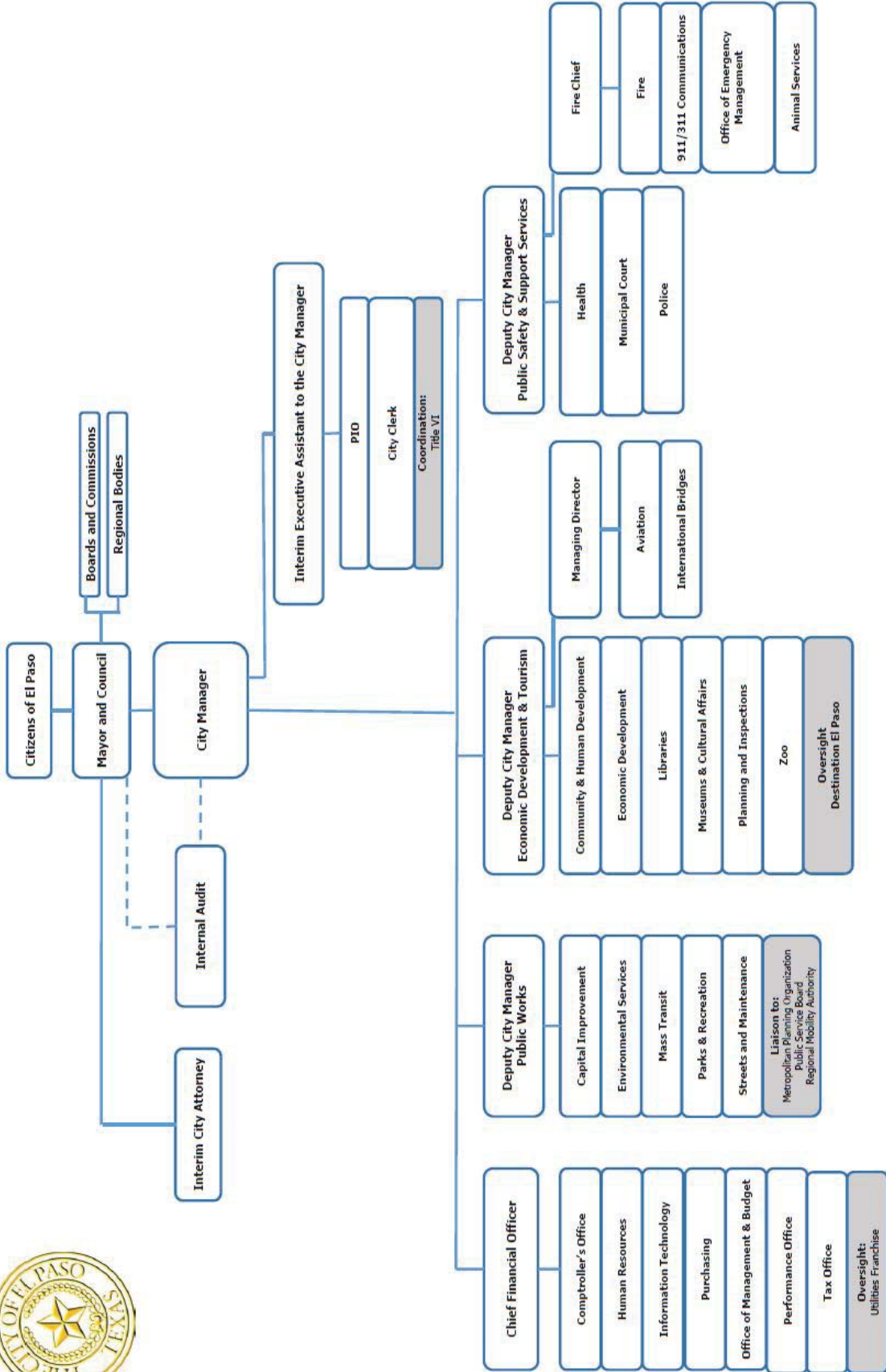
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

City of El Paso Organizational Chart



Section C: Cost Allocation Plan

**CITY OF EL PASO, TEXAS
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Schedule A - Allocated Costs By Department**

Central Service Departments	MUNICIPAL CLERK*	MAYOR AND COUNCIL	RISK MANAGEMENT	PLANNING & INSPECTION	ANIMAL SERVICES
BUILDING DEPRECIATION	21,153	77,058	0	37,249	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	223,286	53,632	14,175	292,896	127,825
CITY MANAGER	49,876	53,218	82,078	86,901	47,914
STREETS & MAINTENANCE	50,993	93,128	0	59,059	214,500
OFFICE OF THE COMPTROLLER	23,143	10,331	58,136	91,475	25,138
PURCHASING	88,494	2,944	0	9,495	38,345
HUMAN RESOURCES	49,622	13,605	7,799	65,103	69,642
CITY ATTORNEY OFFICE	44,103	45,491	0	326,864	61,481
INFORMATION TECHNOLOGY	459,117	73,803	723	524,614	328,225
POLICE-OFFICE OF THE CHIEF	0	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	0
FIRE DEPT	0	0	0	0	328,361
Allocated Costs for Fiscal 2018	1,009,787	423,210	162,911	1,493,656	1,241,431

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Schedule A - Allocated Costs By Department**

Central Service Departments	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	POLICE	FIRE DEPARTMENT	ENVIRONMENTAL SERVICES
BUILDING DEPRECIATION	0	0	492	0	743
EQUIPMENT DEPRECIATION	0	0	223,543	0	0
NONDEPARTMENTAL	19,389	0	2,859,089	0	338,852
CITY MANAGER	103,874	5,490	518,528	0	151,029
STREETS & MAINTENANCE	8,608	0	1,591,033	0	107,898
OFFICE OF THE COMPTROLLER	14,949	48,902	317,032	0	112,824
PURCHASING	6,216	12,117	231,091	0	69,268
HUMAN RESOURCES	10,669	4,800	593,039	0	186,499
CITY ATTORNEY OFFICE	0	2,329	0	0	42,093
INFORMATION TECHNOLOGY	94,798	17,598	2,315,149	0	1,000,586
POLICE-OFFICE OF THE CHIEF	0	0	1,734,069	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	13,808,632	0	0
FIRE DEPT	0	0	7,142,652	21,442,686	0
Allocated Costs for Fiscal 2018	258,503	91,236	31,334,349	21,442,686	2,009,792

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Schedule A - Allocated Costs By Department**

Central Service Departments	CAPITAL IMPROVEMENT	PUBLIC HEALTH	PARKS AND RECREATION	ZOO	LIBRARY
BUILDING DEPRECIATION	225,662	0	88,809	0	0
EQUIPMENT DEPRECIATION	0	93,886	380,230	11,984	11,052
NONDEPARTMENTAL	318,238	310,527	888,707	236,709	488,968
CITY MANAGER	47,896	108,262	176,361	53,315	53,936
STREETS & MAINTENANCE	173,289	474,592	5,479,634	409,424	921,764
OFFICE OF THE COMPTROLLER	160,056	258,381	92,257	29,161	36,614
PURCHASING	17,689	339,064	246,171	165,197	103,578
HUMAN RESOURCES	36,809	127,782	218,514	57,633	77,371
CITY ATTORNEY OFFICE	48,712	54,481	83,567	4,181	8,615
INFORMATION TECHNOLOGY	370,513	806,086	1,090,638	190,293	524,059
POLICE-OFFICE OF THE CHIEF	0	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	0
FIRE DEPT	0	0	0	0	0
Allocated Costs for Fiscal 2018	1,398,864	2,573,061	8,744,888	1,157,897	2,225,957

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Schedule A - Allocated Costs By Department**

Central Service Departments	DEPT OF MUSEUMS & CULTURAL AFF	DESTINATION EL PASO	ECONOMIC DEVELOPMENT	SUN METRO	AIRPORT*
BUILDING DEPRECIATION	0	0	111,746	0	0
EQUIPMENT DEPRECIATION	24,321	0	0	0	0
NONDEPARTMENTAL	304,203	0	37,135	551,182	247,540
CITY MANAGER	53,946	27,216	101,158	253,665	132,357
STREETS & MAINTENANCE	545,242	0	105,728	0	0
OFFICE OF THE COMPTROLLER	22,948	13,008	18,339	451,350	302,105
PURCHASING	172,082	981	16,710	38,956	40,551
HUMAN RESOURCES	22,064	0	9,599	303,361	136,060
CITY ATTORNEY OFFICE	61,055	9,645	239,502	62,237	20,650
INFORMATION TECHNOLOGY	197,814	3,213	70,089	262,192	320,965
POLICE-OFFICE OF THE CHIEF	0	0	0	0	51,493
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	83,580
FIRE DEPT	0	0	0	0	190,344
Allocated Costs for Fiscal 2018	1,403,675	54,063	710,006	1,922,943	1,525,645

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Schedule A - Allocated Costs By Department**

Central Service Departments	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated
BUILDING DEPRECIATION	217,285	0	0	0	780,197
EQUIPMENT DEPRECIATION	0	0	0	0	745,016
NONDEPARTMENTAL	45,970	0	57,443	44,069	7,459,835
CITY MANAGER	106,941	0	28,178	0	2,242,139
STREETS & MAINTENANCE	205,593	0	0	7,533	10,448,018
OFFICE OF THE COMPTROLLER	231,174	1,994	22,884	492,698	2,834,899
PURCHASING	15,398	0	32,111	0	1,646,458
HUMAN RESOURCES	18,673	0	31,606	0	2,040,250
CITY ATTORNEY OFFICE	56,702	0	49,382	16,196	1,237,286
INFORMATION TECHNOLOGY	168,493	51,965	124,784	283,087	9,278,804
POLICE-OFFICE OF THE CHIEF	0	0	0	0	1,785,562
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	13,892,212
FIRE DEPT	0	0	0	0	29,104,043
Allocated Costs for Fiscal 2018	1,066,229	53,959	346,388	843,583	83,494,719

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Schedule A - Allocated Costs By Department**

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	0	0	(1,531,024)	0	
EQUIPMENT DEPRECIATION	0	0	(4,812,416)	0	
NONDEPARTMENTAL	0	504,642	362,404	16,348,311	
CITY MANAGER	0	420,684	475	0	
STREETS & MAINTENANCE	0	45,699,482	395,870	20,914,784	
OFFICE OF THE COMPTROLLER	5,000	106,007	910	8,657	
PURCHASING	0	(45,645)	34,886	0	
HUMAN RESOURCES	0	0	12,035	28,800	
CITY ATTORNEY OFFICE	0	3,064,877	106,623	638,947	
INFORMATION TECHNOLOGY	352,046	(300,175)	329,716	3,347,402	
POLICE-OFFICE OF THE CHIEF	0	0	0	9,387	
POLICE-ADMINISTRATIVE SERVICES	0	0	4,424	3,081,407	
FIRE DEPT	0	0	81,755,405	4,891,735	
Allocated Costs for Fiscal 2018	357,046	49,449,872	76,659,308	49,269,430	259,230,375

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Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,531,024		0	
EQUIPMENT DEPRECIATION	0		4,812,416		0	
NONDEPARTMENTAL	29,046,273	(16,348,311)	(362,404)	(504,642)	0	
CITY MANAGER	3,261,992		(475)	(420,684)	0	
STREETS & MAINTENANCE	78,132,248	(20,914,784)	(395,870)	(45,699,482)	0	
OFFICE OF THE COMPTROLLER	2,765,445	(8,657)	(910)	(106,007)	(5,000)	
PURCHASING	1,516,651		(34,886)	45,645	0	
HUMAN RESOURCES	2,094,639	(28,800)	(12,035)		0	
CITY ATTORNEY OFFICE	4,804,713	(638,947)	(106,623)	(3,064,877)	0	
INFORMATION TECHNOLOGY	12,695,868	(3,347,402)	(329,716)	300,175	(352,046)	
POLICE-OFFICE OF THE CHIEF	1,974,931	(9,387)	0		0	
POLICE-ADMINISTRATIVE SERVICES	16,232,643	(3,081,407)	(4,424)		0	
FIRE DEPT	106,704,972	(4,891,735)	(81,755,405)		0	
MUNICIPAL CLERK*						1,009,787
MAYOR AND COUNCIL						423,210
RISK MANAGEMENT						162,911
PLANNING & INSPECTION						1,493,656
ANIMAL SERVICES						1,241,431
TAX OFFICE						258,503
METRO PLANNING ORGAN.- M.P.O.						91,236
POLICE						31,334,349
FIRE DEPARTMENT						21,442,686
ENVIRONMENTAL SERVICES						2,009,792
CAPITAL IMPROVEMENT						1,398,864
PUBLIC HEALTH						2,573,061
PARKS AND RECREATION						8,744,888
ZOO						1,157,897
LIBRARY						2,225,957
DEPT OF MUSEUMS & CULTURAL AFF						1,403,675
DESTINATION EL PASO						54,063
ECONOMIC DEVELOPMENT						710,006
SUN METRO						1,922,943
AIRPORT*						1,525,645
COMMUNITY/HUMAN DEVELOPMENT						1,066,229
PENSION ADMINISTRATION						53,959
INTERNATIONAL BRIDGES						346,388
ALL OTHERS						843,583
Totals	259,230,375	(49,269,430)	(76,659,308)	(49,449,872)	(357,046)	83,494,719

Deviation: 0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	STREETS & MAINTENANCE DEPARTMENT
1.4.4 FIRE TRAINING	DIRECT ALLOCATION TO FIRE	DIRECT ALLOCATION
1.4.5 POLICE TRAINING	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
1.4.6 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2018 FIXED ASSET SCHEDULE
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	TRIAL BALANCE
3.4.2 MCAD PARKING	DIRECT ALLOCATION TO MCAD	DIRECT ALLOCATION
3.4.3 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S	IT ADMIN
3.4.4 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
3.4.5 LIABILITY INS	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
3.4.6 PROPERTY INSURANCE	INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS	INSURED PROPERTY LISTING - RISK
3.4.7 PARKING LIABILITY	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
3.4.8 FINE ARTS COVERAGE	DIRECT ALLOCATION TO MCAD	DIRECT ALLOCATION
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT, EXCL ESD & SUN METRO	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL ACTUAL EXPENDITURES, EXCL CAP OUT, TRANSFERS, & NON-OPER	TRIAL BALANCE
4.4.4 PERFORMANCE OFFICE	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
STREETS & MAINTENANCE		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
5.4.4 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
5.4.5 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	STREETS & MAINTENANCE DEPARTMENT
5.4.6 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	STREETS & MAINTENANCE DEPARTMENT
5.4.7 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	STREETS & MAINTENANCE DEPARTMENT
5.4.8 MSC	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
OFFICE OF THE COMPTROLLER		
6.4.1 FINANCIAL REPORTING	TOTAL GENERAL LEDGER TRANSACTIONS	OFFICE OF THE COMPTROLLER
6.4.2 TREASURY MANAGEMENT	TOTAL POOLED CASH & INVESTMENTS	TRIAL BALANCE
6.4.3 GRANT ACCOUNTING	TOTAL GRANT EXPENDITURES	SINGLE AUDIT
6.4.4 ANNUAL AUDIT	TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)	OFFICE OF THE COMPTROLLER
6.4.5 CAPITAL ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2018 FIXED ASSET SCHEDULE
PURCHASING		
7.4.1 ADMIN	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) ISSUED	PURCHASING - P.O. REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
7.4.2 SUPPLY CHAIN MANAGEMENT	TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR	PURCHASING - P.O. REPORT
HUMAN RESOURCES		
8.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
CITY ATTORNEY OFFICE		
9.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
INFORMATION TECHNOLOGY		
10.4.1 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.2 CLIENT SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.3 PHONES	TOTAL PHONE CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
10.4.4 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.5 STR INNOVATION & ENTERPR	NUMBER OF STRATEGIC PROJECTS PER DEPT	IT
10.4.6 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
10.4.7 RECORDS MANAGEMENT	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
10.4.8 MAIL ROOM	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
10.4.9 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT, EXCL AIRPORT & SUN METRO	POSTAL CLASS REPORT
POLICE-OFFICE OF THE CHIEF		
11.4.1 OFFICE OF CHIEF	ACTUAL EMPLOYEES SUPERVISED	ACTUAL POSITION ANALYSIS
POLICE-ADMINISTRATIVE SERVICES		
12.4.1 RECORDS	INCIDENT & ACCIDENT REPORTS PER DEPARTMENT	PD
12.4.2 POLICE SUPPLY	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
12.4.3 POLICE ACADEMY ADMIN	PD TRAINING HOURS PER DEPARTMENT	PD
12.4.4 PERSONNEL	NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION	ACTUAL POSITION ANALYSIS
12.4.5 INTERNAL AFFAIRS	NUMBER OF INTERNAL AFFAIRS CASES MANAGED BY PD	PD
12.4.6 PLANNING & RESEARCH	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
12.4.7 GRANT OPER	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
12.4.8 FIN SVCS	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
FIRE DEPT		
13.4.1 DEPT ADMIN	NUMBER OF FTE'S SUPERVISED	ACTUAL POSITION ANALYSIS
13.4.2 ACADEMY ADMIN	NUMBER OF TRAINING HOURS FOR FIRE	FIRE DEPARTMENT
13.4.3 COMMUNICATIONS	NUMBER OF COMMUNICATION CALLS FOR SERVICE	FIRE DEPARTMENT
13.4.4 OPERATIONS RESEARCH	DIRECT ALLOCATION TO FIRE DEPT RECEIVING	DIRECT ALLOCATION
13.4.5 LOGISTICS	DIRECT ALLOCATION TO FIRE DEPT RECEIVING	DIRECT ALLOCATION
13.4.6 HEALTH & SAFETY	NUMBER OF FIRE FTE'S	ACTUAL POSITION ANALYSIS
13.4.7 PLANNING & INFRASTRUCTURE	DIRECT ALLOCATION TO FIRE DEPT RECEIVING	DIRECT ALLOCATION
13.4.8 ALL OTHER FIRE	DIRECT ALLOCATION TO FIRE DEPT RECEIVING	DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule F - Indirect Cost Rate Proposal**

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
MUNICIPAL CLERK*	943,181	0	0	943,181	3,296,207	28.6100%
PLANNING & INSPECTION	1,493,656	0	0	1,493,656	5,783,681	25.8300%
ANIMAL SERVICES	1,241,431	0	0	1,241,431	4,391,162	28.2700%
TAX OFFICE	258,503	0	0	258,503	834,483	30.9800%
POLICE	31,334,349	0	0	31,334,349	83,372,551	37.5800%
FIRE DEPARTMENT	21,442,686	0	0	21,442,686	60,325,010	35.5500%
ENVIRONMENTAL SERVICES	2,009,792	0	0	2,009,792	12,818,671	15.6800%
CAPITAL IMPROVEMENT	1,398,864	0	0	1,398,864	4,098,816	34.1300%
PUBLIC HEALTH	2,573,061	0	0	2,573,061	10,170,012	25.3000%
PARKS AND RECREATION	8,744,888	0	0	8,744,888	10,829,859	80.7500%
ZOO	1,157,897	0	0	1,157,897	3,745,825	30.9100%
LIBRARY	2,225,957	0	0	2,225,957	5,124,136	43.4400%
DEPT OF MUSEUMS & CULTURAL AFF	1,403,675	0	0	1,403,675	2,044,814	68.6500%
DESTINATION EL PASO	54,063	0	0	54,063	6,428,651	0.8400%
ECONOMIC DEVELOPMENT	710,006	0	0	710,006	1,024,742	69.2900%
SUN METRO	1,922,943	0	0	1,922,943	24,059,727	7.9900%
AIRPORT*	1,525,645	0	0	1,525,645	12,860,782	11.8600%
COMMUNITY/HUMAN DEVELOPMENT	1,066,229	0	0	1,066,229	1,254,305	85.0100%
INTERNATIONAL BRIDGES	346,388	0	0	346,388	2,181,433	15.8800%
Composite Rate	81,853,214	0	0	81,853,214	254,644,867	32.1441%

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION**

Building depreciation is computed for original acquisition and subsequent improvements of City-owned buildings. The following buildings are allocated as follows within this plan:

- City 1 – Costs for the City 1 building have been allocated to occupants based on the number of fte's per department.
- City 2 - Costs for the City 2 building have been allocated to occupants based on the number of fte's per department.
- City 3 & 4 – Costs of City 3 and 4 buildings have been allocated based on the amount of square footage occupied per department. City 3 square footage amounts are further spread to occupants based on the number of fte's per department.
- Fire Training - Costs for the Fire Training facility have been allocated to the Fire Academy Admin function of the Fire Department for further allocation.
- Police Training - Costs for the Police Training facility have been allocated to the Police Academy Admin function of the Police Administrative Services Department for further allocation.
- Service Center - Costs of the Municipal Service Center have been allocated based on the amount of square footage occupied per department.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	<u>1,531,024</u>			
Total Departmental Cost Adjustments:	<u>1,531,024</u>		1,531,024	
Total To Be Allocated:	<u>1,531,024</u>		1,531,024	<u> </u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	CITY 1	CITY 2	CITY 3 & 4
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION	1,531,024	0	488,641	555,978	453,194
Functional Cost	1,531,024	0	488,641	555,978	453,194
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,531,024	0	488,641	555,978	453,194
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,531,024	0	488,641	555,978	453,194

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	FIRE TRAINING	POLICE TRAINING	SERVICE CENTER
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION	18,560	492	14,159
Functional Cost	18,560	492	14,159
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	18,560	492	14,159
Allocation Step 2			
2nd Allocation	0	0	0
Total For BUILDING DEPRECIATION			
Schedule .3 Total	18,560	492	14,159

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	22.60	13.976500	68,295		68,295		68,295
MUNICIPAL CLERK*	7.00	4.329004	21,153		21,153		21,153
MAYOR AND COUNCIL	25.50	15.769944	77,058		77,058		77,058
OFFICE OF THE COMPTROLLER	22.00	13.605442	66,482		66,482		66,482
PURCHASING	22.00	13.605442	66,482		66,482		66,482
HUMAN RESOURCES	27.60	17.068646	83,404		83,404		83,404
CITY ATTORNEY OFFICE	35.00	21.645022	105,767		105,767		105,767
Schedule .4 Total for CITY 1	161.70	100.000000	488,641		488,641	0	488,641

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8	4.705882	26,164		26,164		26,164
OFFICE OF THE COMPTROLLER	12	7.058824	39,246		39,246		39,246
INFORMATION TECHNOLOGY	81	47.647059	264,906		264,906		264,906
CAPITAL IMPROVEMENT	69	40.588235	225,662		225,662		225,662
Schedule .4 Total for CITY 2	170	100.000000	555,978		555,978	0	555,978

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	8.219178	37,249		37,249		37,249
PARKS AND RECREATION	15,400	19.178082	86,914		86,914		86,914
ECONOMIC DEVELOPMENT	19,800	24.657534	111,746		111,746		111,746
COMMUNITY/HUMAN DEVELOPMENT	38,500	47.945206	217,285		217,285		217,285
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	453,194		453,194	0	453,194

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4

Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - FIRE TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	100	100.000000	18,560		18,560		18,560
Schedule .4 Total for FIRE TRAINING	100	100.000000	18,560		18,560	0	18,560

Allocation Basis: DIRECT ALLOCATION TO FIRE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - POLICE TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	492		492		492
Schedule .4 Total for POLICE TRAINING	100	100.000000	492		492	0	492

Allocation Basis: DIRECT ALLOCATION TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	11,521		11,521		11,521
ENVIRONMENTAL SERVICES	5,529	5.248918	743		743		743
PARKS AND RECREATION	14,101	13.386686	1,895		1,895		1,895
Schedule .4 Total for SERVICE CENTER	105,336	100.000000	14,159		14,159	0	14,159

Allocation Basis: SQUARE FOOTAGE OCCUPIED AT MSC
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	FIRE TRAINING
CITY MANAGER	94,459	68,295	26,164	0	0
STREETS & MAINTENANCE	11,521	0	0	0	0
MUNICIPAL CLERK*	21,153	21,153	0	0	0
MAYOR AND COUNCIL	77,058	77,058	0	0	0
OFFICE OF THE COMPTROLLER	105,728	66,482	39,246	0	0
PURCHASING	66,482	66,482	0	0	0
HUMAN RESOURCES	83,404	83,404	0	0	0
CITY ATTORNEY OFFICE	105,767	105,767	0	0	0
INFORMATION TECHNOLOGY	264,906	0	264,906	0	0
PLANNING & INSPECTION	37,249	0	0	37,249	0
POLICE	492	0	0	0	0
FIRE DEPT	18,560	0	0	0	18,560
ENVIRONMENTAL SERVICES	743	0	0	0	0
CAPITAL IMPROVEMENT	225,662	0	225,662	0	0
PARKS AND RECREATION	88,809	0	0	86,914	0
ECONOMIC DEVELOPMENT	111,746	0	0	111,746	0
COMMUNITY/HUMAN DEVELOPMENT	217,285	0	0	217,285	0
Direct Bill	0	0	0	0	0
Total	1,531,024	488,641	555,978	453,194	18,560

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

Receiving Department	POLICE TRAINING	SERVICE CENTER
CITY MANAGER	0	0
STREETS & MAINTENANCE	0	11,521
MUNICIPAL CLERK*	0	0
MAYOR AND COUNCIL	0	0
OFFICE OF THE COMPTROLLER	0	0
PURCHASING	0	0
HUMAN RESOURCES	0	0
CITY ATTORNEY OFFICE	0	0
INFORMATION TECHNOLOGY	0	0
PLANNING & INSPECTION	0	0
POLICE	492	0
FIRE DEPT	0	0
ENVIRONMENTAL SERVICES	0	743
CAPITAL IMPROVEMENT	0	0
PARKS AND RECREATION	0	1,895
ECONOMIC DEVELOPMENT	0	0
COMMUNITY/HUMAN DEVELOPMENT	0	0
Direct Bill	0	0
Total	492	14,159

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

Equipment depreciation is computed for IT equipment, general equipment, and vehicles and allocated to General Fund departments based on their actual depreciation.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	4,812,416			
Total Departmental Cost Adjustments:	4,812,416		4,812,416	
Total To Be Allocated:	4,812,416		4,812,416	

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION**

	Total	G&A	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION	4,812,416	0	4,812,416
Functional Cost			
	4,812,416	0	4,812,416
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,812,416	0	4,812,416
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	4,812,416	0	4,812,416

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	15,696	0.326156	15,696		15,696		15,696
STREETS & MAINTENANCE	156,581	3.253688	156,581		156,581		156,581
INFORMATION TECHNOLOGY	1,796,255	37.325431	1,796,255		1,796,255		1,796,255
POLICE	223,543	4.645130	223,543		223,543		223,543
FIRE DEPT	2,098,868	43.613603	2,098,868		2,098,868		2,098,868
PUBLIC HEALTH	93,886	1.950912	93,886		93,886		93,886
PARKS AND RECREATION	380,230	7.901021	380,230		380,230		380,230
ZOO	11,984	0.249023	11,984		11,984		11,984
LIBRARY	11,052	0.229656	11,052		11,052		11,052
DEPT OF MUSEUMS & CULTURAL AFF	24,321	0.505380	24,321		24,321		24,321
Schedule .4 Total for FIXED ASSETS	4,812,416	100.000000	4,812,416		4,812,416	0	4,812,416

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2018 FIXED ASSET SCHEDULE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	15,696	15,696
STREETS & MAINTENANCE	156,581	156,581
INFORMATION TECHNOLOGY	1,796,255	1,796,255
POLICE	223,543	223,543
FIRE DEPT	2,098,868	2,098,868
PUBLIC HEALTH	93,886	93,886
PARKS AND RECREATION	380,230	380,230
ZOO	11,984	11,984
LIBRARY	11,052	11,052
DEPT OF MUSEUMS & CULTURAL AFF	24,321	24,321
Direct Bill	0	0
Total	4,812,416	4,812,416

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department NONDEPARTMENTAL**

The Non-departmental account of the General Fund is the cost center which funds those items not associated with specific operating programs. Included in the account are expenses associated with Special Items, Debt Service, and transfers to other funds and agencies. Non-departmental is functionalized and allocated as follows:

- General Expenses – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- MCAD Parking - Costs associated with parking for MCAD have been allocated directly.
- Citywide IT Contracts – Costs for citywide IT contracts are all budgeted in Nondepartmental, rather than in individual departmental budgets. Costs that are associated with a specific department have been allocated directly; costs that benefit all departments have been spread based on the number of fte's per department.
- Retirees Insurance - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
- Liability Insurance - The cost for liability insurance is allocated based upon the number of General Fund fte's per department.
- Property Insurance - The cost for property insurance payments have been allocated based on the insured property values of General Fund buildings.
- Parking Liability - Costs for parking liability insurance have been allocated based on the number of FTE's occupying City 1.
- Fine Arts Coverage - Costs for the fine arts insurance coverage have been allocated directly to MCAD.
- PEG – Costs for PEG have not been allocated within this Plan.
- General Government - All other costs are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,046,273			29,046,273
Deductions:				
POS CITY- EMPLOYER CONTRIB	344,384			
INTERLOCAL AGREEMENTS	0			
APPRAISAL SERVICES	-3,376,438			
EXTERNAL LEGAL COUNSEL SERVICE	-100,191			
OPER CONT RESERVES	-908,833			
SALARY ADJUSTMENT RESERVE	-104,219			
BILLING/COLLECT AGEN CONTRACTS	-460,754			
CASH RECEIPTS SHORT (OVER)	-7,299			
CAPITAL OUTLAY	-477,759			
TRANSFERS	-10,975,513			
CITY GRANT MATCH	40,000			
UNREALIZED LOSS ON INVESTMENTS	-104,265			
DAMAGES SETTLEMENTS EXPENSE	-217,424			
Total Deductions:	-16,348,311			-16,348,311
Cost Adjustments:				
IT REVENUE TRANSFER, SOFT MAINT	-362,404			
FEE - ACCELA				
Total Departmental Cost Adjustments:	-362,404			-362,404
Inbound Costs:				
EQUIPMENT DEPRECIATION	15,696		15,696	
NONDEPARTMENTAL		15,455	15,455	
CITY MANAGER		27,949	27,949	
OFFICE OF THE COMPTROLLER		54,973	54,973	
PURCHASING		55,561	55,561	
HUMAN RESOURCES		2,230	2,230	
INFORMATION TECHNOLOGY		184	184	
Total Allocated Additions:	15,696	156,352	172,048	172,048
Total To Be Allocated:	12,351,254	156,352		12,507,606

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Wages & Benefits					
SALARIES & WAGES	226,814	0	0	0	0
FRINGE BENEFITS	69,888	0	0	0	0
*SALARY ADJUSTMENT RESERVE	104,219	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,529,534	0	0	0	0
*POS CITY- EMPLOYER CONTRIB	(344,384)	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*APPRAISAL SERVICES	3,376,438	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	1,758,054	0	0	0	1,758,054
OUTSIDE CONTRACTS - NOC	785,561	0	0	0	784,293
DATA PROCESS SERVICES CONTRACT	5,119,838	0	0	0	5,119,838
LAND - LEASES	18,000	0	0	18,000	0
*EXTERNAL LEGAL COUNSEL SERVICE	100,191	0	0	0	0
LIABILITY INSURANCE	719,292	0	0	0	0
*OPER CONT RESERVES	908,833	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	60,077	0	60,077	0	0
PROPERTY INS PMNTS	171,789	0	0	0	0
PROF LICENSES	101,115	0	58,662	0	0
COMMUNITY SERVICE PROJECTS	138,000	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	460,754	0	0	0	0
*CASH RECEIPTS SHORT (OVER)	7,299	0	0	0	0
*CAPITAL OUTLAY	477,759	0	0	0	0
*TRANSFERS	10,975,513	0	0	0	0
*CITY GRANT MATCH	(40,000)	0	0	0	0
*UNREALIZED LOSS ON INVESTMENTS	104,265	0	0	0	0
*DAMAGES SETTLEMENTS EXPENSE	217,424	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	29,046,273				
Deductions					
*Total Disallowed Costs	(16,348,311)	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	(362,404)	0	0	0	(362,404)
Functional Cost	12,335,558	0	118,739	18,000	7,299,781
Allocation Step 1					
Inbound - All Others	15,696	15,696	0	0	0
Reallocate Admin Costs		(15,696)	151	23	9,288
Unallocated Costs	(498,336)	0	0	0	0
1st Allocation	11,852,918	0	118,890	18,023	7,309,069
Allocation Step 2					
Inbound - All Others	156,352	156,352	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Reallocate Admin Costs		(156,352)	1,504	227	92,539
Unallocated Costs	(6,306)	0	0	0	0
2nd Allocation	150,046	0	1,504	227	92,539
Total For NONDEPARTMENTAL					
Schedule .3 Total	12,002,964	0	120,394	18,250	7,401,608

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	PARKING LIABILITY	FINE ARTS COVERAGE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
*SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIREES HEALTH	3,529,534	0	0	0	0
*POS CITY- EMPLOYER CONTRIB	0	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
*EXTERNAL LEGAL COUNSEL SERVICE	0	0	0	0	0
LIABILITY INSURANCE	0	558,321	0	7,817	133,875
*OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	0	171,789	0	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*CASH RECEIPTS SHORT (OVER)	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*CITY GRANT MATCH	0	0	0	0	0
*UNREALIZED LOSS ON INVESTMENTS	0	0	0	0	0
*DAMAGES SETTLEMENTS EXPENSE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0	0	0	0
Functional Cost	3,529,534	558,321	171,789	7,817	133,875
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,491	710	219	10	170
Unallocated Costs	0	0	0	0	0
1st Allocation	3,534,025	559,031	172,008	7,827	134,045
Allocation Step 2					
Inbound - All Others	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	PARKING LIABILITY	FINE ARTS COVERAGE
Reallocate Admin Costs	44,731	7,075	2,177	98	1,695
Unallocated Costs	0	0	0	0	0
2nd Allocation	44,731	7,075	2,177	98	1,695
Total For NONDEPARTMENTAL					
Schedule .3 Total	3,578,756	566,106	174,185	7,925	135,740

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	PEG**	GENERAL GOVT**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	226,889	(75)
FRINGE BENEFITS	69,948	(60)
*SALARY ADJUSTMENT RESERVE	0	0
Other Expense & Cost		
RETIRESS HEALTH	0	0
*POS CITY- EMPLOYER CONTRIB	0	0
*INTERLOCAL AGREEMENTS	0	0
*APPRAISAL SERVICES	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0
OUTSIDE CONTRACTS - NOC	0	1,268
DATA PROCESS SERVICES CONTRACT	0	0
LAND - LEASES	0	0
*EXTERNAL LEGAL COUNSEL SERVICE	0	0
LIABILITY INSURANCE	0	19,279
*OPER CONT RESERVES	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0
PROPERTY INS PMNTS	0	0
PROF LICENSES	0	42,453
COMMUNITY SERVICE PROJECTS	0	138,000
*BILLING/COLLECT AGEN CONTRACTS	0	0
*CASH RECEIPTS SHORT (OVER)	0	0
*CAPITAL OUTLAY	0	0
*TRANSFERS	0	0
*CITY GRANT MATCH	0	0
*UNREALIZED LOSS ON INVESTMENTS	0	0
*DAMAGES SETTLEMENTS EXPENSE	0	0
Departmental Total		
<hr/>		
Expenditures Per Financial Statement		
Deductions		
<hr/>		
*Total Disallowed Costs	0	0
Cost Adjustments		
<hr/>		
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0
Functional Cost	296,837	200,865
Allocation Step 1		
<hr/>		
Inbound - All Others	0	0
Reallocate Admin Costs	378	256
Unallocated Costs	(297,215)	(201,121)
1st Allocation	0	0
Allocation Step 2		
<hr/>		
Inbound - All Others	0	0

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	PEG**	GENERAL GOVT**
Reallocate Admin Costs	3,761	2,545
Unallocated Costs	(3,761)	(2,545)
2nd Allocation	0	0
Total For NONDEPARTMENTAL		
Schedule .3 Total	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	17,311,311	4.619626	5,492		5,492		5,492
CITY MANAGER	3,261,984	0.870480	1,035		1,035	11	1,046
STREETS & MAINTENANCE	33,977,708	9.067153	10,780		10,780	142	10,922
MUNICIPAL CLERK*	5,112,174	1.364214	1,622		1,622	19	1,641
MAYOR AND COUNCIL	1,200,895	0.320466	381		381	6	387
OFFICE OF THE COMPTROLLER	2,680,527	0.715315	850		850	9	859
PURCHASING	1,516,658	0.404729	482		482	6	488
HUMAN RESOURCES	2,065,816	0.551275	656		656	8	664
CITY ATTORNEY OFFICE	4,372,317	1.166779	1,387		1,387	17	1,404
INFORMATION TECHNOLOGY	9,348,461	2.494692	2,966		2,966	39	3,005
PLANNING & INSPECTION	7,442,336	1.986032	2,361		2,361	28	2,389
POLICE-OFFICE OF THE CHIEF	1,974,931	0.527022	627		627	8	635
POLICE-ADMINISTRATIVE SERVICES	15,640,960	4.173883	4,962		4,962	67	5,029
POLICE	110,248,287	29.420411	34,977		34,977	492	35,469
FIRE DEPT	104,061,218	27.769354	33,015		33,015	437	33,452
CAPITAL IMPROVEMENT	5,538,846	1.478074	1,757		1,757	21	1,778
PUBLIC HEALTH	5,555,748	1.482584	1,762		1,762	21	1,783
PARKS AND RECREATION	24,696,983	6.590537	7,836		7,836	101	7,937
ZOO	4,658,296	1.243094	1,478		1,478	17	1,495
LIBRARY	9,002,869	2.402469	2,857		2,857	37	2,894
DEPT OF MUSEUMS & CULTURAL AFF	2,300,422	0.613881	730		730	9	739
ECONOMIC DEVELOPMENT	1,863,266	0.497224	591		591	6	597
COMMUNITY/HUMAN DEVELOPMENT	902,009	0.240706	286		286	3	289
Schedule .4 Total for GENERAL EXPENSE	374,734,022	100.000000	118,890		118,890	1,504	120,394

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES
Allocation Source: TRIAL BALANCE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - MCAD PARKING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DEPT OF MUSEUMS & CULTURAL AFF	100	100.000000	18,023		18,023	227	18,250
Schedule .4 Total for MCAD PARKING	100	100.000000	18,023		18,023	227	18,250

Allocation Basis: DIRECT ALLOCATION TO MCAD
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5,388	0.065495	4,787		4,787		4,787
CITY MANAGER	57,974	0.704718	51,508		51,508	650	52,158
STREETS & MAINTENANCE	505,115	6.140057	448,781		448,781	5,682	454,463
MUNICIPAL CLERK*	134,931	1.640189	119,883		119,883	1,515	121,398
MAYOR AND COUNCIL	27,478	0.334016	24,413		24,413	308	24,721
OFFICE OF THE COMPTROLLER	137,203	1.667807	121,901		121,901	1,541	123,442
PURCHASING	100,939	1.226990	89,682		89,682	1,137	90,819
HUMAN RESOURCES	256,714	3.120554	228,084		228,084	2,886	230,970
CITY ATTORNEY OFFICE	80,791	0.982076	71,780		71,780	904	72,684
INFORMATION TECHNOLOGY	87,285	1.061016	77,551		77,551	978	78,529
RISK MANAGEMENT	15,754	0.191502	13,997		13,997	178	14,175
PLANNING & INSPECTION	180,526	2.194431	160,393		160,393	2,032	162,425
ANIMAL SERVICES	140,625	1.709404	124,942		124,942	1,580	126,522
TAX OFFICE	21,552	0.261981	19,148		19,148	241	19,389
POLICE-OFFICE OF THE CHIEF	18,319	0.222681	16,276		16,276	204	16,480
POLICE-ADMINISTRATIVE SERVICES	181,035	2.200618	160,844		160,844	2,036	162,880
POLICE	1,860,515	22.615974	1,653,017		1,653,017	20,992	1,674,009
FIRE DEPT	1,443,807	17.550573	1,282,783		1,282,783	16,253	1,299,036
ENVIRONMENTAL SERVICES	376,617	4.578066	334,614		334,614	4,238	338,852
CAPITAL IMPROVEMENT	268,304	3.261439	238,381		238,381	3,019	241,400
PUBLIC HEALTH	263,555	3.203712	234,162		234,162	2,966	237,128
PARKS AND RECREATION	451,517	5.488533	401,161		401,161	5,081	406,242
ZOO	121,780	1.480329	108,198		108,198	1,369	109,567
LIBRARY	347,543	4.224650	308,782		308,782	3,911	312,693
DEPT OF MUSEUMS & CULTURAL AFF	132,932	1.615890	118,106		118,106	1,495	119,601
ECONOMIC DEVELOPMENT	19,397	0.235785	17,234		17,234	217	17,451
SUN METRO	612,609	7.446729	544,287		544,287	6,895	551,182
AIRPORT*	274,784	3.340209	244,138		244,138	3,089	247,227
COMMUNITY/HUMAN DEVELOPMENT	37,716	0.458467	33,510		33,510	425	33,935
INTERNATIONAL BRIDGES	63,847	0.776109	56,726		56,726	717	57,443
Schedule .4 Total for CITYWIDE IT CONTRACTS	8,226,552	100.000000	7,309,069		7,309,069	92,539	7,401,608

Allocation Basis: IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S
Allocation Source: IT ADMIN

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.126454	4,469		4,469		4,469
CITY MANAGER	30.60	0.773896	27,350		27,350	348	27,698
STREETS & MAINTENANCE	281.50	7.119337	251,599		251,599	3,190	254,789
MUNICIPAL CLERK*	93.00	2.352037	83,122		83,122	1,050	84,172
MAYOR AND COUNCIL	25.50	0.644913	22,791		22,791	287	23,078
OFFICE OF THE COMPTROLLER	34.00	0.859884	30,389		30,389	384	30,773
PURCHASING	22.00	0.556396	19,663		19,663	247	19,910
HUMAN RESOURCES	27.60	0.698024	24,668		24,668	311	24,979
CITY ATTORNEY OFFICE	35.00	0.885175	31,283		31,283	395	31,678
INFORMATION TECHNOLOGY	81.00	2.048548	72,396		72,396	917	73,313
PLANNING & INSPECTION	122.00	3.085467	109,042		109,042	1,383	110,425
POLICE-OFFICE OF THE CHIEF	17.00	0.429942	15,194		15,194	193	15,387
POLICE-ADMINISTRATIVE SERVICES	168.00	4.248840	150,155		150,155	1,903	152,058
POLICE	1,086.20	27.470778	970,825		970,825	12,321	983,146
FIRE DEPT	1,069.00	27.035776	955,451		955,451	12,109	967,560
CAPITAL IMPROVEMENT	69.00	1.745059	61,670		61,670	780	62,450
PUBLIC HEALTH	68.32	1.727862	61,063		61,063	771	61,834
PARKS AND RECREATION	409.50	10.356549	366,003		366,003	4,636	370,639
ZOO	108.00	2.731397	96,529		96,529	1,224	97,753
LIBRARY	145.00	3.667154	129,598		129,598	1,640	131,238
DEPT OF MUSEUMS & CULTURAL AFF	28.50	0.720785	25,472		25,472	321	25,793
ECONOMIC DEVELOPMENT	18.00	0.455233	16,088		16,088	204	16,292
AIRPORT*	0.30	0.007587	268		268	3	271
COMMUNITY/HUMAN DEVELOPMENT	10.00	0.252907	8,937		8,937	114	9,051
Schedule .4 Total for RETIREES INSURANCE	3,954.02	100.000000	3,534,025		3,534,025	44,731	3,578,756

Allocation Basis: TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT

Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.126454	707		707		707
CITY MANAGER	30.60	0.773896	4,326		4,326	54	4,380
STREETS & MAINTENANCE	281.50	7.119337	39,800		39,800	503	40,303
MUNICIPAL CLERK*	93.00	2.352037	13,147		13,147	164	13,311
MAYOR AND COUNCIL	25.50	0.644913	3,606		3,606	46	3,652
OFFICE OF THE COMPTROLLER	34.00	0.859884	4,807		4,807	61	4,868
PURCHASING	22.00	0.556396	3,110		3,110	39	3,149
HUMAN RESOURCES	27.60	0.698024	3,902		3,902	49	3,951
CITY ATTORNEY OFFICE	35.00	0.885175	4,948		4,948	63	5,011
INFORMATION TECHNOLOGY	81.00	2.048548	11,452		11,452	144	11,596
PLANNING & INSPECTION	122.00	3.085467	17,249		17,249	217	17,466
POLICE-OFFICE OF THE CHIEF	17.00	0.429942	2,403		2,403	27	2,430
POLICE-ADMINISTRATIVE SERVICES	168.00	4.248840	23,752		23,752	299	24,051
POLICE	1,086.20	27.470778	153,574		153,574	1,965	155,539
FIRE DEPT	1,069.00	27.035776	151,138		151,138	1,917	153,055
CAPITAL IMPROVEMENT	69.00	1.745059	9,755		9,755	123	9,878
PUBLIC HEALTH	68.32	1.727862	9,659		9,659	123	9,782
PARKS AND RECREATION	409.50	10.356549	57,897		57,897	731	58,628
ZOO	108.00	2.731397	15,269		15,269	195	15,464
LIBRARY	145.00	3.667154	20,500		20,500	258	20,758
DEPT OF MUSEUMS & CULTURAL AFF	28.50	0.720785	4,029		4,029	51	4,080
ECONOMIC DEVELOPMENT	18.00	0.455233	2,545		2,545	30	2,575
AIRPORT*	0.30	0.007587	42		42		42
COMMUNITY/HUMAN DEVELOPMENT	10.00	0.252907	1,414		1,414	16	1,430
Schedule .4 Total for LIABILITY INS	3,954.02	100.000000	559,031		559,031	7,075	566,106

Allocation Basis: TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	924	0.537785	925		925	11	936
STREETS & MAINTENANCE	2,696	1.569120	2,699		2,699	32	2,731
MUNICIPAL CLERK*	2,393	1.392769	2,396		2,396	27	2,423
MAYOR AND COUNCIL	537	0.312544	538		538	6	544
OFFICE OF THE COMPTROLLER	905	0.526726	906		906	10	916
PURCHASING	900	0.523816	901		901	10	911
HUMAN RESOURCES	837	0.487149	838		838	9	847
CITY ATTORNEY OFFICE	848	0.493551	849		849	9	858
INFORMATION TECHNOLOGY	3,648	2.123202	3,652		3,652	46	3,698
PLANNING & INSPECTION	189	0.110001	189		189	2	191
ANIMAL SERVICES	1,286	0.748475	1,288		1,288	15	1,303
POLICE	10,779	6.273572	10,791		10,791	135	10,926
FIRE DEPT	20,261	11.792266	20,284		20,284	255	20,539
CAPITAL IMPROVEMENT	2,697	1.569702	2,700		2,700	32	2,732
PARKS AND RECREATION	44,622	25.970808	44,670		44,670	591	45,261
ZOO	12,262	7.136704	12,276		12,276	154	12,430
LIBRARY	21,097	12.278833	21,121		21,121	264	21,385
ECONOMIC DEVELOPMENT	218	0.126880	218		218	2	220
COMMUNITY/HUMAN DEVELOPMENT	1,248	0.726358	1,250		1,250	15	1,265
ALL OTHERS	43,469	25.299739	43,517		43,517	552	44,069
Schedule .4 Total for PROPERTY INSURANCE	171,816	100.000000	172,008		172,008	2,177	174,185

Allocation Basis: INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS
Allocation Source: INSURED PROPERTY LISTING - RISK

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PARKING LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	22.60	13.976500	1,094		1,094	11	1,105
MUNICIPAL CLERK*	7.00	4.329004	338		338	3	341
MAYOR AND COUNCIL	25.50	15.769944	1,235		1,235	15	1,250
OFFICE OF THE COMPTROLLER	22.00	13.605442	1,065		1,065	11	1,076
PURCHASING	22.00	13.605442	1,065		1,065	11	1,076
HUMAN RESOURCES	27.60	17.068646	1,336		1,336	15	1,351
CITY ATTORNEY OFFICE	35.00	21.645022	1,694		1,694	32	1,726
Schedule .4 Total for PARKING LIABILITY	161.70	100.000000	7,827		7,827	98	7,925

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - FINE ARTS COVERAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DEPT OF MUSEUMS & CULTURAL AFF	100	100.000000	134,045		134,045	1,695	135,740
Schedule .4 Total for FINE ARTS COVERAGE	100	100.000000	134,045		134,045	1,695	135,740

Allocation Basis: DIRECT ALLOCATION TO MCAD

Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	Total	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
NONDEPARTMENTAL	15,455	5,492	0	4,787	4,469
CITY MANAGER	87,323	1,046	0	52,158	27,698
STREETS & MAINTENANCE	763,208	10,922	0	454,463	254,789
MUNICIPAL CLERK*	223,286	1,641	0	121,398	84,172
MAYOR AND COUNCIL	53,632	387	0	24,721	23,078
OFFICE OF THE COMPTROLLER	161,934	859	0	123,442	30,773
PURCHASING	116,353	488	0	90,819	19,910
HUMAN RESOURCES	262,762	664	0	230,970	24,979
CITY ATTORNEY OFFICE	113,361	1,404	0	72,684	31,678
INFORMATION TECHNOLOGY	170,141	3,005	0	78,529	73,313
RISK MANAGEMENT	14,175	0	0	14,175	0
PLANNING & INSPECTION	292,896	2,389	0	162,425	110,425
ANIMAL SERVICES	127,825	0	0	126,522	0
TAX OFFICE	19,389	0	0	19,389	0
POLICE-OFFICE OF THE CHIEF	34,932	635	0	16,480	15,387
POLICE-ADMINISTRATIVE SERVICES	344,018	5,029	0	162,880	152,058
POLICE	2,859,089	35,469	0	1,674,009	983,146
FIRE DEPT	2,473,642	33,452	0	1,299,036	967,560
ENVIRONMENTAL SERVICES	338,852	0	0	338,852	0
CAPITAL IMPROVEMENT	318,238	1,778	0	241,400	62,450
PUBLIC HEALTH	310,527	1,783	0	237,128	61,834
PARKS AND RECREATION	888,707	7,937	0	406,242	370,639
ZOO	236,709	1,495	0	109,567	97,753
LIBRARY	488,968	2,894	0	312,693	131,238
DEPT OF MUSEUMS & CULTURAL AFF	304,203	739	18,250	119,601	25,793
ECONOMIC DEVELOPMENT	37,135	597	0	17,451	16,292
SUN METRO	551,182	0	0	551,182	0
AIRPORT*	247,540	0	0	247,227	271
COMMUNITY/HUMAN DEVELOPMENT	45,970	289	0	33,935	9,051
INTERNATIONAL BRIDGES	57,443	0	0	57,443	0
ALL OTHERS	44,069	0	0	0	0
Direct Bill	0	0	0	0	0
Total	12,002,964	120,394	18,250	7,401,608	3,578,756

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	LIABILITY INS	PROPERTY INSURANCE	PARKING LIABILITY	FINE ARTS COVERAGE
NONDEPARTMENTAL	707	0	0	0
CITY MANAGER	4,380	936	1,105	0
STREETS & MAINTENANCE	40,303	2,731	0	0
MUNICIPAL CLERK*	13,311	2,423	341	0
MAYOR AND COUNCIL	3,652	544	1,250	0
OFFICE OF THE COMPTROLLER	4,868	916	1,076	0
PURCHASING	3,149	911	1,076	0
HUMAN RESOURCES	3,951	847	1,351	0
CITY ATTORNEY OFFICE	5,011	858	1,726	0
INFORMATION TECHNOLOGY	11,596	3,698	0	0
RISK MANAGEMENT	0	0	0	0
PLANNING & INSPECTION	17,466	191	0	0
ANIMAL SERVICES	0	1,303	0	0
TAX OFFICE	0	0	0	0
POLICE-OFFICE OF THE CHIEF	2,430	0	0	0
POLICE-ADMINISTRATIVE SERVICES	24,051	0	0	0
POLICE	155,539	10,926	0	0
FIRE DEPT	153,055	20,539	0	0
ENVIRONMENTAL SERVICES	0	0	0	0
CAPITAL IMPROVEMENT	9,878	2,732	0	0
PUBLIC HEALTH	9,782	0	0	0
PARKS AND RECREATION	58,628	45,261	0	0
ZOO	15,464	12,430	0	0
LIBRARY	20,758	21,385	0	0
DEPT OF MUSEUMS & CULTURAL AFF	4,080	0	0	135,740
ECONOMIC DEVELOPMENT	2,575	220	0	0
SUN METRO	0	0	0	0
AIRPORT*	42	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	1,430	1,265	0	0
INTERNATIONAL BRIDGES	0	0	0	0
ALL OTHERS	0	44,069	0	0
Direct Bill	0	0	0	0
Total	566,106	174,185	7,925	135,740

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY MANAGER**

The City Manager provides professional recommendations to, and implements the policies and direction of Council. Ensures high quality services, fosters economic and fiscal sustainability: and enhances the City's reputation as a high performing organization that operates in a manner consistent with its mission and values. Costs associated with the City Manager are functionalized and allocated as follows:

- City Manager - Costs associated with the general supervision of the City's Departments are allocated based upon the number of employees assigned to each department.
- Internal Audit - Costs associated with Internal Audit of the City's financial policies and procedures are allocated based upon the audit hours spent auditing various departments, excluding Sun Metro and ESD who pay directly for annual audit work.
- Management and Budget – Costs associated with preparing the annual budget have been allocated based on total expenditures per department.
- Performance Office - Costs associated with the performance office have been allocated based on the number of employees assigned to each department.
- Public Information Office – Costs of the public information office have not been allocated within this plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,261,992			3,261,992
Cost Adjustments:				
REIMBURSED EXPENDITURES	-475			
Total Departmental Cost Adjustments:	-475			-475
Inbound Costs:				
BUILDING DEPRECIATION	94,459		94,459	
NONDEPARTMENTAL	86,238	1,085	87,323	
CITY MANAGER		42,423	42,423	
STREETS & MAINTENANCE		102,296	102,296	
OFFICE OF THE COMPTROLLER		8,340	8,340	
PURCHASING		8,142	8,142	
HUMAN RESOURCES		13,655	13,655	
CITY ATTORNEY OFFICE		46,422	46,422	
INFORMATION TECHNOLOGY		201,501	201,501	
Total Allocated Additions:	180,697	423,864	604,561	604,561
Total To Be Allocated:	3,442,214	423,864		3,866,078

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	Total	G&A	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	2,233,429	0	748,687	511,271	552,437
FRINGE BENEFITS	669,705	0	233,695	139,327	170,782
Other Expense & Cost					
CONTRACTUAL SERVICES	204,230	0	35,003	68,451	53,677
MATERIALS/SUPPLIES	59,012	0	44,294	4,866	5,755
OPERATING EXP	95,616	0	56,541	16,590	18,126
Departmental Total					
Expenditures Per Financial Statement	3,261,992				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES	(475)	0	0	0	(475)
Functional Cost					
	3,261,517	0	1,118,220	740,505	800,302
Allocation Step 1					
Inbound - All Others	180,697	0	60,591	41,361	44,686
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(373,782)	0	0	0	0
1st Allocation	3,068,432	0	1,178,811	781,866	844,988
Allocation Step 2					
Inbound - All Others	423,864	0	142,272	96,987	104,765
Unallocated Costs	(46,902)	0	0	0	0
2nd Allocation	376,962	0	142,272	96,987	104,765
Total For CITY MANAGER					
Schedule .3 Total	3,445,394	0	1,321,083	878,853	949,753

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	PERFORMANCE OFFICE	PUBLIC INFOR**
<hr/>		
Wages & Benefits		
----- SALARIES & WAGES	173,748	247,286
FRINGE BENEFITS	48,233	77,668
Other Expense & Cost		
----- CONTRACTUAL SERVICES	21,871	25,228
MATERIALS/SUPPLIES	499	3,598
OPERATING EXP	4,359	0
Departmental Total		
----- Expenditures Per Financial Statement		
Deductions		
----- *Total Disallowed Costs	0	0
Cost Adjustments		
----- REIMBURSED EXPENDITURES	0	0
Functional Cost	248,710	353,780
Allocation Step 1		
----- Inbound - All Others	14,057	20,002
Reallocate Admin Costs	0	0
Unallocated Costs	0	(373,782)
1st Allocation	262,767	0
Allocation Step 2		
----- Inbound - All Others	32,938	46,902
Unallocated Costs	0	(46,902)
2nd Allocation	32,938	0
Total For CITY MANAGER		
----- Schedule .3 Total	295,705	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.087388	1,030		1,030		1,030
CITY MANAGER	30.60	0.534816	6,303		6,303		6,303
STREETS & MAINTENANCE	403.00	7.043497	83,030		83,030	10,082	93,112
MUNICIPAL CLERK*	93.00	1.625423	19,161		19,161	2,325	21,486
MAYOR AND COUNCIL	25.50	0.445680	5,254		5,254	635	5,889
OFFICE OF THE COMPTROLLER	34.00	0.594240	7,005		7,005	851	7,856
PURCHASING	22.00	0.384509	4,533		4,533	545	5,078
HUMAN RESOURCES	27.60	0.482383	5,686		5,686	689	6,375
CITY ATTORNEY OFFICE	35.00	0.611718	7,211		7,211	874	8,085
INFORMATION TECHNOLOGY	81.00	1.415690	16,689		16,689	2,028	18,717
RISK MANAGEMENT	14.62	0.255523	3,012		3,012	359	3,371
PLANNING & INSPECTION	122.00	2.132274	25,136		25,136	3,051	28,187
ANIMAL SERVICES	130.50	2.280835	26,887		26,887	3,264	30,151
TAX OFFICE	20.00	0.349553	4,121		4,121	498	4,619
METRO PLANNING ORGAN.- M.P.O.	9.00	0.157299	1,854		1,854	225	2,079
POLICE-OFFICE OF THE CHIEF	17.00	0.297120	3,502		3,502	421	3,923
POLICE-ADMINISTRATIVE SERVICES	168.00	2.936247	34,613		34,613	4,201	38,814
POLICE	1,111.20	19.421177	228,937		228,937	27,866	256,803
FIRE DEPT	1,075.00	18.788484	221,481		221,481	26,900	248,381
ENVIRONMENTAL SERVICES	349.50	6.108442	72,007		72,007	8,743	80,750
CAPITAL IMPROVEMENT	69.00	1.205958	14,215		14,215	1,726	15,941
PUBLIC HEALTH	239.47	4.185375	49,339		49,339	5,991	55,330
PARKS AND RECREATION	409.50	7.157101	84,369		84,369	10,247	94,616
ZOO	108.00	1.887587	22,251		22,251	2,697	24,948
LIBRARY	145.00	2.534261	29,875		29,875	3,628	33,503
DEPT OF MUSEUMS & CULTURAL AFF	41.35	0.722701	8,519		8,519	1,033	9,552
ECONOMIC DEVELOPMENT	18.00	0.314598	3,709		3,709	448	4,157
SUN METRO	568.50	9.936049	117,128		117,128	14,220	131,348
AIRPORT*	255.00	4.456803	52,536		52,536	6,370	58,906
COMMUNITY/HUMAN DEVELOPMENT	35.00	0.611718	7,211		7,211	874	8,085
INTERNATIONAL BRIDGES	59.25	1.035551	12,207		12,207	1,481	13,688
Schedule .4 Total for CITY MANAGER	5,721.59	100.000000	1,178,811		1,178,811	142,272	1,321,083

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	278.25	3.925095	30,690		30,690		30,690
STREETS & MAINTENANCE	114.00	1.608125	12,573		12,573	1,623	14,196
MUNICIPAL CLERK*	127.00	1.791508	14,006		14,006	1,810	15,816
MAYOR AND COUNCIL	355.50	5.014812	39,209		39,209	5,059	44,268
OFFICE OF THE COMPTROLLER	754.25	10.639724	83,190		83,190	10,742	93,932
HUMAN RESOURCES	340.25	4.799690	37,527		37,527	4,842	42,369
CITY ATTORNEY OFFICE	1,277.00	18.013823	140,846		140,846	18,227	159,073
INFORMATION TECHNOLOGY	59.50	0.839329	6,561		6,561	843	7,404
PLANNING & INSPECTION	324.50	4.577514	35,790		35,790	4,619	40,409
TAX OFFICE	769.50	10.854846	84,871		84,871	10,955	95,826
POLICE	291.00	4.104951	32,095		32,095	4,140	36,235
FIRE DEPT	37.50	0.528989	4,135		4,135	530	4,665
CAPITAL IMPROVEMENT	165.25	2.331076	18,227		18,227	2,352	20,579
PUBLIC HEALTH	125.00	1.763295	13,786		13,786	1,778	15,564
PARKS AND RECREATION	188.25	2.655523	20,763		20,763	2,675	23,438
ZOO	103.75	1.463535	11,443		11,443	1,478	12,921
DEPT OF MUSEUMS & CULTURAL AFF	305.75	4.313020	33,722		33,722	4,347	38,069
ECONOMIC DEVELOPMENT	667.50	9.415997	73,620		73,620	9,504	83,124
AIRPORT*	137.00	1.932572	15,110		15,110	1,948	17,058
COMMUNITY/HUMAN DEVELOPMENT	668.25	9.426576	73,702		73,702	9,515	83,217
Schedule .4 Total for INTERNAL AUDIT	7,089.00	100.000000	781,866		781,866	96,987	878,853

Allocation Basis: AUDIT HOURS PER DEPARTMENT, EXCL ESD & SUN METRO
Allocation Source: CHIEF INTERNAL AUDITOR

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21,626,151	3.158520	26,690		26,690		26,690
CITY MANAGER	3,261,984	0.476416	4,025		4,025		4,025
STREETS & MAINTENANCE	58,193,111	8.499160	71,816		71,816	9,236	81,052
MUNICIPAL CLERK*	5,580,838	0.815087	6,887		6,887	879	7,766
MAYOR AND COUNCIL	1,254,619	0.183238	1,548		1,548	196	1,744
OFFICE OF THE COMPTROLLER	2,680,527	0.391494	3,307		3,307	422	3,729
PURCHASING	1,516,658	0.221509	1,872		1,872	237	2,109
HUMAN RESOURCES	2,065,816	0.301714	2,549		2,549	324	2,873
CITY ATTORNEY OFFICE	4,523,786	0.660703	5,583		5,583	719	6,302
INFORMATION TECHNOLOGY	9,348,461	1.365352	11,537		11,537	1,483	13,020
RISK MANAGEMENT	55,968,986	8.174325	69,071		69,071	8,885	77,956
PLANNING & INSPECTION	8,609,828	1.257474	10,626		10,626	1,368	11,994
ANIMAL SERVICES	7,905,566	1.154616	9,756		9,756	1,258	11,014
TAX OFFICE	1,725,170	0.251963	2,129		2,129	269	2,398
METRO PLANNING ORGAN.- M.P.O.	2,117,682	0.309290	2,613		2,613	334	2,947
POLICE-OFFICE OF THE CHIEF	2,712,690	0.396191	3,348		3,348	427	3,775
POLICE-ADMINISTRATIVE SERVICES	16,100,090	2.351434	19,870		19,870	2,552	22,422
POLICE	120,540,937	17.605120	148,766		148,766	19,198	167,964
FIRE DEPT	107,189,253	15.655095	132,284		132,284	17,018	149,302
ENVIRONMENTAL SERVICES	37,482,307	5.474327	46,257		46,257	5,949	52,206
CAPITAL IMPROVEMENT	5,609,898	0.819331	6,923		6,923	888	7,811
PUBLIC HEALTH	17,937,625	2.619808	22,137		22,137	2,844	24,981
PARKS AND RECREATION	26,657,953	3.893420	32,898		32,898	4,229	37,127
ZOO	7,083,020	1.034482	8,741		8,741	1,125	9,866
LIBRARY	9,288,219	1.356553	11,463		11,463	1,475	12,938
DEPT OF MUSEUMS & CULTURAL AFF	3,008,854	0.439446	3,714		3,714	476	4,190
DESTINATION EL PASO	19,541,150	2.854004	24,117		24,117	3,099	27,216
ECONOMIC DEVELOPMENT	9,298,388	1.358039	11,474		11,474	1,476	12,950
SUN METRO	66,707,112	9.742639	82,325		82,325	10,593	92,918
AIRPORT*	31,020,202	4.530531	38,282		38,282	4,925	43,207
COMMUNITY/HUMAN DEVELOPMENT	9,930,531	1.450364	12,255		12,255	1,576	13,831
INTERNATIONAL BRIDGES	8,205,048	1.198355	10,125		10,125	1,305	11,430
Schedule .4 Total for MGMNT & BUDGET	684,692,460	100.000000	844,988		844,988	104,765	949,753

Allocation Basis: TOTAL ACTUAL EXPENDITURES, EXCL CAP OUT, TRANSFERS, & NON-OPER
Allocation Source: TRIAL BALANCE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - PERFORMANCE OFFICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.087388	229		229		229
CITY MANAGER	30.60	0.534816	1,405		1,405		1,405
STREETS & MAINTENANCE	403.00	7.043497	18,509		18,509	2,336	20,845
MUNICIPAL CLERK*	93.00	1.625423	4,270		4,270	538	4,808
MAYOR AND COUNCIL	25.50	0.445680	1,171		1,171	146	1,317
OFFICE OF THE COMPTROLLER	34.00	0.594240	1,562		1,562	194	1,756
PURCHASING	22.00	0.384509	1,010		1,010	124	1,134
HUMAN RESOURCES	27.60	0.482383	1,267		1,267	158	1,425
CITY ATTORNEY OFFICE	35.00	0.611718	1,607		1,607	201	1,808
INFORMATION TECHNOLOGY	81.00	1.415690	3,720		3,720	468	4,188
RISK MANAGEMENT	14.62	0.255523	672		672	79	751
PLANNING & INSPECTION	122.00	2.132274	5,603		5,603	708	6,311
ANIMAL SERVICES	130.50	2.280835	5,994		5,994	755	6,749
TAX OFFICE	20.00	0.349553	918		918	113	1,031
METRO PLANNING ORGAN.- M.P.O.	9.00	0.157299	414		414	50	464
POLICE-OFFICE OF THE CHIEF	17.00	0.297120	781		781	95	876
POLICE-ADMINISTRATIVE SERVICES	168.00	2.936247	7,716		7,716	971	8,687
POLICE	1,111.20	19.421177	51,035		51,035	6,491	57,526
FIRE DEPT	1,075.00	18.788484	49,371		49,371	6,229	55,600
ENVIRONMENTAL SERVICES	349.50	6.108442	16,050		16,050	2,023	18,073
CAPITAL IMPROVEMENT	69.00	1.205958	3,169		3,169	396	3,565
PUBLIC HEALTH	239.47	4.185375	10,997		10,997	1,390	12,387
PARKS AND RECREATION	409.50	7.157101	18,807		18,807	2,373	21,180
ZOO	108.00	1.887587	4,960		4,960	620	5,580
LIBRARY	145.00	2.534261	6,659		6,659	836	7,495
DEPT OF MUSEUMS & CULTURAL AFF	41.35	0.722701	1,898		1,898	237	2,135
ECONOMIC DEVELOPMENT	18.00	0.314598	826		826	101	927
SUN METRO	568.50	9.936049	26,109		26,109	3,290	29,399
AIRPORT*	255.00	4.456803	11,710		11,710	1,476	13,186
COMMUNITY/HUMAN DEVELOPMENT	35.00	0.611718	1,607		1,607	201	1,808
INTERNATIONAL BRIDGES	59.25	1.035551	2,721		2,721	339	3,060
Schedule .4 Total for PERFORMANCE OFFICE	5,721.59	100.000000	262,767		262,767	32,938	295,705

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER**

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	27,949	1,030	0	26,690	229
CITY MANAGER	42,423	6,303	30,690	4,025	1,405
STREETS & MAINTENANCE	209,205	93,112	14,196	81,052	20,845
MUNICIPAL CLERK*	49,876	21,486	15,816	7,766	4,808
MAYOR AND COUNCIL	53,218	5,889	44,268	1,744	1,317
OFFICE OF THE COMPTROLLER	107,273	7,856	93,932	3,729	1,756
PURCHASING	8,321	5,078	0	2,109	1,134
HUMAN RESOURCES	53,042	6,375	42,369	2,873	1,425
CITY ATTORNEY OFFICE	175,268	8,085	159,073	6,302	1,808
INFORMATION TECHNOLOGY	43,329	18,717	7,404	13,020	4,188
RISK MANAGEMENT	82,078	3,371	0	77,956	751
PLANNING & INSPECTION	86,901	28,187	40,409	11,994	6,311
ANIMAL SERVICES	47,914	30,151	0	11,014	6,749
TAX OFFICE	103,874	4,619	95,826	2,398	1,031
METRO PLANNING ORGAN.- M.P.O.	5,490	2,079	0	2,947	464
POLICE-OFFICE OF THE CHIEF	8,574	3,923	0	3,775	876
POLICE-ADMINISTRATIVE SERVICES	69,923	38,814	0	22,422	8,687
POLICE	518,528	256,803	36,235	167,964	57,526
FIRE DEPT	457,948	248,381	4,665	149,302	55,600
ENVIRONMENTAL SERVICES	151,029	80,750	0	52,206	18,073
CAPITAL IMPROVEMENT	47,896	15,941	20,579	7,811	3,565
PUBLIC HEALTH	108,262	55,330	15,564	24,981	12,387
PARKS AND RECREATION	176,361	94,616	23,438	37,127	21,180
ZOO	53,315	24,948	12,921	9,866	5,580
LIBRARY	53,936	33,503	0	12,938	7,495
DEPT OF MUSEUMS & CULTURAL AFF	53,946	9,552	38,069	4,190	2,135
DESTINATION EL PASO	27,216	0	0	27,216	0
ECONOMIC DEVELOPMENT	101,158	4,157	83,124	12,950	927
SUN METRO	253,665	131,348	0	92,918	29,399
AIRPORT*	132,357	58,906	17,058	43,207	13,186
COMMUNITY/HUMAN DEVELOPMENT	106,941	8,085	83,217	13,831	1,808
INTERNATIONAL BRIDGES	28,178	13,688	0	11,430	3,060
Direct Bill	0	0	0	0	0
Total	3,445,394	1,321,083	878,853	949,753	295,705

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department STREETS & MAINTENANCE

The Streets and Maintenance Department's provides traffic engineering and infrastructure maintenance to the traveling public in the City. This also includes providing timely, cost-effective, and accurate support of City facilities and fleet. Costs associated with the department are functionalized and allocated as follows:

- Facilities – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
- Department Janitorial – Costs for the janitorial contract have been allocated to buildings/departments based on the yearly contract building breakdown.
- City 1 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 1 are allocated based on the number of fte's in each occupying department.
- City 2 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 2 are allocated based on the number of fte's in each occupying department.
- City 3 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 3 are allocated based on the number of fte's in each occupying department.
- City 4 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 4 are allocated based on the amount of square footage occupied per department.
- Department Utilities – Utility costs for buildings that have one department occupying space have been allocated to those departments based on the actual amounts paid.
- MSC – Utility costs for the Municipal Service Center have been allocated based on the amount of square footage per department.
- Engineering Traffic, Pavement Management, and Streets - These costs are related to the Streets portion of the department and have not been allocated within this plan.
- Fleet Services Fund – The Fleet Services Fund is responsible for the maintenance and services of most City-owned vehicles and equipment. The Department is operated as an internal service fund whereby departments pay directly for the services rendered. No costs have been allocated within this plan.
- Facilities, Env Fee Fund - The Environmental Fee Fund costs related to Facilities are not allocated in this cost plan.
- Other Utilities – Utilities costs for Street Lighting and other un-identifiable buildings have not been allocated in this cost plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	78,132,248			78,132,248
Deductions:				
SUSTAINABILITY OUTSIDE	-208,555			
CONTRACTS -NOC				
PUBLIC ACCESS - MAINT & REP	-535,928			
UTILITIES - BALLPARK	-341,305			
CAPITAL OUTLAY	-13,064,985			
PRINCIPAL PAYMENT EXPENSE	-3,530,986			
CITY GRANT MATCH	5,073			
LOSS ON DISP-PROP FIXED ASSET	-26,361			
DAMAGES SETTLEMENTS EXPENSE	-2,250			
DEPRECIATION EXPENSE	-2,149,239			
INTERFUND TRANSFERS (USES)	-1,054,919			
UNREALIZED LOSS ON INVESTMENTS	-5,329			
Total Deductions:	-20,914,784			-20,914,784
Cost Adjustments:				
REIMBURSED EXPENDITURES, SUSTAINABILITY	-80,235			
REIMBURSED EXPENDITURES, FAC MAINT	-278,509			
VENDING MACHINE PROCEEDS	-37,218			
REIMBURSED OVERTIME	92			
Total Departmental Cost Adjustments:	-395,870			-395,870
Inbound Costs:				
BUILDING DEPRECIATION	11,521		11,521	
EQUIPMENT DEPRECIATION	156,581		156,581	
NONDEPARTMENTAL	753,659	9,549	763,208	
CITY MANAGER	185,928	23,277	209,205	
STREETS & MAINTENANCE		869,219	869,219	
OFFICE OF THE COMPTROLLER		75,632	75,632	
PURCHASING		91,694	91,694	
HUMAN RESOURCES		179,872	179,872	
CITY ATTORNEY OFFICE		23,049	23,049	
INFORMATION TECHNOLOGY		534,767	534,767	
Total Allocated Additions:	1,107,689	1,807,059	2,914,748	2,914,748
Total To Be Allocated:	57,929,283	1,807,059		59,736,342

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Wages & Benefits					
SALARIES & WAGES	14,769,514	658,207	2,550,009	0	0
FRINGE BENEFITS	5,994,874	224,338	1,052,921	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	7,716,926	14,187	1,172,684	0	0
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	208,555	0	0	0	0
PARKING LOT LEASES	69,310	0	0	0	25,492
LAND LEASES	65,524	0	0	0	24,099
MAINT SVCS CONTRACT-JANITORIAL	793,436	0	0	499,547	77,439
SECURITY CONTRACTS	186,361	0	0	0	68,544
*PUBLIC ACCESS - MAINT & REP	535,928	0	0	0	0
MATERIALS/SUPPLIES	17,038,760	46,588	1,525,406	0	0
OPERATING EXPENSES	92,699	46,131	45	0	0
UTILITIES	10,490,060	0	0	0	99,115
*UTILITIES - BALLPARK	341,305	0	0	0	0
*CAPITAL OUTLAY	13,064,985	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	3,530,986	0	0	0	0
*CITY GRANT MATCH	(5,073)	0	0	0	0
*LOSS ON DISP-PROP FIXED ASSET	26,361	0	0	0	0
*DAMAGES SETTLEMENTS EXPENSE	2,250	0	0	0	0
*DEPRECIATION EXPENSE	2,149,239	0	0	0	0
*INTERFUND TRANSFERS (USES)	1,054,919	0	0	0	0
*UNREALIZED LOSS ON INVESTMENTS	5,329	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	78,132,248				
Deductions					
*Total Disallowed Costs	(20,914,784)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES, SUSTAINABILITY	(80,235)	0	0	0	0
REIMBURSED EXPENDITURES, FAC MAINT	(278,509)	0	0	0	0
VENDING MACHINE PROCEEDS	(37,218)	0	0	0	0
REIMBURSED OVERTIME	92	92	0	0	0
Functional Cost	56,821,594	989,543	6,301,065	499,547	294,689
Allocation Step 1					
Inbound - All Others	1,107,689	49,404	191,299	0	0
Reallocate Admin Costs		(1,038,947)	249,036	0	0
Unallocated Costs	(44,223,781)	0	0	0	0
1st Allocation	13,705,502	0	6,741,400	499,547	294,689
Allocation Step 2					
Inbound - All Others	1,807,059	80,552	312,052	0	0
Reallocate Admin Costs		(80,552)	19,306	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Unallocated Costs	(1,475,701)	0	0	0	0
2nd Allocation	331,358	0	331,358	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	14,036,860	0	7,072,758	499,547	294,689

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	19,143	22,644	2,031	0	0
LAND LEASES	18,098	21,407	1,920	0	0
MAINT SVCS CONTRACT-JANITORIAL	61,333	69,029	6,189	0	79,899
SECURITY CONTRACTS	51,473	60,884	5,460	0	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
MATERIALS/SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	149,570	84,895	17,029	5,309,631	189,231
*UTILITIES - BALLPARK	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CITY GRANT MATCH	0	0	0	0	0
*LOSS ON DISP-PROP FIXED ASSET	0	0	0	0	0
*DAMAGES SETTLEMENTS EXPENSE	0	0	0	0	0
*DEPRECIATION EXPENSE	0	0	0	0	0
*INTERFUND TRANSFERS (USES)	0	0	0	0	0
*UNREALIZED LOSS ON INVESTMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES, SUSTAINABILITY	0	0	0	0	0
REIMBURSED EXPENDITURES, FAC MAINT	0	0	0	0	0
VENDING MACHINE PROCEEDS	0	0	0	0	0
REIMBURSED OVERTIME	0	0	0	0	0
Functional Cost	299,617	258,859	32,629	5,309,631	269,130
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	299,617	258,859	32,629	5,309,631	269,130
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	299,617	258,859	32,629	5,309,631	269,130

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	ENV FEE FUND**
Wages & Benefits					
SALARIES & WAGES	2,665,841	860,879	3,472,660	4,561,918	0
FRINGE BENEFITS	962,648	286,440	1,565,015	1,903,512	0
Other Expense & Cost					
CONTRACTUAL SVCS	747,996	2,506,595	161,385	3,043,699	70,380
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	0	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
MATERIALS/SUPPLIES	848,801	64,713	12,780,297	1,772,955	0
OPERATING EXPENSES	0	0	42,687	3,836	0
UTILITIES	0	0	0	0	0
*UTILITIES - BALLPARK	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CITY GRANT MATCH	0	0	0	0	0
*LOSS ON DISP-PROP FIXED ASSET	0	0	0	0	0
*DAMAGES SETTLEMENTS EXPENSE	0	0	0	0	0
*DEPRECIATION EXPENSE	0	0	0	0	0
*INTERFUND TRANSFERS (USES)	0	0	0	0	0
*UNREALIZED LOSS ON INVESTMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES, SUSTAINABILITY	0	0	0	0	0
REIMBURSED EXPENDITURES, FAC MAINT	0	0	0	0	0
VENDING MACHINE PROCEEDS	0	0	0	0	0
REIMBURSED OVERTIME	0	0	0	0	0
Functional Cost	5,225,286	3,718,627	18,022,044	11,285,920	70,380
Allocation Step 1					
Inbound - All Others	199,939	64,580	260,419	342,048	0
Reallocate Admin Costs	260,360	84,051	0	445,500	0
Unallocated Costs	(5,685,585)	(3,867,258)	(18,282,463)	(12,073,468)	(70,380)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	326,148	105,306	424,792	558,209	0
Reallocate Admin Costs	20,192	6,516	0	34,538	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	ENV FEE FUND**
Unallocated Costs	(346,340)	(111,822)	(424,792)	(592,747)	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	OTHER UTILITIES**	BALLPARK**	VENDING**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
CONTRACTUAL SVCS	0	0	0
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	0	0	0
PARKING LOT LEASES	0	0	0
LAND LEASES	0	0	0
MAINT SVCS CONTRACT-JANITORIAL	0	0	0
SECURITY CONTRACTS	0	0	0
*PUBLIC ACCESS - MAINT & REP	0	0	0
MATERIALS/SUPPLIES	0	0	0
OPERATING EXPENSES	0	0	0
UTILITIES	4,640,589	0	0
*UTILITIES - BALLPARK	0	0	0
*CAPITAL OUTLAY	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0
*CITY GRANT MATCH	0	0	0
*LOSS ON DISP-PROP FIXED ASSET	0	0	0
*DAMAGES SETTLEMENTS EXPENSE	0	0	0
*DEPRECIATION EXPENSE	0	0	0
*INTERFUND TRANSFERS (USES)	0	0	0
*UNREALIZED LOSS ON INVESTMENTS	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
REIMBURSED EXPENDITURES, SUSTAINABILITY	(80,235)	0	0
REIMBURSED EXPENDITURES, FAC MAINT	0	(278,509)	0
VENDING MACHINE PROCEEDS	0	0	(37,218)
REIMBURSED OVERTIME	0	0	0
Functional Cost	4,560,354	(278,509)	(37,218)
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	(4,560,354)	(278,509)	(37,218)
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	OTHER UTILITIES**	BALLPARK**	VENDING**
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
Total For STREETS & MAINTENANCE			
Schedule .3 Total	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	413.98	0.697320	47,009		47,009		47,009
STREETS & MAINTENANCE	4,459.50	7.511707	506,394		506,394		506,394
MUNICIPAL CLERK*	319.72	0.538545	36,305		36,305	1,931	38,236
MAYOR AND COUNCIL	390.05	0.657011	44,291		44,291	2,365	46,656
OFFICE OF THE COMPTROLLER	302.14	0.508933	34,310		34,310	1,832	36,142
PURCHASING	231.69	0.390265	26,309		26,309	1,403	27,712
HUMAN RESOURCES	390.72	0.658140	44,367		44,367	2,367	46,734
CITY ATTORNEY OFFICE	368.60	0.620880	41,855		41,855	2,237	44,092
INFORMATION TECHNOLOGY	544.52	0.917205	61,832		61,832	3,304	65,136
PLANNING & INSPECTION	221.00	0.372259	25,094		25,094	1,336	26,430
ANIMAL SERVICES	1,793.00	3.020180	203,604		203,604	10,896	214,500
TAX OFFICE	72.00	0.121279	8,176		8,176	432	8,608
POLICE	5,481.55	9.233277	622,454		622,454	33,331	655,785
FIRE DEPT	10,575.50	17.813670	1,200,890		1,200,890	64,302	1,265,192
ENVIRONMENTAL SERVICES	672.62	1.132980	76,379		76,379	4,082	80,461
CAPITAL IMPROVEMENT	405.07	0.682311	45,997		45,997	2,456	48,453
PUBLIC HEALTH	3,967.05	6.682211	450,475		450,475	24,117	474,592
PARKS AND RECREATION	22,593.10	38.056453	2,565,539		2,565,539	137,502	2,703,041
LIBRARY	4,034.00	6.794983	458,076		458,076	24,527	482,603
DEPT OF MUSEUMS & CULTURAL AFF	1,177.80	1.983919	133,742		133,742	7,155	140,897
ECONOMIC DEVELOPMENT	302.51	0.509556	34,351		34,351	1,833	36,184
COMMUNITY/HUMAN DEVELOPMENT	588.21	0.990797	66,796		66,796	3,572	70,368
ALL OTHERS	63.00	0.106119	7,155		7,155	378	7,533
Schedule .4 Total for FACILITIES	59,367.33	100.000000	6,741,400		6,741,400	331,358	7,072,758

Allocation Basis: NUMBER OF LABOR HOURS PER BUILDING
Allocation Source: FACILITIES DIRECTOR

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	40,990	7.390633	36,920		36,920		36,920
POLICE	309,138	55.738603	278,440		278,440		278,440
FIRE DEPT	63,305	11.414101	57,019		57,019		57,019
PARKS AND RECREATION	4,437	0.800006	3,996		3,996		3,996
DEPT OF MUSEUMS & CULTURAL AFF	136,751	24.656657	123,172		123,172		123,172
Schedule .4 Total for DEPT JANITORIAL	554,621	100.000000	499,547		499,547	0	499,547

Allocation Basis: YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	22.60	13.976500	41,187		41,187		41,187
MUNICIPAL CLERK*	7.00	4.329004	12,757		12,757		12,757
MAYOR AND COUNCIL	25.50	15.769944	46,472		46,472		46,472
OFFICE OF THE COMPTROLLER	22.00	13.605442	40,094		40,094		40,094
PURCHASING	22.00	13.605442	40,094		40,094		40,094
HUMAN RESOURCES	27.60	17.068646	50,299		50,299		50,299
CITY ATTORNEY OFFICE	35.00	21.645022	63,786		63,786		63,786
Schedule .4 Total for CITY 1	161.70	100.000000	294,689		294,689	0	294,689

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8	4.705882	14,100		14,100		14,100
OFFICE OF THE COMPTROLLER	12	7.058824	21,149		21,149		21,149
INFORMATION TECHNOLOGY	81	47.647059	142,759		142,759		142,759
CAPITAL IMPROVEMENT	69	40.588235	121,609		121,609		121,609
Schedule .4 Total for CITY 2	170	100.000000	299,617		299,617	0	299,617

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS AND RECREATION	14	20.895522	54,090		54,090		54,090
ECONOMIC DEVELOPMENT	18	26.865672	69,544		69,544		69,544
COMMUNITY/HUMAN DEVELOPMENT	35	52.238806	135,225		135,225		135,225
Schedule .4 Total for CITY 3	67	100.000000	258,859		258,859	0	258,859

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 3
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	100.000000	32,629		32,629		32,629
Schedule .4 Total for CITY 4	6,600	100.000000	32,629		32,629	0	32,629

Allocation Basis: SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	106,929	2.013869	106,929		106,929		106,929
INFORMATION TECHNOLOGY	112,120	2.111634	112,120		112,120		112,120
POLICE	656,808	12.370125	656,808		656,808		656,808
FIRE DEPT	604,999	11.394370	604,999		604,999		604,999
ENVIRONMENTAL SERVICES	13,311	0.250695	13,311		13,311		13,311
CAPITAL IMPROVEMENT	3,227	0.060776	3,227		3,227		3,227
PARKS AND RECREATION	2,682,479	50.521007	2,682,479		2,682,479		2,682,479
ZOO	409,424	7.710969	409,424		409,424		409,424
LIBRARY	439,161	8.271027	439,161		439,161		439,161
DEPT OF MUSEUMS & CULTURAL AFF	281,173	5.295528	281,173		281,173		281,173
Schedule .4 Total for DEPT UTILITIES	5,309,631	100.000000	5,309,631		5,309,631	0	5,309,631

Allocation Basis: UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - MSC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	218,976		218,976		218,976
ENVIRONMENTAL SERVICES	5,529	5.248918	14,126		14,126		14,126
PARKS AND RECREATION	14,101	13.386686	36,028		36,028		36,028
Schedule .4 Total for MSC	105,336	100.000000	269,130		269,130	0	269,130

Allocation Basis: SQUARE FOOTAGE OCCUPIED AT MSC
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	CITY 1	CITY 2
CITY MANAGER	102,296	47,009	0	41,187	14,100
STREETS & MAINTENANCE	869,219	506,394	36,920	0	0
MUNICIPAL CLERK*	50,993	38,236	0	12,757	0
MAYOR AND COUNCIL	93,128	46,656	0	46,472	0
OFFICE OF THE COMPTROLLER	97,385	36,142	0	40,094	21,149
PURCHASING	67,806	27,712	0	40,094	0
HUMAN RESOURCES	97,033	46,734	0	50,299	0
CITY ATTORNEY OFFICE	107,878	44,092	0	63,786	0
INFORMATION TECHNOLOGY	320,015	65,136	0	0	142,759
PLANNING & INSPECTION	59,059	26,430	0	0	0
ANIMAL SERVICES	214,500	214,500	0	0	0
TAX OFFICE	8,608	8,608	0	0	0
POLICE	1,591,033	655,785	278,440	0	0
FIRE DEPT	1,927,210	1,265,192	57,019	0	0
ENVIRONMENTAL SERVICES	107,898	80,461	0	0	0
CAPITAL IMPROVEMENT	173,289	48,453	0	0	121,609
PUBLIC HEALTH	474,592	474,592	0	0	0
PARKS AND RECREATION	5,479,634	2,703,041	3,996	0	0
ZOO	409,424	0	0	0	0
LIBRARY	921,764	482,603	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	545,242	140,897	123,172	0	0
ECONOMIC DEVELOPMENT	105,728	36,184	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	205,593	70,368	0	0	0
ALL OTHERS	7,533	7,533	0	0	0
Direct Bill	0	0	0	0	0
Total	14,036,860	7,072,758	499,547	294,689	299,617

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	0	0	0	0
STREETS & MAINTENANCE	0	0	106,929	218,976
MUNICIPAL CLERK*	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0
OFFICE OF THE COMPTROLLER	0	0	0	0
PURCHASING	0	0	0	0
HUMAN RESOURCES	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0
INFORMATION TECHNOLOGY	0	0	112,120	0
PLANNING & INSPECTION	0	32,629	0	0
ANIMAL SERVICES	0	0	0	0
TAX OFFICE	0	0	0	0
POLICE	0	0	656,808	0
FIRE DEPT	0	0	604,999	0
ENVIRONMENTAL SERVICES	0	0	13,311	14,126
CAPITAL IMPROVEMENT	0	0	3,227	0
PUBLIC HEALTH	0	0	0	0
PARKS AND RECREATION	54,090	0	2,682,479	36,028
ZOO	0	0	409,424	0
LIBRARY	0	0	439,161	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	281,173	0
ECONOMIC DEVELOPMENT	69,544	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	135,225	0	0	0
ALL OTHERS	0	0	0	0
Direct Bill	0	0	0	0
Total	258,859	32,629	5,309,631	269,130

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER**

The Office of the Comptroller is responsible for the management of the City's financial affairs. Activities include payroll and accounting services, fixed assets management, cashiering, investments management, and revenue accounting, procurement of all goods and services for all City departments, and contract compliance. The department is functionalized and allocated as follows:

- Finance & Reporting - Costs associated with finance & reporting are allocated based upon total general ledger transactions by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash and investments.
- Grant Accounting - Costs associated with accounting services provided to grant-funded programs are allocated based upon grant expenditures.
- Annual Audit - Costs associated with the fee for the City's annual independent audit are allocated based upon total actual expenditures by department. Sun Metro, Airport, Environmental Services, Tax Office and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
- Capital Assets – Costs associated with capital assets are allocated based on the most current year's equipment depreciation.
- Capital Projects and City Auctions - Costs associated with both of these functions have not been allocated in the cost plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF THE COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,765,445			2,765,445
Deductions:				
UNREALIZED LOSS ON INVESTEMENTS	-8,657			
Total Deductions:	-8,657			-8,657
Cost Adjustments:				
MISC NON-OPERATING REVENUE	-910			
Total Departmental Cost Adjustments:	-910			-910
Inbound Costs:				
BUILDING DEPRECIATION	105,728		105,728	
NONDEPARTMENTAL	159,918	2,016	161,934	
CITY MANAGER	95,064	12,209	107,273	
STREETS & MAINTENANCE	95,553	1,832	97,385	
OFFICE OF THE COMPTROLLER		8,645	8,645	
PURCHASING		2,908	2,908	
HUMAN RESOURCES		15,175	15,175	
INFORMATION TECHNOLOGY		169,537	169,537	
Total Allocated Additions:	456,263	212,322	668,585	668,585
Total To Be Allocated:	3,212,141	212,322		3,424,463

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER**

	Total	G&A	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING
Wages & Benefits					
SALARIES	1,841,842	199,488	658,078	233,460	638,671
FRINGE BENEFITS	579,907	63,436	212,279	69,968	196,736
Other Expense & Cost					
AUDIT SERVICES	230,457	0	0	0	0
CONTRACTUAL SERVICES	49,365	10,388	25,285	1,800	6,464
MATERIALS/SUPPLIES	44,897	26,895	10,436	280	3,683
OPERATING EXPENSES	10,320	4,534	3,661	3,992	(1,867)
*UNREALIZED LOSS ON INVESTEMENTS	8,657	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,765,445				
Deductions					
*Total Disallowed Costs	(8,657)	0	0	0	0
Cost Adjustments					
MISC NON-OPERATING REVENUE	(910)	(910)	0	0	0
Functional Cost	2,755,878	303,831	909,739	309,500	843,687
Allocation Step 1					
Inbound - All Others	456,263	49,411	162,982	57,855	158,232
Reallocate Admin Costs		(353,242)	132,542	45,389	123,797
Unallocated Costs	(99,576)	0	0	0	0
1st Allocation	3,112,565	0	1,205,263	412,744	1,125,716
Allocation Step 2					
Inbound - All Others	212,322	22,973	75,975	26,906	73,599
Reallocate Admin Costs		(22,973)	8,631	2,953	8,048
Unallocated Costs	(6,431)	0	0	0	0
2nd Allocation	205,891	0	84,606	29,859	81,647
Total For OFFICE OF THE COMPTROLLER					
Schedule .3 Total	3,318,456	0	1,289,869	442,603	1,207,363

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER**

	ANNUAL AUDIT	CAPITAL ASSETS	CAPITAL PROJECTS**	CITY AUCTIONS**
Wages & Benefits				
SALARIES	0	62,304	0	49,841
FRINGE BENEFITS	0	20,098	0	17,390
Other Expense & Cost				
AUDIT SERVICES	230,457	0	0	0
CONTRACTUAL SERVICES	0	0	2,970	2,458
MATERIALS/SUPPLIES	0	0	0	3,603
OPERATING EXPENSES	0	0	0	0
*UNREALIZED LOSS ON INVESTEMENTS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
MISC NON-OPERATING REVENUE	0	0	0	0
Functional Cost				
	230,457	82,402	2,970	73,292
Allocation Step 1				
Inbound - All Others	0	15,420	0	12,363
Reallocate Admin Costs	28,474	12,089	367	10,584
Unallocated Costs	0	0	(3,337)	(96,239)
1st Allocation	258,931	109,911	0	0
Allocation Step 2				
Inbound - All Others	0	7,147	0	5,722
Reallocate Admin Costs	1,848	784	21	688
Unallocated Costs	0	0	(21)	(6,410)
2nd Allocation	1,848	7,931	0	0
Total For OFFICE OF THE COMPTROLLER				
Schedule .3 Total	260,779	117,842	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FINANCIAL REPORTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	55,831	3.563459	42,946		42,946		42,946
CITY MANAGER	8,510	0.543158	6,545		6,545		6,545
STREETS & MAINTENANCE	53,139	3.391640	40,879		40,879		40,879
MUNICIPAL CLERK*	20,355	1.299175	15,656		15,656	1,180	16,836
MAYOR AND COUNCIL	11,312	0.721998	8,702		8,702	659	9,361
OFFICE OF THE COMPTROLLER	9,323	0.595048	7,172		7,172		7,172
PURCHASING	2,646	0.168883	2,033		2,033	149	2,182
HUMAN RESOURCES	10,161	0.648534	7,817		7,817	592	8,409
CITY ATTORNEY OFFICE	7,723	0.492927	5,939		5,939	451	6,390
INFORMATION TECHNOLOGY	69,404	4.429767	53,388		53,388	4,076	57,464
RISK MANAGEMENT	9,718	0.620259	7,475		7,475	565	8,040
PLANNING & INSPECTION	104,731	6.684542	80,567		80,567	6,152	86,719
ANIMAL SERVICES	22,212	1.417699	17,086		17,086	1,297	18,383
TAX OFFICE	10,072	0.642854	7,749		7,749	588	8,337
METRO PLANNING ORGAN.- M.P.O.	6,499	0.414804	4,999		4,999	377	5,376
POLICE-OFFICE OF THE CHIEF	11	0.000702	7		7		7
POLICE-ADMINISTRATIVE SERVICES	49	0.003127	37		37	1	38
POLICE	181,201	11.565303	139,393		139,393	10,648	150,041
FIRE DEPT	87,601	5.591206	67,387		67,387	5,146	72,533
ENVIRONMENTAL SERVICES	80,962	5.167466	62,277		62,277	4,755	67,032
CAPITAL IMPROVEMENT	35,069	2.238308	26,977		26,977	2,058	29,035
PUBLIC HEALTH	117,311	7.487471	90,245		90,245	6,888	97,133
PARKS AND RECREATION	78,797	5.029283	60,614		60,614	4,627	65,241
ZOO	29,160	1.861161	22,432		22,432	1,706	24,138
LIBRARY	35,180	2.245392	27,061		27,061	2,061	29,122
DEPT OF MUSEUMS & CULTURAL AFF	23,536	1.502205	18,105		18,105	1,376	19,481
DESTINATION EL PASO	2,384	0.152161	1,832		1,832	134	1,966
ECONOMIC DEVELOPMENT	7,066	0.450993	5,432		5,432	410	5,842
SUN METRO	60,529	3.863313	46,561		46,561	3,553	50,114
AIRPORT*	111,350	7.107005	85,657		85,657	6,536	92,193
COMMUNITY/HUMAN DEVELOPMENT	55,990	3.573608	43,071		43,071	3,288	46,359
PENSION ADMINISTRATION	2,417	0.154267	1,858		1,858	136	1,994
INTERNATIONAL BRIDGES	22,219	1.418146	17,092		17,092	1,298	18,390
ALL OTHERS	234,296	14.954136	180,272		180,272	13,899	194,171
Schedule .4 Total for FINANCIAL REPORTING	1,566,764	100.000000	1,205,263		1,205,263	84,606	1,289,869

Allocation Basis: TOTAL GENERAL LEDGER TRANSACTIONS
Allocation Source: OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	1,207,596	0.221574	916		916		916
CITY MANAGER	227,548	0.041751	173		173		173
STREETS & MAINTENANCE	2,961,080	0.543309	2,242		2,242		2,242
MUNICIPAL CLERK*	4,334,899	0.795382	3,283		3,283	231	3,514
MAYOR AND COUNCIL	428,548	0.078631	324		324	19	343
OFFICE OF THE COMPTROLLER	186,987	0.034309	141		141		141
PURCHASING	105,798	0.019412	79		79	4	83
HUMAN RESOURCES	144,106	0.026441	108		108	5	113
CITY ATTORNEY OFFICE	305,002	0.055963	231		231	14	245
INFORMATION TECHNOLOGY	652,127	0.119654	493		493	33	526
RISK MANAGEMENT	27,122,092	4.976452	20,538		20,538	1,494	22,032
PLANNING & INSPECTION	549,344	0.100795	414		414	28	442
ANIMAL SERVICES	3,447,142	0.632493	2,610		2,610	183	2,793
TAX OFFICE	8,144,364	1.494355	6,167		6,167	445	6,612
POLICE	14,447,989	2.650965	10,942		10,942	794	11,736
FIRE DEPT	7,034,577	1.290728	5,325		5,325	381	5,706
ENVIRONMENTAL SERVICES	45,847,085	8.412177	34,722		34,722	2,534	37,256
CAPITAL IMPROVEMENT	386,377	0.070894	292		292	17	309
PUBLIC HEALTH	11,213,119	2.057421	8,493		8,493	616	9,109
PARKS AND RECREATION	4,680,612	0.858814	3,544		3,544	252	3,796
ZOO	1,463,395	0.268509	1,108		1,108	75	1,183
LIBRARY	2,008,200	0.368471	1,519		1,519	105	1,624
DEPT OF MUSEUMS & CULTURAL AFF	280,501	0.051467	212		212	12	224
DESTINATION EL PASO	1,541,719	0.282880	1,167		1,167	80	1,247
ECONOMIC DEVELOPMENT	9,555,459	1.753268	7,235		7,235	523	7,758
AIRPORT*	21,836,345	4.006606	16,534		16,534	1,201	17,735
COMMUNITY/HUMAN DEVELOPMENT	2,128,793	0.390598	1,611		1,611	113	1,724
INTERNATIONAL BRIDGES	5,537,332	1.016008	4,193		4,193	301	4,494
ALL OTHERS	367,230,444	67.380673	278,128		278,128	20,399	298,527
Schedule .4 Total for TREASURY MANAGEMENT	545,008,580	100.000000	412,744		412,744	29,859	442,603

Allocation Basis: TOTAL POOLED CASH & INVESTMENTS
Allocation Source: TRIAL BALANCE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANT ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
METRO PLANNING ORGAN.- M.P.O.	3,198,894	3.518254	39,604		39,604	2,862	42,466
POLICE	7,098,245	7.806895	87,882		87,882	6,373	94,255
FIRE DEPT	1,441,189	1.585069	17,843		17,843	1,285	19,128
ENVIRONMENTAL SERVICES	643,357	0.707586	7,963		7,963	573	8,536
CAPITAL IMPROVEMENT	9,632,070	10.593683	119,255		119,255	8,647	127,902
PUBLIC HEALTH	10,607,457	11.666447	131,331		131,331	9,519	140,850
PARKS AND RECREATION	40,172	0.044183	497		497	33	530
LIBRARY	71,711	0.078870	889		889	58	947
DEPT OF MUSEUMS & CULTURAL AFF	86,686	0.095340	1,073		1,073	71	1,144
ECONOMIC DEVELOPMENT	6,280	0.006907	76		76	4	80
SUN METRO	30,211,279	33.227407	374,056		374,056	27,180	401,236
AIRPORT*	14,472,255	15.917085	179,179		179,179	12,998	192,177
COMMUNITY/HUMAN DEVELOPMENT	13,413,176	14.752274	166,068		166,068	12,044	178,112
Schedule .4 Total for GRANT ACCOUNTING	90,922,771	100.000000	1,125,716		1,125,716	81,647	1,207,363

Allocation Basis: TOTAL GRANT EXPENDITURES
Allocation Source: SINGLE AUDIT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21,626,151	4.152966	10,753		10,753		10,753
CITY MANAGER	3,261,984	0.626413	1,622		1,622		1,622
STREETS & MAINTENANCE	58,193,111	11.175083	28,936		28,936		28,936
MUNICIPAL CLERK*	5,580,838	1.071713	2,774		2,774	19	2,793
MAYOR AND COUNCIL	1,254,619	0.240930	623		623	4	627
OFFICE OF THE COMPTROLLER	2,680,527	0.514754	1,332		1,332		1,332
PURCHASING	1,516,658	0.291251	753		753	5	758
HUMAN RESOURCES	2,065,816	0.396708	1,027		1,027	7	1,034
CITY ATTORNEY OFFICE	4,523,786	0.868723	2,249		2,249	16	2,265
INFORMATION TECHNOLOGY	9,348,461	1.795227	4,648		4,648	37	4,685
RISK MANAGEMENT	55,968,986	10.747975	27,828		27,828	236	28,064
PLANNING & INSPECTION	8,609,828	1.653384	4,280		4,280	34	4,314
ANIMAL SERVICES	7,905,566	1.518141	3,931		3,931	31	3,962
METRO PLANNING ORGAN.- M.P.O.	2,117,682	0.406668	1,053		1,053	7	1,060
POLICE	120,540,937	23.148015	59,950	(5,000)	54,950	571	55,521
FIRE DEPT	107,189,253	20.584032	53,297		53,297	447	53,744
CAPITAL IMPROVEMENT	5,609,898	1.077294	2,789		2,789	21	2,810
PUBLIC HEALTH	17,937,625	3.444642	8,919		8,919	72	8,991
PARKS AND RECREATION	26,657,953	5.119246	13,254		13,254	109	13,363
ZOO	7,083,020	1.360184	3,522		3,522	28	3,550
LIBRARY	9,288,219	1.783658	4,618		4,618	37	4,655
DEPT OF MUSEUMS & CULTURAL AFF	3,008,854	0.577804	1,497		1,497	10	1,507
DESTINATION EL PASO	19,541,150	3.752574	9,716		9,716	79	9,795
ECONOMIC DEVELOPMENT	9,298,388	1.785611	4,622		4,622	37	4,659
COMMUNITY/HUMAN DEVELOPMENT	9,930,531	1.907004	4,938		4,938	41	4,979
Schedule .4 Total for ANNUAL AUDIT	520,739,841	100.000000	258,931	(5,000)	253,931	1,848	255,779
Direct Billed				5,000	5,000		5,000
Schedule .3 Total for ANNUAL AUDIT	520,739,841	100.000000		0	258,931	1,848	260,779

Allocation Basis: TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)
Allocation Source: OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CAPITAL ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	15,696	0.326156	358		358		358
STREETS & MAINTENANCE	156,581	3.253688	3,575		3,575		3,575
INFORMATION TECHNOLOGY	1,796,255	37.325431	41,024		41,024	3,065	44,089
POLICE	223,543	4.645130	5,103		5,103	376	5,479
FIRE DEPT	2,098,868	43.613603	47,945		47,945	3,623	51,568
PUBLIC HEALTH	93,886	1.950912	2,145		2,145	153	2,298
PARKS AND RECREATION	380,230	7.901021	8,683		8,683	644	9,327
ZOO	11,984	0.249023	273		273	17	290
LIBRARY	11,052	0.229656	251		251	15	266
DEPT OF MUSEUMS & CULTURAL AFF	24,321	0.505380	554		554	38	592
Schedule .4 Total for CAPITAL ASSETS	4,812,416	100.000000	109,911		109,911	7,931	117,842

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2018 FIXED ASSET SCHEDULE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	Total	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING	ANNUAL AUDIT
NONDEPARTMENTAL	54,973	42,946	916	0	10,753
CITY MANAGER	8,340	6,545	173	0	1,622
STREETS & MAINTENANCE	75,632	40,879	2,242	0	28,936
MUNICIPAL CLERK*	23,143	16,836	3,514	0	2,793
MAYOR AND COUNCIL	10,331	9,361	343	0	627
OFFICE OF THE COMPTROLLER	8,645	7,172	141	0	1,332
PURCHASING	3,023	2,182	83	0	758
HUMAN RESOURCES	9,556	8,409	113	0	1,034
CITY ATTORNEY OFFICE	8,900	6,390	245	0	2,265
INFORMATION TECHNOLOGY	106,764	57,464	526	0	4,685
RISK MANAGEMENT	58,136	8,040	22,032	0	28,064
PLANNING & INSPECTION	91,475	86,719	442	0	4,314
ANIMAL SERVICES	25,138	18,383	2,793	0	3,962
TAX OFFICE	14,949	8,337	6,612	0	0
METRO PLANNING ORGAN.- M.P.O.	48,902	5,376	0	42,466	1,060
POLICE-OFFICE OF THE CHIEF	7	7	0	0	0
POLICE-ADMINISTRATIVE SERVICES	38	38	0	0	0
POLICE	317,032	150,041	11,736	94,255	55,521
FIRE DEPT	202,679	72,533	5,706	19,128	53,744
ENVIRONMENTAL SERVICES	112,824	67,032	37,256	8,536	0
CAPITAL IMPROVEMENT	160,056	29,035	309	127,902	2,810
PUBLIC HEALTH	258,381	97,133	9,109	140,850	8,991
PARKS AND RECREATION	92,257	65,241	3,796	530	13,363
ZOO	29,161	24,138	1,183	0	3,550
LIBRARY	36,614	29,122	1,624	947	4,655
DEPT OF MUSEUMS & CULTURAL AFF	22,948	19,481	224	1,144	1,507
DESTINATION EL PASO	13,008	1,966	1,247	0	9,795
ECONOMIC DEVELOPMENT	18,339	5,842	7,758	80	4,659
SUN METRO	451,350	50,114	0	401,236	0
AIRPORT*	302,105	92,193	17,735	192,177	0
COMMUNITY/HUMAN DEVELOPMENT	231,174	46,359	1,724	178,112	4,979
PENSION ADMINISTRATION	1,994	1,994	0	0	0
INTERNATIONAL BRIDGES	22,884	18,390	4,494	0	0
ALL OTHERS	492,698	194,171	298,527	0	0
Direct Bill	5,000	0	0	0	5,000
Total	3,318,456	1,289,869	442,603	1,207,363	260,779

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	CAPITAL ASSETS
NONDEPARTMENTAL	358
CITY MANAGER	0
STREETS & MAINTENANCE	3,575
MUNICIPAL CLERK*	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	44,089
RISK MANAGEMENT	0
PLANNING & INSPECTION	0
ANIMAL SERVICES	0
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	0
POLICE-OFFICE OF THE CHIEF	0
POLICE-ADMINISTRATIVE SERVICES	0
POLICE	5,479
FIRE DEPT	51,568
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	2,298
PARKS AND RECREATION	9,327
ZOO	290
LIBRARY	266
DEPT OF MUSEUMS & CULTURAL AFF	592
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	0
AIRPORT*	0
COMMUNITY/HUMAN DEVELOPMENT	0
PENSION ADMINISTRATION	0
INTERNATIONAL BRIDGES	0
ALL OTHERS	0
 Direct Bill	 0
 Total	 <u>117,842</u>

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department PURCHASING & STRATEGIC SOURCING

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Administrative costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department. Supply Chain Management costs of the Purchasing staff are allocated based upon the number of purchase orders processed for each department, excluding departments who pay directly for their own Purchasing staff. This includes Airport, Environmental Services, Fleet, Streets, and Sun Metro.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,516,651			1,516,651
Cost Adjustments:				
HIRE EL PASO FIRST FEE	-15,695			
REIMBURSED EXPENDITURES	-19,191			
Total Departmental Cost Adjustments:	-34,886			-34,886
Inbound Costs:				
BUILDING DEPRECIATION	66,482		66,482	
NONDEPARTMENTAL	114,903	1,450	116,353	
CITY MANAGER	7,415	906	8,321	
STREETS & MAINTENANCE	66,403	1,403	67,806	
OFFICE OF THE COMPTROLLER	2,865	158	3,023	
PURCHASING		22,396	22,396	
HUMAN RESOURCES		9,821	9,821	
CITY ATTORNEY OFFICE		102,799	102,799	
INFORMATION TECHNOLOGY		60,060	60,060	
Total Allocated Additions:	258,068	198,993	457,061	457,061
Total To Be Allocated:	1,739,833	198,993		1,938,826

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING**

	Total	G&A	ADMIN	SUPPLY CHAIN MANAGEMENT	VENDOR REVENUE**
Wages & Benefits					
SALARIES & WAGES	1,052,876	0	286,748	766,128	0
FRINGE BENEFITS	342,702	0	90,479	252,223	0
Other Expense & Cost					
CONTRACT SVCS	22,908	0	22,908	0	0
SUPPLIES	9,171	0	9,171	0	0
OPERATING EXPENSES	88,994	0	88,994	0	0
Departmental Total					
Expenditures Per Financial Statement	1,516,651				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
HIRE EL PASO FIRST FEE	(15,695)	0	0	0	(15,695)
REIMBURSED EXPENDITURES	(19,191)	0	0	0	(19,191)
Functional Cost	1,481,765	0	498,300	1,018,351	(34,886)
Allocation Step 1					
Inbound - All Others	258,068	258,068	0	0	0
Reallocate Admin Costs		(258,068)	86,786	177,359	(6,077)
Unallocated Costs	(40,963)	0	0	0	(40,963)
1st Allocation	1,780,796	0	585,086	1,195,710	0
Allocation Step 2					
Inbound - All Others	198,993	198,993	0	0	0
Reallocate Admin Costs		(198,993)	66,913	136,762	(4,682)
Unallocated Costs	(4,682)	0	0	0	(4,682)
2nd Allocation	203,675	0	66,913	136,762	0
Total For PURCHASING					
Schedule .3 Total	1,984,471	0	651,999	1,332,472	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	191	2.420786	14,165		14,165		14,165
CITY MANAGER	28	0.354880	2,074		2,074		2,074
STREETS & MAINTENANCE	763	9.670469	56,583		56,583		56,583
MUNICIPAL CLERK*	270	3.422053	20,021		20,021	2,642	22,663
MAYOR AND COUNCIL	9	0.114068	667		667	86	753
OFFICE OF THE COMPTROLLER	10	0.126743	741		741		741
PURCHASING	77	0.975919	5,708		5,708		5,708
HUMAN RESOURCES	22	0.278834	1,631		1,631	211	1,842
CITY ATTORNEY OFFICE	9	0.114068	667		667	86	753
INFORMATION TECHNOLOGY	107	1.356147	7,935		7,935	1,046	8,981
PLANNING & INSPECTION	29	0.367554	2,150		2,150	279	2,429
ANIMAL SERVICES	117	1.482890	8,677		8,677	1,145	9,822
TAX OFFICE	19	0.240811	1,408		1,408	180	1,588
METRO PLANNING ORGAN. - M.P.O.	37	0.468948	2,742		2,742	361	3,103
POLICE	705	8.935361	52,277		52,277	6,919	59,196
FIRE DEPT	342	4.334601	25,361		25,361	3,355	28,716
ENVIRONMENTAL SERVICES	825	10.456274	61,176		61,176	8,092	69,268
CAPITAL IMPROVEMENT	54	0.684411	4,001		4,001	526	4,527
PUBLIC HEALTH	1,034	13.105194	76,699		76,699	10,204	86,903
PARKS AND RECREATION	751	9.518378	55,690		55,690	7,367	63,057
ZOO	504	6.387833	37,373		37,373	4,941	42,314
LIBRARY	316	4.005070	23,434		23,434	3,098	26,532
DEPT OF MUSEUMS & CULTURAL AFF	525	6.653992	38,933		38,933	5,146	44,079
DESTINATION EL PASO	3	0.038023	222		222	30	252
ECONOMIC DEVELOPMENT	51	0.646388	3,780		3,780	499	4,279
SUN METRO	464	5.880862	34,407		34,407	4,549	38,956
AIRPORT*	483	6.121673	35,816		35,816	4,735	40,551
COMMUNITY/HUMAN DEVELOPMENT	47	0.595691	3,482		3,482	459	3,941
INTERNATIONAL BRIDGES	98	1.242079	7,266		7,266	957	8,223
Schedule .4 Total for ADMIN	7,890	100.000000	585,086		585,086	66,913	651,999

Allocation Basis: TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) ISSUED
Allocation Source: PURCHASING - P.O. REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - SUPPLY CHAIN MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	191	3.462026	41,396		41,396		41,396
CITY MANAGER	28	0.507522	6,068		6,068		6,068
STREETS & MAINTENANCE	162	2.936378	35,111		35,111		35,111
MUNICIPAL CLERK*	270	4.893964	58,517		58,517	7,314	65,831
MAYOR AND COUNCIL	9	0.163132	1,951		1,951	240	2,191
OFFICE OF THE COMPTROLLER	10	0.181258	2,167		2,167		2,167
PURCHASING	77	1.395686	16,688		16,688		16,688
HUMAN RESOURCES	22	0.398767	4,766		4,766	593	5,359
CITY ATTORNEY OFFICE	9	0.163132	1,951		1,951	240	2,191
INFORMATION TECHNOLOGY	107	1.939460	23,193		23,193	2,894	26,087
PLANNING & INSPECTION	29	0.525648	6,284		6,284	782	7,066
ANIMAL SERVICES	117	2.120718	25,358		25,358	3,165	28,523
TAX OFFICE	19	0.344390	4,115		4,115	513	4,628
METRO PLANNING ORGAN.- M.P.O.	37	0.670654	8,019		8,019	995	9,014
POLICE	705	12.778684	152,797		152,797	19,098	171,895
FIRE DEPT	342	6.199021	74,121		74,121	9,262	83,383
CAPITAL IMPROVEMENT	54	0.978793	11,703		11,703	1,459	13,162
PUBLIC HEALTH	1,034	18.742072	224,104		224,104	28,057	252,161
PARKS AND RECREATION	751	13.612471	162,767		162,767	20,347	183,114
ZOO	504	9.135400	109,232		109,232	13,651	122,883
LIBRARY	316	5.727751	68,489		68,489	8,557	77,046
DEPT OF MUSEUMS & CULTURAL AFF	525	9.516041	113,785		113,785	14,218	128,003
DESTINATION EL PASO	3	0.054377	651		651	78	729
ECONOMIC DEVELOPMENT	51	0.924415	11,052		11,052	1,379	12,431
COMMUNITY/HUMAN DEVELOPMENT	47	0.851912	10,185		10,185	1,272	11,457
INTERNATIONAL BRIDGES	98	1.776328	21,240		21,240	2,648	23,888
Schedule .4 Total for SUPPLY CHAIN MANAGEMENT	5,517	100.000000	1,195,710		1,195,710	136,762	1,332,472

Allocation Basis: TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR
Allocation Source: PURCHASING - P.O. REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	ADMIN	SUPPLY CHAIN MANAGEMENT
NONDEPARTMENTAL	55,561	14,165	41,396
CITY MANAGER	8,142	2,074	6,068
STREETS & MAINTENANCE	91,694	56,583	35,111
MUNICIPAL CLERK*	88,494	22,663	65,831
MAYOR AND COUNCIL	2,944	753	2,191
OFFICE OF THE COMPTROLLER	2,908	741	2,167
PURCHASING	22,396	5,708	16,688
HUMAN RESOURCES	7,201	1,842	5,359
CITY ATTORNEY OFFICE	2,944	753	2,191
INFORMATION TECHNOLOGY	35,068	8,981	26,087
PLANNING & INSPECTION	9,495	2,429	7,066
ANIMAL SERVICES	38,345	9,822	28,523
TAX OFFICE	6,216	1,588	4,628
METRO PLANNING ORGAN.- M.P.O.	12,117	3,103	9,014
POLICE	231,091	59,196	171,895
FIRE DEPT	112,099	28,716	83,383
ENVIRONMENTAL SERVICES	69,268	69,268	0
CAPITAL IMPROVEMENT	17,689	4,527	13,162
PUBLIC HEALTH	339,064	86,903	252,161
PARKS AND RECREATION	246,171	63,057	183,114
ZOO	165,197	42,314	122,883
LIBRARY	103,578	26,532	77,046
DEPT OF MUSEUMS & CULTURAL AFF	172,082	44,079	128,003
DESTINATION EL PASO	981	252	729
ECONOMIC DEVELOPMENT	16,710	4,279	12,431
SUN METRO	38,956	38,956	0
AIRPORT*	40,551	40,551	0
COMMUNITY/HUMAN DEVELOPMENT	15,398	3,941	11,457
INTERNATIONAL BRIDGES	32,111	8,223	23,888
Direct Bill	0	0	0
Total	1,984,471	651,999	1,332,472

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES**

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. Costs are allocated based upon the number of employees assigned to each department. The costs for tuition reimbursement have been allocated to departments based on amount of tuition paid per General Fund department.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,094,639			2,094,639
Deductions:				
CAPITAL OUTLAY	-28,800			
Total Deductions:	<u>-28,800</u>			-28,800
Cost Adjustments:				
DONATIONS	-2,331			
REIMBURSED OVERTIME	2,156			
REIMBURSED EXPENDITURES	-11,860			
Total Departmental Cost Adjustments:	<u>-12,035</u>			-12,035
Inbound Costs:				
BUILDING DEPRECIATION	83,404		83,404	
NONDEPARTMENTAL	259,484	3,278	262,762	
CITY MANAGER	47,029	6,013	53,042	
STREETS & MAINTENANCE	94,666	2,367	97,033	
OFFICE OF THE COMPTROLLER	8,952	604	9,556	
PURCHASING	6,397	804	7,201	
HUMAN RESOURCES		12,316	12,316	
CITY ATTORNEY OFFICE		153,423	153,423	
INFORMATION TECHNOLOGY		275,024	275,024	
Total Allocated Additions:	<u>499,932</u>	<u>453,829</u>	953,761	953,761
Total To Be Allocated:	<u>2,553,736</u>	<u>453,829</u>		<u>3,007,565</u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	HR SERVICES
Wages & Benefits			
SALARIES & WAGES	1,229,747	0	1,229,747
FRINGE BENEFITS	415,123	0	415,123
Other Expense & Cost			
CONTRACTUAL SERVICES	50,763	0	50,763
MATERIALS/SUPPLIES	28,869	0	28,869
OPERATING EXP	341,337	0	341,337
*CAPITAL OUTLAY	28,800	0	0
Departmental Total			
Expenditures Per Financial Statement	2,094,639		
Deductions			
*Total Disallowed Costs	(28,800)	0	0
Cost Adjustments			
DONATIONS	(2,331)	0	(2,331)
REIMBURSED OVERTIME	2,156	0	2,156
REIMBURSED EXPENDITURES	(11,860)	0	(11,860)
Functional Cost	2,053,804	0	2,053,804
Allocation Step 1			
Inbound - All Others	499,932	499,932	0
Reallocate Admin Costs		(499,932)	499,932
Unallocated Costs	0	0	0
1st Allocation	2,553,736	0	2,553,736
Allocation Step 2			
Inbound - All Others	453,829	453,829	0
Reallocate Admin Costs		(453,829)	453,829
Unallocated Costs	0	0	0
2nd Allocation	453,829	0	453,829
Total For HUMAN RESOURCES			
Schedule .3 Total	3,007,565	0	3,007,565

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.087388	2,230		2,230		2,230
CITY MANAGER	30.60	0.534816	13,655		13,655		13,655
STREETS & MAINTENANCE	403.00	7.043497	179,872		179,872		179,872
MUNICIPAL CLERK*	93.00	1.625423	41,508		41,508	8,114	49,622
MAYOR AND COUNCIL	25.50	0.445680	11,381		11,381	2,224	13,605
OFFICE OF THE COMPTROLLER	34.00	0.594240	15,175		15,175		15,175
PURCHASING	22.00	0.384509	9,821		9,821		9,821
HUMAN RESOURCES	27.60	0.482383	12,316		12,316		12,316
CITY ATTORNEY OFFICE	35.00	0.611718	15,620		15,620	3,053	18,673
INFORMATION TECHNOLOGY	81.00	1.415690	36,152		36,152	7,067	43,219
RISK MANAGEMENT	14.62	0.255523	6,526		6,526	1,273	7,799
PLANNING & INSPECTION	122.00	2.132274	54,451		54,451	10,652	65,103
ANIMAL SERVICES	130.50	2.280835	58,249		58,249	11,393	69,642
TAX OFFICE	20.00	0.349553	8,928		8,928	1,741	10,669
METRO PLANNING ORGAN.- M.P.O.	9.00	0.157299	4,016		4,016	784	4,800
POLICE-OFFICE OF THE CHIEF	17.00	0.297120	7,589		7,589	1,479	9,068
POLICE-ADMINISTRATIVE SERVICES	168.00	2.936247	74,983		74,983	14,664	89,647
POLICE	1,111.20	19.421177	495,984		495,984	97,055	593,039
FIRE DEPT	1,075.00	18.788484	479,808		479,808	93,831	573,639
ENVIRONMENTAL SERVICES	349.50	6.108442	155,994		155,994	30,505	186,499
CAPITAL IMPROVEMENT	69.00	1.205958	30,796		30,796	6,013	36,809
PUBLIC HEALTH	239.47	4.185375	106,882		106,882	20,900	127,782
PARKS AND RECREATION	409.50	7.157101	182,775		182,775	35,739	218,514
ZOO	108.00	1.887587	48,203		48,203	9,430	57,633
LIBRARY	145.00	2.534261	64,718		64,718	12,653	77,371
DEPT OF MUSEUMS & CULTURAL AFF	41.35	0.722701	18,456		18,456	3,608	22,064
ECONOMIC DEVELOPMENT	18.00	0.314598	8,034		8,034	1,565	9,599
SUN METRO	568.50	9.936049	253,742		253,742	49,619	303,361
AIRPORT*	255.00	4.456803	113,810		113,810	22,250	136,060
COMMUNITY/HUMAN DEVELOPMENT	35.00	0.611718	15,620		15,620	3,053	18,673
INTERNATIONAL BRIDGES	59.25	1.035551	26,442		26,442	5,164	31,606
Schedule .4 Total for HR SERVICES	5,721.59	100.000000	2,553,736		2,553,736	453,829	3,007,565

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES
NONDEPARTMENTAL	2,230	2,230
CITY MANAGER	13,655	13,655
STREETS & MAINTENANCE	179,872	179,872
MUNICIPAL CLERK*	49,622	49,622
MAYOR AND COUNCIL	13,605	13,605
OFFICE OF THE COMPTROLLER	15,175	15,175
PURCHASING	9,821	9,821
HUMAN RESOURCES	12,316	12,316
CITY ATTORNEY OFFICE	18,673	18,673
INFORMATION TECHNOLOGY	43,219	43,219
RISK MANAGEMENT	7,799	7,799
PLANNING & INSPECTION	65,103	65,103
ANIMAL SERVICES	69,642	69,642
TAX OFFICE	10,669	10,669
METRO PLANNING ORGAN.- M.P.O.	4,800	4,800
POLICE-OFFICE OF THE CHIEF	9,068	9,068
POLICE-ADMINISTRATIVE SERVICES	89,647	89,647
POLICE	593,039	593,039
FIRE DEPT	573,639	573,639
ENVIRONMENTAL SERVICES	186,499	186,499
CAPITAL IMPROVEMENT	36,809	36,809
PUBLIC HEALTH	127,782	127,782
PARKS AND RECREATION	218,514	218,514
ZOO	57,633	57,633
LIBRARY	77,371	77,371
DEPT OF MUSEUMS & CULTURAL AFF	22,064	22,064
ECONOMIC DEVELOPMENT	9,599	9,599
SUN METRO	303,361	303,361
AIRPORT*	136,060	136,060
COMMUNITY/HUMAN DEVELOPMENT	18,673	18,673
INTERNATIONAL BRIDGES	31,606	31,606
Direct Bill	0	0
Total	3,007,565	3,007,565

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY ATTORNEY OFFICE**

The Legal Department, under the direction of the City Attorney, is responsible for the provision of legal services to all City departments as well as prosecution of cases before the Municipal Court. Costs associated with the City Attorney Office are functionalized and allocated as follows:

- Legal Services - Costs associated with the provision of general legal services are allocated based upon the number of hours of service provided by department.
- Outside Counsel – Costs for hiring outside legal firms have not been allocated in this plan.
- Trial - Costs associated with contractual trial costs are classified as general government in nature and are not allocated within this plan.
- General Government – Costs for staff who handle litigation and prosecution are classified as general government in nature and are not allocated within this plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,804,713			4,804,713
Deductions:				
INTERFUND TRANSFERS	-119,560			
DAMAGES & SETTLEMENTS	-312,836			
SEPARATION PAYOUT	-206,551			
Total Deductions:	<u>-638,947</u>			-638,947
Cost Adjustments:				
CLAIMS SETTLEMENT	-20,835			
PREP & RELEASE OF LIENS	-42,237			
REIMBURSED EXPENDITURES	-11,979			
INSURANCE RECOVERY	-25,662			
PUBLIC INFOR DISTRIBUTION FEE	-5,910			
Total Departmental Cost Adjustments:	<u>-106,623</u>			-106,623
Inbound Costs:				
BUILDING DEPRECIATION	105,767		105,767	
NONDEPARTMENTAL	111,941	1,420	113,361	
CITY MANAGER	155,247	20,021	175,268	
STREETS & MAINTENANCE	105,641	2,237	107,878	
OFFICE OF THE COMPTROLLER	8,419	481	8,900	
PURCHASING	2,618	326	2,944	
HUMAN RESOURCES	15,620	3,053	18,673	
CITY ATTORNEY OFFICE		182,600	182,600	
INFORMATION TECHNOLOGY		103,888	103,888	
Total Allocated Additions:	<u>505,253</u>	<u>314,026</u>	819,279	819,279
Total To Be Allocated:	<u>4,564,396</u>	<u>314,026</u>		<u>4,878,422</u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	Total	G&A	LEGAL SVCS	OUTSIDE COUNSEL**	TRIAL DAMAGES**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,430,262	500,667	1,037,703	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	1,690,000	0	28,181	1,598,181	63,638
MATERIALS/SUPPLIES	19,786	0	19,786	0	0
OPERATING EXPENSES	25,718	0	25,718	0	0
*INTERFUND TRANSFERS	119,560	0	0	0	0
*DAMAGES & SETTLEMENTS	312,836	0	0	0	0
*SEPARATION PAYOUT	206,551	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,804,713				
Deductions					
*Total Disallowed Costs	(638,947)	0	0	0	0
Cost Adjustments					
CLAIMS SETTLEMENT	(20,835)	0	0	0	0
PREP & RELEASE OF LIENS	(42,237)	0	0	0	0
REIMBURSED EXPENDITURES	(11,979)	0	(1,885)	(10,094)	0
INSURANCE RECOVERY	(25,662)	0	0	0	(25,662)
PUBLIC INFOR DISTRIBUTION FEE	(5,910)	0	(5,910)	0	0
Functional Cost					
	4,059,143	500,667	1,103,593	1,588,087	37,976
Allocation Step 1					
Inbound - All Others	505,253	104,075	215,755	0	0
Reallocate Admin Costs		(604,742)	325,235	0	0
Unallocated Costs	(2,919,813)	0	0	(1,588,087)	(37,976)
1st Allocation	1,644,583	0	1,644,583	0	0
Allocation Step 2					
Inbound - All Others	314,026	64,648	134,188	0	0
Reallocate Admin Costs		(64,648)	34,774	0	0
Unallocated Costs	(145,064)	0	0	0	0
2nd Allocation	168,962	0	168,962	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	1,813,545	0	1,813,545	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	GENERAL GOVERNMENT**
<hr/>	
Wages & Benefits -----	
SALARIES & FRINGE BENEFITS	891,892
Other Expense & Cost -----	
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*INTERFUND TRANSFERS	0
*DAMAGES & SETTLEMENTS	0
*SEPARATION PAYOUT	0
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Cost Adjustments -----	
CLAIMS SETTLEMENT	(20,835)
PREP & RELEASE OF LIENS	(42,237)
REIMBURSED EXPENDITURES	0
INSURANCE RECOVERY	0
PUBLIC INFOR DISTRIBUTION FEE	0
Functional Cost	828,820
Allocation Step 1 -----	
Inbound - All Others	185,423
Reallocate Admin Costs	279,507
Unallocated Costs	(1,293,750)
1st Allocation	0
Allocation Step 2 -----	
Inbound - All Others	115,190
Reallocate Admin Costs	29,874
Unallocated Costs	(145,064)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE -----	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	434.42	2.822834	46,422		46,422		46,422
STREETS & MAINTENANCE	215.73	1.401800	23,049		23,049		23,049
MUNICIPAL CLERK*	359.39	2.335294	38,402		38,402	5,701	44,103
MAYOR AND COUNCIL	370.70	2.408785	39,611		39,611	5,880	45,491
PURCHASING	962.00	6.251015	102,799		102,799		102,799
HUMAN RESOURCES	1,435.70	9.329088	153,423		153,423		153,423
CITY ATTORNEY OFFICE	1,708.74	11.103285	182,600		182,600		182,600
PLANNING & INSPECTION	2,661.22	17.292436	284,435		284,435	42,429	326,864
ANIMAL SERVICES	500.90	3.254817	53,527		53,527	7,954	61,481
METRO PLANNING ORGAN.- M.P.O.	19.09	0.124046	2,037		2,037	292	2,329
FIRE DEPT	553.68	3.597778	59,171		59,171	8,795	67,966
ENVIRONMENTAL SERVICES	343.00	2.228792	36,650		36,650	5,443	42,093
CAPITAL IMPROVEMENT	396.92	2.579161	42,415		42,415	6,297	48,712
PUBLIC HEALTH	443.84	2.884044	47,431		47,431	7,050	54,481
PARKS AND RECREATION	680.76	4.423536	72,750		72,750	10,817	83,567
ZOO	34.10	0.221580	3,642		3,642	539	4,181
LIBRARY	70.29	0.456740	7,508		7,508	1,107	8,615
DEPT OF MUSEUMS & CULTURAL AFF	497.40	3.232074	53,155		53,155	7,900	61,055
DESTINATION EL PASO	78.75	0.511713	8,408		8,408	1,237	9,645
ECONOMIC DEVELOPMENT	1,951.09	12.678060	208,502		208,502	31,000	239,502
SUN METRO	507.09	3.295039	54,189		54,189	8,048	62,237
AIRPORT*	168.32	1.093733	17,982		17,982	2,668	20,650
COMMUNITY/HUMAN DEVELOPMENT	462.00	3.002047	49,371		49,371	7,331	56,702
INTERNATIONAL BRIDGES	402.36	2.614510	42,998		42,998	6,384	49,382
ALL OTHERS	132.01	0.857793	14,106		14,106	2,090	16,196
Schedule .4 Total for LEGAL SVCS	15,389.50	100.000000	1,644,583		1,644,583	168,962	1,813,545

Allocation Basis: NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT
Allocation Source: CITY ATTORNEY'S YEAR END REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE**

Receiving Department	Total	LEGAL SVCS
CITY MANAGER	46,422	46,422
STREETS & MAINTENANCE	23,049	23,049
MUNICIPAL CLERK*	44,103	44,103
MAYOR AND COUNCIL	45,491	45,491
PURCHASING	102,799	102,799
HUMAN RESOURCES	153,423	153,423
CITY ATTORNEY OFFICE	182,600	182,600
PLANNING & INSPECTION	326,864	326,864
ANIMAL SERVICES	61,481	61,481
METRO PLANNING ORGAN.- M.P.O.	2,329	2,329
FIRE DEPT	67,966	67,966
ENVIRONMENTAL SERVICES	42,093	42,093
CAPITAL IMPROVEMENT	48,712	48,712
PUBLIC HEALTH	54,481	54,481
PARKS AND RECREATION	83,567	83,567
ZOO	4,181	4,181
LIBRARY	8,615	8,615
DEPT OF MUSEUMS & CULTURAL AFF	61,055	61,055
DESTINATION EL PASO	9,645	9,645
ECONOMIC DEVELOPMENT	239,502	239,502
SUN METRO	62,237	62,237
AIRPORT*	20,650	20,650
COMMUNITY/HUMAN DEVELOPMENT	56,702	56,702
INTERNATIONAL BRIDGES	49,382	49,382
ALL OTHERS	16,196	16,196
Direct Bill	0	0
Total	1,813,545	1,813,545

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department INFORMATION TECHNOLOGY

The Information Technology Department provides the City of El Paso and its citizens powerful and economical computing environment and efficient state of the art telecommunications system. Such costs were allocated as follows:

- Application Management – Costs associated with application management have been allocated based on total number of IT tickets by City departments.
- Client Services – Costs associated with providing the City of El Paso, its citizens and its employees, with a powerful and reliable information processing environment have been allocated based on total number of IT tickets by City departments.
- Phones - Costs associated with the phone bills for cell phones and land lines have been allocated based on total telephone charges by City department. Departments that pay directly for services have been given a credit for their annual payments.
- Infrastructure Management - Costs associated with infrastructure management have been allocated based on total number of IT tickets by City departments.
- Strategic Innovation – Costs associated with managing special projects have been allocated based on the number of projects managed per department.
- GIS – Costs for GIS support have been allocated based on the number of maps produced per department.
- Records – Costs associated with maintaining the City's records have been allocated to departments based on the number of boxes and map cases in storage.
- Mail Room – Costs associated with the mail room have been allocated to all City departments based on the number of fte's per department.
- Postage - Costs for the postage for outgoing mail has been allocated based on the number of pieces of mail sent per General Fund department; non General Funds pay directly for their own postage.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,695,868			12,695,868
Deductions:				
BOND INTEREST	-283,067			
PRINCIPAL PAYMENT	-1,972,647			
INTERFUND TRANSFERS (USES)	-1,091,688			
Total Deductions:	-3,347,402			-3,347,402
Cost Adjustments:				
MISC CHARGES - SALES TO DEPTS	-204			
REIMBURSED EXPENDITURES	-329,512			
Total Departmental Cost Adjustments:	-329,716			-329,716
Inbound Costs:				
BUILDING DEPRECIATION	264,906		264,906	
EQUIPMENT DEPRECIATION	1,796,255		1,796,255	
NONDEPARTMENTAL	168,017	2,124	170,141	
CITY MANAGER	38,507	4,822	43,329	
STREETS & MAINTENANCE	316,711	3,304	320,015	
OFFICE OF THE COMPTROLLER	99,553	7,211	106,764	
PURCHASING	31,128	3,940	35,068	
HUMAN RESOURCES	36,152	7,067	43,219	
INFORMATION TECHNOLOGY		2,960,917	2,960,917	
Total Allocated Additions:	2,751,229	2,989,385	5,740,614	5,740,614
Total To Be Allocated:	11,769,979	2,989,385		14,759,364

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	Total	G&A	APPLICATION MGMNT	CLIENT SERVICES	PHONES
Wages & Benefits					
SALARIES & WAGES	4,892,792	648,524	1,245,510	939,137	0
FRINGE BENEFITS	1,631,751	185,534	402,737	355,402	0
Other Expense & Cost					
MAIL ROOM CHARGES	149,995	0	0	0	0
CONTRACTUAL SERVICES	305,490	204,643	0	0	0
MATERIALS/SUPPLIES	164,209	54,651	15,313	34,406	0
WIRELESS COMMUNICATION SERVICE	571,560	0	0	0	571,560
LONG DISTANCE	10,969	0	0	0	10,969
PHONE & INTERNET	1,505,181	0	0	0	1,505,181
OPERATING EXPENSES	116,519	9,939	53,211	0	0
*BOND INTEREST	283,067	0	0	0	0
*PRINCIPAL PAYMENT	1,972,647	0	0	0	0
*INTERFUND TRANSFERS (USES)	1,091,688	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,695,868				
Deductions					
*Total Disallowed Costs	(3,347,402)	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	(204)	0	0	0	0
REIMBURSED EXPENDITURES	(329,512)	(29,337)	0	0	0
Functional Cost	9,018,750	1,073,954	1,716,771	1,328,945	2,087,710
Allocation Step 1					
Inbound - All Others	2,751,229	364,529	700,238	527,956	0
Reallocate Admin Costs		(1,438,483)	422,196	318,338	0
Unallocated Costs	(300,175)	0	0	0	0
1st Allocation	12,070,154	0	2,839,205	2,175,239	2,087,710
Allocation Step 2					
Inbound - All Others	2,989,385	396,052	761,190	573,613	0
Reallocate Admin Costs		(396,052)	116,248	87,645	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,989,385	0	877,438	661,258	0
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	15,059,539	0	3,716,643	2,836,497	2,087,710

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM
Wages & Benefits					
SALARIES & WAGES	1,213,280	498,877	156,401	98,784	92,279
FRINGE BENEFITS	422,140	139,634	50,572	39,157	36,575
Other Expense & Cost					
MAIL ROOM CHARGES	0	0	0	0	0
CONTRACTUAL SERVICES	0	0	0	100,847	0
MATERIALS/SUPPLIES	55,315	0	0	4,524	0
WIRELESS COMMUNICATION SERVICE	0	0	0	0	0
LONG DISTANCE	0	0	0	0	0
PHONE & INTERNET	0	0	0	0	0
OPERATING EXPENSES	31,370	20,553	0	1,446	0
*BOND INTEREST	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTERFUND TRANSFERS (USES)	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	0	0	0	0	0
REIMBURSED EXPENDITURES	0	0	0	0	0
Functional Cost	1,722,105	659,064	206,973	244,758	128,854
Allocation Step 1					
Inbound - All Others	682,291	280,620	88,032	55,572	51,991
Reallocate Admin Costs	411,260	169,022	52,936	33,516	31,215
Unallocated Costs	0	0	0	0	0
1st Allocation	2,815,656	1,108,706	347,941	333,846	212,060
Allocation Step 2					
Inbound - All Others	741,264	304,894	95,600	60,331	56,441
Reallocate Admin Costs	113,235	46,536	14,575	9,223	8,590
Unallocated Costs	0	0	0	0	0
2nd Allocation	854,499	351,430	110,175	69,554	65,031
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	3,670,155	1,460,136	458,116	403,400	277,091

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	POSTAGE	COUNTY**
<hr/>		
Wages & Benefits		

SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		

MAIL ROOM CHARGES	149,995	0
CONTRACTUAL SERVICES	0	0
MATERIALS/SUPPLIES	0	0
WIRELESS COMMUNICATION SERVICE	0	0
LONG DISTANCE	0	0
PHONE & INTERNET	0	0
OPERATING EXPENSES	0	0
*BOND INTEREST	0	0
*PRINCIPAL PAYMENT	0	0
*INTERFUND TRANSFERS (USES)	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

MISC CHARGES - SALES TO DEPTS	(204)	0
REIMBURSED EXPENDITURES	0	(300,175)
Functional Cost	149,791	(300,175)
Allocation Step 1		

Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(300,175)
1st Allocation	149,791	0
Allocation Step 2		

Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For INFORMATION TECHNOLOGY		

Schedule .3 Total	149,791	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	873.00	1.905406	54,099		54,099		54,099
STREETS & MAINTENANCE	1,888.00	4.120741	116,994		116,994		116,994
MUNICIPAL CLERK*	1,265.00	2.760984	78,383		78,383	43,791	122,174
MAYOR AND COUNCIL	205.00	0.447432	12,700		12,700	7,088	19,788
OFFICE OF THE COMPTROLLER	851.00	1.857389	52,732		52,732		52,732
PURCHASING	208.00	0.453980	12,887		12,887		12,887
HUMAN RESOURCES	1,327.00	2.896305	82,227		82,227		82,227
CITY ATTORNEY OFFICE	379.00	0.827204	23,482		23,482		23,482
INFORMATION TECHNOLOGY	14,947.00	32.623260	926,315		926,315		926,315
PLANNING & INSPECTION	1,216.00	2.654037	75,349		75,349	42,090	117,439
ANIMAL SERVICES	491.00	1.071655	30,422		30,422	16,994	47,416
TAX OFFICE	243.00	0.530371	15,059		15,059	8,405	23,464
METRO PLANNING ORGAN.- M.P.O.	56.00	0.122225	3,464		3,464	1,930	5,394
POLICE	6,810.00	14.863479	422,001		422,001	235,911	657,912
FIRE DEPT	2,757.00	6.017417	170,847		170,847	95,447	266,294
ENVIRONMENTAL SERVICES	2,897.00	6.322981	179,520		179,520	100,298	279,818
CAPITAL IMPROVEMENT	706.00	1.540913	43,751		43,751	24,434	68,185
PUBLIC HEALTH	2,012.00	4.391383	124,678		124,678	69,648	194,326
PARKS AND RECREATION	1,535.00	3.350285	95,123		95,123	53,135	148,258
ZOO	500.00	1.091298	30,981		30,981	17,305	48,286
LIBRARY	1,290.00	2.815549	79,938		79,938	44,660	124,598
DEPT OF MUSEUMS & CULTURAL AFF	479.00	1.045463	29,681		29,681	16,577	46,258
ECONOMIC DEVELOPMENT	131.00	0.285920	8,116		8,116	4,527	12,643
SUN METRO	753.00	1.643495	46,660		46,660	26,060	72,720
AIRPORT*	870.00	1.898859	53,914		53,914	30,115	84,029
COMMUNITY/HUMAN DEVELOPMENT	417.00	0.910143	25,835		25,835	14,434	40,269
PENSION ADMINISTRATION	196.00	0.427789	12,142		12,142	6,775	18,917
INTERNATIONAL BRIDGES	166.00	0.362311	10,282		10,282	5,736	16,018
ALL OTHERS	349.00	0.761726	21,623		21,623	12,078	33,701
Schedule .4 Total for APPLICATION MGMNT	45,817.00	100.000000	2,839,205		2,839,205	877,438	3,716,643

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT
Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - CLIENT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	873.00	1.905406	41,450		41,450		41,450
STREETS & MAINTENANCE	1,888.00	4.120741	89,633		89,633		89,633
MUNICIPAL CLERK*	1,265.00	2.760984	60,056		60,056	32,998	93,054
MAYOR AND COUNCIL	205.00	0.447432	9,727		9,727	5,344	15,071
OFFICE OF THE COMPTROLLER	851.00	1.857389	40,400		40,400		40,400
PURCHASING	208.00	0.453980	9,872		9,872		9,872
HUMAN RESOURCES	1,327.00	2.896305	63,001		63,001		63,001
CITY ATTORNEY OFFICE	379.00	0.827204	17,990		17,990		17,990
INFORMATION TECHNOLOGY	14,947.00	32.623260	709,701		709,701		709,701
PLANNING & INSPECTION	1,216.00	2.654037	57,733		57,733	31,717	89,450
ANIMAL SERVICES	491.00	1.071655	23,307		23,307	12,802	36,109
TAX OFFICE	243.00	0.530371	11,533		11,533	6,329	17,862
METRO PLANNING ORGAN.- M.P.O.	56.00	0.122225	2,653		2,653	1,455	4,108
POLICE	6,810.00	14.863479	323,312		323,312	177,830	501,142
FIRE DEPT	2,757.00	6.017417	130,890		130,890	71,932	202,822
ENVIRONMENTAL SERVICES	2,897.00	6.322981	137,540		137,540	75,584	213,124
CAPITAL IMPROVEMENT	706.00	1.540913	33,518		33,518	18,415	51,933
PUBLIC HEALTH	2,012.00	4.391383	95,520		95,520	52,491	148,011
PARKS AND RECREATION	1,535.00	3.350285	72,874		72,874	40,040	112,914
ZOO	500.00	1.091298	23,735		23,735	13,039	36,774
LIBRARY	1,290.00	2.815549	61,244		61,244	33,655	94,899
DEPT OF MUSEUMS & CULTURAL AFF	479.00	1.045463	22,737		22,737	12,488	35,225
ECONOMIC DEVELOPMENT	131.00	0.285920	6,220		6,220	3,409	9,629
SUN METRO	753.00	1.643495	35,751		35,751	19,644	55,395
AIRPORT*	870.00	1.898859	41,305		41,305	22,691	63,996
COMMUNITY/HUMAN DEVELOPMENT	417.00	0.910143	19,794		19,794	10,870	30,664
PENSION ADMINISTRATION	196.00	0.427789	9,302		9,302	5,106	14,408
INTERNATIONAL BRIDGES	166.00	0.362311	7,878		7,878	4,322	12,200
ALL OTHERS	349.00	0.761726	16,563		16,563	9,097	25,660
Schedule .4 Total for CLIENT SERVICES	45,817.00	100.000000	2,175,239		2,175,239	661,258	2,836,497

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT
Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - PHONES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	17,300	1.227422	25,625		25,625		25,625
STREETS & MAINTENANCE	119,153	8.453817	176,491		176,491		176,491
MUNICIPAL CLERK*	10,779	0.764762	15,966		15,966		15,966
MAYOR AND COUNCIL	11,770	0.835073	17,434		17,434		17,434
OFFICE OF THE COMPTROLLER	2,938	0.208449	4,352		4,352		4,352
PURCHASING	1,942	0.137783	2,877		2,877		2,877
HUMAN RESOURCES	3,935	0.279185	5,829		5,829		5,829
CITY ATTORNEY OFFICE	1,401	0.099400	2,075		2,075		2,075
INFORMATION TECHNOLOGY	157,007	11.139530	232,561		232,561		232,561
PLANNING & INSPECTION	57,161	4.055531	84,668		84,668		84,668
ANIMAL SERVICES	45,364	3.218542	67,194		67,194		67,194
TAX OFFICE	3,785	0.268543	5,606	(10,902)	(5,296)		(5,296)
POLICE	144,512	10.253019	214,053		214,053		214,053
FIRE DEPT	176,455	12.519351	261,368		261,368		261,368
ENVIRONMENTAL SERVICES	148,795	10.556895	220,397	(122,481)	97,916		97,916
CAPITAL IMPROVEMENT	21,644	1.535626	32,059		32,059		32,059
PUBLIC HEALTH	21,601	1.532575	31,996		31,996		31,996
PARKS AND RECREATION	241,140	17.108706	357,180		357,180		357,180
ZOO	5,111	0.362622	7,570		7,570		7,570
LIBRARY	72,992	5.178728	108,117		108,117		108,117
DEPT OF MUSEUMS & CULTURAL AFF	15,296	1.085240	22,657		22,657		22,657
ECONOMIC DEVELOPMENT	1,848	0.131114	2,737		2,737		2,737
SUN METRO	51,902	3.682408	76,878	(132,244)	(55,366)		(55,366)
AIRPORT*	42,902	3.043865	63,547	(86,419)	(22,872)		(22,872)
COMMUNITY/HUMAN DEVELOPMENT	1,193	0.084642	1,767		1,767		1,767
INTERNATIONAL BRIDGES	8,193	0.581287	12,136		12,136		12,136
ALL OTHERS	23,339	1.655885	34,570		34,570		34,570
Schedule .4 Total for PHONES	1,409,458	100.000000	2,087,710	(352,046)	1,735,664	0	1,735,664
Direct Billed				352,046	352,046		352,046
Schedule .3 Total for PHONES	1,409,458	100.000000		0	2,087,710	0	2,087,710

Allocation Basis: TOTAL PHONE CHARGES PER DEPARTMENT
Allocation Source: COMMUNICATION RECORDS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFRASTRUCTURE MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	873.00	1.905406	53,649		53,649		53,649
STREETS & MAINTENANCE	1,888.00	4.120741	116,023		116,023		116,023
MUNICIPAL CLERK*	1,265.00	2.760984	77,737		77,737	42,639	120,376
MAYOR AND COUNCIL	205.00	0.447432	12,589		12,589	6,900	19,489
OFFICE OF THE COMPTROLLER	851.00	1.857389	52,295		52,295		52,295
PURCHASING	208.00	0.453980	12,778		12,778		12,778
HUMAN RESOURCES	1,327.00	2.896305	81,549		81,549		81,549
CITY ATTORNEY OFFICE	379.00	0.827204	23,287		23,287		23,287
INFORMATION TECHNOLOGY	14,947.00	32.623260	918,627		918,627		918,627
PLANNING & INSPECTION	1,216.00	2.654037	74,725		74,725	40,994	115,719
ANIMAL SERVICES	491.00	1.071655	30,172		30,172	16,545	46,717
TAX OFFICE	243.00	0.530371	14,933		14,933	8,185	23,118
METRO PLANNING ORGAN.- M.P.O.	56.00	0.122225	3,437		3,437	1,879	5,316
POLICE	6,810.00	14.863479	418,504		418,504	229,731	648,235
FIRE DEPT	2,757.00	6.017417	169,432		169,432	92,957	262,389
ENVIRONMENTAL SERVICES	2,897.00	6.322981	178,033		178,033	97,674	275,707
CAPITAL IMPROVEMENT	706.00	1.540913	43,386		43,386	23,797	67,183
PUBLIC HEALTH	2,012.00	4.391383	123,640		123,640	67,839	191,479
PARKS AND RECREATION	1,535.00	3.350285	94,335		94,335	51,752	146,087
ZOO	500.00	1.091298	30,725		30,725	16,849	47,574
LIBRARY	1,290.00	2.815549	79,273		79,273	43,490	122,763
DEPT OF MUSEUMS & CULTURAL AFF	479.00	1.045463	29,431		29,431	16,144	45,575
ECONOMIC DEVELOPMENT	131.00	0.285920	8,049		8,049	4,408	12,457
SUN METRO	753.00	1.643495	46,274		46,274	25,385	71,659
AIRPORT*	870.00	1.898859	53,464		53,464	29,327	82,791
COMMUNITY/HUMAN DEVELOPMENT	417.00	0.910143	25,624		25,624	14,056	39,680
PENSION ADMINISTRATION	196.00	0.427789	12,041		12,041	6,599	18,640
INTERNATIONAL BRIDGES	166.00	0.362311	10,199		10,199	5,588	15,787
ALL OTHERS	349.00	0.761726	21,445		21,445	11,761	33,206
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	45,817.00	100.000000	2,815,656		2,815,656	854,499	3,670,155

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT
Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	1.00	1.408451	15,613		15,613		15,613
STREETS & MAINTENANCE	1.00	1.408451	15,613		15,613		15,613
MUNICIPAL CLERK*	2.00	2.816901	31,233		31,233	12,541	43,774
OFFICE OF THE COMPTROLLER	1.00	1.408451	15,613		15,613		15,613
PURCHASING	1.00	1.408451	15,613		15,613		15,613
HUMAN RESOURCES	1.00	1.408451	15,613		15,613		15,613
INFORMATION TECHNOLOGY	10.00	14.084507	156,156		156,156		156,156
PLANNING & INSPECTION	2.00	2.816901	31,233		31,233	12,541	43,774
ANIMAL SERVICES	2.00	2.816901	31,233		31,233	12,541	43,774
POLICE	10.00	14.084507	156,156		156,156	62,753	218,909
FIRE DEPT	3.00	4.225352	46,844		46,844	18,821	65,665
ENVIRONMENTAL SERVICES	1.00	1.408451	15,613		15,613	6,266	21,879
PUBLIC HEALTH	4.00	5.633803	62,462		62,462	25,092	87,554
PARKS AND RECREATION	13.00	18.309859	203,020		203,020	81,701	284,721
ZOO	2.00	2.816901	31,233		31,233	12,541	43,774
LIBRARY	3.00	4.225352	46,844		46,844	18,821	65,665
DEPT OF MUSEUMS & CULTURAL AFF	2.00	2.816901	31,233		31,233	12,541	43,774
ECONOMIC DEVELOPMENT	1.00	1.408451	15,613		15,613	6,266	21,879
SUN METRO	4.00	5.633803	62,462		62,462	25,092	87,554
AIRPORT*	4.00	5.633803	62,462		62,462	25,092	87,554
INTERNATIONAL BRIDGES	3.00	4.225352	46,844		46,844	18,821	65,665
Schedule .4 Total for STR INNOVATION & ENTERPR	71.00	100.000000	1,108,706		1,108,706	351,430	1,460,136

Allocation Basis: NUMBER OF STRATEGIC PROJECTS PER DEPT
Allocation Source: IT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - GIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	14	2.417962	8,411		8,411		8,411
STREETS & MAINTENANCE	1	0.172712	597		597		597
INFORMATION TECHNOLOGY	23	3.972366	13,821		13,821		13,821
PLANNING & INSPECTION	19	3.281520	11,413		11,413	3,860	15,273
ANIMAL SERVICES	95	16.407599	57,086		57,086	19,341	76,427
POLICE	24	4.145078	14,423		14,423	4,879	19,302
FIRE DEPT	1	0.172712	597		597	201	798
ENVIRONMENTAL SERVICES	100	17.271155	60,115		60,115	20,446	80,561
CAPITAL IMPROVEMENT	54	9.326425	32,452		32,452	10,984	43,436
PUBLIC HEALTH	91	15.716753	54,684		54,684	18,531	73,215
PARKS AND RECREATION	23	3.972366	13,821		13,821	4,676	18,497
LIBRARY	1	0.172712	597		597	201	798
DESTINATION EL PASO	4	0.690846	2,403		2,403	810	3,213
ECONOMIC DEVELOPMENT	10	1.727116	6,009		6,009	2,031	8,040
AIRPORT*	10	1.727116	6,009		6,009	2,031	8,040
COMMUNITY/HUMAN DEVELOPMENT	29	5.008636	17,429		17,429	5,895	23,324
ALL OTHERS	80	13.816926	48,074		48,074	16,289	64,363
Schedule .4 Total for GIS	579	100.000000	347,941		347,941	110,175	458,116

Allocation Basis: TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT
Allocation Source: GIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	66	0.457032	1,520		1,520		1,520
STREETS & MAINTENANCE	190	1.315698	4,389		4,389		4,389
MUNICIPAL CLERK*	2,017	13.967177	46,629		46,629	12,517	59,146
MAYOR AND COUNCIL	26	0.180043	598		598	161	759
OFFICE OF THE COMPTROLLER	125	0.865591	2,888		2,888		2,888
PURCHASING	226	1.564989	5,221		5,221		5,221
HUMAN RESOURCES	1,054	7.298664	24,363		24,363		24,363
CITY ATTORNEY OFFICE	1,547	10.712555	35,759		35,759		35,759
INFORMATION TECHNOLOGY	32	0.221591	737		737		737
PLANNING & INSPECTION	1,746	12.090575	40,360		40,360	10,835	51,195
ANIMAL SERVICES	92	0.637075	2,124		2,124	568	2,692
TAX OFFICE	844	5.844471	19,507		19,507	5,235	24,742
METRO PLANNING ORGAN.- M.P.O.	76	0.526279	1,753		1,753	469	2,222
FIRE DEPT	23	0.159269	531		531	140	671
ENVIRONMENTAL SERVICES	104	0.720172	2,403		2,403	640	3,043
CAPITAL IMPROVEMENT	2,650	18.350529	61,329		61,329	16,524	77,853
PUBLIC HEALTH	2,216	15.345198	51,228		51,228	13,758	64,986
PARKS AND RECREATION	88	0.609376	2,031		2,031	543	2,574
ZOO	28	0.193892	646		646	173	819
DEPT OF MUSEUMS & CULTURAL AFF	62	0.429333	1,429		1,429	381	1,810
ECONOMIC DEVELOPMENT	62	0.429333	1,429		1,429	381	1,810
SUN METRO	65	0.450107	1,499		1,499	400	1,899
AIRPORT*	162	1.121806	3,742		3,742	999	4,741
COMMUNITY/HUMAN DEVELOPMENT	940	6.509245	21,731		21,731	5,830	27,561
Schedule .4 Total for RECORDS MANAGEMENT	14,441	100.000000	333,846		333,846	69,554	403,400

Allocation Basis: NUMBER OF BOXES AND MAP CASES STORED BY DEPT

Allocation Source: ARCHIVES & RECORDS MANAGER

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - MAIL ROOM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.087388	184		184		184
CITY MANAGER	30.60	0.534816	1,134		1,134		1,134
STREETS & MAINTENANCE	403.00	7.043497	14,936		14,936		14,936
MUNICIPAL CLERK*	93.00	1.625423	3,443		3,443	1,184	4,627
MAYOR AND COUNCIL	25.50	0.445680	939		939	323	1,262
OFFICE OF THE COMPTROLLER	34.00	0.594240	1,257		1,257		1,257
PURCHASING	22.00	0.384509	812		812		812
HUMAN RESOURCES	27.60	0.482383	1,019		1,019		1,019
CITY ATTORNEY OFFICE	35.00	0.611718	1,295		1,295		1,295
INFORMATION TECHNOLOGY	81.00	1.415690	2,999		2,999		2,999
RISK MANAGEMENT	14.62	0.255523	539		539	184	723
PLANNING & INSPECTION	122.00	2.132274	4,518		4,518	1,556	6,074
ANIMAL SERVICES	130.50	2.280835	4,837		4,837	1,666	6,503
TAX OFFICE	20.00	0.349553	739		739	256	995
METRO PLANNING ORGAN.- M.P.O.	9.00	0.157299	332		332	113	445
POLICE-OFFICE OF THE CHIEF	17.00	0.297120	627		627	216	843
POLICE-ADMINISTRATIVE SERVICES	168.00	2.936247	6,225		6,225	2,143	8,368
POLICE	1,111.20	19.421177	41,270		41,270	14,326	55,596
FIRE DEPT	1,075.00	18.788484	39,847		39,847	13,744	53,591
ENVIRONMENTAL SERVICES	349.50	6.108442	12,950		12,950	4,463	17,413
CAPITAL IMPROVEMENT	69.00	1.205958	2,553		2,553	878	3,431
PUBLIC HEALTH	239.47	4.185375	8,873		8,873	3,058	11,931
PARKS AND RECREATION	409.50	7.157101	15,176		15,176	5,231	20,407
ZOO	108.00	1.887587	3,996		3,996	1,376	5,372
LIBRARY	145.00	2.534261	5,371		5,371	1,848	7,219
DEPT OF MUSEUMS & CULTURAL AFF	41.35	0.722701	1,530		1,530	526	2,056
ECONOMIC DEVELOPMENT	18.00	0.314598	665		665	229	894
SUN METRO	568.50	9.936049	21,065		21,065	7,266	28,331
AIRPORT*	255.00	4.456803	9,439		9,439	3,247	12,686
COMMUNITY/HUMAN DEVELOPMENT	35.00	0.611718	1,295		1,295	444	1,739
INTERNATIONAL BRIDGES	59.25	1.035551	2,195		2,195	754	2,949
Schedule .4 Total for MAIL ROOM	5,721.59	100.000000	212,060		212,060	65,031	277,091

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	176	0.060518	91		91		91
HUMAN RESOURCES	2,763	0.950066	1,423		1,423		1,423
PLANNING & INSPECTION	1,985	0.682548	1,022		1,022		1,022
ANIMAL SERVICES	2,705	0.930122	1,393		1,393		1,393
TAX OFFICE	19,247	6.618138	9,913		9,913		9,913
METRO PLANNING ORGAN.- M.P.O.	219	0.075304	113		113		113
FIRE DEPT	3	0.001032	2		2		2
ENVIRONMENTAL SERVICES	21,600	7.427224	11,125		11,125		11,125
CAPITAL IMPROVEMENT	51,321	17.646877	26,433		26,433		26,433
PUBLIC HEALTH	5,024	1.727517	2,588		2,588		2,588
ZOO	240	0.082525	124		124		124
DEPT OF MUSEUMS & CULTURAL AFF	891	0.306373	459		459		459
COMMUNITY/HUMAN DEVELOPMENT	6,774	2.329260	3,489		3,489		3,489
INTERNATIONAL BRIDGES	56	0.019256	29		29		29
ALL OTHERS	177,818	61.143240	91,587		91,587		91,587
Schedule .4 Total for POSTAGE	290,822	100.000000	149,791		149,791	0	149,791

Allocation Basis: NUMBER OF PIECES OF MAIL BY DEPARTMENT, EXCL AIRPORT & SUN METRO
Allocation Source: POSTAL CLASS REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	Total	APPLICATION MGMNT	CLIENT SERVICES	PHONES	INFRASTRUCTURE MANAGEMENT
NONDEPARTMENTAL	184	0	0	0	0
CITY MANAGER	201,501	54,099	41,450	25,625	53,649
STREETS & MAINTENANCE	534,767	116,994	89,633	176,491	116,023
MUNICIPAL CLERK*	459,117	122,174	93,054	15,966	120,376
MAYOR AND COUNCIL	73,803	19,788	15,071	17,434	19,489
OFFICE OF THE COMPTROLLER	169,537	52,732	40,400	4,352	52,295
PURCHASING	60,060	12,887	9,872	2,877	12,778
HUMAN RESOURCES	275,024	82,227	63,001	5,829	81,549
CITY ATTORNEY OFFICE	103,888	23,482	17,990	2,075	23,287
INFORMATION TECHNOLOGY	2,960,917	926,315	709,701	232,561	918,627
RISK MANAGEMENT	723	0	0	0	0
PLANNING & INSPECTION	524,614	117,439	89,450	84,668	115,719
ANIMAL SERVICES	328,225	47,416	36,109	67,194	46,717
TAX OFFICE	94,798	23,464	17,862	(5,296)	23,118
METRO PLANNING ORGAN.- M.P.O.	17,598	5,394	4,108	0	5,316
POLICE-OFFICE OF THE CHIEF	843	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	8,368	0	0	0	0
POLICE	2,315,149	657,912	501,142	214,053	648,235
FIRE DEPT	1,113,600	266,294	202,822	261,368	262,389
ENVIRONMENTAL SERVICES	1,000,586	279,818	213,124	97,916	275,707
CAPITAL IMPROVEMENT	370,513	68,185	51,933	32,059	67,183
PUBLIC HEALTH	806,086	194,326	148,011	31,996	191,479
PARKS AND RECREATION	1,090,638	148,258	112,914	357,180	146,087
ZOO	190,293	48,286	36,774	7,570	47,574
LIBRARY	524,059	124,598	94,899	108,117	122,763
DEPT OF MUSEUMS & CULTURAL AFF	197,814	46,258	35,225	22,657	45,575
DESTINATION EL PASO	3,213	0	0	0	0
ECONOMIC DEVELOPMENT	70,089	12,643	9,629	2,737	12,457
SUN METRO	262,192	72,720	55,395	(55,366)	71,659
AIRPORT*	320,965	84,029	63,996	(22,872)	82,791
COMMUNITY/HUMAN DEVELOPMENT	168,493	40,269	30,664	1,767	39,680
PENSION ADMINISTRATION	51,965	18,917	14,408	0	18,640
INTERNATIONAL BRIDGES	124,784	16,018	12,200	12,136	15,787
ALL OTHERS	283,087	33,701	25,660	34,570	33,206
Direct Bill	352,046	0	0	352,046	0
Total	15,059,539	3,716,643	2,836,497	2,087,710	3,670,155

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM	POSTAGE
NONDEPARTMENTAL	0	0	0	184	0
CITY MANAGER	15,613	8,411	1,520	1,134	0
STREETS & MAINTENANCE	15,613	597	4,389	14,936	91
MUNICIPAL CLERK*	43,774	0	59,146	4,627	0
MAYOR AND COUNCIL	0	0	759	1,262	0
OFFICE OF THE COMPTROLLER	15,613	0	2,888	1,257	0
PURCHASING	15,613	0	5,221	812	0
HUMAN RESOURCES	15,613	0	24,363	1,019	1,423
CITY ATTORNEY OFFICE	0	0	35,759	1,295	0
INFORMATION TECHNOLOGY	156,156	13,821	737	2,999	0
RISK MANAGEMENT	0	0	0	723	0
PLANNING & INSPECTION	43,774	15,273	51,195	6,074	1,022
ANIMAL SERVICES	43,774	76,427	2,692	6,503	1,393
TAX OFFICE	0	0	24,742	995	9,913
METRO PLANNING ORGAN.- M.P.O.	0	0	2,222	445	113
POLICE-OFFICE OF THE CHIEF	0	0	0	843	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	8,368	0
POLICE	218,909	19,302	0	55,596	0
FIRE DEPT	65,665	798	671	53,591	2
ENVIRONMENTAL SERVICES	21,879	80,561	3,043	17,413	11,125
CAPITAL IMPROVEMENT	0	43,436	77,853	3,431	26,433
PUBLIC HEALTH	87,554	73,215	64,986	11,931	2,588
PARKS AND RECREATION	284,721	18,497	2,574	20,407	0
ZOO	43,774	0	819	5,372	124
LIBRARY	65,665	798	0	7,219	0
DEPT OF MUSEUMS & CULTURAL AFF	43,774	0	1,810	2,056	459
DESTINATION EL PASO	0	3,213	0	0	0
ECONOMIC DEVELOPMENT	21,879	8,040	1,810	894	0
SUN METRO	87,554	0	1,899	28,331	0
AIRPORT*	87,554	8,040	4,741	12,686	0
COMMUNITY/HUMAN DEVELOPMENT	0	23,324	27,561	1,739	3,489
PENSION ADMINISTRATION	0	0	0	0	0
INTERNATIONAL BRIDGES	65,665	0	0	2,949	29
ALL OTHERS	0	64,363	0	0	91,587
Direct Bill	0	0	0	0	0
Total	1,460,136	458,116	403,400	277,091	149,791

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department POLICE-OFFICE OF THE CHIEF**

The Chief of Police is the highest-ranking officer within the Department and is responsible for the overall administration of all Police affairs. Costs associated with the Chief of Police and his executive staff are allocated based upon the number of employees assigned to each section of the Department.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department POLICE-OFFICE OF THE CHIEF**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,974,931			1,974,931
Deductions:				
PROMOTIONAL SUPPLIES	-9,387			
Total Deductions:	-9,387			-9,387
Inbound Costs:				
NONDEPARTMENTAL	34,500	432	34,932	
CITY MANAGER	7,631	943	8,574	
OFFICE OF THE COMPTROLLER	7		7	
HUMAN RESOURCES	7,589	1,479	9,068	
INFORMATION TECHNOLOGY	627	216	843	
POLICE-ADMINISTRATIVE SERVICES		28,761	28,761	
Total Allocated Additions:	50,354	31,831	82,185	82,185
Total To Be Allocated:	2,015,898	31,831		2,047,729

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF**

	Total	G&A	OFFICE OF CHIEF
Wages & Benefits			
SALARIES	1,490,928	0	1,490,928
FRINGE BENEFITS	443,039	0	443,039
Other Expense & Cost			
CONTRACTUAL SERVICE	1,212	0	1,212
MATERIALS/SUPPLIES	19,251	0	19,251
*PROMOTIONAL SUPPLIES	9,387	0	0
OPERATING EXPENSES	11,114	0	11,114
Departmental Total			
Expenditures Per Financial Statement	1,974,931		
Deductions			
*Total Disallowed Costs	(9,387)	0	0
Functional Cost	1,965,544	0	1,965,544
Allocation Step 1			
Inbound - All Others	50,354	50,354	0
Reallocate Admin Costs		(50,354)	50,354
Unallocated Costs	0	0	0
1st Allocation	2,015,898	0	2,015,898
Allocation Step 2			
Inbound - All Others	31,831	31,831	0
Reallocate Admin Costs		(31,831)	31,831
Unallocated Costs	0	0	0
2nd Allocation	31,831	0	31,831
Total For POLICE-OFFICE OF THE CHIEF			
Schedule .3 Total	2,047,729	0	2,047,729

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-OFFICE OF THE CHIEF**

Activity - OFFICE OF CHIEF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE-ADMINISTRATIVE SERVICES	168.00	12.802926	258,094		258,094	4,073	262,167
POLICE	1,111.20	84.682213	1,707,108		1,707,108	26,961	1,734,069
AIRPORT*	33.00	2.514861	50,696		50,696	797	51,493
Schedule .4 Total for OFFICE OF CHIEF	1,312.20	100.000000	2,015,898		2,015,898	31,831	2,047,729

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-OFFICE OF THE CHIEF**

Receiving Department	Total	OFFICE OF CHIEF
POLICE-ADMINISTRATIVE SERVICES	262,167	262,167
POLICE	1,734,069	1,734,069
AIRPORT*	51,493	51,493
Direct Bill	0	0
Total	<u>2,047,729</u>	<u>2,047,729</u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department POLICE-ADMINISTRATIVE SERVICES**

The Administrative Services Bureau is responsible for the maintaining the integrity of departmental records, storing and managing information, and other services. The Bureau consists of Police Academy Admin, Internal Affairs, Planning and Research, Grant Operations, Records, Supply, Financial Services, and Personnel Divisions. The Police Academy Admin Division is charged with the development and initiation of recruit, in-service, executive development, specialized, and State-mandated training programs for the Department. Internal Affairs conducts investigations of allegations lodged against members of the Police force relating to wrongdoings and/or misconduct. Planning and Research is responsible for the research and development of policies and procedures that will insure the integrity and efficiency of departmental operations. Grant Operations provides grant application, tracking, and reporting services to the department. Records is an information center containing arrest records, offense reports, and Police-related correspondence. Supply controls the distribution of supplies, uniforms, and equipment and maintains the Property Office, which stores criminal evidence and abandoned items. Personnel provides HR support to all departmental employees. Administrative Services is functionalized and allocated as follows:

- Records - Costs associated with Records are allocated based upon the number of accident and incident reports issued by each section of the Police Department.
- Police Supply - Costs associated with Police Supply are allocated directly to Police.
- Police Academy Admin - Costs associated with the Police Academy are allocated based upon the number PD training hours for each section of the Department.
- Personnel - Costs associated with Personnel are allocated based upon the number of employees assigned to each section of the Department.
- Internal Affairs - Costs associated with Internal Affairs are allocated based upon the number of internal affairs cases managed by department.
- Planning and Research - Costs associated with Planning and Research are allocated directly to Police.
- Grant Operations – Costs associated with Grant Operations are allocated directly to Police.
- Financial Services - Costs associated with Financial Services are allocated directly to Police.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department POLICE-ADMINISTRATIVE SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,232,643			16,232,643
Deductions:				
INTERLOCAL AGREEMENTS	-228,863			
FIN SVCS, OUTSIDE CONTRACT - NOC	-1,551,018			
PROMOTIONAL SERVICES	-725			
POLICE SUPPLY, UNIFORMS	-331,239			
PROMOTIONAL SUPPLIES	-3,825			
PRISONER CUSTODY EXPENSE	-374,093			
CITY GRANT MATCH	-591,644			
Total Deductions:	-3,081,407			-3,081,407
Cost Adjustments:				
REIMBURSED EXPENDITURES	-4,424			
Total Departmental Cost Adjustments:	-4,424			-4,424
Inbound Costs:				
NONDEPARTMENTAL	339,713	4,305	344,018	
CITY MANAGER	62,199	7,724	69,923	
OFFICE OF THE COMPTROLLER	37	1	38	
HUMAN RESOURCES	74,983	14,664	89,647	
INFORMATION TECHNOLOGY	6,225	2,143	8,368	
POLICE-OFFICE OF THE CHIEF	258,094	4,073	262,167	
POLICE-ADMINISTRATIVE SERVICES		284,251	284,251	
Total Allocated Additions:	741,251	317,161	1,058,412	1,058,412
Total To Be Allocated:	13,888,063	317,161		14,205,224

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES**

	Total	G&A	RECORDS	POLICE SUPPLY	POLICE ACADEMY ADMIN
Wages & Benefits					
SALARIES & WAGES	8,671,871	0	1,892,682	99,044	2,838,821
FRINGE BENEFITS	2,930,574	0	672,584	49,599	902,828
Other Expense & Cost					
CONTRACTUAL SERVICE	514,734	0	19,321	10,550	46,251
*INTERLOCAL AGREEMENTS	228,863	0	0	0	0
*FIN SVCS, OUTSIDE CONTRACT - NOC	1,551,018	0	0	0	0
*PROMOTIONAL SERVICES	725	0	0	0	0
MATERIALS/SUPPLIES	625,129	0	30,673	239,779	235,371
*POLICE SUPPLY, UNIFORMS	331,239	0	0	0	0
*PROMOTIONAL SUPPLIES	3,825	0	0	0	0
OPERATING EXPENSES	408,928	0	2,272	0	3,631
*PRISONER CUSTODY EXPENSE	374,093	0	0	0	0
*CITY GRANT MATCH	591,644	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	16,232,643				
Deductions					
*Total Disallowed Costs	(3,081,407)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES	(4,424)	0	0	0	0
Functional Cost					
Functional Cost	13,146,812	0	2,617,532	398,972	4,026,902
Allocation Step 1					
Inbound - All Others	741,251	741,251	0	0	0
Reallocate Admin Costs		(741,251)	147,580	22,497	227,053
Unallocated Costs	0	0	0	0	0
1st Allocation	13,888,063	0	2,765,112	421,469	4,253,955
Allocation Step 2					
Inbound - All Others	317,161	317,161	0	0	0
Reallocate Admin Costs		(317,161)	63,144	9,624	97,156
Unallocated Costs	0	0	0	0	0
2nd Allocation	317,161	0	63,144	9,624	97,156
Total For POLICE-ADMINISTRATIVE SERVICES					
Schedule .3 Total	14,205,224	0	2,828,256	431,093	4,351,111

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES**

	PERSONNEL	INTERNAL AFFAIRS	PLANNING & RESEARCH	GRANT OPER	FIN SVCS
Wages & Benefits					
SALARIES & WAGES	1,498,903	1,457,587	410,677	197,234	276,923
FRINGE BENEFITS	471,510	522,607	146,096	72,526	92,824
Other Expense & Cost					
CONTRACTUAL SERVICE	133,342	96,714	7,257	0	201,299
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*FIN SVCS, OUTSIDE CONTRACT - NOC	0	0	0	0	0
*PROMOTIONAL SERVICES	0	0	0	0	0
MATERIALS/SUPPLIES	22,304	9,424	6,876	25,186	55,516
*POLICE SUPPLY, UNIFORMS	0	0	0	0	0
*PROMOTIONAL SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	2,883	175	430	774	398,763
*PRISONER CUSTODY EXPENSE	0	0	0	0	0
*CITY GRANT MATCH	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES	0	0	0	0	(4,424)
Functional Cost	2,128,942	2,086,507	571,336	295,720	1,020,901
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	120,033	117,641	32,215	16,672	57,560
Unallocated Costs	0	0	0	0	0
1st Allocation	2,248,975	2,204,148	603,551	312,392	1,078,461
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	51,360	50,335	13,783	7,132	24,627
Unallocated Costs	0	0	0	0	0
2nd Allocation	51,360	50,335	13,783	7,132	24,627
Total For POLICE-ADMINISTRATIVE SERVICES					
Schedule .3 Total	2,300,335	2,254,483	617,334	319,524	1,103,088

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	117,306	99.711845	2,757,143		2,757,143	62,966	2,820,109
AIRPORT*	339	0.288155	7,969		7,969	178	8,147
Schedule .4 Total for RECORDS	117,645	100.000000	2,765,112		2,765,112	63,144	2,828,256

Allocation Basis: INCIDENT & ACCIDENT REPORTS PER DEPARTMENT

Allocation Source: PD

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - POLICE SUPPLY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	421,469		421,469	9,624	431,093
Schedule .4 Total for POLICE SUPPLY	100	100.000000	421,469		421,469	9,624	431,093

Allocation Basis: DIRECT ALLOCATION TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - POLICE ACADEMY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	170,332	99.831204	4,246,778		4,246,778	96,995	4,343,773
AIRPORT*	288	0.168796	7,177		7,177	161	7,338
Schedule .4 Total for POLICE ACADEMY ADMIN	170,620	100.000000	4,253,955		4,253,955	97,156	4,351,111

Allocation Basis: PD TRAINING HOURS PER DEPARTMENT
Allocation Source: PD

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE-OFFICE OF THE CHIEF	17.00	1.278965	28,761		28,761		28,761
POLICE-ADMINISTRATIVE SERVICES	168.00	12.639181	284,251		284,251		284,251
POLICE	1,111.20	83.599158	1,880,129		1,880,129	49,881	1,930,010
AIRPORT*	33.00	2.482696	55,834		55,834	1,479	57,313
Schedule .4 Total for PERSONNEL	1,329.20	100.000000	2,248,975		2,248,975	51,360	2,300,335

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION

Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - INTERNAL AFFAIRS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	416	99.521531	2,193,603		2,193,603	50,098	2,243,701
AIRPORT*	2	0.478469	10,545		10,545	237	10,782
Schedule .4 Total for INTERNAL AFFAIRS	418	100.000000	2,204,148		2,204,148	50,335	2,254,483

Allocation Basis: NUMBER OF INTERNAL AFFAIRS CASES MANAGED BY PD
Allocation Source: PD

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PLANNING & RESEARCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	603,551		603,551	13,783	617,334
Schedule .4 Total for PLANNING & RESEARCH	100	100.000000	603,551		603,551	13,783	617,334

Allocation Basis: DIRECT ALLOCATION TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - GRANT OPER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	312,392		312,392	7,132	319,524
Schedule .4 Total for GRANT OPER	100	100.000000	312,392		312,392	7,132	319,524

Allocation Basis: DIRECT ALLOCATION TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - FIN SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	1,078,461		1,078,461	24,627	1,103,088
Schedule .4 Total for FIN SVCS	100	100.000000	1,078,461		1,078,461	24,627	1,103,088

Allocation Basis: DIRECT ALLOCATION TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES**

Receiving Department	Total	RECORDS	POLICE SUPPLY	POLICE ACADEMY ADMIN	PERSONNEL
POLICE-OFFICE OF THE CHIEF	28,761	0	0	0	28,761
POLICE-ADMINISTRATIVE SERVICES	284,251	0	0	0	284,251
POLICE	13,808,632	2,820,109	431,093	4,343,773	1,930,010
AIRPORT*	83,580	8,147	0	7,338	57,313
Direct Bill	0	0	0	0	0
Total	14,205,224	2,828,256	431,093	4,351,111	2,300,335

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES**

Receiving Department	INTERNAL AFFAIRS	PLANNING & RESEARCH	GRANT OPER	FIN SVCS
POLICE-OFFICE OF THE CHIEF	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0
POLICE	2,243,701	617,334	319,524	1,103,088
AIRPORT*	10,782	0	0	0
Direct Bill	0	0	0	0
Total	2,254,483	617,334	319,524	1,103,088

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department FIRE DEPT**

The Fire Department is responsible for the provision of fire protection services to the citizens of El Paso. Administrative and support divisions of the Department are allocated as internal indirect costs within this section of the Plan. Fire is functionalized and allocated as follows:

- Department Administration - Costs associated with Fire Administration and executive staffs are allocated based on the number of Fire and Animal Services fte's.
- Academy Admin - Costs associated with training at the Fire Academy are allocated based on the number of training hours per section within Fire.
- Communications - The Communications Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of communication calls for service per department.
- Operations Research & Logistics - Costs associated with Operations Research and Logistics are allocated directly to Fire.
- Health & Safety- Costs associated with health and safety activities that support the entire department are allocated based on the number of Fire fte's.
- Planning and Infrastructure – Costs associated with Planning and Infrastructure are allocated directly to Fire.
- All Other Fire – All other Fire divisions are classified as direct costs, only indirect costs have been allocated to Fire.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department FIRE DEPT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	106,704,972			106,704,972
Deductions:				
TEMPORARY SVC CONTRACT - 311	-1,019,269			
PROMOTIONAL SERVICES	-375			
CLINICAL MEDICAL SUPPLIES	-860,840			
GASOLINE - UNLEADED	-836,480			
PROMOTIONAL SUPPLIES	-12,207			
GRANT MATCH	-293,239			
PRINCIPAL PAYMENT	-1,658,210			
CAPITAL OUTLAY	-211,115			
Total Deductions:	<u>-4,891,735</u>			-4,891,735
Cost Adjustments:				
REIMBURSED EXPENSES	-135,537			
PUBLIC INFORM DIST FEE	-559			
DONATIONS	-60			
CREDIT DIRECT COSTS	-81,619,249			
Total Departmental Cost Adjustments:	<u>-81,755,405</u>			-81,755,405
Inbound Costs:				
BUILDING DEPRECIATION	18,560		18,560	
EQUIPMENT DEPRECIATION	2,098,868		2,098,868	
NONDEPARTMENTAL	2,442,671	30,971	2,473,642	
CITY MANAGER	407,271	50,677	457,948	
STREETS & MAINTENANCE	1,862,908	64,302	1,927,210	
OFFICE OF THE COMPTROLLER	191,797	10,882	202,679	
PURCHASING	99,482	12,617	112,099	
HUMAN RESOURCES	479,808	93,831	573,639	
CITY ATTORNEY OFFICE	59,171	8,795	67,966	
INFORMATION TECHNOLOGY	820,358	293,242	1,113,600	
FIRE DEPT		2,820,668	2,820,668	
Total Allocated Additions:	<u>8,480,894</u>	<u>3,385,985</u>	11,866,879	11,866,879
Total To Be Allocated:	<u>28,538,726</u>	<u>3,385,985</u>		<u>31,924,711</u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department FIRE DEPT**

	Total	G&A	DEPT ADMIN	ACADEMY ADMIN	COMMUNICATIONS
Wages & Benefits					
SALARIES & WAGES	69,242,521	0	1,524,773	1,042,455	6,219,239
FRINGE BENEFITS	26,459,450	0	525,261	433,818	1,972,687
Other Expense & Cost					
CONTRACTUAL SERVICE	2,781,475	0	158,932	64,780	5,936
*TEMPORARY SVC CONTRACT - 311	1,019,269	0	0	0	0
*PROMOTIONAL SERVICES	375	0	0	0	0
MATERIALS/SUPPLIES	3,026,822	0	27,926	56,101	11,288
*CLINICAL MEDICAL SUPPLIES	860,840	0	0	0	0
*GASOLINE - UNLEADED	836,480	0	0	0	0
*PROMOTIONAL SUPPLIES	12,207	0	0	0	0
OPERATING EXPENSES	302,969	0	90,717	184,299	983
*GRANT MATCH	293,239	0	0	0	0
*PRINCIPAL PAYMENT	1,658,210	0	0	0	0
*CAPITAL OUTLAY	211,115	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	106,704,972				
Deductions					
*Total Disallowed Costs	(4,891,735)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	(135,537)	0	0	0	0
PUBLIC INFORM DIST FEE	(559)	0	(559)	0	0
DONATIONS	(60)	0	(60)	0	0
CREDIT DIRECT COSTS	(81,619,249)	0	0	0	0
Functional Cost	20,057,832	0	2,326,990	1,781,453	8,210,133
Allocation Step 1					
Inbound - BUILDING DEPRECIATION: FIRE TRAINING	18,560	0	0	18,560	0
Inbound - All Others	8,462,334	0	186,137	127,763	759,884
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	28,538,726	0	2,513,127	1,927,776	8,970,017
Allocation Step 2					
Inbound - All Others	3,385,985	0	74,407	51,033	303,990
2nd Allocation	3,385,985	0	74,407	51,033	303,990
Total For FIRE DEPT					
Schedule .3 Total	31,924,711	0	2,587,534	1,978,809	9,274,007

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department FIRE DEPT**

	OPERATIONS RESEARCH	LOGISTICS	HEALTH & SAFETY	PLANNING & INFRASTRUCTURE	ALL OTHER FIRE
Wages & Benefits					
SALARIES & WAGES	402,659	1,401,162	191,578	184,912	58,275,743
FRINGE BENEFITS	165,312	564,155	76,761	72,501	22,648,955
Other Expense & Cost					
CONTRACTUAL SERVICE	55,797	776,424	335,436	246,453	1,137,717
*TEMPORARY SVC CONTRACT - 311	0	0	0	0	0
*PROMOTIONAL SERVICES	0	0	0	0	0
MATERIALS/SUPPLIES	958	2,645,082	14,617	127,043	143,807
*CLINICAL MEDICAL SUPPLIES	0	0	0	0	0
*GASOLINE - UNLEADED	0	0	0	0	0
*PROMOTIONAL SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	2,550	13,344	0	0	11,076
*GRANT MATCH	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	0	(18,468)	0	0	(117,069)
PUBLIC INFORM DIST FEE	0	0	0	0	0
DONATIONS	0	0	0	0	0
CREDIT DIRECT COSTS	0	0	0	0	(81,619,249)
Functional Cost	627,276	5,381,699	618,392	630,909	480,980
Allocation Step 1					
Inbound - BUILDING DEPRECIATION: FIRE TRAINING	0	0	0	0	0
Inbound - All Others	49,055	170,912	23,677	22,834	7,122,072
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	676,331	5,552,611	642,069	653,743	7,603,052
Allocation Step 2					
Inbound - All Others	19,576	68,294	9,431	9,097	2,850,157
2nd Allocation	19,576	68,294	9,431	9,097	2,850,157
Total For FIRE DEPT					
Schedule .3 Total	695,907	5,620,905	651,500	662,840	10,453,209

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ANIMAL SERVICES	130.50	10.596833	266,312		266,312	62,049	328,361
FIRE DEPT	1,075.00	87.291921	2,193,760		2,193,760		2,193,760
AIRPORT*	26.00	2.111246	53,055		53,055	12,358	65,413
Schedule .4 Total for DEPT ADMIN	1,231.50	100.000000	2,513,127		2,513,127	74,407	2,587,534

Allocation Basis: NUMBER OF FTE'S SUPERVISED
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - ACADEMY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	68,117	95.467478	1,840,402		1,840,402	48,723	1,889,125
AIRPORT*	3,234	4.532522	87,374		87,374	2,310	89,684
Schedule .4 Total for ACADEMY ADMIN	71,351	100.000000	1,927,776		1,927,776	51,033	1,978,809

Allocation Basis: NUMBER OF TRAINING HOURS FOR FIRE

Allocation Source: FIRE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	237,566	77.017792	6,908,513		6,908,513	234,139	7,142,652
FIRE DEPARTMENT	70,535	22.867119	2,051,187		2,051,187	69,513	2,120,700
AIRPORT*	355	0.115089	10,317		10,317	338	10,655
Schedule .4 Total for COMMUNICATIONS	308,456	100.000000	8,970,017		8,970,017	303,990	9,274,007

Allocation Basis: NUMBER OF COMMUNICATION CALLS FOR SERVICE

Allocation Source: FIRE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - OPERATIONS RESEARCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	676,331		676,331	19,576	695,907
Schedule .4 Total for OPERATIONS RESEARCH	100	100.000000	676,331		676,331	19,576	695,907

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPT RECEIVING
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - LOGISTICS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	5,552,611		5,552,611	68,294	5,620,905
Schedule .4 Total for LOGISTICS	100	100.000000	5,552,611		5,552,611	68,294	5,620,905

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPT RECEIVING
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - HEALTH & SAFETY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	1,075.00	97.638510	626,908		626,908		626,908
AIRPORT*	26.00	2.361490	15,161		15,161	9,431	24,592
Schedule .4 Total for HEALTH & SAFETY	1,101.00	100.000000	642,069		642,069	9,431	651,500

Allocation Basis: NUMBER OF FIRE FTE'S
Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - PLANNING & INFRASTRUCTURE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	653,743		653,743	9,097	662,840
Schedule .4 Total for PLANNING & INFRASTRUCTURE	100	100.000000	653,743		653,743	9,097	662,840

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPT RECEIVING
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE DEPT**

Activity - ALL OTHER FIRE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	7,603,052		7,603,052	2,850,157	10,453,209
Schedule .4 Total for ALL OTHER FIRE	100	100.000000	7,603,052		7,603,052	2,850,157	10,453,209

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPT RECEIVING
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department FIRE DEPT**

Receiving Department	Total	DEPT ADMIN	ACADEMY ADMIN	COMMUNICATIONS	OPERATIONS RESEARCH
ANIMAL SERVICES	328,361	328,361	0	0	0
POLICE	7,142,652	0	0	7,142,652	0
FIRE DEPT	2,820,668	2,193,760	0	0	0
FIRE DEPARTMENT	21,442,686	0	1,889,125	2,120,700	695,907
AIRPORT*	190,344	65,413	89,684	10,655	0
Direct Bill	0	0	0	0	0
Total	31,924,711	2,587,534	1,978,809	9,274,007	695,907

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2018 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department FIRE DEPT**

Receiving Department	LOGISTICS	HEALTH & SAFETY	PLANNING & INFRASTRUCTURE	ALL OTHER FIRE
ANIMAL SERVICES	0	0	0	0
POLICE	0	0	0	0
FIRE DEPT	0	626,908	0	0
FIRE DEPARTMENT	5,620,905	0	662,840	10,453,209
AIRPORT*	0	24,592	0	0
Direct Bill	0	0	0	0
Total	5,620,905	651,500	662,840	10,453,209

Section D: Supplemental Data

CITY OF EL PASO
FY 2018 GENERAL FUND EXPENDITURES

	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
CAPITAL IMPROVEMENT DEPARTMENT	4,044,503	1,256,965	78,025	99,196	60,181			5,538,870
CID GRANT FUNDED PROGRAMS	674,088	150,065	5,615	12,672	9,505			851,945
CONSTRUCTION INSPECTION	439,982	125,236	5,878	23,378	2,552			597,026
ENGINEERING SUPPORT	1,026,326	345,140		11,230	15,418			1,398,114
ENGR ADMIN	934,293	297,308	55,843	33,787	8,989			1,330,220
ENGR CIP	401,252	133,146	4,658	8,328	15,112			562,496
PROJECT ENGINEERING	568,562	206,070	6,031	9,801	8,605			799,069
CITY ATTORNEY	2,060,745	576,070	1,690,000	19,786	25,718		432,396	4,804,715
ATTRNYS AND PARALEGALS	1,696,687	439,461						2,136,148
LEGAL OPERATING EXP			28,181	19,786	25,718			73,685
LEGAL SECRETARIAL STAFF	322,026	115,634						437,660
LEGAL SUPPORT STAFF	42,032	20,975						63,007
OUTSIDE COUNSEL SERV			1,598,181				119,560	1,717,741
TRIAL OPER EXP DAMAGES SETT			63,638				312,836	376,474
CITY MANAGER	2,233,429	669,705	204,230	59,011	95,616			3,261,991
CITY MANAGER	748,687	233,695	35,003	44,293	56,542			1,118,220
INTERNAL AUDIT	511,271	139,327	68,451	4,865	16,589			740,503
Office of Management & Budget	552,437	170,782	53,677	5,755	18,126			800,777
PERFORMANCE OFFICE	173,748	48,233	21,871	499	4,359			248,710
PUBLIC INFOR OFFICE	247,286	77,668	25,228	3,599				353,781
COMMUNITY AND HUMAN DEVELOPMEN	321,658	88,564	11,640	16,238	463,907		105,033	1,007,040
CD NEIGHBORHOOD SERVICES	180,891	39,073	7,992	9,869	14,025			251,850
CD SOCIAL SERVICES GRANT							105,033	105,033
CD SUPPORT SERVICES	101,227	40,737	1,389	6,369	6,152			155,874
RELOCATN SERV_GEN FUND	39,540	8,754	2,259					50,553
#N/A					443,730			443,730
ECONOMIC DEVELOPMENT	1,012,611	315,609	439,557	19,501	75,980			1,863,258
Economic Administration	361,021	100,025	430,549	9,275	65,790			966,660
Economic Development	601,090	199,955	9,008	10,226	10,190			830,469
Marketing and Outreach	50,500	15,629						66,129
FIRE	69,242,521	26,459,450	3,801,119	4,736,349	302,968	211,116	1,951,451	106,704,974
FD EMERGENCY OPER	54,881,609	21,404,226			-3,234			76,282,601
FIRE ACADEMY ADMIN	1,042,455	433,813	64,780	56,103	184,299	5,884		1,787,334
FIRE ADMINISTRATION	1,524,773	525,261	159,307	32,062	90,719	5,789	1,849,774	4,187,685
FIRE CADETS	86,558	10,569						97,127

CITY OF EL PASO
FY 2018 GENERAL FUND EXPENDITURES

	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
FIRE COMMUNICATIONS	6,219,239	1,972,687	1,025,204	11,288	983			9,229,401
FIRE DEPT GRNT							0	0
FIRE LOGISTICS	1,401,162	564,155	776,422	4,342,402	13,342	169,636	101,677	7,368,796
FIRE MEDICAL RESEARCH	381,208	145,273	1,118,693	56,920	7,682			1,709,776
FIRE PREVENTION	2,602,222	958,030	19,025	27,647	6,244			3,613,168
HEALTH AND SAFETY	191,578	76,761	335,435	14,617				618,391
OPERATIONS RESEARCH	402,659	165,312	55,798	958	2,550			627,277
PLNG and Infrastructure	184,912	72,501	246,455	127,045				630,913
SPECIAL OPER	324,146	130,862		67,307	383	29,807		552,505
HUMAN RESOURCES	1,229,747	415,123	50,763	28,869	341,337	28,800		2,094,639
BENEFIT SERVICES	330,411	116,075	4,251	9,258		28,800		488,795
HUMAN CAPITAL MANAGEMENT	348,732	124,118	21,732	5,888	770			501,240
HUMAN RESOURCES ADMIN	346,482	111,366	21,850	10,934	2,820			493,452
LABOR RELATIONS	0	0	0	0	160			160
ORGANIZATIONAL DEVELOPMENT	204,122	63,564	2,930	2,789	337,587			610,992
INFORMATION TECHNOLOGY	4,892,790	1,631,755	455,485	164,209	2,204,231		3,347,402	12,695,872
Administrative	476,927	136,211	204,645	54,649	2,097,648		2,255,714	5,225,794
Application Management	1,401,911	453,309		15,313	53,213			1,923,746
Client Services	939,137	355,402		34,405	0			1,328,944
INFOR SERVS							1,091,688	1,091,688
Information Security Assurance	171,595	49,327						220,922
Infrastructure Management	1,213,280	422,140		55,317	31,370			1,722,107
Records Management	191,063	75,732	250,840	4,525	1,447			523,607
Strategic Innovation & Enterpr	498,877	139,634		0	20,553			659,064
LIBRARY	5,077,579	1,736,664	496,635	1,665,598	26,419		267,480	9,270,375
ARMIJO BRANCH OPER	251,186	92,952	19,090	3,821	25			367,074
ART MUSEUM MISC PROJ				0				0
CATALOGING ORDERING PROCESS	289,140	122,663	24,024	1,560,187	1,957			1,997,971
CIELO VISTA BRANCH OPER	235,966	81,440	14,352	4,664	26			336,448
CLARDY FOX BRANCH OPER	219,836	59,157	27,078	4,236	25			310,332
Dorris van Doren-West REGNL	313,463	124,784	23,539	6,814	35			468,635
Esperanza Acosta Moreno -East	352,364	83,134	23,696	6,680	184			466,058
IRVING SCHWARTZ BRANCH OPER	273,103	103,890	15,544	3,991	184			396,712
Judge Marquez Mission Valley B	296,546	100,369	21,755	6,651	162		100,000	525,483
Library Book mobile Techmobil2	62,580	31,207	40,541	12,493	166			146,987
LIBRY ADMIN	540,209	184,369	100,637	23,217	21,611		67,480	937,523

CITY OF EL PASO
FY 2018 GENERAL FUND EXPENDITURES

	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
MAIN LIBRY	1,154,943	401,560	128,207	16,782	201			1,701,693
MEMORIAL BRANCH OPER	236,184	88,511	15,803	3,673	25			344,196
RICHARD BURGESS BRANCH OPER	375,953	135,849	4,411	3,990	1,591			521,794
WESTSIDE BRANCH OPER	258,895	77,380	15,268	3,473	148			355,164
YSLETA BRANCH OPER	217,211	49,399	22,690	4,926	79		100,000	394,305
MAYOR AND COUNCIL	866,252	258,165	43,423	6,648	26,432		-676,979	523,941
COUNCIL DISTRCT 02	89,470	26,138	4,163				-724,459	-604,688
COUNCIL DISTRCT 03	91,597	21,109	4,263				4,496	121,465
COUNCIL DISTRCT 04	84,963	26,540	6,491			0	4,902	122,896
COUNCIL DISTRCT 05	89,757	26,684	6,412				-5	122,848
COUNCIL DISTRCT 06	85,736	27,027	6,078				4,005	122,846
COUNCIL DISTRCT 07	73,092	18,777	5,646				25,607	123,122
COUNCIL DISTRCT 08	84,816	26,421	3,131				8,475	122,843
COUNCIL DISTRICT 01	94,744	25,934	6,581					127,259
OFFICE OF THE MAYOR	172,077	59,535	658	6,648	26,432			265,350
MUNICIPAL CLERK	3,223,058	1,128,469	477,000	39,013	244,657			5,112,197
ADMIN SERVICES	270,553	98,272	170,268	35,602	52,401			627,096
COUNCIL DISTRCT 05			0					0
COURT CASE MANAGEMENT DIVISION	1,438,886	569,069	168,724		172,033			2,348,712
FINE COLLECTION & DISBURSEMENT	562,117	201,365	8,354		4,966			776,802
JUDICIARY	622,567	143,368	31,400	538	8,806			806,679
MUNICIPAL CLERK	328,935	116,395	98,254	2,873	6,451			552,908
MUSEUM AND CULTURAL AFFAIRS	1,370,079	478,619	311,426	42,842	97,469		3,500	2,303,935
ACR ADMIN	203,451	61,766	67,838	210	67,547			400,812
Archaeology Museum	167,507	53,728	29,083	2,947	11,991			265,256
ART MUSEUM ADMIN	298,844	104,772	179,503	28,439	17,485		3,500	632,543
ART MUSEUM CURATORIAL	222,736	80,686	9,932	0				313,354
ART MUSEUM EDUCATION	146,565	31,863		671				179,099
ART MUSEUM MISC PROJ					0			0
HISTORY MUSEUM OPER	330,976	145,804	25,070	10,575	446			512,871
NONDEPARTMENTAL	226,814	3,255,038	11,618,840		2,210,625	477,759	11,257,202	29,046,278
CITYWIDE IT CONTRACTS			7,662,187					7,662,187
NonDepartmental	-75	3,185,094	3,956,653		2,210,625	477,759	11,257,202	21,087,258
PEG	226,889	69,944						296,833
OFFICE OF THE COMPTROLLER	1,792,004	562,520	274,393	41,294	10,321		8,657	2,689,189
FINANCIAL REPORTING AND GRANTS	720,383	232,378	255,740	10,435	3,661			1,222,597

CITY OF EL PASO
FY 2018 GENERAL FUND EXPENDITURES

	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
GRANT ACCTG	638,672	196,737	6,465	3,683	-1,866			843,691
Office of the Comptroller	199,487	63,442	10,388	26,897	4,533			304,747
TREASURY MANAGEMENT DIVISION	233,462	69,963	1,800	279	3,993		8,657	318,154
PARKS AND RECREATION	10,658,165	3,825,444	2,897,344	2,162,955	5,153,159	172,676	363,726	25,233,469
AQUATICS	2,175,093	543,250	56,941	313,601	29,602	10,970		3,129,457
CAPITAL PROJECTS - ASSET MGMT	223,355	66,111	170,719	9,323	4,063		248,622	722,193
PARKS -LAND MANAGMENT	2,853,026	1,152,888	811,577	1,292,784	4,895,886	0		11,006,161
PARKS RECREATN ADMIN	815,036	259,354	62,997	39,104	176,748			1,353,239
RECREATION CENTERS	1,904,548	765,157	835,852	148,100	8,136		7,518	3,669,311
SPECIALIZED RECREATION	1,564,221	596,046	282,760	69,236	9,357		107,586	2,629,206
SPORTS	1,122,886	442,638	676,498	290,807	29,367	161,706		2,723,902
PLANNING AND INSPECTIONS	5,276,829	1,785,468	168,544	152,129	59,399			7,442,369
ADMINISTRATION	601,765	184,602	53,518	9,576	19,110			868,571
Building & Development Permit	3,075,066	1,057,700	89,644	110,253	24,075			4,356,738
One-Stop-Shop	791,040	273,645	9,710	16,381	-547			1,090,229
Planning	808,958	269,521	15,672	15,919	16,761			1,126,831
POLICE	88,815,360	29,581,375	6,133,300	2,767,526	819,844	9,850	591,850	128,719,105
CENTRAL REGNL COMMAND	14,552,191	4,991,242	106,004	43,559	0			19,692,996
CHIEFS OFFICE	1,490,930	696,115	1,212	28,638	11,113			2,228,008
COMMUNICATIONS	378,343	117,735		24,236		9,850		530,164
CRIMINAL INVESTIGATIONS	7,513,418	2,448,102	704,058	107,697	1,880			10,775,155
DIRECTED INVESTIGATIONS	8,958,108	2,986,348	80,431	85,443	23,988			12,134,318
FINANCIAL SERVS	276,923	92,826	1,981,182	55,516	772,852			3,179,299
GRANT OPER PDHQ	197,235	72,531		25,187	774		591,645	887,372
INTERNAL AFFAIRS	1,457,587	522,607	96,714	9,423	175			2,086,506
MISSN VALLY REGIONL COMMAN	8,171,593	2,871,704	6,456	28,163				11,077,916
NORTHEAST REGNL COMMAND	9,327,514	3,105,702	10,281	23,935				12,467,432
OPERATIONAL SUPPORT	2,999,591	937,499	4,211	32,944	327			3,974,572
PD PERSONNEL	1,498,903	471,508	134,070	23,296	2,883			2,130,660
PEBBLE HILLS REGNL COMMAND	14,536,894	4,806,494	4,745	47,210	-481			19,394,862
PLNG AND RESEARCH	410,677	146,095	7,256	8,129	430			572,587
POLICE ACADEMY ADMIN	2,838,821	902,828	46,251	236,952	3,631			4,028,483
POLICE CADETS	2,129,002	280,418						2,409,420
POLICE RESTRI CONFISCATED FUND							205	205
POLICE SUPPLY	99,041	49,597	10,549	571,021				730,208
RECORDS	1,892,682	672,584	19,321	30,673	2,272			2,617,532

CITY OF EL PASO
FY 2018 GENERAL FUND EXPENDITURES

	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
SPECIAL SERVS	1,765,461	665,840	13,181	80,337	0			2,524,819
VEHICLE OPER	161,823	55,809	2,888,170	1,280,956		0		4,386,758
WESTSIDE REGNL COMMAND	8,158,623	2,687,791	19,208	24,211				10,889,833
PUBLIC HEALTH	3,188,583	1,121,929	599,023	322,610	323,586	26,102	309,136	5,890,969
ADULT IMMUNIZATN SERVS	40,387	14,832	3,027	25,658	2,193			86,097
DENTAL	384,191	113,182	7,949	47,750	13,324			566,396
ENVIRONMENT-OSSF	877,326	407,458	7,222	28,951	10,455			1,331,412
EPIDEMIOLOGY	195,253	58,035	65	3,948	2,100			259,401
HEALTH ADMIN	440,331	132,325	70,180	44,531	56,098		309,136	1,052,601
HEALTH EDUCATION PROGRAM	125,468	39,553	90	3,847	1,347			170,305
HEALTH SUPPORT SERVS	565,111	173,968	343,580	56,756	198,579	13,059		1,351,053
LABORATORY	257,287	87,666	150,523	96,265	32,999	13,043		637,783
STD CLINICS	303,229	94,910	16,387	14,904	6,491			435,921
PURCHASING AND STRATEGIC SOURC	1,052,875	342,702	22,908	9,171	88,994			1,516,650
ADMINISTRATION	286,746	90,479	22,908	9,171	88,994			498,298
SUPPLY CHAIN MANAGEMENT	766,129	252,223						1,018,352
STREETS AND MAINTENANCE	9,903,420	3,850,174	4,930,019	4,412,683	10,881,376	189,372	4,583,082	38,750,126
Admin Support and Data Mgmt	658,207	224,338	14,187	26,784	46,130			969,646
Administrative Division				19,806			-5,073	14,733
ENGR TRAFFIC-ST	2,665,838	962,642	290,242	734,386				4,653,108
Facilities Maintenance Div	2,550,009	1,052,920	2,287,316	2,061,329	341,349	43,884		8,336,807
PARKING METER							0	0
Pavement MGMT	860,878	286,437	1,317,393	64,716		145,488	1,054,919	3,729,831
Street MAINTNC	3,168,488	1,323,837	812,326	1,505,662	3,837		2,250	6,816,400
SUSTAINABILITY			208,555		10,490,060		3,530,986	14,229,601
Vehicle Replacement Program							0	0
ZOO	3,270,531	1,387,808			0			4,658,339
Administrative	464,802	149,067						613,869
ANIMAL CARE	1,815,120	819,792				0		2,634,912
COMMUNITY & GUEST EXPERIENCE	260,304	88,808						349,112
INFRASTRUCTURE	730,305	330,141						1,060,446
Grand Total	219,759,553	80,727,616	34,703,674	16,765,628	23,512,219	1,115,675	22,543,936	399,128,301

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