



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

FY 2019 Federal Cost
Allocation Plan (2 CFR Part 200)

Based on actual expenditures for the
Fiscal Year ended August 31, 2019

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

FY 2019 Federal Cost
Allocation Plan (2 CFR Part 200)

Based on actual expenditures for the
Fiscal Year ended August 31, 2019

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated FYE 2019 to establish cost allocations or billings for FY 2021 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: El Paso, Texas

Signature: 

Name of Official: Robert Cortinas

Title: Chief Financial Officer

Date of Execution: 8/31/2020

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Table of Contents**

| | |
|---|------|
| Section A: Cost Allocation Methodology and Process | A-1 |
| Section B: Organizational Chart | B-1 |
| Section C: Cost Allocation Plan | C-1 |
| Summary Data | C-2 |
| Schedule A - Allocated Costs By Department..... | C-2 |
| Schedule C - Summary Of Allocated Costs | C-10 |
| Schedule E - Summary Of Allocation Basis | C-12 |
| Schedule F - Indirect Cost Rate Proposal | C-15 |
| Depreciation Expense | C-16 |
| Schedule .1 - Nature and Extent of Services | C-16 |
| Schedule .2 - Detail Costs To Be Allocated | C-17 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-18 |
| Schedule .4 - Detail Activity Allocations | C-20 |
| Schedule .5 - Allocation Summary | C-25 |
| City Manager | C-27 |
| Schedule .1 - Nature and Extent of Services | C-27 |
| Schedule .2 - Detail Costs To Be Allocated | C-28 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-29 |
| Schedule .4 - Detail Activity Allocations | C-31 |
| Schedule .5 - Allocation Summary | C-32 |
| City Attorney..... | C-33 |
| Schedule .1 - Nature and Extent of Services | C-33 |
| Schedule .2 - Detail Costs To Be Allocated | C-34 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-35 |
| Schedule .4 - Detail Activity Allocations | C-39 |
| Schedule .5 - Allocation Summary | C-42 |
| Office of Management & Budget | C-43 |
| Schedule .1 - Nature and Extent of Services | C-43 |
| Schedule .2 - Detail Costs To Be Allocated | C-44 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-45 |
| Schedule .4 - Detail Activity Allocations | C-46 |
| Schedule .5 - Allocation Summary | C-48 |
| Public Information..... | C-49 |
| Schedule .1 - Nature and Extent of Services | C-49 |
| Schedule .2 - Detail Costs To Be Allocated | C-50 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-51 |
| Schedule .4 - Detail Activity Allocations | C-52 |
| Schedule .5 - Allocation Summary | C-53 |
| Internal Audit | C-54 |
| Schedule .1 - Nature and Extent of Services | C-54 |
| Schedule .2 - Detail Costs To Be Allocated | C-55 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-56 |
| Schedule .4 - Detail Activity Allocations | C-57 |
| Schedule .5 - Allocation Summary | C-58 |
| Performance Office..... | C-59 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Table of Contents**

| | |
|---|-------|
| Schedule .1 - Nature and Extent of Services | C-59 |
| Schedule .2 - Detail Costs To Be Allocated | C-60 |
| Schedule .3 - Costs To Be Allocated By Activity | C-61 |
| Schedule .4 - Detail Activity Allocations | C-62 |
| Schedule .5 - Allocation Summary | C-63 |
| Municipal Clerk | C-64 |
| Schedule .1 - Nature and Extent of Services | C-64 |
| Schedule .2 - Detail Costs To Be Allocated | C-65 |
| Schedule .3 - Costs To Be Allocated By Activity | C-66 |
| Schedule .4 - Detail Activity Allocations | C-70 |
| Schedule .5 - Allocation Summary | C-72 |
| Human Resources | C-73 |
| Schedule .1 - Nature and Extent of Services | C-73 |
| Schedule .2 - Detail Costs To Be Allocated | C-74 |
| Schedule .3 - Costs To Be Allocated By Activity | C-75 |
| Schedule .4 - Detail Activity Allocations | C-77 |
| Schedule .5 - Allocation Summary | C-79 |
| Office of the Comptroller | C-80 |
| Schedule .1 - Nature and Extent of Services | C-80 |
| Schedule .2 - Detail Costs To Be Allocated | C-81 |
| Schedule .3 - Costs To Be Allocated By Activity | C-82 |
| Schedule .4 - Detail Activity Allocations | C-86 |
| Schedule .5 - Allocation Summary | C-91 |
| Purchasing & Strategic Source | C-92 |
| Schedule .1 - Nature and Extent of Services | C-92 |
| Schedule .2 - Detail Costs To Be Allocated | C-93 |
| Schedule .3 - Costs To Be Allocated By Activity | C-94 |
| Schedule .4 - Detail Activity Allocations | C-96 |
| Schedule .5 - Allocation Summary | C-98 |
| Information Technology | C-99 |
| Schedule .1 - Nature and Extent of Services | C-99 |
| Schedule .2 - Detail Costs To Be Allocated | C-100 |
| Schedule .3 - Costs To Be Allocated By Activity | C-101 |
| Schedule .4 - Detail Activity Allocations | C-105 |
| Schedule .5 - Allocation Summary | C-111 |
| Office of the Police Chief | C-113 |
| Schedule .1 - Nature and Extent of Services | C-113 |
| Schedule .2 - Detail Costs To Be Allocated | C-114 |
| Schedule .3 - Costs To Be Allocated By Activity | C-115 |
| Schedule .4 - Detail Activity Allocations | C-117 |
| Schedule .5 - Allocation Summary | C-118 |
| Police Administrative Services | C-119 |
| Schedule .1 - Nature and Extent of Services | C-119 |
| Schedule .2 - Detail Costs To Be Allocated | C-120 |
| Schedule .3 - Costs To Be Allocated By Activity | C-121 |

All Monetary Values are US Dollars



MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Table of Contents**

| | |
|---|--------------|
| Schedule .4 - Detail Activity Allocations | C-125 |
| Schedule .5 - Allocation Summary | C-133 |
| Fire Administration..... | C-135 |
| Schedule .1 - Nature and Extent of Services | C-135 |
| Schedule .2 - Detail Costs To Be Allocated | C-136 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-137 |
| Schedule .4 - Detail Activity Allocations | C-143 |
| Schedule .5 - Allocation Summary | C-150 |
| PW Administration Support & Data Mgmt | C-152 |
| Schedule .1 - Nature and Extent of Services | C-152 |
| Schedule .2 - Detail Costs To Be Allocated | C-153 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-154 |
| Schedule .4 - Detail Activity Allocations | C-156 |
| Schedule .5 - Allocation Summary | C-158 |
| Facilities Maintenance | C-159 |
| Schedule .1 - Nature and Extent of Services | C-159 |
| Schedule .2 - Detail Costs To Be Allocated | C-160 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-161 |
| Schedule .4 - Detail Activity Allocations | C-165 |
| Schedule .5 - Allocation Summary | C-172 |
| Sustainability | C-174 |
| Schedule .1 - Nature and Extent of Services | C-174 |
| Schedule .2 - Detail Costs To Be Allocated | C-175 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-176 |
| Schedule .4 - Detail Activity Allocations | C-178 |
| Schedule .5 - Allocation Summary | C-183 |
| Non-Departmental..... | C-185 |
| Schedule .1 - Nature and Extent of Services | C-185 |
| Schedule .2 - Detail Costs To Be Allocated | C-186 |
| Schedule .3 - Costs To Be Allocated By Activity..... | C-187 |
| Schedule .4 - Detail Activity Allocations | C-193 |
| Schedule .5 - Allocation Summary | C-200 |
| Section D: Supplemental Data | D-1 |
| Expenditure Reconciliation - Indirect Cost Pool Summary | D-2 |
| Expenditure Reconciliation - Direct Cost Base..... | D-3 |
| Schedule of Expenditures of Federal Awards..... | D-4 |
| Indirect Cost Rates | D-10 |

Section A: Cost Allocation Methodology and Process

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 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.

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
- Results

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Cost Allocation Methodology and Process**

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

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Cost Allocation Methodology and Process

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.

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.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Cost Allocation Methodology and Process

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.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. The indirect cost rate base used to compute the rates is calculated to include salaries & wages. A composite rate is also computed at the bottom of the schedule.

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.

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Cost Allocation Methodology and Process**

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- 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

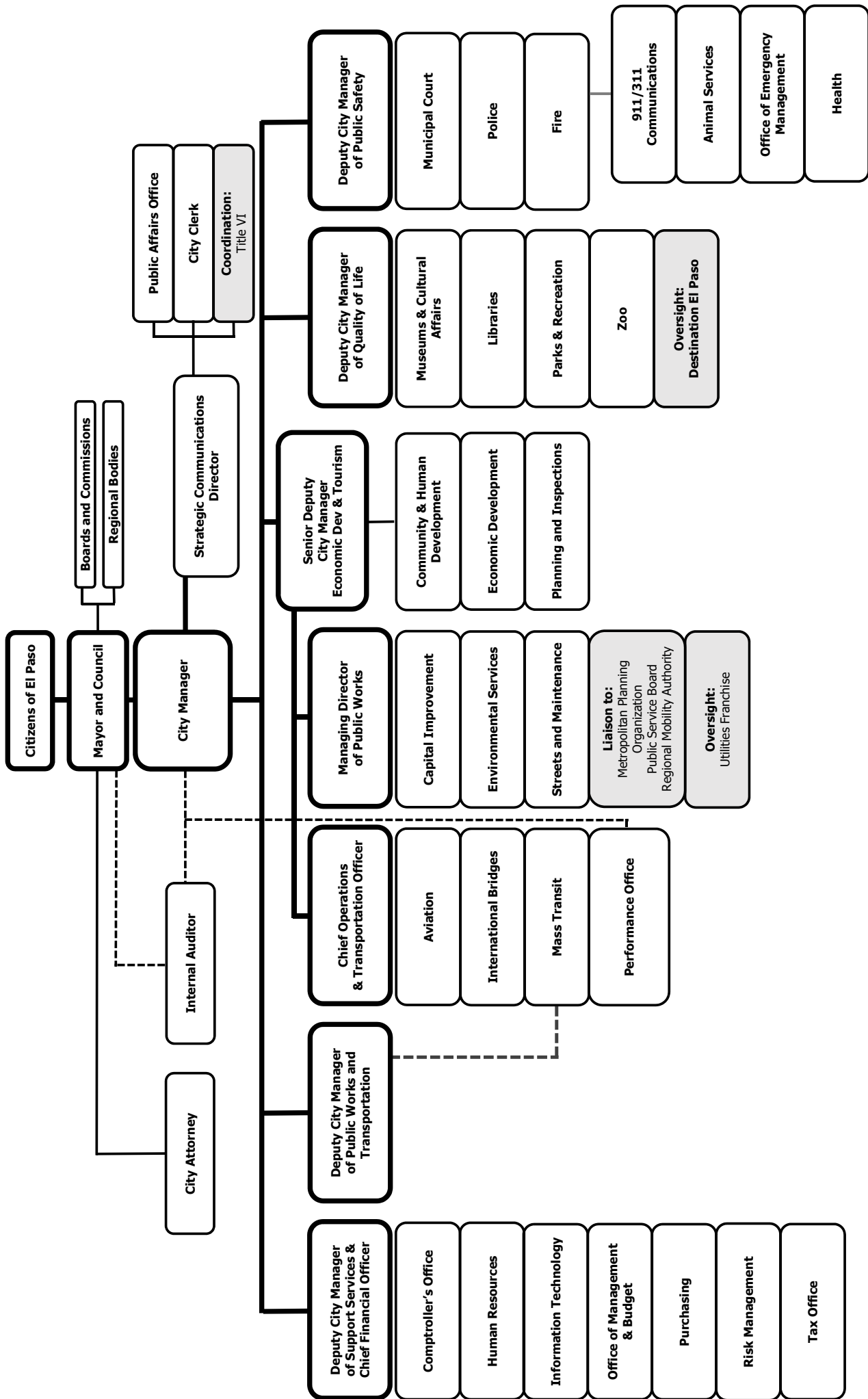
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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



Section C: Cost Allocation Plan

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | Self Insurance Fund | Animal Services | Aviation | Capital Improvement Department | Capital Improvement Plan |
|--|---------------------|------------------|------------------|--------------------------------|--------------------------|
| Depreciation Expense | 0 | 0 | 0 | 235,789 | 0 |
| City Manager | 0 | 35,279 | 73,052 | 19,922 | 0 |
| City Attorney | 0 | 40,659 | 218,518 | 198,006 | 0 |
| Office of Management & Budget | 60,333 | 8,510 | 57,835 | 6,090 | 18,951 |
| Public Information | 1,745 | 0 | 26,388 | 7,197 | 0 |
| Internal Audit | 0 | 23,442 | 75,075 | 0 | 0 |
| Performance Office | 0 | 7,226 | 14,972 | 4,079 | 0 |
| Municipal Clerk | 926 | 6,770 | 14,025 | 3,819 | 0 |
| Human Resources | 452,891 | 47,698 | 98,763 | 26,930 | 0 |
| Office of the Comptroller | 50,189 | 22,326 | 176,863 | 376,916 | 25,150 |
| Purchasing & Strategic Source | 0 | 875 | 44,634 | 113,175 | 0 |
| Information Technology | 1,484 | 375,000 | 350,914 | 677,465 | 25,702 |
| Office of the Police Chief | 0 | 0 | 43,757 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 144,282 | 0 | 0 |
| Fire Administration | 0 | 267,032 | 156,368 | 0 | 0 |
| PW Administration Support & Data Mgmt | 0 | 0 | 0 | 114,897 | 0 |
| Facilities Maintenance | 0 | 127,338 | 92 | 85,432 | 0 |
| Sustainability | 0 | 0 | 7,838 | 57,058 | 0 |
| Non-Departmental | 17,003 | 137,586 | 256,515 | 334,482 | 0 |
| Allocated Costs for Fiscal 2019 | 584,571 | 1,099,741 | 1,759,891 | 2,261,257 | 69,803 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | Community & Human Development | CRRMA | Destination El Paso | Downtown Development Corp | Economic Development |
|--|-------------------------------------|---------------|---------------------|------------------------------|-------------------------|
| Depreciation Expense | 217,285 | 0 | 0 | 0 | 111,746 |
| City Manager | 10,508 | 0 | 0 | 0 | 2,764 |
| City Attorney | 145,329 | 0 | 3,385 | 0 | 244,234 |
| Office of Management & Budget | 8,255 | 16,170 | 14,217 | 4,160 | 8,809 |
| Public Information | 3,794 | 0 | 0 | 0 | 999 |
| Internal Audit | 19,529 | 0 | 0 | 0 | 4,893 |
| Performance Office | 2,153 | 0 | 0 | 0 | 565 |
| Municipal Clerk | 2,014 | 0 | 0 | 0 | 525 |
| Human Resources | 14,211 | 0 | 0 | 0 | 3,732 |
| Office of the Comptroller | 254,063 | 6,748 | 4,682 | 1,297 | 21,293 |
| Purchasing & Strategic Source | 20,263 | 0 | 0 | 0 | 16,446 |
| Information Technology | 203,372 | 0 | 0 | 0 | 71,244 |
| Office of the Police Chief | 0 | 0 | 0 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 0 | 0 | 0 |
| Fire Administration | 0 | 0 | 0 | 0 | 0 |
| PW Administration Support & Data Mgmt | 0 | 0 | 0 | 0 | 0 |
| Facilities Maintenance | 101,060 | 0 | 0 | 0 | 58,554 |
| Sustainability | 49,941 | 0 | 0 | 0 | 25,680 |
| Non-Departmental | 47,771 | 0 | 0 | 0 | 18,137 |
| Allocated Costs for Fiscal 2019 | 1,099,548 | 22,918 | 22,284 | 5,457 | 589,621 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | El Paso Employee's Pension | El Paso Water | Environmental Services | Facilities & Fleet Mgmt | Fire |
|--|-------------------------------|------------------|---------------------------|----------------------------|-------------------|
| Depreciation Expense | 0 | 0 | 1,942 | 0 | 6,940 |
| City Manager | 0 | 0 | 100,316 | 0 | 239,091 |
| City Attorney | 0 | 804,917 | 112,557 | 0 | 145,022 |
| Office of Management & Budget | 67,407 | 0 | 47,254 | 0 | 90,921 |
| Public Information | 698 | 86,264 | 36,237 | 0 | 0 |
| Internal Audit | 48,932 | 0 | 63,839 | 0 | 46,965 |
| Performance Office | 0 | 0 | 20,561 | 0 | 49,012 |
| Municipal Clerk | 369 | 45,788 | 29,785 | 0 | 45,921 |
| Human Resources | 2,610 | 322,335 | 135,624 | 0 | 323,272 |
| Office of the Comptroller | 16,181 | 0 | 141,313 | 0 | 132,450 |
| Purchasing & Strategic Source | 0 | 0 | 53,909 | 0 | 112,005 |
| Information Technology | 101,312 | 0 | 1,042,009 | 36,693 | 889,673 |
| Office of the Police Chief | 0 | 0 | 0 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 0 | 0 | 0 |
| Fire Administration | 0 | 0 | 0 | 0 | 12,749,257 |
| PW Administration Support & Data Mgmt | 0 | 0 | 578,542 | 0 | 0 |
| Facilities Maintenance | 0 | 0 | 159,359 | 0 | 1,449,662 |
| Sustainability | 0 | 0 | 76,981 | 0 | 771,795 |
| Non-Departmental | 6,799 | 838,743 | 352,231 | 0 | 2,186,245 |
| Allocated Costs for Fiscal 2019 | 244,308 | 2,098,047 | 2,952,459 | 36,693 | 19,238,231 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | International Bridges | Library | Mayor & Council | Metropolitan Planning Organization | Municipal Court |
|--|----------------------------------|------------------|----------------------------|---|------------------------|
| Depreciation Expense | 0 | 0 | 72,162 | 0 | 0 |
| City Manager | 16,668 | 40,748 | 0 | 0 | 24,208 |
| City Attorney | 40,591 | 8,558 | 3,547 | 0 | 32,747 |
| Office of Management & Budget | 8,805 | 9,764 | 1,341 | 1,506 | 5,233 |
| Public Information | 6,013 | 14,715 | 2,401 | 898 | 8,740 |
| Internal Audit | 0 | 7,981 | 33,180 | 0 | 0 |
| Performance Office | 3,412 | 8,348 | 0 | 0 | 4,962 |
| Municipal Clerk | 3,197 | 7,820 | 101,709 | 0 | 4,644 |
| Human Resources | 22,540 | 55,084 | 8,982 | 3,363 | 32,726 |
| Office of the Comptroller | 27,367 | 37,181 | 11,231 | 41,146 | 18,188 |
| Purchasing & Strategic Source | 73,180 | 139,055 | 290 | 13,213 | 73,180 |
| Information Technology | 90,217 | 389,346 | 72,964 | 22,141 | 347,123 |
| Office of the Police Chief | 0 | 0 | 0 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 0 | 0 | 0 |
| Fire Administration | 0 | 0 | 0 | 0 | 0 |
| PW Administration Support & Data Mgmt | 0 | 0 | 0 | 0 | 0 |
| Facilities Maintenance | 0 | 599,167 | 63,028 | 0 | 60,907 |
| Sustainability | 0 | 455,315 | 16,592 | 0 | 0 |
| Non-Departmental | 58,537 | 495,640 | 45,876 | 0 | 167,041 |
| Allocated Costs for Fiscal 2019 | 350,527 | 2,268,722 | 433,303 | 82,267 | 779,699 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department**

| Central Service Departments | Museum & Cultural Affairs | Non Departmental | Parks & Recreation | Planning & Inspections | Police |
|--|--------------------------------------|-------------------------|-------------------------------|-----------------------------------|-------------------|
| Depreciation Expense | 510 | 0 | 87,173 | 37,249 | 0 |
| City Manager | 12,356 | 0 | 101,101 | 27,668 | 348,510 |
| City Attorney | 79,991 | 0 | 70,170 | 458,807 | 663,858 |
| Office of Management & Budget | 7,761 | 174,377 | 29,366 | 8,239 | 162,154 |
| Public Information | 4,460 | 0 | 36,521 | 9,988 | 0 |
| Internal Audit | 4,893 | 0 | 60,300 | 0 | 0 |
| Performance Office | 2,531 | 0 | 20,720 | 5,670 | 71,547 |
| Municipal Clerk | 2,370 | 0 | 19,413 | 58,310 | 67,160 |
| Human Resources | 16,704 | 0 | 136,688 | 37,414 | 471,335 |
| Office of the Comptroller | 23,366 | 54,743 | 85,544 | 107,147 | 354,255 |
| Purchasing & Strategic Source | 138,461 | 0 | 228,429 | 7,336 | 240,482 |
| Information Technology | 179,582 | 0 | 515,738 | 568,467 | 1,809,318 |
| Office of the Police Chief | 0 | 0 | 0 | 0 | 1,669,621 |
| Police Administrative Services | 0 | 0 | 0 | 0 | 14,744,636 |
| Fire Administration | 0 | 0 | 0 | 0 | 6,920,368 |
| PW Administration Support & Data Mgmt | 0 | 0 | 0 | 0 | 0 |
| Facilities Maintenance | 292,506 | 0 | 2,589,118 | 17,310 | 1,190,298 |
| Sustainability | 238,222 | 0 | 2,802,786 | 8,559 | 617,868 |
| Non-Departmental | 286,249 | 0 | 783,583 | 256,171 | 3,009,763 |
| Allocated Costs for Fiscal 2019 | 1,289,962 | 229,120 | 7,566,650 | 1,608,335 | 32,341,173 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | Public Health | Streets & Maintenance | Sun Metro | Tax | Zoo |
|--|----------------------|----------------------------------|------------------|----------------|------------------|
| Depreciation Expense | 0 | 473 | 0 | 0 | 0 |
| City Manager | 65,539 | 88,276 | 164,857 | 5,529 | 32,098 |
| City Attorney | 49,458 | 25,185 | 80,450 | 17,416 | 8,811 |
| Office of Management & Budget | 18,986 | 39,992 | 90,895 | 2,110 | 6,981 |
| Public Information | 23,676 | 31,887 | 59,552 | 1,994 | 11,589 |
| Internal Audit | 0 | 59,051 | 26,875 | 66,875 | 59,608 |
| Performance Office | 13,432 | 18,092 | 33,791 | 1,133 | 6,576 |
| Municipal Clerk | 12,582 | 16,947 | 52,038 | 1,059 | 6,160 |
| Human Resources | 88,612 | 119,352 | 222,900 | 7,481 | 43,398 |
| Office of the Comptroller | 317,617 | 39,284 | 520,190 | 10,368 | 27,993 |
| Purchasing & Strategic Source | 345,861 | 0 | 40,183 | 5,273 | 167,273 |
| Information Technology | 835,674 | 595,951 | 333,533 | 87,835 | 120,286 |
| Office of the Police Chief | 0 | 0 | 0 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 0 | 0 | 0 |
| Fire Administration | 0 | 0 | 0 | 0 | 0 |
| PW Administration Support & Data Mgmt | 0 | 587,842 | 0 | 0 | 0 |
| Facilities Maintenance | 294,690 | 132,493 | 0 | 2,243 | 2,123 |
| Sustainability | 1,488 | 3,650,242 | 0 | 0 | 447,628 |
| Non-Departmental | 328,465 | 667,540 | 578,868 | 19,428 | 237,204 |
| Allocated Costs for Fiscal 2019 | 2,396,080 | 6,072,607 | 2,204,132 | 228,744 | 1,177,728 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | All Other | Total Allocated | Direct Billed | Unallocated | Cost Adjustments |
|--|------------------|------------------------|----------------------|--------------------|-------------------------|
| Depreciation Expense | 1,515 | 772,784 | 0 | 0 | (3,617,246) |
| City Manager | 0 | 1,408,490 | 0 | 0 | (4,415) |
| City Attorney | 410,374 | 3,862,590 | 49,576 | 1,858,614 | 155,334 |
| Office of Management & Budget | 0 | 976,422 | 0 | 0 | 520 |
| Public Information | 0 | 375,756 | 0 | 0 | 0 |
| Internal Audit | 0 | 601,438 | 0 | 0 | 3,879 |
| Performance Office | 0 | 288,782 | 0 | 0 | 0 |
| Municipal Clerk | 0 | 503,351 | 0 | 128,958 | 0 |
| Human Resources | 0 | 2,694,645 | 0 | 0 | 2,121 |
| Office of the Comptroller | 228,134 | 3,133,225 | 0 | 173,157 | 0 |
| Purchasing & Strategic Source | 0 | 1,833,523 | 0 | 0 | 19,917 |
| Information Technology | 158,841 | 9,901,884 | 28,029 | 7,032 | 660,389 |
| Office of the Police Chief | 0 | 1,713,378 | 0 | 0 | 0 |
| Police Administrative Services | 0 | 14,888,918 | 0 | 0 | 0 |
| Fire Administration | 0 | 20,093,025 | 0 | 0 | 0 |
| PW Administration Support & Data Mgmt | 0 | 1,281,281 | 0 | 0 | 1,013,407 |
| Facilities Maintenance | 91,114 | 7,316,494 | 90,393 | 299,767 | 286,481 |
| Sustainability | 18,527 | 9,246,520 | 0 | 0 | 107,229 |
| Non-Departmental | 3 | 11,129,880 | 0 | 389,482 | 0 |
| Allocated Costs for Fiscal 2019 | 908,508 | 92,022,386 | 167,998 | 2,857,010 | (1,372,384) |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule A - Allocated Costs By Department

| Central Service Departments | Disallowed | Total Expenditures |
|---------------------------------------|-------------------|---------------------------|
| Depreciation Expense | | |
| City Manager | 30,183 | |
| City Attorney | 149,398 | |
| Office of Management & Budget | 328 | |
| Public Information | 4,011 | |
| Internal Audit | 1,997 | |
| Performance Office | | |
| Municipal Clerk | 691,333 | |
| Human Resources | 17,800 | |
| Office of the Comptroller | (583) | |
| Purchasing & Strategic Source | 9,943 | |
| Information Technology | 3,992,048 | |
| Office of the Police Chief | 6,421 | |
| Police Administrative Services | 3,442,599 | |
| Fire Administration | 7,725,647 | |
| PW Administration Support & Data Mgmt | 4,591 | |
| Facilities Maintenance | 136,120 | |
| Sustainability | 3,734,190 | |
| Non-Departmental | 17,841,764 | |
| Allocated Costs for Fiscal 2019 | 37,787,790 | 131,462,800 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule C - Summary of Allocated Costs**

| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|---------------------------------------|--------------------|---------------------|------------------|--------------------|------------------|-------------------|
| Depreciation Expense | 0 | | 3,617,246 | | 0 | |
| City Manager | 1,251,238 | (30,183) | 4,415 | | 0 | |
| City Attorney | 5,903,922 | (149,398) | (155,334) | (1,858,614) | (49,576) | |
| Office of Management & Budget | 907,395 | (328) | (520) | | 0 | |
| Public Information | 356,481 | (4,011) | 0 | | 0 | |
| Internal Audit | 766,551 | (1,997) | (3,879) | | 0 | |
| Performance Office | 273,315 | | 0 | | 0 | |
| Municipal Clerk | 1,198,377 | (691,333) | 0 | (128,958) | 0 | |
| Human Resources | 2,064,748 | (17,800) | (2,121) | | 0 | |
| Office of the Comptroller | 2,867,494 | 583 | 0 | (173,157) | 0 | |
| Purchasing & Strategic Source | 1,578,885 | (9,943) | (19,917) | | 0 | |
| Information Technology | 12,712,453 | (3,992,048) | (660,389) | (7,032) | (28,029) | |
| Office of the Police Chief | 1,868,114 | (6,421) | 0 | | 0 | |
| Police Administrative Services | 17,941,196 | (3,442,599) | 0 | | 0 | |
| Fire Administration | 27,486,489 | (7,725,647) | 0 | | 0 | |
| PW Administration Support & Data Mgmt | 2,266,951 | (4,591) | (1,013,407) | | 0 | |
| Facilities Maintenance | 8,245,829 | (136,120) | (286,481) | (299,767) | (90,393) | |
| Sustainability | 13,334,776 | (3,734,190) | (107,229) | | 0 | |
| Non-Departmental | 30,438,586 | (17,841,764) | 0 | (389,482) | 0 | |
| Self Insurance Fund | | | | | | 584,571 |
| Animal Services | | | | | | 1,099,741 |
| Aviation | | | | | | 1,759,891 |
| Capital Improvement Department | | | | | | 2,261,257 |
| Capital Improvement Plan | | | | | | 69,803 |
| Community & Human Development | | | | | | 1,099,548 |
| CRRMA | | | | | | 22,918 |
| Destination El Paso | | | | | | 22,284 |
| Downtown Development Corp | | | | | | 5,457 |
| Economic Development | | | | | | 589,621 |
| El Paso Employee's Pension | | | | | | 244,308 |
| El Paso Water | | | | | | 2,098,047 |
| Environmental Services | | | | | | 2,952,459 |
| Facilities & Fleet Mgmt | | | | | | 36,693 |
| Fire | | | | | | 19,238,231 |
| International Bridges | | | | | | 350,527 |
| Library | | | | | | 2,268,722 |
| Mayor & Council | | | | | | 433,303 |
| Metropolitan Planning Organization | | | | | | 82,267 |
| Municipal Court | | | | | | 779,699 |
| Museum & Cultural Affairs | | | | | | 1,289,962 |
| Non Departmental | | | | | | 229,120 |
| Parks & Recreation | | | | | | 7,566,650 |
| Planning & Inspections | | | | | | 1,608,335 |
| Police | | | | | | 32,341,173 |
| Public Health | | | | | | 2,396,080 |
| Streets & Maintenance | | | | | | 6,072,607 |
| Sun Metro | | | | | | 2,204,132 |
| Tax | | | | | | 228,744 |
| Zoo | | | | | | 1,177,728 |
| All Other | | | | | | 908,508 |
| Totals | 131,462,800 | (37,787,790) | 1,372,384 | (2,857,010) | (167,998) | 92,022,386 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule C - Summary of Allocated Costs**

Deviation: 0

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule E - Summary of Allocation Basis

| Department | Allocation Basis | Allocation Source |
|---|---|--------------------------------------|
| Depreciation Expense | | |
| 1.4.1 City Hall (City 1) | Total Number of FTEs by Department | Position Analysis Report |
| 1.4.2 Mulligan Building (City 2) | Total Number of FTEs by Department | Position Analysis Report |
| 1.4.3 Texas Building & One Stop Shop (City 3 & 4) | Total Square Footage Occupied per Organization | Square Footage Summary Report |
| 1.4.4 Municipal Service Center | Total Square Footage Occupied per Organization | Square Footage Summary Report |
| 1.4.5 Equipment | Depreciation of GF Equipment by Department | Fixed Assets Summary Report |
| City Manager | | |
| 2.4.1 City Manager | Total Number of FTEs by Supported Department | Position Analysis Report |
| City Attorney | | |
| 3.4.1 Legal Services | Number of Legal Hours Recorded by Department | City Attorney Legal Hours Report |
| 3.4.2 Outside Counsel | Cost of Outside Counsel by Department | City Attorney Outside Counsel Report |
| 3.4.3 Community & Human Development | Direct Allocation to Community & Human Development | Direct Allocation |
| Office of Management & Budget | | |
| 4.4.1 Office of Management & Budget | Total Actual Personnel and Operating Expenditures | Trial Balance |
| Public Information | | |
| 5.4.1 Public Information Office | Total Number of FTEs by Supported Department | Position Analysis Report |
| Internal Audit | | |
| 6.4.1 Internal Audit | Audit Hours per Department | Audit Hours Report |
| Performance Office | | |
| 7.4.1 Performance Office | Total Number of FTEs by Supported Department | Position Analysis Report |
| Municipal Clerk | | |
| 8.4.1 City Clerk | Total Number of FTEs by Supported Department | Position Analysis Report |
| 8.4.2 Support Services | Total Staffing Cost Per Organization | Employee Effort Analysis |
| Human Resources | | |
| 9.4.1 Human Resources Administration | Total Number of FTEs by Supported Department | Position Analysis Report |
| 9.4.2 Human Resources | Total Number of FTEs by Department | Position Analysis Report |
| Office of the Comptroller | | |
| 10.4.1 Financial Reporting | Total General Ledger Transactions by Organization | General Ledger Transactions Report |
| 10.4.2 Grant Accounting | Total Grant Expenditures per Organization | SEFA Workpapers |
| 10.4.3 Treasury Management | Total Pooled Cash & Investments per Organization | Portfolio Allocation Report |
| 10.4.4 Annual Audit | Total Actual Personnel and Operating Expenditures | Trial Balance |
| Purchasing & Strategic Source | | |
| 11.4.1 Administration | Total Number of Purchase Orders (POs) Issued | Purchasing - PO Report |
| 11.4.2 Supply Chain Management | Total Purchase Orders, Excl. Depts. with Independent Purchasing Staff | Purchasing - PO Report |
| Information Technology | | |
| 12.4.1 Information Technology Services | Total Number of IT Tickets per Organization | IT Activity Report |
| 12.4.2 Records Management | Number of Boxes and Map Cases Stored per Organization | Records Management Storage Report |
| 12.4.3 Strategic Innovation | Number of Strategic Projects per Organization | IT Active Projects Report |
| 12.4.4 Communication Services | Total Phone Charges per Department | Communication Records |
| 12.4.5 GIS | Total Number of Maps Produced per Organization | Printed Maps Report |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule E - Summary of Allocation Basis

| Department | Allocation Basis | Allocation Source |
|--|---|--|
| 12.4.6 Postage | Number of Pieces of Mail by Department, Excluding Airport & Sun Metro | Postal Class Report |
| Office of the Police Chief | | |
| 13.4.1 Office of Chief | Total Number of FTEs Supervised by Police | Position Analysis Report |
| Police Administrative Services | | |
| 14.4.1 Internal Affairs | Total Number of Internal Affairs Cases Managed by Police | Police Department |
| 14.4.2 Police Academy Administration | Total Number of Police Academy Training Hours per Department | Police Training Hours Report |
| 14.4.3 Police Personnel | Total Number of FTEs Supervised by Police | Position Analysis Report |
| 14.4.4 Planning & Research | Direct Allocation to Police | Direct Allocation |
| 14.4.5 Grant Operating | Direct Allocation to Police | Direct Allocation |
| 14.4.6 Records | Total Number of Accident and Issue Reports Issued by PD | Accident and Issue Report |
| 14.4.7 Police Supply | Direct Allocation to Police | Direct Allocation |
| 14.4.8 Financial Services | Direct Allocation to Police | Direct Allocation |
| Fire Administration | | |
| 15.4.1 Department Administrations | Total Number of FTEs Supervised by Fire | Fire Department |
| 15.4.2 Academy Administration | Total Number of Training Hours for Fire | Training Hours Report |
| 15.4.3 Operations Research & Logistics | Direct Allocation to Fire | Direct Allocation |
| 15.4.4 Communications | Total Calls for Service | Emergency Service Calls Report |
| 15.4.5 Logistics | Direct Allocation to Fire | Direct Allocation |
| 15.4.6 Planning & Infrastructure | Direct Allocation to Fire | Direct Allocation |
| 15.4.7 Health & Safety | Total Number of FTEs Supervised by Fire | Fire Department |
| PW Administration Support & Data Mgmt | | |
| 16.4.1 Administration Support & Data Mgmt | Total Number of FTEs per Supported Department | Position Analysis Report |
| 16.4.2 Supply Support Fund | Direct Allocation to 532 Streets & Maintenance | Primary Beneficiary of Services Rendered |
| Facilities Maintenance | | |
| 17.4.1 Facilities Maintenance | Number of Labor Hours per Organization | Facilities Labor Hours Report |
| 17.4.2 Janitorial Services | Yearly Janitorial Costs by Department | Janitorial Cost per Building Report |
| 17.4.3 City Hall (City 1) | Total Number of FTEs by Department | Position Analysis Report |
| 17.4.4 Mulligan Building (City 2) | Total Number of FTEs by Department | Position Analysis Report |
| 17.4.5 Texas Building & One-Stop Shop (City 3 & 4) | Total Square Footage Occupied per Organization | Square Footage Summary Report |
| 17.4.6 Municipal Service Center | Total Square Footage Occupied per Organization | Square Footage Summary Report |
| 17.4.7 El Paso Regional Communication Center | Total Calls for Service | Emergency Service Calls Report |
| Sustainability | | |
| 18.4.1 Utility Administration | Total Utility Expenditures per Department | Utility Payments Reports |
| 18.4.2 City Hall (City 1) | Total Number of FTEs by Department | Position Analysis Report |
| 18.4.3 Mulligan Building (City 2) | Total Number of FTEs by Department | Position Analysis Report |
| 18.4.4 Texas Building & One-Stop Shop (City 3 & 4) | Total Square Footage Occupied per Organization | Square Footage Summary Report |
| 18.4.5 Municipal Service Center | Total Square Footage Occupied per Organization | Square Footage Summary Report |
| Non-Departmental | | |
| 19.4.1 General Expenses | Total Actual General Fund Expenditures per Organization | Trial Balance |
| 19.4.2 Retirees Health Insurance | Total Number of General Fund FTEs by Department | Position Analysis Report |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule E - Summary of Allocation Basis

| Department | Allocation Basis | Allocation Source |
|------------------------------------|--|---|
| 19.4.3 Property Insurance | Insured Property Premiums for General Fund Departments | Insured Property Listing |
| 19.4.4 General Liability Insurance | Total Number of General Fund FTEs by Department | Position Analysis Report |
| 19.4.5 Auto Liability | Vehicle Count per Department | Auto Liability & Allocation of Premium Report |
| 19.4.6 Fine Arts Coverage | Direct Allocation to 454 Museum & Cultural Affairs | Primary Beneficiary of Services Rendered |
| 19.4.7 City-Wide IT Contracts | IT Contract Value per Department | Maintenance, Support, and License Renewals Report |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|------------------------------------|-----------------------|----------------------------|------------------------|----------------------|-------------------------|--------------------|
| Self Insurance Fund | 584,571 | 0 | 0 | 584,571 | 2,392,693 | 24.4300% |
| Animal Services | 1,099,741 | 0 | 0 | 1,099,741 | 4,585,406 | 23.9800% |
| Aviation | 1,759,891 | 0 | 0 | 1,759,891 | 14,114,558 | 12.4700% |
| Capital Improvement Department | 2,261,257 | 0 | 0 | 2,261,257 | 4,364,778 | 51.8100% |
| Community & Human Development | 1,099,548 | 0 | 0 | 1,099,548 | 1,487,686 | 73.9100% |
| CRRMA | 22,918 | 0 | 0 | 22,918 | 218,700 | 10.4800% |
| Destination El Paso | 22,284 | 0 | 0 | 22,284 | 6,500,013 | 0.3400% |
| Economic Development | 589,621 | 0 | 0 | 589,621 | 899,248 | 65.5700% |
| El Paso Employee's Pension | 244,308 | 0 | 0 | 244,308 | 471,882 | 51.7700% |
| Environmental Services | 2,952,459 | 0 | 0 | 2,952,459 | 14,719,937 | 20.0600% |
| Fire | 19,238,231 | 0 | 0 | 19,238,231 | 63,388,554 | 30.3500% |
| International Bridges | 350,527 | 0 | 0 | 350,527 | 2,662,949 | 13.1600% |
| Library | 2,268,722 | 0 | 0 | 2,268,722 | 5,039,747 | 45.0200% |
| Mayor & Council | 433,303 | 0 | 0 | 433,303 | 896,218 | 48.3500% |
| Metropolitan Planning Organization | 82,267 | 0 | 0 | 82,267 | 630,368 | 13.0500% |
| Municipal Court | 779,699 | 0 | 0 | 779,699 | 3,061,445 | 25.4700% |
| Museum & Cultural Affairs | 1,289,962 | 0 | 0 | 1,289,962 | 2,104,769 | 61.2900% |
| Parks & Recreation | 7,566,650 | 0 | 0 | 7,566,650 | 11,629,762 | 65.0600% |
| Planning & Inspections | 1,608,335 | 0 | 0 | 1,608,335 | 5,617,096 | 28.6300% |
| Police | 32,341,173 | 0 | 0 | 32,341,173 | 90,345,103 | 35.8000% |
| Public Health | 2,396,080 | 0 | 0 | 2,396,080 | 9,929,173 | 24.1300% |
| Streets & Maintenance | 6,072,607 | 0 | 0 | 6,072,607 | 10,596,710 | 57.3100% |
| Sun Metro | 2,204,132 | 0 | 0 | 2,204,132 | 28,957,542 | 7.6100% |
| Tax | 228,744 | 0 | 0 | 228,744 | 868,392 | 26.3400% |
| Zoo | 1,177,728 | 0 | 0 | 1,177,728 | 3,800,828 | 30.9900% |
| Composite Rate | 88,674,758 | 0 | 0 | 88,674,758 | 289,283,557 | 30.6532% |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Depreciation Expense

The City of El Paso maintains an Asset Register which identifies the acquisition cost, useful life, year-to-date depreciation expense as well as other pertinent information for county owned assets. Depreciation expense is the acquisition cost of the asset (plus and repairs, renovations...) expended over the asset's useful life. Accordingly, the annual depreciation expense for city owned buildings and improvements are included for cost allocation purposes.

For cost allocation plan purposes, the **Depreciation Expense** cost pool is functionalized as follows (the apportioning of costs to functional areas is based on the total year-to-date depreciation expense identified to each activity):

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 identified to this facility represent the year-to-date (YTD) depreciation expense for the City 1/City Hall building. These costs are allocated to occupants based on the number of FTEs per occupying department.

City 2 – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the City 2/Mulligan /Luther building. These costs are allocated to occupants based on the number of FTEs per occupying department.

City 3 & 4 – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the City 3 & 4/Texas & One Stop Shop buildings. These costs are allocated to occupants based on the total square footage occupied per organization.

Municipal Service Center – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the Municipal Service Center building. These costs are allocated to occupants based on the total square footage occupied per organization.

Equipment Depreciation - Costs identified to this function are representative of the annual depreciation expense for generally funded assets in use by administrative/overhead (central service) departments. These costs are allocated based on the total year-to-date (YTD) depreciation expense per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Depreciation Expense

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 0 | | | |
| Cost Adjustments: | | | | |
| Year-to-Date (YTD) Depreciation Expense | 3,617,246 | | | |
| Total Departmental Cost Adjustments: | 3,617,246 | | | 3,617,246 |
| Total To Be Allocated: | 3,617,246 | | | 3,617,246 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Depreciation Expense**

| | Total | G&A | City Hall (City 1) | Mulligan Building (City 2) | Texas Building & One Stop Shop (City 3 & 4) |
|---|-----------|-----|--------------------|-------------------------------|--|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| Year-to-Date (YTD) Depreciation Expense | 3,617,246 | 0 | 488,161 | 556,725 | 453,194 |
| Functional Cost | 3,617,246 | 0 | 488,161 | 556,725 | 453,194 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 3,617,246 | 0 | 488,161 | 556,725 | 453,194 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Depreciation Expense | | | | | |
| Schedule .3 Total | 3,617,246 | 0 | 488,161 | 556,725 | 453,194 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Depreciation Expense

| | Municipal Service Center | Equipment |
|---|-----------------------------|-----------|
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Cost Adjustments | | |
| Year-to-Date (YTD) Depreciation Expense | 11,639 | 2,107,527 |
| Functional Cost | 11,639 | 2,107,527 |
| Allocation Step 1 | | |
| Reallocate Admin Costs | 0 | 0 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 11,639 | 2,107,527 |
| Allocation Step 2 | | |
| 2nd Allocation | 0 | 0 |
| Total For Depreciation Expense | | |
| Schedule .3 Total | 11,639 | 2,107,527 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - City Hall (City 1)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7.000 | 4.307030 | 21,025 | | 21,025 | | 21,025 |
| City Attorney | 35.000 | 21.535147 | 105,125 | | 105,125 | | 105,125 |
| Office of Management & Budget | 10.000 | 6.152900 | 30,036 | | 30,036 | | 30,036 |
| Public Information | 5.000 | 3.076450 | 15,018 | | 15,018 | | 15,018 |
| Performance Office | 3.000 | 1.845870 | 9,011 | | 9,011 | | 9,011 |
| Municipal Clerk | 6.000 | 3.691740 | 18,022 | | 18,022 | | 18,022 |
| Human Resources | 29.500 | 18.151054 | 88,606 | | 88,606 | | 88,606 |
| Office of the Comptroller | 24.000 | 14.766959 | 72,087 | | 72,087 | | 72,087 |
| Purchasing & Strategic Source | 19.000 | 11.690509 | 57,069 | | 57,069 | | 57,069 |
| Mayor & Council | 24.025 | 14.782341 | 72,162 | | 72,162 | | 72,162 |
| Schedule .4 Total for City Hall (City 1) | 162.525 | 100.000000 | 488,161 | | 488,161 | 0 | 488,161 |

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Mulligan Building (City 2)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Internal Audit | 8.000 | 4.705882 | 26,199 | | 26,199 | | 26,199 |
| Office of the Comptroller | 12.000 | 7.058824 | 39,298 | | 39,298 | | 39,298 |
| Information Technology | 78.000 | 45.882353 | 255,439 | | 255,439 | | 255,439 |
| Capital Improvement Department | 72.000 | 42.352941 | 235,789 | | 235,789 | | 235,789 |
| Schedule .4 Total for Mulligan Building (City 2) | 170.000 | 100.000000 | 556,725 | | 556,725 | 0 | 556,725 |

Allocation Basis: Total Number of FTEs by Department
Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Texas Building & One Stop Shop (City 3 & 4)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Community & Human Development | 38,500 | 47.945206 | 217,285 | | 217,285 | | 217,285 |
| Economic Development | 19,800 | 24.657534 | 111,746 | | 111,746 | | 111,746 |
| Parks & Recreation | 15,400 | 19.178082 | 86,914 | | 86,914 | | 86,914 |
| Planning & Inspections | 6,600 | 8.219178 | 37,249 | | 37,249 | | 37,249 |
| Schedule .4 Total for Texas Building & One Stop Shop (City 3 & 4) | 80,300 | 100.000000 | 453,194 | | 453,194 | 0 | 453,194 |

Allocation Basis: Total Square Footage Occupied per Organization
Allocation Source: Square Footage Summary Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Municipal Service Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Environmental Services | 15,438 | 16.684138 | 1,942 | | 1,942 | | 1,942 |
| Fire | 55,168 | 59.621101 | 6,940 | | 6,940 | | 6,940 |
| Museum & Cultural Affairs | 4,056 | 4.383396 | 510 | | 510 | | 510 |
| Parks & Recreation | 2,059 | 2.225200 | 259 | | 259 | | 259 |
| Streets & Maintenance | 3,762 | 4.065664 | 473 | | 473 | | 473 |
| All Other | 12,048 | 13.020501 | 1,515 | | 1,515 | | 1,515 |
| Schedule .4 Total for Municipal Service Center | 92,531 | 100.000000 | 11,639 | | 11,639 | 0 | 11,639 |

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Equipment

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| Information Technology | 1,907,348.32 | 90.501716 | 1,907,348 | | 1,907,348 | | 1,907,348 |
| Non-Departmental | 200,178.93 | 9.498284 | 200,179 | | 200,179 | | 200,179 |
| Schedule .4 Total for Equipment | 2,107,527.25 | 100.000000 | 2,107,527 | | 2,107,527 | 0 | 2,107,527 |

Allocation Basis: Depreciation of GF Equipment by Department

Allocation Source: Fixed Assets Summary Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Depreciation Expense

| Receiving Department | Total | City Hall (City 1) | Mulligan Building (City 2) | Texas Building & One Stop Shop (City 3 & 4) | Municipal Service Center |
|--------------------------------|------------------|--------------------|-------------------------------|---|-----------------------------|
| City Manager | 21,025 | 21,025 | 0 | 0 | 0 |
| City Attorney | 105,125 | 105,125 | 0 | 0 | 0 |
| Office of Management & Budget | 30,036 | 30,036 | 0 | 0 | 0 |
| Public Information | 15,018 | 15,018 | 0 | 0 | 0 |
| Internal Audit | 26,199 | 0 | 26,199 | 0 | 0 |
| Performance Office | 9,011 | 9,011 | 0 | 0 | 0 |
| Municipal Clerk | 18,022 | 18,022 | 0 | 0 | 0 |
| Human Resources | 88,606 | 88,606 | 0 | 0 | 0 |
| Office of the Comptroller | 111,385 | 72,087 | 39,298 | 0 | 0 |
| Purchasing & Strategic Source | 57,069 | 57,069 | 0 | 0 | 0 |
| Information Technology | 2,162,787 | 0 | 255,439 | 0 | 0 |
| Non-Departmental | 200,179 | 0 | 0 | 0 | 0 |
| Capital Improvement Department | 235,789 | 0 | 235,789 | 0 | 0 |
| Community & Human Development | 217,285 | 0 | 0 | 217,285 | 0 |
| Economic Development | 111,746 | 0 | 0 | 111,746 | 0 |
| Environmental Services | 1,942 | 0 | 0 | 0 | 1,942 |
| Fire | 6,940 | 0 | 0 | 0 | 6,940 |
| Mayor & Council | 72,162 | 72,162 | 0 | 0 | 0 |
| Museum & Cultural Affairs | 510 | 0 | 0 | 0 | 510 |
| Parks & Recreation | 87,173 | 0 | 0 | 86,914 | 259 |
| Planning & Inspections | 37,249 | 0 | 0 | 37,249 | 0 |
| Streets & Maintenance | 473 | 0 | 0 | 0 | 473 |
| All Other | 1,515 | 0 | 0 | 0 | 1,515 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 3,617,246 | 488,161 | 556,725 | 453,194 | 11,639 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Depreciation Expense

| Receiving Department | Equipment |
|--------------------------------|------------------|
| City Manager | 0 |
| City Attorney | 0 |
| Office of Management & Budget | 0 |
| Public Information | 0 |
| Internal Audit | 0 |
| Performance Office | 0 |
| Municipal Clerk | 0 |
| Human Resources | 0 |
| Office of the Comptroller | 0 |
| Purchasing & Strategic Source | 0 |
| Information Technology | 1,907,348 |
| Non-Departmental | 200,179 |
| Capital Improvement Department | 0 |
| Community & Human Development | 0 |
| Economic Development | 0 |
| Environmental Services | 0 |
| Fire | 0 |
| Mayor & Council | 0 |
| Museum & Cultural Affairs | 0 |
| Parks & Recreation | 0 |
| Planning & Inspections | 0 |
| Streets & Maintenance | 0 |
| All Other | 0 |
| Direct Bill | 0 |
| Total | <u>2,107,527</u> |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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, the City Council. The City Manager 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. Actual expenditures are accounted for in Department 115 City Manager, Division 12010 City Manager.

For cost allocation plan purposes, the **City Manager** cost pool is functionalized as follows:

City Manager - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the City Manager. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department City Manager

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,251,238 | | | 1,251,238 |
| Deductions: | | | | |
| 524040 Office Equipment - Leases | -14,283 | | | |
| 531150 Food & Beverages Supplies | -13,762 | | | |
| 544050 Operating Contingency Reserve | -2,138 | | | |
| Total Deductions: | -30,183 | | | -30,183 |
| Cost Adjustments: | | | | |
| 405060 Reimbursed Overtime | 4,417 | | | |
| 405067 Reimbursed Expenditures | -2 | | | |
| Total Departmental Cost Adjustments: | 4,415 | | | 4,415 |
| Inbound Costs: | | | | |
| Depreciation Expense | 21,025 | | 21,025 | |
| City Manager | | 1,623 | 1,623 | |
| City Attorney | | 67,384 | 67,384 | |
| Office of Management & Budget | | 1,072 | 1,072 | |
| Public Information | | 628 | 628 | |
| Internal Audit | | 34,580 | 34,580 | |
| Performance Office | | 369 | 369 | |
| Municipal Clerk | | 295 | 295 | |
| Human Resources | | 1,800 | 1,800 | |
| Office of the Comptroller | | 2,553 | 2,553 | |
| Purchasing & Strategic Source | | 3,753 | 3,753 | |
| Information Technology | | 90,613 | 90,613 | |
| Facilities Maintenance | | 17,716 | 17,716 | |
| Sustainability | | 4,859 | 4,859 | |
| Non-Departmental | | 13,129 | 13,129 | |
| Total Allocated Additions: | 21,025 | 240,374 | 261,399 | 261,399 |
| Total To Be Allocated: | 1,246,495 | 240,374 | | 1,486,869 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department City Manager**

| | Total | G&A | City Manager |
|--|-----------|-----|--------------|
| Other Expense & Cost | | | |
| 501000 Non-Uniform Wages & Salaries | 833,340 | 0 | 833,340 |
| 501008 Incentive Pay | 100 | 0 | 100 |
| 501100 Workers Compensation - Civilian | 3,101 | 0 | 3,101 |
| 501101 Unemployment Compensation - Civil | 800 | 0 | 800 |
| 501108 POS City - Employer Contribution | 34,734 | 0 | 34,734 |
| 501114 Life Insurance - Civilian | 546 | 0 | 546 |
| 501117 Allow (Exc Mil & Unif - Civilian | 15,336 | 0 | 15,336 |
| 501120 Other Employee Benefits | 96,790 | 0 | 96,790 |
| 501124 City Pension Plan Contribution | 104,682 | 0 | 104,682 |
| 501129 FICA City Match - Civilian | 31,059 | 0 | 31,059 |
| 501130 FICA Medicare - City Match - Civi | 11,859 | 0 | 11,859 |
| 522090 Printing Services Contracts | 3,953 | 0 | 3,953 |
| 522150 Outside Contracts - NOC | 18,043 | 0 | 18,043 |
| 522290 Office Equipment Maintenance Cont | 290 | 0 | 290 |
| *524040 Office Equipment - Leases | 14,283 | 0 | 0 |
| 531000 Office Supplies | 5,353 | 0 | 5,353 |
| 531010 Equipment Purchase Under \$500.00 | 3 | 0 | 3 |
| 531030 Publications & Subscriptions | 3,694 | 0 | 3,694 |
| 531040 Supplies Computer Equipment | 2,412 | 0 | 2,412 |
| 531050 Desktop Software Supplies | 99 | 0 | 99 |
| *531150 Food & Beverages Supplies | 13,762 | 0 | 0 |
| 531999 Pcard Charge Clearing Account | 1,209 | 0 | 1,209 |
| 542010 Travel Expenses - Employees | 36,823 | 0 | 36,823 |
| 542030 Mileage Allowances | 83 | 0 | 83 |
| 544020 General Liability Insurance Expen | 623 | 0 | 623 |
| *544050 Operating Contingency Reserve | 2,138 | 0 | 0 |
| 544060 Other Services Charges Expense | 7,527 | 0 | 7,527 |
| 544120 Seminars Continuing Education | 4,806 | 0 | 4,806 |
| 544140 Professional Licenses & Membershi | 3,790 | 0 | 3,790 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,251,238 | | |
| Deductions | | | |
| *Total Disallowed Costs | (30,183) | 0 | 0 |
| Cost Adjustments | | | |
| 405060 Reimbursed Overtime | 4,417 | 0 | 4,417 |
| 405067 Reimbursed Expenditures | (2) | 0 | (2) |
| Functional Cost | 1,225,470 | 0 | 1,225,470 |
| Allocation Step 1 | | | |
| Inbound - All Others | 21,025 | 0 | 21,025 |
| Reallocate Admin Costs | | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department City Manager

| | Total | G&A | City Manager |
|-------------------------------|-----------|-----|--------------|
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,246,495 | 0 | 1,246,495 |
| Allocation Step 2 | | | |
| Inbound - All Others | 240,374 | 0 | 240,374 |
| 2nd Allocation | 240,374 | 0 | 240,374 |
| Total For City Manager | | | |
| Schedule .3 Total | 1,486,869 | 0 | 1,486,869 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 7.000 | 0.130254 | 1,623 | | 1,623 | | 1,623 |
| Office of Management & Budget | 10.000 | 0.186077 | 2,319 | | 2,319 | 445 | 2,764 |
| Public Information | 5.000 | 0.093038 | 1,160 | | 1,160 | 221 | 1,381 |
| Performance Office | 3.000 | 0.055823 | 696 | | 696 | 134 | 830 |
| Municipal Clerk | 6.000 | 0.111646 | 1,391 | | 1,391 | 264 | 1,655 |
| Human Resources | 29.500 | 0.548927 | 6,842 | | 6,842 | 1,317 | 8,159 |
| Office of the Comptroller | 36.000 | 0.669876 | 8,350 | | 8,350 | 1,608 | 9,958 |
| Purchasing & Strategic Source | 19.000 | 0.353546 | 4,407 | | 4,407 | 849 | 5,256 |
| Information Technology | 78.000 | 1.451399 | 18,091 | | 18,091 | 3,487 | 21,578 |
| PW Administration Support & Data Mgmt | 25.000 | 0.465192 | 5,799 | | 5,799 | 1,117 | 6,916 |
| Facilities Maintenance | 66.000 | 1.228107 | 15,308 | | 15,308 | 2,951 | 18,259 |
| Animal Services | 127.500 | 2.372479 | 29,573 | | 29,573 | 5,706 | 35,279 |
| Aviation | 264.000 | 4.912428 | 61,233 | | 61,233 | 11,819 | 73,052 |
| Capital Improvement Department | 72.000 | 1.339753 | 16,700 | | 16,700 | 3,222 | 19,922 |
| Community & Human Development | 38.000 | 0.707092 | 8,814 | | 8,814 | 1,694 | 10,508 |
| Economic Development | 10.000 | 0.186077 | 2,319 | | 2,319 | 445 | 2,764 |
| Environmental Services | 362.500 | 6.745284 | 84,079 | | 84,079 | 16,237 | 100,316 |
| Fire | 864.000 | 16.077036 | 200,399 | | 200,399 | 38,692 | 239,091 |
| International Bridges | 60.250 | 1.121113 | 13,975 | | 13,975 | 2,693 | 16,668 |
| Library | 147.250 | 2.739981 | 34,154 | | 34,154 | 6,594 | 40,748 |
| Municipal Court | 87.500 | 1.628172 | 20,295 | | 20,295 | 3,913 | 24,208 |
| Museum & Cultural Affairs | 44.675 | 0.831298 | 10,362 | | 10,362 | 1,994 | 12,356 |
| Parks & Recreation | 365.350 | 6.798316 | 84,740 | | 84,740 | 16,361 | 101,101 |
| Planning & Inspections | 100.000 | 1.860768 | 23,194 | | 23,194 | 4,474 | 27,668 |
| Police | 1,259.000 | 23.427068 | 292,020 | | 292,020 | 56,490 | 348,510 |
| Public Health | 236.850 | 4.407229 | 54,936 | | 54,936 | 10,603 | 65,539 |
| Streets & Maintenance | 319.000 | 5.935850 | 73,990 | | 73,990 | 14,286 | 88,276 |
| Sun Metro | 595.750 | 11.085526 | 138,181 | | 138,181 | 26,676 | 164,857 |
| Tax | 20.000 | 0.372154 | 4,639 | | 4,639 | 890 | 5,529 |
| Zoo | 116.000 | 2.158491 | 26,906 | | 26,906 | 5,192 | 32,098 |
| Schedule .4 Total for City Manager | 5,374.125 | 100.000000 | 1,246,495 | | 1,246,495 | 240,374 | 1,486,869 |

Allocation Basis: Total Number of FTEs by Supported Department

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department City Manager

| Receiving Department | Total | City Manager |
|---------------------------------------|------------------|------------------|
| City Manager | 1,623 | 1,623 |
| Office of Management & Budget | 2,764 | 2,764 |
| Public Information | 1,381 | 1,381 |
| Performance Office | 830 | 830 |
| Municipal Clerk | 1,655 | 1,655 |
| Human Resources | 8,159 | 8,159 |
| Office of the Comptroller | 9,958 | 9,958 |
| Purchasing & Strategic Source | 5,256 | 5,256 |
| Information Technology | 21,578 | 21,578 |
| PW Administration Support & Data Mgmt | 6,916 | 6,916 |
| Facilities Maintenance | 18,259 | 18,259 |
| Animal Services | 35,279 | 35,279 |
| Aviation | 73,052 | 73,052 |
| Capital Improvement Department | 19,922 | 19,922 |
| Community & Human Development | 10,508 | 10,508 |
| Economic Development | 2,764 | 2,764 |
| Environmental Services | 100,316 | 100,316 |
| Fire | 239,091 | 239,091 |
| International Bridges | 16,668 | 16,668 |
| Library | 40,748 | 40,748 |
| Municipal Court | 24,208 | 24,208 |
| Museum & Cultural Affairs | 12,356 | 12,356 |
| Parks & Recreation | 101,101 | 101,101 |
| Planning & Inspections | 27,668 | 27,668 |
| Police | 348,510 | 348,510 |
| Public Health | 65,539 | 65,539 |
| Streets & Maintenance | 88,276 | 88,276 |
| Sun Metro | 164,857 | 164,857 |
| Tax | 5,529 | 5,529 |
| Zoo | 32,098 | 32,098 |
| Direct Bill | 0 | 0 |
| Total | 1,486,869 | 1,486,869 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department City Attorney

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. Actual Expenditures are accounted for in Department 103 City Attorney.

For cost allocation plan purposes, the **City Attorney** cost pool is functionalized as follows (the breakdowns of these costs are based upon the staffing effort distribution assigned to each activity as a weighted function of each individual's respective total compensation):

Legal Services – Costs identified to this function are representative of staff compensation and operational expenditures to provide legal services to the various city departments. These costs are allocated based on the total number of attorney hours per organization.

Outside Counsel – Costs identified to this function are representative of expenditures for the retention of external legal firms. These costs are allocated based on the total cost of outside counsel per organization.

Community & Human Development - Costs identified to this function are representative of personnel and operating expenditures to provide legal services to the Community & Human Development department. Costs have been directly allocated to Community & Human Development.

Lobbying - Costs identified to this function are representative of expenditures associated with lobbying activities and have been excluded for cost allocation purposes.

Litigation & Prosecution Services - Costs identified to this function are representative of staff compensation and operational expenditures to provide litigation and prosecution services for the City. Per 2 CFR Part 200, these costs are deemed general government in nature and excluded for allocation purposes.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department City Attorney

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 5,903,922 | | | 5,903,922 |
| Deductions: | | | | |
| 521070 Collective Bargaining Services | -2,320 | | | |
| 524040 Office Equipment - Leases | -10,283 | | | |
| 524060 Parking Lots - Leases | -825 | | | |
| 531150 Food & Beverages Supplies | -143 | | | |
| 570000 Interfund Transfers (Uses) | -135,827 | | | |
| Total Deductions: | -149,398 | | | -149,398 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -77,472 | | | |
| 450630 Public Infor Distribution Fee | -10,504 | | | |
| 450635 Prep & Release of Liens | -43,038 | | | |
| 470420 Insurance Recovery | -24,320 | | | |
| Total Departmental Cost Adjustments: | -155,334 | | | -155,334 |
| Inbound Costs: | | | | |
| Depreciation Expense | 105,125 | | 105,125 | |
| City Attorney | | 152,682 | 152,682 | |
| Office of Management & Budget | | 4,939 | 4,939 | |
| Public Information | | 3,142 | 3,142 | |
| Internal Audit | | 13,717 | 13,717 | |
| Municipal Clerk | | 1,476 | 1,476 | |
| Human Resources | | 9,006 | 9,006 | |
| Office of the Comptroller | | 8,195 | 8,195 | |
| Purchasing & Strategic Source | | 12,513 | 12,513 | |
| Information Technology | | 129,561 | 129,561 | |
| Facilities Maintenance | | 76,781 | 76,781 | |
| Sustainability | | 24,294 | 24,294 | |
| Non-Departmental | | 106,123 | 106,123 | |
| Total Allocated Additions: | 105,125 | 542,429 | 647,554 | 647,554 |
| Total To Be Allocated: | 5,704,315 | 542,429 | | 6,246,744 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department City Attorney**

| | Total | G&A | Legal Services | Outside Counsel | Community & Human Development |
|---|-----------|---------|----------------|-----------------|-------------------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 2,132,782 | 720,667 | 802,140 | 0 | 36,257 |
| 501002 Overtime - Civilian | 838 | 283 | 316 | 0 | 14 |
| 501004 Sick Vacation Leave Payoff - Civi | 31,704 | 10,713 | 11,924 | 0 | 539 |
| 501008 Incentive Pay | 790 | 267 | 297 | 0 | 13 |
| 501010 Shift Differential - Civilian | 4 | 1 | 2 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 7,427 | 2,510 | 2,793 | 0 | 126 |
| 501101 Unemployment Compensation - Civil | 2,394 | 809 | 900 | 0 | 41 |
| 501108 POS City - Employer Contribution | 175,304 | 59,235 | 65,932 | 0 | 2,980 |
| 501114 Life Insurance - Civilian | 3,203 | 1,082 | 1,205 | 0 | 54 |
| 501117 Allow (Exc Mil & Unif - Civilian | 4,124 | 0 | 4,124 | 0 | 0 |
| 501124 City Pension Plan Contribution | 283,711 | 95,866 | 106,704 | 0 | 4,823 |
| 501129 FICA City Match - Civilian | 121,291 | 40,984 | 45,618 | 0 | 2,062 |
| 501130 FICA Medicare - City Match - Civi | 30,110 | 10,174 | 11,324 | 0 | 512 |
| *521070 Collective Bargaining Services | 2,320 | 0 | 0 | 0 | 0 |
| 521100 External Legal Counsel Service | 2,407,506 | 0 | 0 | 2,407,506 | 0 |
| 521110 Title Search Services | 6,694 | 2,262 | 2,517 | 0 | 114 |
| 521140 Court Reporters | 11,562 | 0 | 0 | 0 | 0 |
| 521150 Expert Witnesses | 33,450 | 0 | 0 | 0 | 0 |
| 521220 Gas Franchise Review Services | 6,890 | 0 | 0 | 6,890 | 0 |
| 521510 Arbitration Mediation Services | 1,150 | 0 | 0 | 0 | 0 |
| 521520 Investigative Services | 2,693 | 0 | 0 | 0 | 0 |
| 522150 Outside Contracts - NOC | 15,601 | 0 | 0 | 15,601 | 0 |
| *524040 Office Equipment - Leases | 10,283 | 0 | 0 | 0 | 0 |
| *524060 Parking Lots - Leases | 825 | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 9,870 | 3,335 | 3,712 | 0 | 168 |
| 531010 Equipment Purchase Under \$500.00 | 5,487 | 1,854 | 2,064 | 0 | 93 |
| 531030 Publications & Subscriptions | 2,564 | 866 | 964 | 0 | 44 |
| 531035 Legal, Library & Research Expense | 18,983 | 6,414 | 7,140 | 0 | 323 |
| *531150 Food & Beverages Supplies | 143 | 0 | 0 | 0 | 0 |
| 533010 Furniture \$500.00 - \$4,999 99 | 7,579 | 2,561 | 2,850 | 0 | 129 |
| 533020 Data Processing Equipment \$500.00 | 11,609 | 3,923 | 4,366 | 0 | 197 |
| 540040 Shipping | 643 | 217 | 242 | 0 | 11 |
| 542010 Travel Expenses - Employees | 20,568 | 0 | 16,140 | 0 | 0 |
| 544060 Other Services Charges Expense | 904 | 305 | 341 | 0 | 15 |
| 544120 Seminars Continuing Education | 8,519 | 2,879 | 3,203 | 0 | 145 |
| 544140 Professional Licenses & Membershi | 10,985 | 3,712 | 4,131 | 0 | 187 |
| 544150 Indirect Cost Expenditures | 4,635 | 1,566 | 1,743 | 0 | 79 |
| 554090 Damages Settlements Expense | 372,950 | 0 | 0 | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 135,827 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 5,903,922 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (149,398) | 0 | 0 | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

| | Total | G&A | Legal Services | Outside Counsel | Community & Human Development |
|--------------------------------------|------------------|----------------|----------------|------------------|----------------------------------|
| Cost Adjustments | | | | | |
| 405067 Reimbursed Expenditures | (77,472) | 0 | (77,472) | 0 | 0 |
| 450630 Public Infor Distribution Fee | (10,504) | 0 | (10,504) | 0 | 0 |
| 450635 Prep & Release of Liens | (43,038) | 0 | (43,038) | 0 | 0 |
| 470420 Insurance Recovery | (24,320) | 0 | (24,320) | 0 | 0 |
| Functional Cost | 5,599,190 | 972,485 | 947,358 | 2,429,997 | 48,926 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 105,125 | 35,522 | 39,537 | 0 | 1,787 |
| Reallocate Admin Costs | | (1,008,007) | 572,547 | 0 | 25,906 |
| Unallocated Costs | (1,638,257) | 0 | 0 | 0 | 0 |
| 1st Allocation | 4,066,058 | 0 | 1,559,442 | 2,429,997 | 76,619 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 542,429 | 183,260 | 204,061 | 0 | 9,207 |
| Reallocate Admin Costs | | (183,260) | 104,103 | 0 | 4,701 |
| Unallocated Costs | (220,357) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 322,072 | 0 | 308,164 | 0 | 13,908 |
| Total For City Attorney | | | | | |
| Schedule .3 Total | 4,388,130 | 0 | 1,867,606 | 2,429,997 | 90,527 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

| | Lobbying** | Litigation & Prosecution |
|---|------------|-----------------------------|
| Other Expense & Cost | | |
| 501000 Non-Uniform Wages & Salaries | 0 | 573,718 |
| 501002 Overtime - Civilian | 0 | 225 |
| 501004 Sick Vacation Leave Payoff - Civi | 0 | 8,528 |
| 501008 Incentive Pay | 0 | 213 |
| 501010 Shift Differential - Civilian | 0 | 1 |
| 501100 Workers Compensation - Civilian | 0 | 1,998 |
| 501101 Unemployment Compensation - Civil | 0 | 644 |
| 501108 POS City - Employer Contribution | 0 | 47,157 |
| 501114 Life Insurance - Civilian | 0 | 862 |
| 501117 Allow (Exc Mil & Unif - Civilian | 0 | 0 |
| 501124 City Pension Plan Contribution | 0 | 76,318 |
| 501129 FICA City Match - Civilian | 0 | 32,627 |
| 501130 FICA Medicare - City Match - Civi | 0 | 8,100 |
| *521070 Collective Bargaining Services | 0 | 0 |
| 521100 External Legal Counsel Service | 0 | 0 |
| 521110 Title Search Services | 0 | 1,801 |
| 521140 Court Reporters | 0 | 11,562 |
| 521150 Expert Witnesses | 0 | 33,450 |
| 521220 Gas Franchise Review Services | 0 | 0 |
| 521510 Arbitration Mediation Services | 0 | 1,150 |
| 521520 Investigative Services | 0 | 2,693 |
| 522150 Outside Contracts - NOC | 0 | 0 |
| *524040 Office Equipment - Leases | 0 | 0 |
| *524060 Parking Lots - Leases | 0 | 0 |
| 531000 Office Supplies | 0 | 2,655 |
| 531010 Equipment Purchase Under \$500.00 | 0 | 1,476 |
| 531030 Publications & Subscriptions | 0 | 690 |
| 531035 Legal, Library & Research Expense | 0 | 5,106 |
| *531150 Food & Beverages Supplies | 0 | 0 |
| 533010 Furniture \$500.00 - \$4,999 99 | 0 | 2,039 |
| 533020 Data Processing Equipment \$500.00 | 0 | 3,123 |
| 540040 Shipping | 0 | 173 |
| 542010 Travel Expenses - Employees | 4,428 | 0 |
| 544060 Other Services Charges Expense | 0 | 243 |
| 544120 Seminars Continuing Education | 0 | 2,292 |
| 544140 Professional Licenses & Membershi | 0 | 2,955 |
| 544150 Indirect Cost Expenditures | 0 | 1,247 |
| 554090 Damages Settlements Expense | 0 | 372,950 |
| *570000 Interfund Transfers (Uses) | 0 | 0 |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

| | Lobbying** | Litigation & Prosecution |
|--------------------------------------|------------|-----------------------------|
| Cost Adjustments | | |
| 405067 Reimbursed Expenditures | 0 | 0 |
| 450630 Public Infor Distribution Fee | 0 | 0 |
| 450635 Prep & Release of Liens | 0 | 0 |
| 470420 Insurance Recovery | 0 | 0 |
| | | |
| Functional Cost | 4,428 | 1,195,996 |
| Allocation Step 1 | | |
| Inbound - All Others | 0 | 28,279 |
| Reallocate Admin Costs | 0 | 409,554 |
| Unallocated Costs | (4,428) | (1,633,829) |
| 1st Allocation | 0 | 0 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 145,901 |
| Reallocate Admin Costs | 0 | 74,456 |
| Unallocated Costs | 0 | (220,357) |
| 2nd Allocation | 0 | 0 |
| Total For City Attorney | | |
| Schedule .3 Total | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - Legal Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 94.40 | 0.485599 | 7,572 | | 7,572 | | 7,572 |
| City Attorney | 1,623.80 | 8.352924 | 130,258 | | 130,258 | | 130,258 |
| Office of Management & Budget | 86.70 | 0.445990 | 6,955 | | 6,955 | 1,503 | 8,458 |
| Municipal Clerk | 50.80 | 0.261318 | 4,075 | | 4,075 | 872 | 4,947 |
| Human Resources | 505.90 | 2.602380 | 40,583 | | 40,583 | 8,789 | 49,372 |
| Office of the Comptroller | 5.20 | 0.026749 | 417 | | 417 | 86 | 503 |
| Purchasing & Strategic Source | 1,504.00 | 7.736665 | 120,649 | | 120,649 | 26,151 | 146,800 |
| Information Technology | 33.80 | 0.173869 | 2,711 | | 2,711 | 584 | 3,295 |
| Animal Services | 416.70 | 2.143530 | 33,426 | | 33,426 | 7,233 | 40,659 |
| Aviation | 2,236.40 | 11.504172 | 179,401 | | 179,401 | 39,117 | 218,518 |
| Capital Improvement Department | 1,643.80 | 8.455805 | 131,863 | | 131,863 | 28,574 | 160,437 |
| Community & Human Development | 1,069.50 | 5.501572 | 85,794 | | 85,794 | 18,584 | 104,378 |
| Destination El Paso | 34.70 | 0.178499 | 2,784 | | 2,784 | 601 | 3,385 |
| Economic Development | 2,094.70 | 10.775261 | 168,033 | | 168,033 | 36,405 | 204,438 |
| El Paso Water | 304.10 | 1.564308 | 24,395 | | 24,395 | 5,277 | 29,672 |
| Environmental Services | 666.30 | 3.427487 | 53,450 | | 53,450 | 11,574 | 65,024 |
| Fire | 1,203.40 | 6.190361 | 96,535 | | 96,535 | 20,917 | 117,452 |
| International Bridges | 416.00 | 2.139929 | 33,371 | | 33,371 | 7,220 | 40,591 |
| Library | 87.70 | 0.451134 | 7,035 | | 7,035 | 1,523 | 8,558 |
| Mayor & Council | 36.40 | 0.187244 | 2,920 | | 2,920 | 627 | 3,547 |
| Municipal Court | 335.60 | 1.726346 | 26,922 | | 26,922 | 5,825 | 32,747 |
| Museum & Cultural Affairs | 819.60 | 4.216071 | 65,747 | | 65,747 | 14,244 | 79,991 |
| Parks & Recreation | 719.00 | 3.698579 | 57,677 | | 57,677 | 12,493 | 70,170 |
| Planning & Inspections | 1,551.50 | 7.981008 | 124,459 | | 124,459 | 26,972 | 151,431 |
| Police | 168.20 | 0.865231 | 13,493 | | 13,493 | 2,917 | 16,410 |
| Public Health | 380.50 | 1.957315 | 30,524 | | 30,524 | 6,607 | 37,131 |
| Streets & Maintenance | 258.10 | 1.327682 | 20,705 | | 20,705 | 4,480 | 25,185 |
| Sun Metro | 824.30 | 4.240248 | 66,124 | | 66,124 | 14,326 | 80,450 |
| Tax | 178.50 | 0.918215 | 14,319 | | 14,319 | 3,097 | 17,416 |
| Zoo | 90.30 | 0.464509 | 7,245 | | 7,245 | 1,566 | 8,811 |
| Schedule .4 Total for Legal Services | 19,439.90 | 100.000000 | 1,559,442 | | 1,559,442 | 308,164 | 1,867,606 |

Allocation Basis: Number of Legal Hours Recorded by Department

Allocation Source: City Attorney Legal Hours Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - Outside Counsel

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 59,876.69 | 2.461411 | 59,812 | | 59,812 | | 59,812 |
| City Attorney | 22,447.86 | 0.922787 | 22,424 | | 22,424 | | 22,424 |
| Human Resources | 35,362.92 | 1.453699 | 35,325 | | 35,325 | | 35,325 |
| Purchasing & Strategic Source | 315.00 | 0.012949 | 315 | | 315 | | 315 |
| Sustainability | 6,890.00 | 0.283234 | 6,883 | | 6,883 | | 6,883 |
| Capital Improvement Department | 37,609.20 | 1.546039 | 37,569 | | 37,569 | | 37,569 |
| Economic Development | 39,839.29 | 1.637713 | 39,796 | | 39,796 | | 39,796 |
| El Paso Water | 776,082.19 | 31.903185 | 775,245 | | 775,245 | | 775,245 |
| Environmental Services | 47,584.64 | 1.956109 | 47,533 | | 47,533 | | 47,533 |
| Fire | 27,599.55 | 1.134562 | 27,570 | | 27,570 | | 27,570 |
| Planning & Inspections | 307,706.96 | 12.649217 | 307,376 | | 307,376 | | 307,376 |
| Police | 648,145.52 | 26.643965 | 647,448 | | 647,448 | | 647,448 |
| Public Health | 12,340.00 | 0.507273 | 12,327 | | 12,327 | | 12,327 |
| All Other | 410,816.82 | 16.887857 | 410,374 | | 410,374 | | 410,374 |
| Schedule .4 Total for Outside Counsel | 2,432,616.64 | 100.000000 | 2,429,997 | | 2,429,997 | 0 | 2,429,997 |

Allocation Basis: Cost of Outside Counsel by Department
Allocation Source: City Attorney Outside Counsel Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - Community & Human Development

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Community & Human Development | 1 | 100.000000 | 76,619 | (49,576) | 27,043 | 13,908 | 40,951 |
| Schedule .4 Total for Community & Human Development | 1 | 100.000000 | 76,619 | (49,576) | 27,043 | 13,908 | 40,951 |
| Direct Billed | | | | 49,576 | 49,576 | | 49,576 |
| Schedule .3 Total for Community & Human Development | 1 | 100.000000 | | 0 | 76,619 | 13,908 | 90,527 |

Allocation Basis: Direct Allocation to Community & Human Development
Allocation Source: Direct Allocation

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department City Attorney**

| Receiving Department | Total | Legal Services | Outside Counsel | Community & Human Development |
|--------------------------------|------------------|------------------|------------------|-------------------------------|
| City Manager | 67,384 | 7,572 | 59,812 | 0 |
| City Attorney | 152,682 | 130,258 | 22,424 | 0 |
| Office of Management & Budget | 8,458 | 8,458 | 0 | 0 |
| Municipal Clerk | 4,947 | 4,947 | 0 | 0 |
| Human Resources | 84,697 | 49,372 | 35,325 | 0 |
| Office of the Comptroller | 503 | 503 | 0 | 0 |
| Purchasing & Strategic Source | 147,115 | 146,800 | 315 | 0 |
| Information Technology | 3,295 | 3,295 | 0 | 0 |
| Sustainability | 6,883 | 0 | 6,883 | 0 |
| Animal Services | 40,659 | 40,659 | 0 | 0 |
| Aviation | 218,518 | 218,518 | 0 | 0 |
| Capital Improvement Department | 198,006 | 160,437 | 37,569 | 0 |
| Community & Human Development | 145,329 | 104,378 | 0 | 40,951 |
| Destination El Paso | 3,385 | 3,385 | 0 | 0 |
| Economic Development | 244,234 | 204,438 | 39,796 | 0 |
| El Paso Water | 804,917 | 29,672 | 775,245 | 0 |
| Environmental Services | 112,557 | 65,024 | 47,533 | 0 |
| Fire | 145,022 | 117,452 | 27,570 | 0 |
| International Bridges | 40,591 | 40,591 | 0 | 0 |
| Library | 8,558 | 8,558 | 0 | 0 |
| Mayor & Council | 3,547 | 3,547 | 0 | 0 |
| Municipal Court | 32,747 | 32,747 | 0 | 0 |
| Museum & Cultural Affairs | 79,991 | 79,991 | 0 | 0 |
| Parks & Recreation | 70,170 | 70,170 | 0 | 0 |
| Planning & Inspections | 458,807 | 151,431 | 307,376 | 0 |
| Police | 663,858 | 16,410 | 647,448 | 0 |
| Public Health | 49,458 | 37,131 | 12,327 | 0 |
| Streets & Maintenance | 25,185 | 25,185 | 0 | 0 |
| Sun Metro | 80,450 | 80,450 | 0 | 0 |
| Tax | 17,416 | 17,416 | 0 | 0 |
| Zoo | 8,811 | 8,811 | 0 | 0 |
| All Other | 410,374 | 0 | 410,374 | 0 |
| Direct Bill | 49,576 | 0 | 0 | 49,576 |
| Total | 4,388,130 | 1,867,606 | 2,429,997 | 90,527 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Office of Management & Budget

The Office of Management & Budget develops and administers the budget process for the City of El Paso. The office develops the City's annual operating, debt service, and capital acquisition budgets and monitors expenditures throughout the fiscal year to ensure that all City departments remain within budget allocations. The office also prepares monthly financial reports of the City's comprehensive budgetary status including revenue and expenditure projections, income statements, cash flow analyses, and long-term projections. Actual expenditures are accounted for in Department 115 City Manager, Division 12000 Office of Management & Budget.

For cost allocation plan purposes, the **Office of Management & Budget** cost pool is functionalized as follows:

Office of Management & Budget - Costs identified to this function are representative of staff compensation and operational expenditures to administer the City's budgetary processes. These costs are allocated based upon the total actual personnel and operating expenditures per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Office of Management & Budget

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 907,395 | | | 907,395 |
| Deductions: | | | | |
| 531150 Food & Beverages Supplies | -328 | | | |
| Total Deductions: | -328 | | | -328 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -8 | | | |
| 450600 Donations | -512 | | | |
| Total Departmental Cost Adjustments: | -520 | | | -520 |
| Inbound Costs: | | | | |
| Depreciation Expense | 30,036 | | 30,036 | |
| City Manager | 2,319 | 445 | 2,764 | |
| City Attorney | 6,955 | 1,503 | 8,458 | |
| Office of Management & Budget | | 777 | 777 | |
| Public Information | | 899 | 899 | |
| Internal Audit | | 36,216 | 36,216 | |
| Performance Office | | 527 | 527 | |
| Municipal Clerk | | 421 | 421 | |
| Human Resources | | 2,573 | 2,573 | |
| Office of the Comptroller | | 1,528 | 1,528 | |
| Purchasing & Strategic Source | | 9,511 | 9,511 | |
| Information Technology | | 34,112 | 34,112 | |
| Facilities Maintenance | | 21,925 | 21,925 | |
| Sustainability | | 6,940 | 6,940 | |
| Non-Departmental | | 42,849 | 42,849 | |
| Total Allocated Additions: | 39,310 | 160,226 | 199,536 | 199,536 |
| Total To Be Allocated: | 945,857 | 160,226 | | 1,106,083 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of Management & Budget

| | Total | G&A | Office of Management & Budget |
|--|-----------|-----|-------------------------------------|
| Other Expense & Cost | | | |
| 501000 Non-Uniform Wages & Salaries | 654,153 | 0 | 654,153 |
| 501008 Incentive Pay | 350 | 0 | 350 |
| 501100 Workers Compensation - Civilian | 2,290 | 0 | 2,290 |
| 501101 Unemployment Compensation - Civil | 697 | 0 | 697 |
| 501108 POS City - Employer Contribution | 55,030 | 0 | 55,030 |
| 501114 Life Insurance - Civilian | 1,157 | 0 | 1,157 |
| 501117 Allow (Exc Mil & Unif - Civilian | 4,212 | 0 | 4,212 |
| 501124 City Pension Plan Contribution | 84,459 | 0 | 84,459 |
| 501129 FICA City Match - Civilian | 38,531 | 0 | 38,531 |
| 501130 FICA Medicare - City Match - Civi | 9,011 | 0 | 9,011 |
| 522050 Legal Notices Contracts | 18,763 | 0 | 18,763 |
| 522090 Printing Services Contracts | 10,806 | 0 | 10,806 |
| 522150 Outside Contracts - NOC | 6,070 | 0 | 6,070 |
| 531000 Office Supplies | 3,617 | 0 | 3,617 |
| 531030 Publications & Subscriptions | 690 | 0 | 690 |
| *531150 Food & Beverages Supplies | 328 | 0 | 0 |
| 533030 Other Equipment \$500.00 - \$4,999 | 277 | 0 | 277 |
| 542010 Travel Expenses - Employees | 9,994 | 0 | 9,994 |
| 544120 Seminars Continuing Education | 6,590 | 0 | 6,590 |
| 544140 Professional Licenses & Membershi | 370 | 0 | 370 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 907,395 | | |
| Deductions | | | |
| *Total Disallowed Costs | (328) | 0 | 0 |
| Cost Adjustments | | | |
| 405067 Reimbursed Expenditures | (8) | 0 | (8) |
| 450600 Donations | (512) | 0 | (512) |
| Functional Cost | 906,547 | 0 | 906,547 |
| Allocation Step 1 | | | |
| Inbound - All Others | 39,310 | 0 | 39,310 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 945,857 | 0 | 945,857 |
| Allocation Step 2 | | | |
| Inbound - All Others | 160,226 | 0 | 160,226 |
| 2nd Allocation | 160,226 | 0 | 160,226 |
| Total For Office of Management & Budget | | | |
| Schedule .3 Total | 1,106,083 | 0 | 1,106,083 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Office of Management & Budget

Activity - Office of Management & Budget

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| City Manager | 1,251,238.31 | 0.113284 | 1,072 | | 1,072 | | 1,072 |
| City Attorney | 5,768,094.84 | 0.522231 | 4,939 | | 4,939 | | 4,939 |
| Office of Management & Budget | 907,395.30 | 0.082154 | 777 | | 777 | | 777 |
| Public Information | 356,481.24 | 0.032275 | 306 | | 306 | 49 | 355 |
| Internal Audit | 766,550.61 | 0.069402 | 657 | | 657 | 108 | 765 |
| Performance Office | 273,314.56 | 0.024745 | 234 | | 234 | 37 | 271 |
| Municipal Clerk | 1,198,376.74 | 0.108498 | 1,026 | | 1,026 | 172 | 1,198 |
| Human Resources | 2,064,748.43 | 0.186938 | 1,768 | | 1,768 | 297 | 2,065 |
| Office of the Comptroller | 2,867,494.37 | 0.259617 | 2,456 | | 2,456 | 415 | 2,871 |
| Purchasing & Strategic Source | 1,578,885.40 | 0.142949 | 1,352 | | 1,352 | 225 | 1,577 |
| Information Technology | 8,907,032.61 | 0.806423 | 7,627 | | 7,627 | 1,295 | 8,922 |
| Office of the Police Chief | 1,868,113.93 | 0.169135 | 1,599 | | 1,599 | 268 | 1,867 |
| Police Administrative Services | 17,378,557.84 | 1.573416 | 14,883 | | 14,883 | 2,535 | 17,418 |
| Fire Administration | 47,643,507.26 | 4.313538 | 40,800 | | 40,800 | 6,953 | 47,753 |
| PW Administration Support & Data Mgmt | 2,266,951.45 | 0.205245 | 1,943 | | 1,943 | 326 | 2,269 |
| Facilities Maintenance | 8,245,829.14 | 0.746559 | 7,061 | | 7,061 | 1,199 | 8,260 |
| Sustainability | 9,815,396.02 | 0.888664 | 8,404 | | 8,404 | 1,431 | 9,835 |
| Non-Departmental | 17,409,613.66 | 1.576228 | 14,908 | | 14,908 | 2,539 | 17,447 |
| Self Insurance Fund | 60,188,869.23 | 5.449368 | 51,543 | | 51,543 | 8,790 | 60,333 |
| Animal Services | 8,494,857.82 | 0.769106 | 7,274 | | 7,274 | 1,236 | 8,510 |
| Aviation | 57,701,522.43 | 5.224169 | 49,413 | | 49,413 | 8,422 | 57,835 |
| Capital Improvement Department | 6,080,963.24 | 0.550557 | 5,207 | | 5,207 | 883 | 6,090 |
| Capital Improvement Plan | 18,906,789.10 | 1.711779 | 16,192 | | 16,192 | 2,759 | 18,951 |
| Community & Human Development | 8,239,733.59 | 0.746007 | 7,056 | | 7,056 | 1,199 | 8,255 |
| CRRMA | 16,141,507.15 | 1.461417 | 13,823 | | 13,823 | 2,347 | 16,170 |
| Destination El Paso | 14,192,316.51 | 1.284941 | 12,154 | | 12,154 | 2,063 | 14,217 |
| Downtown Development Corp | 4,155,140.47 | 0.376197 | 3,558 | | 3,558 | 602 | 4,160 |
| Economic Development | 8,794,163.98 | 0.796204 | 7,530 | | 7,530 | 1,279 | 8,809 |
| El Paso Employee's Pension | 67,246,910.57 | 6.088387 | 57,587 | | 57,587 | 9,820 | 67,407 |
| Environmental Services | 47,143,950.96 | 4.268309 | 40,372 | | 40,372 | 6,882 | 47,254 |
| Fire | 90,705,586.15 | 8.212284 | 77,676 | | 77,676 | 13,245 | 90,921 |
| International Bridges | 8,789,817.69 | 0.795811 | 7,526 | | 7,526 | 1,279 | 8,805 |
| Library | 9,743,343.64 | 0.882141 | 8,343 | | 8,343 | 1,421 | 9,764 |
| Mayor & Council | 1,343,156.58 | 0.121606 | 1,150 | | 1,150 | 191 | 1,341 |
| Metropolitan Planning Organization | 1,506,130.89 | 0.136362 | 1,289 | | 1,289 | 217 | 1,506 |
| Municipal Court | 5,225,444.16 | 0.473100 | 4,475 | | 4,475 | 758 | 5,233 |
| Museum & Cultural Affairs | 7,749,056.96 | 0.701583 | 6,636 | | 6,636 | 1,125 | 7,761 |
| Non Departmental | 173,716,346.10 | 15.727896 | 148,769 | | 148,769 | 25,608 | 174,377 |
| Parks & Recreation | 29,294,771.48 | 2.652284 | 25,086 | | 25,086 | 4,280 | 29,366 |
| Planning & Inspections | 8,223,292.48 | 0.744519 | 7,042 | | 7,042 | 1,197 | 8,239 |
| Police | 161,759,552.54 | 14.645354 | 138,525 | | 138,525 | 23,629 | 162,154 |
| Public Health | 18,940,362.54 | 1.714819 | 16,221 | | 16,221 | 2,765 | 18,986 |
| Streets & Maintenance | 39,897,601.10 | 3.612241 | 34,167 | | 34,167 | 5,825 | 39,992 |
| Sun Metro | 90,680,219.09 | 8.209987 | 77,654 | | 77,654 | 13,241 | 90,895 |
| Tax | 2,110,791.94 | 0.191106 | 1,807 | | 1,807 | 303 | 2,110 |
| Zoo | 6,971,291.33 | 0.631165 | 5,970 | | 5,970 | 1,011 | 6,981 |
| Schedule .4 Total for Office of Management & Budget | 1,104,511,071.43 | 100.000000 | 945,857 | | 945,857 | 160,226 | 1,106,083 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Office of Management & Budget

Activity - Office of Management & Budget

Allocation Basis: Total Actual Personnel and Operating Expenditures

Allocation Source: Trial Balance

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Office of Management & Budget

| Receiving Department | Total | Office of Management & Budget |
|---------------------------------------|------------------|-------------------------------|
| City Manager | 1,072 | 1,072 |
| City Attorney | 4,939 | 4,939 |
| Office of Management & Budget | 777 | 777 |
| Public Information | 355 | 355 |
| Internal Audit | 765 | 765 |
| Performance Office | 271 | 271 |
| Municipal Clerk | 1,198 | 1,198 |
| Human Resources | 2,065 | 2,065 |
| Office of the Comptroller | 2,871 | 2,871 |
| Purchasing & Strategic Source | 1,577 | 1,577 |
| Information Technology | 8,922 | 8,922 |
| Office of the Police Chief | 1,867 | 1,867 |
| Police Administrative Services | 17,418 | 17,418 |
| Fire Administration | 47,753 | 47,753 |
| PW Administration Support & Data Mgmt | 2,269 | 2,269 |
| Facilities Maintenance | 8,260 | 8,260 |
| Sustainability | 9,835 | 9,835 |
| Non-Departmental | 17,447 | 17,447 |
| Self Insurance Fund | 60,333 | 60,333 |
| Animal Services | 8,510 | 8,510 |
| Aviation | 57,835 | 57,835 |
| Capital Improvement Department | 6,090 | 6,090 |
| Capital Improvement Plan | 18,951 | 18,951 |
| Community & Human Development | 8,255 | 8,255 |
| CRRMA | 16,170 | 16,170 |
| Destination El Paso | 14,217 | 14,217 |
| Downtown Development Corp | 4,160 | 4,160 |
| Economic Development | 8,809 | 8,809 |
| El Paso Employee's Pension | 67,407 | 67,407 |
| Environmental Services | 47,254 | 47,254 |
| Fire | 90,921 | 90,921 |
| International Bridges | 8,805 | 8,805 |
| Library | 9,764 | 9,764 |
| Mayor & Council | 1,341 | 1,341 |
| Metropolitan Planning Organization | 1,506 | 1,506 |
| Municipal Court | 5,233 | 5,233 |
| Museum & Cultural Affairs | 7,761 | 7,761 |
| Non Departmental | 174,377 | 174,377 |
| Parks & Recreation | 29,366 | 29,366 |
| Planning & Inspections | 8,239 | 8,239 |
| Police | 162,154 | 162,154 |
| Public Health | 18,986 | 18,986 |
| Streets & Maintenance | 39,992 | 39,992 |
| Sun Metro | 90,895 | 90,895 |
| Tax | 2,110 | 2,110 |
| Zoo | 6,981 | 6,981 |
| Direct Bill | 0 | 0 |
| Total | 1,106,083 | 1,106,083 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Public Information

The Public Information Office is a Division of the City Manager's Office responsible for coordinating communication for City government. The office manages all of the City's communications and marketing programs including media relations, public relations, publications, video production, and content for the City's website. Actual expenditures are accounted for in Department 115 City Manager, Division 12020 Public Information Office.

For cost allocation plan purposes, the **Public Information** cost pool is functionalized as follows:

Public Information Office - Costs identified to this function are representative of staff compensation and operational expenditures to provide communication services for the City's various departments. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Public Information

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 356,481 | | | 356,481 |
| Deductions: | | | | |
| 524040 Office Equipment - Leases | -3,636 | | | |
| 531150 Food & Beverages Supplies | -375 | | | |
| Total Deductions: | -4,011 | | | -4,011 |
| Inbound Costs: | | | | |
| Depreciation Expense | 15,018 | | 15,018 | |
| City Manager | 1,160 | 221 | 1,381 | |
| Office of Management & Budget | 306 | 49 | 355 | |
| Public Information | | 448 | 448 | |
| Performance Office | | 263 | 263 | |
| Municipal Clerk | | 211 | 211 | |
| Human Resources | | 1,286 | 1,286 | |
| Office of the Comptroller | | 1,107 | 1,107 | |
| Information Technology | | 14,025 | 14,025 | |
| Facilities Maintenance | | 10,961 | 10,961 | |
| Sustainability | | 3,471 | 3,471 | |
| Non-Departmental | | 9,284 | 9,284 | |
| Total Allocated Additions: | 16,484 | 41,326 | 57,810 | 57,810 |
| Total To Be Allocated: | 368,954 | 41,326 | | 410,280 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Public Information

| | Total | G&A | Public Information Office |
|--|---------|----------|------------------------------|
| Other Expense & Cost | | | |
| 501000 Non-Uniform Wages & Salaries | 257,502 | 0 | 257,502 |
| 501002 Overtime - Civilian | 610 | 0 | 610 |
| 501004 Sick Vacation Leave Payoff - Civi | 1,471 | 0 | 1,471 |
| 501008 Incentive Pay | 100 | 0 | 100 |
| 501010 Shift Differential - Civilian | 1 | 0 | 1 |
| 501100 Workers Compensation - Civilian | 829 | 0 | 829 |
| 501101 Unemployment Compensation - Civil | 240 | 0 | 240 |
| 501108 POS City - Employer Contribution | 23,136 | 0 | 23,136 |
| 501114 Life Insurance - Civilian | 267 | 0 | 267 |
| 501124 City Pension Plan Contribution | 34,066 | 0 | 34,066 |
| 501129 FICA City Match - Civilian | 15,417 | 0 | 15,417 |
| 501130 FICA Medicare - City Match - Civi | 3,605 | 0 | 3,605 |
| 522090 Printing Services Contracts | 9,642 | 0 | 9,642 |
| 522130 Temporary Employee Services Contr | 4,424 | 0 | 4,424 |
| 522150 Outside Contracts - NOC | (785) | 0 | (785) |
| *524040 Office Equipment - Leases | 3,636 | 0 | 0 |
| 531000 Office Supplies | 1,917 | 0 | 1,917 |
| 531040 Supplies Computer Equipment | 13 | 0 | 13 |
| *531150 Food & Beverages Supplies | 375 | 0 | 0 |
| 542010 Travel Expenses - Employees | 15 | 0 | 15 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 356,481 | | |
| Deductions | | | |
| *Total Disallowed Costs | (4,011) | 0 | 0 |
| Functional Cost | 352,470 | 0 | 352,470 |
| Allocation Step 1 | | | |
| Inbound - All Others | 16,484 | 16,484 | 0 |
| Reallocate Admin Costs | | (16,484) | 16,484 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 368,954 | 0 | 368,954 |
| Allocation Step 2 | | | |
| Inbound - All Others | 41,326 | 41,326 | 0 |
| Reallocate Admin Costs | | (41,326) | 41,326 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 41,326 | 0 | 41,326 |
| Total For Public Information | | | |
| Schedule .3 Total | 410,280 | 0 | 410,280 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Public Information

Activity - Public Information Office

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7 | 0.170331 | 628 | | 628 | | 628 |
| City Attorney | 35 | 0.851654 | 3,142 | | 3,142 | | 3,142 |
| Office of Management & Budget | 10 | 0.243330 | 899 | | 899 | | 899 |
| Public Information | 5 | 0.121665 | 448 | | 448 | | 448 |
| Internal Audit | 8 | 0.194664 | 718 | | 718 | 79 | 797 |
| Performance Office | 3 | 0.072999 | 269 | | 269 | 31 | 300 |
| Municipal Clerk | 6 | 0.145998 | 539 | | 539 | 59 | 598 |
| Human Resources | 30 | 0.717823 | 2,648 | | 2,648 | 295 | 2,943 |
| Office of the Comptroller | 36 | 0.875987 | 3,233 | | 3,233 | 363 | 3,596 |
| Purchasing & Strategic Source | 19 | 0.462326 | 1,705 | | 1,705 | 190 | 1,895 |
| Information Technology | 78 | 1.897972 | 7,003 | | 7,003 | 793 | 7,796 |
| Office of the Police Chief | 17 | 0.413661 | 1,526 | | 1,526 | 170 | 1,696 |
| PW Administration Support & Data Mgmt | 25 | 0.608324 | 2,244 | | 2,244 | 252 | 2,496 |
| Facilities Maintenance | 66 | 1.605976 | 5,925 | | 5,925 | 667 | 6,592 |
| Non-Departmental | 7 | 0.170331 | 628 | | 628 | 70 | 698 |
| Self Insurance Fund | 18 | 0.425827 | 1,571 | | 1,571 | 174 | 1,745 |
| Aviation | 264 | 6.423905 | 23,701 | | 23,701 | 2,687 | 26,388 |
| Capital Improvement Department | 72 | 1.751974 | 6,463 | | 6,463 | 734 | 7,197 |
| Community & Human Development | 38 | 0.924653 | 3,412 | | 3,412 | 382 | 3,794 |
| Economic Development | 10 | 0.243330 | 899 | | 899 | 100 | 999 |
| El Paso Employee's Pension | 7 | 0.170331 | 628 | | 628 | 70 | 698 |
| El Paso Water | 862 | 20.962854 | 77,349 | | 77,349 | 8,915 | 86,264 |
| Environmental Services | 363 | 8.820702 | 32,545 | | 32,545 | 3,692 | 36,237 |
| International Bridges | 60 | 1.466062 | 5,408 | | 5,408 | 605 | 6,013 |
| Library | 147 | 3.583030 | 13,219 | | 13,219 | 1,496 | 14,715 |
| Mayor & Council | 24 | 0.584600 | 2,158 | | 2,158 | 243 | 2,401 |
| Metropolitan Planning Organization | 9 | 0.218997 | 808 | | 808 | 90 | 898 |
| Municipal Court | 88 | 2.129135 | 7,855 | | 7,855 | 885 | 8,740 |
| Museum & Cultural Affairs | 45 | 1.087076 | 4,010 | | 4,010 | 450 | 4,460 |
| Parks & Recreation | 365 | 8.890051 | 32,800 | | 32,800 | 3,721 | 36,521 |
| Planning & Inspections | 100 | 2.433297 | 8,977 | | 8,977 | 1,011 | 9,988 |
| Public Health | 237 | 5.763265 | 21,265 | | 21,265 | 2,411 | 23,676 |
| Streets & Maintenance | 319 | 7.762218 | 28,639 | | 28,639 | 3,248 | 31,887 |
| Sun Metro | 596 | 14.496368 | 53,483 | | 53,483 | 6,069 | 59,552 |
| Tax | 20 | 0.486659 | 1,795 | | 1,795 | 199 | 1,994 |
| Zoo | 116 | 2.822625 | 10,414 | | 10,414 | 1,175 | 11,589 |
| Schedule .4 Total for Public Information Office | 4,110 | 100.000000 | 368,954 | | 368,954 | 41,326 | 410,280 |

Allocation Basis: Total Number of FTEs by Supported Department
Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Public Information

| Receiving Department | Total | Public Information Office |
|---------------------------------------|----------------|------------------------------|
| City Manager | 628 | 628 |
| City Attorney | 3,142 | 3,142 |
| Office of Management & Budget | 899 | 899 |
| Public Information | 448 | 448 |
| Internal Audit | 797 | 797 |
| Performance Office | 300 | 300 |
| Municipal Clerk | 598 | 598 |
| Human Resources | 2,943 | 2,943 |
| Office of the Comptroller | 3,596 | 3,596 |
| Purchasing & Strategic Source | 1,895 | 1,895 |
| Information Technology | 7,796 | 7,796 |
| Office of the Police Chief | 1,696 | 1,696 |
| PW Administration Support & Data Mgmt | 2,496 | 2,496 |
| Facilities Maintenance | 6,592 | 6,592 |
| Non-Departmental | 698 | 698 |
| Self Insurance Fund | 1,745 | 1,745 |
| Aviation | 26,388 | 26,388 |
| Capital Improvement Department | 7,197 | 7,197 |
| Community & Human Development | 3,794 | 3,794 |
| Economic Development | 999 | 999 |
| El Paso Employee's Pension | 698 | 698 |
| El Paso Water | 86,264 | 86,264 |
| Environmental Services | 36,237 | 36,237 |
| International Bridges | 6,013 | 6,013 |
| Library | 14,715 | 14,715 |
| Mayor & Council | 2,401 | 2,401 |
| Metropolitan Planning Organization | 898 | 898 |
| Municipal Court | 8,740 | 8,740 |
| Museum & Cultural Affairs | 4,460 | 4,460 |
| Parks & Recreation | 36,521 | 36,521 |
| Planning & Inspections | 9,988 | 9,988 |
| Public Health | 23,676 | 23,676 |
| Streets & Maintenance | 31,887 | 31,887 |
| Sun Metro | 59,552 | 59,552 |
| Tax | 1,994 | 1,994 |
| Zoo | 11,589 | 11,589 |
| Direct Bill | 0 | 0 |
| Total | 410,280 | 410,280 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Internal Audit

The Internal Audit Office provides independent, objective assurance and consulting services designed to add value and improve the City of El Paso's operations. The Internal Audit Office helps the management team of the City of El Paso accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Actual expenditures are accounted for in Department 115 City Manager, Division 12030 Internal Audit.

For cost allocation plan purposes, the **Internal Audit** cost pool is functionalized as follows:

Internal Audit - Costs identified to this function are representative of staff compensation and operation expenditures to provide audit services to the City. These costs are allocated based on the total number of audit hours per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Internal Audit

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 766,551 | | | 766,551 |
| Deductions: | | | | |
| 524040 Office Equipment - Leases | -1,997 | | | |
| Total Deductions: | -1,997 | | | -1,997 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -3,879 | | | |
| Total Departmental Cost Adjustments: | -3,879 | | | -3,879 |
| Inbound Costs: | | | | |
| Depreciation Expense | 26,199 | | 26,199 | |
| Office of Management & Budget | 657 | 108 | 765 | |
| Public Information | 718 | 79 | 797 | |
| Municipal Clerk | | 336 | 336 | |
| Human Resources | | 2,058 | 2,058 | |
| Office of the Comptroller | | 1,783 | 1,783 | |
| Purchasing & Strategic Source | | 1,002 | 1,002 | |
| Information Technology | | 4,771 | 4,771 | |
| Facilities Maintenance | | 9,214 | 9,214 | |
| Sustainability | | 6,049 | 6,049 | |
| Non-Departmental | | 15,053 | 15,053 | |
| Total Allocated Additions: | 27,574 | 40,453 | 68,027 | 68,027 |
| Total To Be Allocated: | 788,249 | 40,453 | | 828,702 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Internal Audit

| | Total | G&A | Internal Audit |
|--|---------|-----|----------------|
| Other Expense & Cost | | | |
| 501000 Non-Uniform Wages & Salaries | 530,846 | 0 | 530,846 |
| 501008 Incentive Pay | 350 | 0 | 350 |
| 501020 Equipment Allowance | 965 | 0 | 965 |
| 501100 Workers Compensation - Civilian | 1,759 | 0 | 1,759 |
| 501101 Unemployment Compensation - Civil | 548 | 0 | 548 |
| 501108 POS City - Employer Contribution | 34,654 | 0 | 34,654 |
| 501114 Life Insurance - Civilian | 623 | 0 | 623 |
| 501117 Allow (Exc Mil & Unif - Civilian | 4,212 | 0 | 4,212 |
| 501124 City Pension Plan Contribution | 74,580 | 0 | 74,580 |
| 501129 FICA City Match - Civilian | 31,752 | 0 | 31,752 |
| 501130 FICA Medicare - City Match - Civi | 7,509 | 0 | 7,509 |
| 522150 Outside Contracts - NOC | 58,949 | 0 | 58,949 |
| 523020 Print Shop Allocation - Interfund | 330 | 0 | 330 |
| *524040 Office Equipment - Leases | 1,997 | 0 | 0 |
| 531000 Office Supplies | 3,383 | 0 | 3,383 |
| 531010 Equipment Purchase Under \$500.00 | 1,038 | 0 | 1,038 |
| 531030 Publications & Subscriptions | 367 | 0 | 367 |
| 531999 Pcard Charge Clearing Account | (1,134) | 0 | (1,134) |
| 542010 Travel Expenses - Employees | 1,916 | 0 | 1,916 |
| 542030 Mileage Allowances | 189 | 0 | 189 |
| 544120 Seminars Continuing Education | 7,663 | 0 | 7,663 |
| 544140 Professional Licenses & Membershi | 4,055 | 0 | 4,055 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 766,551 | | |
| Deductions | | | |
| *Total Disallowed Costs | (1,997) | 0 | 0 |
| Cost Adjustments | | | |
| 405067 Reimbursed Expenditures | (3,879) | 0 | (3,879) |
| Functional Cost | 760,675 | 0 | 760,675 |
| Allocation Step 1 | | | |
| Inbound - All Others | 27,574 | 0 | 27,574 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 788,249 | 0 | 788,249 |
| Allocation Step 2 | | | |
| Inbound - All Others | 40,453 | 0 | 40,453 |
| 2nd Allocation | 40,453 | 0 | 40,453 |
| Total For Internal Audit | | | |
| Schedule .3 Total | 828,702 | 0 | 828,702 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Internal Audit**

Activity - Internal Audit

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 343.50 | 4.386973 | 34,580 | | 34,580 | | 34,580 |
| City Attorney | 136.25 | 1.740102 | 13,717 | | 13,717 | | 13,717 |
| Office of Management & Budget | 359.75 | 4.594508 | 36,216 | | 36,216 | | 36,216 |
| Human Resources | 553.25 | 7.065773 | 55,694 | | 55,694 | 3,195 | 58,889 |
| Office of the Comptroller | 715.50 | 9.137931 | 72,037 | | 72,037 | 4,246 | 76,283 |
| Facilities Maintenance | 71.25 | 0.909962 | 7,172 | | 7,172 | 407 | 7,579 |
| Animal Services | 220.25 | 2.812899 | 22,173 | | 22,173 | 1,269 | 23,442 |
| Aviation | 705.25 | 9.007024 | 70,998 | | 70,998 | 4,077 | 75,075 |
| Community & Human Development | 183.50 | 2.343550 | 18,473 | | 18,473 | 1,056 | 19,529 |
| Economic Development | 46.00 | 0.587484 | 4,631 | | 4,631 | 262 | 4,893 |
| El Paso Employee's Pension | 459.75 | 5.871648 | 46,282 | | 46,282 | 2,650 | 48,932 |
| Environmental Services | 599.75 | 7.659642 | 60,377 | | 60,377 | 3,462 | 63,839 |
| Fire | 441.25 | 5.635377 | 44,420 | | 44,420 | 2,545 | 46,965 |
| Library | 75.00 | 0.957854 | 7,550 | | 7,550 | 431 | 7,981 |
| Mayor & Council | 311.75 | 3.981481 | 31,383 | | 31,383 | 1,797 | 33,180 |
| Museum & Cultural Affairs | 46.00 | 0.587484 | 4,631 | | 4,631 | 262 | 4,893 |
| Parks & Recreation | 566.50 | 7.234994 | 57,030 | | 57,030 | 3,270 | 60,300 |
| Streets & Maintenance | 554.75 | 7.084930 | 55,846 | | 55,846 | 3,205 | 59,051 |
| Sun Metro | 252.50 | 3.224777 | 25,419 | | 25,419 | 1,456 | 26,875 |
| Tax | 628.25 | 8.023627 | 63,245 | | 63,245 | 3,630 | 66,875 |
| Zoo | 560.00 | 7.151980 | 56,375 | | 56,375 | 3,233 | 59,608 |
| Schedule .4 Total for Internal Audit | 7,830.00 | 100.000000 | 788,249 | | 788,249 | 40,453 | 828,702 |

Allocation Basis: Audit Hours per Department
Allocation Source: Audit Hours Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Internal Audit

| Receiving Department | Total | Internal Audit |
|-------------------------------|----------------|----------------|
| City Manager | 34,580 | 34,580 |
| City Attorney | 13,717 | 13,717 |
| Office of Management & Budget | 36,216 | 36,216 |
| Human Resources | 58,889 | 58,889 |
| Office of the Comptroller | 76,283 | 76,283 |
| Facilities Maintenance | 7,579 | 7,579 |
| Animal Services | 23,442 | 23,442 |
| Aviation | 75,075 | 75,075 |
| Community & Human Development | 19,529 | 19,529 |
| Economic Development | 4,893 | 4,893 |
| El Paso Employee's Pension | 48,932 | 48,932 |
| Environmental Services | 63,839 | 63,839 |
| Fire | 46,965 | 46,965 |
| Library | 7,981 | 7,981 |
| Mayor & Council | 33,180 | 33,180 |
| Museum & Cultural Affairs | 4,893 | 4,893 |
| Parks & Recreation | 60,300 | 60,300 |
| Streets & Maintenance | 59,051 | 59,051 |
| Sun Metro | 26,875 | 26,875 |
| Tax | 66,875 | 66,875 |
| Zoo | 59,608 | 59,608 |
| Direct Bill | 0 | 0 |
| Total | 828,702 | 828,702 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Performance Office

The Performance Office is a division of the City Manager's Office that works to enhance the City's reputation as a high-performing organization by evaluating the performance of the various City departments and assisting them with the implementation of process improvements, as well as performing strategic planning functions. Actual expenditures are accounted for in Department 115 City Manager, Division 12050 Performance Office.

For cost allocation plan purposes, the **Performance Office** cost pool is functionalized as follows:

Performance Offices - Costs identified to this function are representative of staff compensation and operational expenditures to provide performance improvement assistance to the City. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Performance Office

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 273,315 | | | 273,315 |
| Inbound Costs: | | | | |
| Depreciation Expense | 9,011 | | 9,011 | |
| City Manager | 696 | 134 | 830 | |
| Office of Management & Budget | 234 | 37 | 271 | |
| Public Information | 269 | 31 | 300 | |
| Performance Office | | 158 | 158 | |
| Municipal Clerk | | 125 | 125 | |
| Human Resources | | 772 | 772 | |
| Office of the Comptroller | | 887 | 887 | |
| Information Technology | | 4,955 | 4,955 | |
| Facilities Maintenance | | 6,574 | 6,574 | |
| Sustainability | | 2,083 | 2,083 | |
| Non-Departmental | | 5,516 | 5,516 | |
| Total Allocated Additions: | <u>10,210</u> | <u>21,272</u> | 31,482 | 31,482 |
| Total To Be Allocated: | <u>283,525</u> | <u>21,272</u> | | <u>304,797</u> |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Performance Office**

| | Total | G&A | Performance Office |
|--|---------|-----|--------------------|
| Other Expense & Cost | | | |
| 501000 Non-Uniform Wages & Salaries | 180,230 | 0 | 180,230 |
| 501100 Workers Compensation - Civilian | 537 | 0 | 537 |
| 501101 Unemployment Compensation - Civil | 185 | 0 | 185 |
| 501108 POS City - Employer Contribution | 10,922 | 0 | 10,922 |
| 501114 Life Insurance - Civilian | 178 | 0 | 178 |
| 501124 City Pension Plan Contribution | 25,322 | 0 | 25,322 |
| 501129 FICA City Match - Civilian | 10,852 | 0 | 10,852 |
| 501130 FICA Medicare - City Match - Civi | 2,538 | 0 | 2,538 |
| 522090 Printing Services Contracts | 485 | 0 | 485 |
| 522150 Outside Contracts - NOC | 20,025 | 0 | 20,025 |
| 531000 Office Supplies | 3,974 | 0 | 3,974 |
| 531999 Pcard Charge Clearing Account | (75) | 0 | (75) |
| 540030 Postage | 14,075 | 0 | 14,075 |
| 542010 Travel Expenses - Employees | 967 | 0 | 967 |
| 544120 Seminars Continuing Education | 3,100 | 0 | 3,100 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 273,315 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 273,315 | 0 | 273,315 |
| Allocation Step 1 | | | |
| Inbound - All Others | 10,210 | 0 | 10,210 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 283,525 | 0 | 283,525 |
| Allocation Step 2 | | | |
| Inbound - All Others | 21,272 | 0 | 21,272 |
| 2nd Allocation | 21,272 | 0 | 21,272 |
| Total For Performance Office | | | |
| Schedule .3 Total | 304,797 | 0 | 304,797 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Performance Office

Activity - Performance Office

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7.000 | 0.130254 | 369 | | 369 | | 369 |
| Office of Management & Budget | 10.000 | 0.186077 | 527 | | 527 | | 527 |
| Public Information | 5.000 | 0.093038 | 263 | | 263 | | 263 |
| Performance Office | 3.000 | 0.055823 | 158 | | 158 | | 158 |
| Municipal Clerk | 6.000 | 0.111646 | 316 | | 316 | 22 | 338 |
| Human Resources | 29.500 | 0.548927 | 1,555 | | 1,555 | 115 | 1,670 |
| Office of the Comptroller | 36.000 | 0.669876 | 1,900 | | 1,900 | 141 | 2,041 |
| Purchasing & Strategic Source | 19.000 | 0.353546 | 1,002 | | 1,002 | 72 | 1,074 |
| Information Technology | 78.000 | 1.451399 | 4,115 | | 4,115 | 305 | 4,420 |
| PW Administration Support & Data Mgmt | 25.000 | 0.465192 | 1,318 | | 1,318 | 97 | 1,415 |
| Facilities Maintenance | 66.000 | 1.228107 | 3,482 | | 3,482 | 258 | 3,740 |
| Animal Services | 127.500 | 2.372479 | 6,725 | | 6,725 | 501 | 7,226 |
| Aviation | 264.000 | 4.912428 | 13,929 | | 13,929 | 1,043 | 14,972 |
| Capital Improvement Department | 72.000 | 1.339753 | 3,798 | | 3,798 | 281 | 4,079 |
| Community & Human Development | 38.000 | 0.707092 | 2,006 | | 2,006 | 147 | 2,153 |
| Economic Development | 10.000 | 0.186077 | 527 | | 527 | 38 | 565 |
| Environmental Services | 362.500 | 6.745284 | 19,124 | | 19,124 | 1,437 | 20,561 |
| Fire | 864.000 | 16.077036 | 45,582 | | 45,582 | 3,430 | 49,012 |
| International Bridges | 60.250 | 1.121113 | 3,179 | | 3,179 | 233 | 3,412 |
| Library | 147.250 | 2.739981 | 7,768 | | 7,768 | 580 | 8,348 |
| Municipal Court | 87.500 | 1.628172 | 4,616 | | 4,616 | 346 | 4,962 |
| Museum & Cultural Affairs | 44.675 | 0.831298 | 2,357 | | 2,357 | 174 | 2,531 |
| Parks & Recreation | 365.350 | 6.798316 | 19,275 | | 19,275 | 1,445 | 20,720 |
| Planning & Inspections | 100.000 | 1.860768 | 5,276 | | 5,276 | 394 | 5,670 |
| Police | 1,259.000 | 23.427068 | 66,428 | | 66,428 | 5,119 | 71,547 |
| Public Health | 236.850 | 4.407229 | 12,495 | | 12,495 | 937 | 13,432 |
| Streets & Maintenance | 319.000 | 5.935850 | 16,830 | | 16,830 | 1,262 | 18,092 |
| Sun Metro | 595.750 | 11.085526 | 31,429 | | 31,429 | 2,362 | 33,791 |
| Tax | 20.000 | 0.372154 | 1,056 | | 1,056 | 77 | 1,133 |
| Zoo | 116.000 | 2.158491 | 6,120 | | 6,120 | 456 | 6,576 |
| Schedule .4 Total for Performance Office | 5,374.125 | 100.000000 | 283,525 | | 283,525 | 21,272 | 304,797 |

Allocation Basis: Total Number of FTEs by Supported Department

Allocation Source: Position Analysis Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Performance Office**

| Receiving Department | Total | Performance Office |
|---------------------------------------|----------------|--------------------|
| City Manager | 369 | 369 |
| Office of Management & Budget | 527 | 527 |
| Public Information | 263 | 263 |
| Performance Office | 158 | 158 |
| Municipal Clerk | 338 | 338 |
| Human Resources | 1,670 | 1,670 |
| Office of the Comptroller | 2,041 | 2,041 |
| Purchasing & Strategic Source | 1,074 | 1,074 |
| Information Technology | 4,420 | 4,420 |
| PW Administration Support & Data Mgmt | 1,415 | 1,415 |
| Facilities Maintenance | 3,740 | 3,740 |
| Animal Services | 7,226 | 7,226 |
| Aviation | 14,972 | 14,972 |
| Capital Improvement Department | 4,079 | 4,079 |
| Community & Human Development | 2,153 | 2,153 |
| Economic Development | 565 | 565 |
| Environmental Services | 20,561 | 20,561 |
| Fire | 49,012 | 49,012 |
| International Bridges | 3,412 | 3,412 |
| Library | 8,348 | 8,348 |
| Municipal Court | 4,962 | 4,962 |
| Museum & Cultural Affairs | 2,531 | 2,531 |
| Parks & Recreation | 20,720 | 20,720 |
| Planning & Inspections | 5,670 | 5,670 |
| Police | 71,547 | 71,547 |
| Public Health | 13,432 | 13,432 |
| Streets & Maintenance | 18,092 | 18,092 |
| Sun Metro | 33,791 | 33,791 |
| Tax | 1,133 | 1,133 |
| Zoo | 6,576 | 6,576 |
| Direct Bill | 0 | 0 |
| Total | 304,797 | 304,797 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Municipal Clerk

The Municipal Clerk is responsible for conducting all City Council meetings and is the official custodian of the City Council minutes. In addition, the Office maintains all records, including ordinances, resolutions, franchises, deeds, land sales, and election information. Actual expenditures are accounted for in Department 117 Municipal Clerk.

For cost allocation plan purposes, costs assigned to the **Municipal Clerk** cost pool are assigned to the following functional categories (the breakdowns of these costs are based upon the staffing effort distribution assigned to each activity as a weighted function of each individual's respective total compensation):

City Clerk - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the City Clerk. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Support Services - Costs identified to this function are representative of operational support provided to the Environmental Services, Planning & Inspections, Mayor & Council, CRRMA, and Sun Metro departments . These costs are allocated based on the total Municipal Clerk staffing costs per supported organization.

Open Records Requests - Costs identified to this function are representative of staff compensation and operational expenditures associated with fulfilling open records requests. These costs have been excluded for allocation purposes.

Legal Notices/Interpreter Services - Costs identified to these functions are deemed general government in nature and excluded for allocation purposes.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Municipal Clerk

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,198,377 | | | 1,198,377 |
| Deductions: | | | | |
| 522030 Elections Contracts | -496,811 | | | |
| 522050 Legal Notices Contracts | -190,630 | | | |
| 524040 Office Equipment - Leases | -3,794 | | | |
| 531150 Food & Beverages Supplies | -98 | | | |
| Total Deductions: | -691,333 | | | -691,333 |
| Inbound Costs: | | | | |
| Depreciation Expense | 18,022 | | 18,022 | |
| City Manager | 1,391 | 264 | 1,655 | |
| City Attorney | 4,075 | 872 | 4,947 | |
| Office of Management & Budget | 1,026 | 172 | 1,198 | |
| Public Information | 539 | 59 | 598 | |
| Performance Office | 316 | 22 | 338 | |
| Municipal Clerk | | 253 | 253 | |
| Human Resources | | 1,545 | 1,545 | |
| Office of the Comptroller | | 1,879 | 1,879 | |
| Purchasing & Strategic Source | | 6,255 | 6,255 | |
| Information Technology | | 77,506 | 77,506 | |
| Facilities Maintenance | | 13,152 | 13,152 | |
| Sustainability | | 4,164 | 4,164 | |
| Non-Departmental | | 31,065 | 31,065 | |
| Total Allocated Additions: | 25,369 | 137,208 | 162,577 | 162,577 |
| Total To Be Allocated: | 532,413 | 137,208 | | 669,621 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Municipal Clerk

| | Total | G&A | City Clerk | Support Services | Open Records Requests** |
|---|-----------|-----------|------------|------------------|-------------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 337,758 | 0 | 179,721 | 92,985 | 34,282 |
| 501002 Overtime - Civilian | 769 | 0 | 409 | 212 | 78 |
| 501008 Incentive Pay | 350 | 0 | 186 | 96 | 36 |
| 501100 Workers Compensation - Civilian | 1,207 | 0 | 642 | 332 | 123 |
| 501101 Unemployment Compensation - Civil | 336 | 0 | 178 | 93 | 34 |
| 501108 POS City - Employer Contribution | 51,654 | 0 | 27,485 | 14,220 | 5,243 |
| 501114 Life Insurance - Civilian | 623 | 0 | 331 | 172 | 63 |
| 501117 Allow (Exc Mil & Unif - Civilian | 4,212 | 0 | 2,240 | 1,160 | 428 |
| 501124 City Pension Plan Contribution | 47,566 | 0 | 25,310 | 13,095 | 4,828 |
| 501129 FICA City Match - Civilian | 19,774 | 0 | 10,522 | 5,444 | 2,007 |
| 501130 FICA Medicare - City Match - Civi | 4,624 | 0 | 2,461 | 1,273 | 469 |
| 521130 Interpreter Services | 21,712 | 0 | 11,553 | 5,977 | 2,204 |
| *522030 Elections Contracts | 496,811 | 0 | 0 | 0 | 0 |
| *522050 Legal Notices Contracts | 190,630 | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 3,794 | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 2,428 | 0 | 1,293 | 668 | 246 |
| 531030 Publications & Subscriptions | 272 | 0 | 144 | 75 | 28 |
| *531150 Food & Beverages Supplies | 98 | 0 | 0 | 0 | 0 |
| 533000 Equipment Materials \$500.00 - \$4 | 5,643 | 0 | 3,002 | 1,554 | 573 |
| 533040 Furniture & Equipment Less than \$ | 965 | 0 | 513 | 266 | 98 |
| 542030 Mileage Allowances | 33 | 0 | 18 | 9 | 3 |
| 544060 Other Services Charges Expense | 5,918 | 0 | 3,149 | 1,629 | 601 |
| 544120 Seminars Continuing Education | 752 | 0 | 400 | 207 | 76 |
| 544140 Professional Licenses & Membershi | 448 | 0 | 239 | 123 | 45 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,198,377 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (691,333) | 0 | 0 | 0 | 0 |
| Functional Cost | 507,044 | 0 | 269,796 | 139,590 | 51,465 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 25,369 | 25,369 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (25,369) | 13,498 | 6,985 | 2,574 |
| Unallocated Costs | (102,544) | 0 | 0 | 0 | (54,039) |
| 1st Allocation | 429,869 | 0 | 283,294 | 146,575 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 137,208 | 137,208 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (137,208) | 73,026 | 37,768 | 13,926 |
| Unallocated Costs | (26,414) | 0 | 0 | 0 | (13,926) |
| 2nd Allocation | 110,794 | 0 | 73,026 | 37,768 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Municipal Clerk**

| | Total | G&A | City Clerk | Support Services | Open Records Requests** |
|----------------------------------|---------|-----|------------|------------------|-------------------------|
| Total For Municipal Clerk | | | | | |
| Schedule .3 Total | 540,663 | 0 | 356,320 | 184,343 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Municipal Clerk

Legal Notices /
Interpreter Services**

| | |
|---|----------|
| <u>Other Expense & Cost</u> | |
| 501000 Non-Uniform Wages & Salaries | 30,770 |
| 501002 Overtime - Civilian | 70 |
| 501008 Incentive Pay | 32 |
| 501100 Workers Compensation - Civilian | 110 |
| 501101 Unemployment Compensation - Civil | 31 |
| 501108 POS City - Employer Contribution | 4,706 |
| 501114 Life Insurance - Civilian | 57 |
| 501117 Allow (Exc Mil & Unif - Civilian | 384 |
| 501124 City Pension Plan Contribution | 4,333 |
| 501129 FICA City Match - Civilian | 1,801 |
| 501130 FICA Medicare - City Match - Civi | 421 |
| 521130 Interpreter Services | 1,978 |
| *522030 Elections Contracts | 0 |
| *522050 Legal Notices Contracts | 0 |
| *524040 Office Equipment - Leases | 0 |
| 531000 Office Supplies | 221 |
| 531030 Publications & Subscriptions | 25 |
| *531150 Food & Beverages Supplies | 0 |
| 533000 Equipment Materials \$500.00 - \$4 | 514 |
| 533040 Furniture & Equipment Less than \$ | 88 |
| 542030 Mileage Allowances | 3 |
| 544060 Other Services Charges Expense | 539 |
| 544120 Seminars Continuing Education | 69 |
| 544140 Professional Licenses & Membershi | 41 |
| <u>Departmental Total</u> | |
| Expenditures Per Financial Statement | |
| <u>Deductions</u> | |
| *Total Disallowed Costs | 0 |
| Functional Cost | |
| | 46,193 |
| <u>Allocation Step 1</u> | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 2,312 |
| Unallocated Costs | (48,505) |
| 1st Allocation | 0 |
| <u>Allocation Step 2</u> | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 12,488 |
| Unallocated Costs | (12,488) |
| 2nd Allocation | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Municipal Clerk

Legal Notices /
Interpreter Services**

Total For Municipal Clerk -----
Schedule .3 Total 0

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Municipal Clerk

Activity - City Clerk

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7 | 0.104195 | 295 | | 295 | | 295 |
| City Attorney | 35 | 0.520977 | 1,476 | | 1,476 | | 1,476 |
| Office of Management & Budget | 10 | 0.148851 | 421 | | 421 | | 421 |
| Public Information | 5 | 0.074425 | 211 | | 211 | | 211 |
| Internal Audit | 8 | 0.119080 | 336 | | 336 | | 336 |
| Performance Office | 3 | 0.044655 | 125 | | 125 | | 125 |
| Municipal Clerk | 6 | 0.089310 | 253 | | 253 | | 253 |
| Human Resources | 30 | 0.439109 | 1,243 | | 1,243 | 319 | 1,562 |
| Office of the Comptroller | 36 | 0.535862 | 1,517 | | 1,517 | 389 | 1,906 |
| Purchasing & Strategic Source | 19 | 0.282816 | 800 | | 800 | 205 | 1,005 |
| Information Technology | 78 | 1.161034 | 3,287 | | 3,287 | 851 | 4,138 |
| Office of the Police Chief | 17 | 0.253046 | 716 | | 716 | 185 | 901 |
| Police Administrative Services | 153 | 2.277413 | 6,450 | | 6,450 | 1,673 | 8,123 |
| Fire Administration | 214 | 3.185401 | 9,023 | | 9,023 | 2,344 | 11,367 |
| PW Administration Support & Data Mgmt | 25 | 0.372126 | 1,055 | | 1,055 | 269 | 1,324 |
| Facilities Maintenance | 66 | 0.982413 | 2,783 | | 2,783 | 717 | 3,500 |
| Non-Departmental | 7 | 0.104195 | 295 | | 295 | 74 | 369 |
| Self Insurance Fund | 18 | 0.260488 | 737 | | 737 | 189 | 926 |
| Animal Services | 128 | 1.897844 | 5,376 | | 5,376 | 1,394 | 6,770 |
| Aviation | 264 | 3.929653 | 11,133 | | 11,133 | 2,892 | 14,025 |
| Capital Improvement Department | 72 | 1.071724 | 3,036 | | 3,036 | 783 | 3,819 |
| Community & Human Development | 38 | 0.565632 | 1,602 | | 1,602 | 412 | 2,014 |
| Economic Development | 10 | 0.148851 | 421 | | 421 | 104 | 525 |
| El Paso Employee's Pension | 7 | 0.104195 | 295 | | 295 | 74 | 369 |
| El Paso Water | 862 | 12.823471 | 36,328 | | 36,328 | 9,460 | 45,788 |
| Environmental Services | 363 | 5.395831 | 15,286 | | 15,286 | 3,974 | 19,260 |
| Fire | 864 | 12.860683 | 36,433 | | 36,433 | 9,488 | 45,921 |
| International Bridges | 60 | 0.896824 | 2,541 | | 2,541 | 656 | 3,197 |
| Library | 147 | 2.191824 | 6,208 | | 6,208 | 1,612 | 7,820 |
| Mayor & Council | 24 | 0.357613 | 1,013 | | 1,013 | 259 | 1,272 |
| Municipal Court | 88 | 1.302442 | 3,689 | | 3,689 | 955 | 4,644 |
| Museum & Cultural Affairs | 45 | 0.664990 | 1,884 | | 1,884 | 486 | 2,370 |
| Parks & Recreation | 365 | 5.438253 | 15,407 | | 15,407 | 4,006 | 19,413 |
| Planning & Inspections | 100 | 1.488505 | 4,216 | | 4,216 | 1,092 | 5,308 |
| Police | 1,259 | 18.740278 | 53,109 | | 53,109 | 14,051 | 67,160 |
| Public Health | 237 | 3.525524 | 9,988 | | 9,988 | 2,594 | 12,582 |
| Streets & Maintenance | 319 | 4.748331 | 13,453 | | 13,453 | 3,494 | 16,947 |
| Sun Metro | 596 | 8.867769 | 25,119 | | 25,119 | 6,540 | 31,659 |
| Tax | 20 | 0.297701 | 843 | | 843 | 216 | 1,059 |
| Zoo | 116 | 1.726666 | 4,891 | | 4,891 | 1,269 | 6,160 |
| Schedule .4 Total for City Clerk | 6,718 | 100.000000 | 283,294 | | 283,294 | 73,026 | 356,320 |

Allocation Basis: Total Number of FTEs by Supported Department
Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Municipal Clerk

Activity - Support Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Environmental Services | 5,582.34 | 5.713081 | 8,373 | | 8,373 | 2,152 | 10,525 |
| Mayor & Council | 53,228.56 | 54.475198 | 79,846 | | 79,846 | 20,591 | 100,437 |
| Planning & Inspections | 28,096.62 | 28.754656 | 42,148 | | 42,148 | 10,854 | 53,002 |
| Sun Metro | 10,804.03 | 11.057065 | 16,208 | | 16,208 | 4,171 | 20,379 |
| Schedule .4 Total for Support Services | 97,711.55 | 100.000000 | 146,575 | | 146,575 | 37,768 | 184,343 |

Allocation Basis: Total Staffing Cost Per Organization

Allocation Source: Employee Effort Analysis

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Municipal Clerk

| Receiving Department | Total | City Clerk | Support Services |
|---------------------------------------|----------------|----------------|------------------|
| City Manager | 295 | 295 | 0 |
| City Attorney | 1,476 | 1,476 | 0 |
| Office of Management & Budget | 421 | 421 | 0 |
| Public Information | 211 | 211 | 0 |
| Internal Audit | 336 | 336 | 0 |
| Performance Office | 125 | 125 | 0 |
| Municipal Clerk | 253 | 253 | 0 |
| Human Resources | 1,562 | 1,562 | 0 |
| Office of the Comptroller | 1,906 | 1,906 | 0 |
| Purchasing & Strategic Source | 1,005 | 1,005 | 0 |
| Information Technology | 4,138 | 4,138 | 0 |
| Office of the Police Chief | 901 | 901 | 0 |
| Police Administrative Services | 8,123 | 8,123 | 0 |
| Fire Administration | 11,367 | 11,367 | 0 |
| PW Administration Support & Data Mgmt | 1,324 | 1,324 | 0 |
| Facilities Maintenance | 3,500 | 3,500 | 0 |
| Non-Departmental | 369 | 369 | 0 |
| Self Insurance Fund | 926 | 926 | 0 |
| Animal Services | 6,770 | 6,770 | 0 |
| Aviation | 14,025 | 14,025 | 0 |
| Capital Improvement Department | 3,819 | 3,819 | 0 |
| Community & Human Development | 2,014 | 2,014 | 0 |
| Economic Development | 525 | 525 | 0 |
| El Paso Employee's Pension | 369 | 369 | 0 |
| El Paso Water | 45,788 | 45,788 | 0 |
| Environmental Services | 29,785 | 19,260 | 10,525 |
| Fire | 45,921 | 45,921 | 0 |
| International Bridges | 3,197 | 3,197 | 0 |
| Library | 7,820 | 7,820 | 0 |
| Mayor & Council | 101,709 | 1,272 | 100,437 |
| Municipal Court | 4,644 | 4,644 | 0 |
| Museum & Cultural Affairs | 2,370 | 2,370 | 0 |
| Parks & Recreation | 19,413 | 19,413 | 0 |
| Planning & Inspections | 58,310 | 5,308 | 53,002 |
| Police | 67,160 | 67,160 | 0 |
| Public Health | 12,582 | 12,582 | 0 |
| Streets & Maintenance | 16,947 | 16,947 | 0 |
| Sun Metro | 52,038 | 31,659 | 20,379 |
| Tax | 1,059 | 1,059 | 0 |
| Zoo | 6,160 | 6,160 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 540,663 | 356,320 | 184,343 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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. Actual expenditures are accounted for in Department 209 Human Resources.

For cost allocation purposes, the **Human Resources** cost pool is functionalized as follows:

Human Resources Administration - Costs identified to division 14000 Human Resources Administration are representative of personnel and operational expenditures to perform the administrative functions of the Human Resources Department. Costs have been allocated between the Human Resources function and the Self-Insurance fund based on the number of full-time equivalent (FTE) employees per department.

Human Resources - costs identified to all other divisions within department 209 Human Resources are representative of personnel and operational expenditures to perform HR services to the City. These costs are allocated based on the total number of full-time equivalent (FTE) employees per department.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Human Resources

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,064,748 | | | 2,064,748 |
| Deductions: | | | | |
| 524040 Office Equipment - Leases | -16,398 | | | |
| 531150 Food & Beverages Supplies | -1,402 | | | |
| Total Deductions: | -17,800 | | | -17,800 |
| Cost Adjustments: | | | | |
| 450600 Donations | -140 | | | |
| 405067 Reimbursed Expenditures | -1,981 | | | |
| Total Departmental Cost Adjustments: | -2,121 | | | -2,121 |
| Inbound Costs: | | | | |
| Depreciation Expense | 88,606 | | 88,606 | |
| City Manager | 6,842 | 1,317 | 8,159 | |
| City Attorney | 75,908 | 8,789 | 84,697 | |
| Office of Management & Budget | 1,768 | 297 | 2,065 | |
| Public Information | 2,648 | 295 | 2,943 | |
| Internal Audit | 55,694 | 3,195 | 58,889 | |
| Performance Office | 1,555 | 115 | 1,670 | |
| Municipal Clerk | 1,243 | 319 | 1,562 | |
| Human Resources | | 351,503 | 351,503 | |
| Office of the Comptroller | | 7,329 | 7,329 | |
| Purchasing & Strategic Source | | 4,003 | 4,003 | |
| Information Technology | | 349,861 | 349,861 | |
| Facilities Maintenance | | 64,684 | 64,684 | |
| Sustainability | | 20,475 | 20,475 | |
| Non-Departmental | | 203,945 | 203,945 | |
| Total Allocated Additions: | 234,264 | 1,016,127 | 1,250,391 | 1,250,391 |
| Total To Be Allocated: | 2,279,091 | 1,016,127 | | 3,295,218 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

| | Total | G&A | Human Resources Administration | Human Resources |
|--|-----------|-----------|-----------------------------------|-----------------|
| Other Expense & Cost | | | | |
| 501000 Non-Uniform Wages & Salaries | 1,172,630 | 0 | 349,642 | 822,988 |
| 501002 Overtime - Civilian | 8,489 | 0 | 482 | 8,007 |
| 501004 Sick Vacation Leave Payoff - Civi | 31,100 | 0 | 1,851 | 29,249 |
| 501008 Incentive Pay | 675 | 0 | 125 | 550 |
| 501010 Shift Differential - Civilian | 4 | 0 | 4 | 0 |
| 501011 Part-Time Temporary - Civilian | 4,214 | 0 | 0 | 4,214 |
| 501100 Workers Compensation - Civilian | 4,079 | 0 | 1,285 | 2,794 |
| 501101 Unemployment Compensation - Civil | 1,261 | 0 | 357 | 904 |
| 501108 POS City - Employer Contribution | 144,215 | 0 | 28,517 | 115,698 |
| 501114 Life Insurance - Civilian | 2,519 | 0 | 490 | 2,029 |
| 501117 Allow (Exc Mil & Unif - Civilian | 5,114 | 0 | 5,114 | 0 |
| 501124 City Pension Plan Contribution | 165,966 | 0 | 49,195 | 116,771 |
| 501129 FICA City Match - Civilian | 70,452 | 0 | 20,309 | 50,143 |
| 501130 FICA Medicare - City Match - Civi | 16,709 | 0 | 4,981 | 11,728 |
| 521040 Assessment Center Services | 8,714 | 0 | 0 | 8,714 |
| 522130 Temporary Employee Services Contr | 2,651 | 0 | 2,651 | 0 |
| 522150 Outside Contracts - NOC | 29,648 | 0 | 22,488 | 7,160 |
| 523020 Print Shop Allocation - Interfund | 3,469 | 0 | 1,059 | 2,410 |
| *524040 Office Equipment - Leases | 16,398 | 0 | 0 | 0 |
| 531000 Office Supplies | 8,718 | 0 | 732 | 7,986 |
| 531010 Equipment Purchase Under \$500.00 | 1,231 | 0 | 1,231 | 0 |
| 531030 Publications & Subscriptions | 360 | 0 | 360 | 0 |
| 531070 Photography Film Video Supply | 4,155 | 0 | 0 | 4,155 |
| 531080 Training Materials | 458 | 0 | 0 | 458 |
| *531150 Food & Beverages Supplies | 1,402 | 0 | 0 | 0 |
| 542010 Travel Expenses - Employees | 12,099 | 0 | 0 | 12,099 |
| 544060 Other Services Charges Expense | 315 | 0 | 315 | 0 |
| 544120 Seminars Continuing Education | 49,489 | 0 | 0 | 49,489 |
| 544140 Professional Licenses & Membershi | 2,478 | 0 | 875 | 1,603 |
| 544240 Tuition Reimbursement | 295,736 | 0 | 0 | 295,736 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 2,064,748 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | (17,800) | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| 450600 Donations | (140) | 0 | 0 | (140) |
| 405067 Reimbursed Expenditures | (1,981) | 0 | 0 | (1,981) |
| Functional Cost | 2,044,827 | 0 | 492,063 | 1,552,764 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 234,264 | 234,264 | 0 | 0 |
| Reallocate Admin Costs | | (234,264) | 55,869 | 178,395 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

| | Total | G&A | Human Resources Administration | Human Resources |
|----------------------------------|-----------|-------------|-----------------------------------|-----------------|
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,279,091 | 0 | 547,932 | 1,731,159 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 1,016,127 | 1,016,127 | 0 | 0 |
| Reallocate Admin Costs | | (1,016,127) | 242,339 | 773,788 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 1,016,127 | 0 | 242,339 | 773,788 |
| Total For Human Resources | | | | |
| Schedule .3 Total | 3,295,218 | 0 | 790,271 | 2,504,947 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Human Resources Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Human Resources | 29.500 | 62.765957 | 343,915 | | 343,915 | | 343,915 |
| Self Insurance Fund | 17.500 | 37.234043 | 204,017 | | 204,017 | 242,339 | 446,356 |
| Schedule .4 Total for Human Resources Administration | 47.000 | 100.000000 | 547,932 | | 547,932 | 242,339 | 790,271 |

Allocation Basis: Total Number of FTEs by Supported Department

Allocation Source: Position Analysis Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Human Resources

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 7.000 | 0.104056 | 1,800 | | 1,800 | | 1,800 |
| City Attorney | 35.000 | 0.520280 | 9,006 | | 9,006 | | 9,006 |
| Office of Management & Budget | 10.000 | 0.148651 | 2,573 | | 2,573 | | 2,573 |
| Public Information | 5.000 | 0.074326 | 1,286 | | 1,286 | | 1,286 |
| Internal Audit | 8.000 | 0.118921 | 2,058 | | 2,058 | | 2,058 |
| Performance Office | 3.000 | 0.044595 | 772 | | 772 | | 772 |
| Municipal Clerk | 6.000 | 0.089191 | 1,545 | | 1,545 | | 1,545 |
| Human Resources | 29.500 | 0.438522 | 7,588 | | 7,588 | | 7,588 |
| Office of the Comptroller | 36.000 | 0.535145 | 9,262 | | 9,262 | 4,201 | 13,463 |
| Purchasing & Strategic Source | 19.000 | 0.282438 | 4,889 | | 4,889 | 2,214 | 7,103 |
| Information Technology | 78.000 | 1.159481 | 20,069 | | 20,069 | 9,105 | 29,174 |
| Office of the Police Chief | 17.000 | 0.252707 | 4,374 | | 4,374 | 1,978 | 6,352 |
| Police Administrative Services | 153.000 | 2.274366 | 39,375 | | 39,375 | 17,864 | 57,239 |
| Fire Administration | 214.000 | 3.181139 | 55,069 | | 55,069 | 24,989 | 80,058 |
| PW Administration Support & Data Mgmt | 25.000 | 0.371628 | 6,431 | | 6,431 | 2,914 | 9,345 |
| Facilities Maintenance | 66.000 | 0.981099 | 16,984 | | 16,984 | 7,702 | 24,686 |
| Non-Departmental | 7.000 | 0.104056 | 1,800 | | 1,800 | 810 | 2,610 |
| Self Insurance Fund | 17.500 | 0.260140 | 4,501 | | 4,501 | 2,034 | 6,535 |
| Animal Services | 127.500 | 1.895305 | 32,813 | | 32,813 | 14,885 | 47,698 |
| Aviation | 264.000 | 3.924396 | 67,934 | | 67,934 | 30,829 | 98,763 |
| Capital Improvement Department | 72.000 | 1.070290 | 18,527 | | 18,527 | 8,403 | 26,930 |
| Community & Human Development | 38.000 | 0.564875 | 9,776 | | 9,776 | 4,435 | 14,211 |
| Economic Development | 10.000 | 0.148651 | 2,573 | | 2,573 | 1,159 | 3,732 |
| El Paso Employee's Pension | 7.000 | 0.104056 | 1,800 | | 1,800 | 810 | 2,610 |
| El Paso Water | 861.500 | 12.806315 | 221,696 | | 221,696 | 100,639 | 322,335 |
| Environmental Services | 362.500 | 5.388612 | 93,286 | | 93,286 | 42,338 | 135,624 |
| Fire | 864.000 | 12.843478 | 222,340 | | 222,340 | 100,932 | 323,272 |
| International Bridges | 60.250 | 0.895624 | 15,504 | | 15,504 | 7,036 | 22,540 |
| Library | 147.250 | 2.188891 | 37,893 | | 37,893 | 17,191 | 55,084 |
| Mayor & Council | 24.025 | 0.357135 | 6,180 | | 6,180 | 2,802 | 8,982 |
| Metropolitan Planning Organization | 9.000 | 0.133786 | 2,317 | | 2,317 | 1,046 | 3,363 |
| Municipal Court | 87.500 | 1.300699 | 22,515 | | 22,515 | 10,211 | 32,726 |
| Museum & Cultural Affairs | 44.675 | 0.664100 | 11,497 | | 11,497 | 5,207 | 16,704 |
| Parks & Recreation | 365.350 | 5.430977 | 94,017 | | 94,017 | 42,671 | 136,688 |
| Planning & Inspections | 100.000 | 1.486514 | 25,734 | | 25,734 | 11,680 | 37,414 |
| Police | 1,259.000 | 18.715206 | 324,028 | | 324,028 | 147,307 | 471,335 |
| Public Health | 236.850 | 3.520807 | 60,950 | | 60,950 | 27,662 | 88,612 |
| Streets & Maintenance | 319.000 | 4.741978 | 82,091 | | 82,091 | 37,261 | 119,352 |
| Sun Metro | 595.750 | 8.855905 | 153,309 | | 153,309 | 69,591 | 222,900 |
| Tax | 20.000 | 0.297303 | 5,146 | | 5,146 | 2,335 | 7,481 |
| Zoo | 116.000 | 1.724356 | 29,851 | | 29,851 | 13,547 | 43,398 |
| Schedule .4 Total for Human Resources | 6,727.150 | 100.000000 | 1,731,159 | | 1,731,159 | 773,788 | 2,504,947 |

Allocation Basis: Total Number of FTEs by Department
Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Human Resources

| Receiving Department | Total | Human Resources | |
|---------------------------------------|------------------|-----------------|------------------|
| | | Administration | Human Resources |
| City Manager | 1,800 | 0 | 1,800 |
| City Attorney | 9,006 | 0 | 9,006 |
| Office of Management & Budget | 2,573 | 0 | 2,573 |
| Public Information | 1,286 | 0 | 1,286 |
| Internal Audit | 2,058 | 0 | 2,058 |
| Performance Office | 772 | 0 | 772 |
| Municipal Clerk | 1,545 | 0 | 1,545 |
| Human Resources | 351,503 | 343,915 | 7,588 |
| Office of the Comptroller | 13,463 | 0 | 13,463 |
| Purchasing & Strategic Source | 7,103 | 0 | 7,103 |
| Information Technology | 29,174 | 0 | 29,174 |
| Office of the Police Chief | 6,352 | 0 | 6,352 |
| Police Administrative Services | 57,239 | 0 | 57,239 |
| Fire Administration | 80,058 | 0 | 80,058 |
| PW Administration Support & Data Mgmt | 9,345 | 0 | 9,345 |
| Facilities Maintenance | 24,686 | 0 | 24,686 |
| Non-Departmental | 2,610 | 0 | 2,610 |
| Self Insurance Fund | 452,891 | 446,356 | 6,535 |
| Animal Services | 47,698 | 0 | 47,698 |
| Aviation | 98,763 | 0 | 98,763 |
| Capital Improvement Department | 26,930 | 0 | 26,930 |
| Community & Human Development | 14,211 | 0 | 14,211 |
| Economic Development | 3,732 | 0 | 3,732 |
| El Paso Employee's Pension | 2,610 | 0 | 2,610 |
| El Paso Water | 322,335 | 0 | 322,335 |
| Environmental Services | 135,624 | 0 | 135,624 |
| Fire | 323,272 | 0 | 323,272 |
| International Bridges | 22,540 | 0 | 22,540 |
| Library | 55,084 | 0 | 55,084 |
| Mayor & Council | 8,982 | 0 | 8,982 |
| Metropolitan Planning Organization | 3,363 | 0 | 3,363 |
| Municipal Court | 32,726 | 0 | 32,726 |
| Museum & Cultural Affairs | 16,704 | 0 | 16,704 |
| Parks & Recreation | 136,688 | 0 | 136,688 |
| Planning & Inspections | 37,414 | 0 | 37,414 |
| Police | 471,335 | 0 | 471,335 |
| Public Health | 88,612 | 0 | 88,612 |
| Streets & Maintenance | 119,352 | 0 | 119,352 |
| Sun Metro | 222,900 | 0 | 222,900 |
| Tax | 7,481 | 0 | 7,481 |
| Zoo | 43,398 | 0 | 43,398 |
| Direct Bill | 0 | 0 | 0 |
| Total | 3,295,218 | 790,271 | 2,504,947 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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. Actual expenditures are accounted for in Department 210 Office of the Comptroller, Divisions 13110 City Auctions, 13120 Office of the Comptroller, 13130 Financial Reporting & Grants, 13140 Grant Accounting, and 13150 Treasury Management Division.

For cost allocation plan purposes, the **Office of the Comptroller** cost pool is functionalized as follows:

Financial Reporting - Costs identified to this function are representative of personnel and operating expenditures to prepare financial reports for the City and are accounted for in Division 13130 Financial Reporting & Grants. These costs are allocated based on the total general ledger transactions per organization.

Grant Accounting - Costs identified to this function are representative of personnel and operating expenditures to perform grant accounting functions for the City and are accounted for in Division 13140 Grant Accounting. These costs are allocated based on the total grant expenditures per organization.

Treasury Management - Costs identified to this function are representative of personnel and operating expenditures to perform treasury management functions for the City and are accounted for in Division 13150 Treasury Management Division. These costs are allocated based on the total pooled cash & investments per organization.

Annual Audit - Costs identified to this function are representative of the cost of the City's annual audit and are accounted for in Division 13120, object 521000 Professional Services. These costs are allocated based on the total actual personnel and operating expenditures per organization.

Capital Projects / City Auction – Costs associated with Capital Projects and the City Auction are accounted for in Division 13110 City Auctions and have not been allocated in this plan.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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: | 2,867,494 | | | 2,867,494 |
| Deductions: | | | | |
| 524005 Leased Equipment | -8,074 | | | |
| 554205 Unrealized Loss On Investments | 8,657 | | | |
| Total Deductions: | 583 | | | 583 |
| Inbound Costs: | | | | |
| Depreciation Expense | 111,385 | | 111,385 | |
| City Manager | 8,350 | 1,608 | 9,958 | |
| City Attorney | 417 | 86 | 503 | |
| Office of Management & Budget | 2,456 | 415 | 2,871 | |
| Public Information | 3,233 | 363 | 3,596 | |
| Internal Audit | 72,037 | 4,246 | 76,283 | |
| Performance Office | 1,900 | 141 | 2,041 | |
| Municipal Clerk | 1,517 | 389 | 1,906 | |
| Human Resources | 9,262 | 4,201 | 13,463 | |
| Office of the Comptroller | | 8,394 | 8,394 | |
| Purchasing & Strategic Source | | 10,512 | 10,512 | |
| Information Technology | | 141,497 | 141,497 | |
| Facilities Maintenance | | 66,449 | 66,449 | |
| Sustainability | | 25,732 | 25,732 | |
| Non-Departmental | | 156,273 | 156,273 | |
| Total Allocated Additions: | 210,557 | 420,306 | 630,863 | 630,863 |
| Total To Be Allocated: | 3,078,634 | 420,306 | | 3,498,940 |

**EI Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of the Comptroller**

| | Total | G&A | Financial Reporting | Grant Accounting | Treasury Management |
|--|------------------|----------------|---------------------|------------------|---------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 1,900,492 | 263,808 | 684,371 | 632,531 | 238,601 |
| 501002 Overtime - Civilian | 1,893 | 0 | 1,457 | 85 | 191 |
| 501004 Sick Vacation Leave Payoff - Civi | 4,416 | 0 | 1,309 | 3,107 | 0 |
| 501008 Incentive Pay | 650 | 50 | 218 | 50 | 200 |
| 501010 Shift Differential - Civilian | 0 | (40) | 40 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 10,484 | 862 | 3,387 | 2,205 | 700 |
| 501101 Unemployment Compensation - Civil | 1,983 | 219 | 715 | 725 | 241 |
| 501108 POS City - Employer Contribution | 172,254 | 10,922 | 77,694 | 57,711 | 14,298 |
| 501114 Life Insurance - Civilian | 3,269 | 200 | 1,362 | 1,246 | 356 |
| 501117 Allow (Exc Mil & Unif - Civilian | 6,718 | 6,718 | 0 | 0 | 0 |
| 501120 Other Employee Benefits | 1,141 | 1,141 | 0 | 0 | 0 |
| 501124 City Pension Plan Contribution | 261,393 | 37,061 | 96,472 | 83,028 | 33,552 |
| 501129 FICA City Match - Civilian | 111,651 | 14,733 | 40,044 | 37,803 | 14,313 |
| 501130 FICA Medicare - City Match - Civi | 26,582 | 3,849 | 9,432 | 8,841 | 3,347 |
| 521000 Professional Services | 227,709 | 0 | 0 | 0 | 0 |
| 521010 Accounting/Audit Services | 35,353 | 0 | 35,353 | 0 | 0 |
| 522150 Outside Contracts - NOC | 57,846 | 35,000 | 18,192 | 2,494 | 0 |
| 523000 Equipment Maintenance - Interfund | 1,917 | 0 | 0 | 0 | 0 |
| 523010 Motor Pool Usage Fee - Interfund | 2,777 | 0 | 0 | 2,777 | 0 |
| 523040 Mail Room Charges | 72 | 0 | 72 | 0 | 0 |
| *524005 Leased Equipment | 8,074 | 0 | 0 | 0 | 0 |
| 530010 Gasoline - Unleaded | 1,268 | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 13,773 | 2,386 | 4,893 | 6,093 | 212 |
| 531010 Equipment Purchase Under \$500.00 | 1,077 | 0 | 0 | 1,009 | 0 |
| 531050 Desktop Software Supplies | 179 | 0 | 0 | 0 | 179 |
| 531200 Uniforms & Apparel Supplies | 344 | 0 | 0 | 0 | 0 |
| 544115 Professional Development | 1,200 | 1,200 | 0 | 0 | 0 |
| 544120 Seminars Continuing Education | 17,086 | 1,612 | 5,959 | 3,679 | 5,836 |
| 544140 Professional Licenses & Membershi | 2,870 | 45 | 1,526 | 100 | 1,199 |
| 544210 Underground Storage Tank Testi | 1,680 | 1,680 | 0 | 0 | 0 |
| *554205 Unrealized Loss On Investments | (8,657) | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 2,867,494 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 583 | 0 | 0 | 0 | 0 |
| Functional Cost | 2,868,077 | 381,446 | 982,496 | 843,484 | 313,225 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 210,557 | 210,557 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (592,003) | 257,823 | 220,636 | 82,289 |
| Unallocated Costs | (150,972) | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,927,662 | 0 | 1,240,319 | 1,064,120 | 395,514 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of the Comptroller

| | Total | G&A | Financial Reporting | Grant Accounting | Treasury Management |
|--|-----------|-----------|---------------------|------------------|---------------------|
| Allocation Step 2 | | | | | |
| Inbound - All Others | 420,306 | 420,306 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (420,306) | 183,052 | 156,644 | 58,425 |
| Unallocated Costs | (22,185) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 398,121 | 0 | 183,052 | 156,644 | 58,425 |
| Total For Office of the Comptroller | | | | | |
| Schedule .3 Total | 3,325,783 | 0 | 1,423,371 | 1,220,764 | 453,939 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of the Comptroller

| | Annual Audit | Capital Assets/City Auction** |
|---|--------------|----------------------------------|
| Other Expense & Cost | | |
| 501000 Non-Uniform Wages & Salaries | 0 | 81,181 |
| 501002 Overtime - Civilian | 0 | 160 |
| 501004 Sick Vacation Leave Payoff - Civi | 0 | 0 |
| 501008 Incentive Pay | 0 | 132 |
| 501010 Shift Differential - Civilian | 0 | 0 |
| 501100 Workers Compensation - Civilian | 0 | 3,330 |
| 501101 Unemployment Compensation - Civil | 0 | 83 |
| 501108 POS City - Employer Contribution | 0 | 11,629 |
| 501114 Life Insurance - Civilian | 0 | 105 |
| 501117 Allow (Exc Mil & Unif - Civilian | 0 | 0 |
| 501120 Other Employee Benefits | 0 | 0 |
| 501124 City Pension Plan Contribution | 0 | 11,280 |
| 501129 FICA City Match - Civilian | 0 | 4,758 |
| 501130 FICA Medicare - City Match - Civi | 0 | 1,113 |
| 521000 Professional Services | 227,709 | 0 |
| 521010 Accounting/Audit Services | 0 | 0 |
| 522150 Outside Contracts - NOC | 0 | 2,160 |
| 523000 Equipment Maintenance - Interfund | 0 | 1,917 |
| 523010 Motor Pool Usage Fee - Interfund | 0 | 0 |
| 523040 Mail Room Charges | 0 | 0 |
| *524005 Leased Equipment | 0 | 0 |
| 530010 Gasoline - Unleaded | 0 | 1,268 |
| 531000 Office Supplies | 0 | 189 |
| 531010 Equipment Purchase Under \$500.00 | 0 | 68 |
| 531050 Desktop Software Supplies | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 0 | 344 |
| 544115 Professional Development | 0 | 0 |
| 544120 Seminars Continuing Education | 0 | 0 |
| 544140 Professional Licenses & Membershi | 0 | 0 |
| 544210 Underground Storage Tank Testi | 0 | 0 |
| *554205 Unrealized Loss On Investments | 0 | 0 |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| | | |
| Functional Cost | 227,709 | 119,717 |
| Allocation Step 1 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 0 | 31,255 |
| Unallocated Costs | 0 | (150,972) |
| 1st Allocation | 227,709 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of the Comptroller

| | Annual Audit | Capital Assets/City Auction** |
|--|--------------|----------------------------------|
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 0 | 22,185 |
| Unallocated Costs | 0 | (22,185) |
| 2nd Allocation | 0 | 0 |
| Total For Office of the Comptroller | | |
| Schedule .3 Total | 227,709 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 2,790 | 0.178888 | 2,216 | | 2,216 | | 2,216 |
| City Attorney | 8,447 | 0.541600 | 6,717 | | 6,717 | | 6,717 |
| Office of Management & Budget | 1,600 | 0.102588 | 1,272 | | 1,272 | | 1,272 |
| Public Information | 1,268 | 0.081301 | 1,009 | | 1,009 | | 1,009 |
| Internal Audit | 1,976 | 0.126696 | 1,570 | | 1,570 | | 1,570 |
| Performance Office | 1,019 | 0.065336 | 811 | | 811 | | 811 |
| Municipal Clerk | 1,972 | 0.126440 | 1,567 | | 1,567 | | 1,567 |
| Human Resources | 8,478 | 0.543588 | 6,742 | | 6,742 | | 6,742 |
| Office of the Comptroller | 9,569 | 0.613540 | 7,608 | | 7,608 | | 7,608 |
| Purchasing & Strategic Source | 5,159 | 0.330782 | 4,100 | | 4,100 | 615 | 4,715 |
| Information Technology | 77,204 | 4.950126 | 61,395 | | 61,395 | 9,281 | 70,676 |
| PW Administration Support & Data Mgmt | 8,576 | 0.549872 | 6,818 | | 6,818 | 1,022 | 7,840 |
| Facilities Maintenance | 6,130 | 0.393040 | 4,874 | | 4,874 | 730 | 5,604 |
| Sustainability | 725 | 0.046485 | 576 | | 576 | 85 | 661 |
| Non-Departmental | 45,761 | 2.934080 | 36,390 | | 36,390 | 5,487 | 41,877 |
| Self Insurance Fund | 10,123 | 0.649061 | 8,048 | | 8,048 | 1,208 | 9,256 |
| Animal Services | 20,180 | 1.293891 | 16,045 | | 16,045 | 2,422 | 18,467 |
| Aviation | 112,002 | 7.181286 | 89,071 | | 89,071 | 13,458 | 102,529 |
| Capital Improvement Department | 13,374 | 0.857507 | 10,635 | | 10,635 | 1,597 | 12,232 |
| Capital Improvement Plan | 23,227 | 1.489257 | 18,469 | | 18,469 | 2,783 | 21,252 |
| Community & Human Development | 51,215 | 3.283777 | 40,727 | | 40,727 | 6,144 | 46,871 |
| CRRMA | 3,745 | 0.240120 | 2,977 | | 2,977 | 443 | 3,420 |
| Destination El Paso | 1,925 | 0.123426 | 1,529 | | 1,529 | 227 | 1,756 |
| Downtown Development Corp | 486 | 0.031161 | 384 | | 384 | 56 | 440 |
| Economic Development | 7,100 | 0.455234 | 5,646 | | 5,646 | 846 | 6,492 |
| El Paso Employee's Pension | 2,537 | 0.162666 | 2,016 | | 2,016 | 301 | 2,317 |
| Environmental Services | 76,854 | 4.927685 | 61,116 | | 61,116 | 9,235 | 70,351 |
| Fire | 87,245 | 5.593930 | 69,378 | | 69,378 | 10,482 | 79,860 |
| International Bridges | 20,152 | 1.292096 | 16,023 | | 16,023 | 2,419 | 18,442 |
| Library | 34,377 | 2.204167 | 27,340 | | 27,340 | 4,123 | 31,463 |
| Mayor & Council | 11,442 | 0.733632 | 9,099 | | 9,099 | 1,366 | 10,465 |
| Metropolitan Planning Organization | 6,415 | 0.411314 | 5,102 | | 5,102 | 767 | 5,869 |
| Municipal Court | 14,272 | 0.915085 | 11,349 | | 11,349 | 1,702 | 13,051 |
| Museum & Cultural Affairs | 22,051 | 1.413855 | 17,534 | | 17,534 | 2,645 | 20,179 |
| Non Departmental | 10,887 | 0.698047 | 8,655 | | 8,655 | 1,302 | 9,957 |
| Parks & Recreation | 78,567 | 5.037518 | 62,479 | | 62,479 | 9,439 | 71,918 |
| Planning & Inspections | 114,546 | 7.344401 | 91,094 | | 91,094 | 13,764 | 104,858 |
| Police | 169,755 | 10.884263 | 134,996 | | 134,996 | 20,397 | 155,393 |
| Public Health | 110,566 | 7.089214 | 87,928 | | 87,928 | 13,290 | 101,218 |
| Streets & Maintenance | 27,595 | 1.769322 | 21,942 | | 21,942 | 3,309 | 25,251 |
| Sun Metro | 62,759 | 4.023949 | 49,906 | | 49,906 | 7,537 | 57,443 |
| Tax | 9,539 | 0.611617 | 7,584 | | 7,584 | 1,140 | 8,724 |
| Zoo | 27,219 | 1.745214 | 21,643 | | 21,643 | 3,262 | 24,905 |
| All Other | 248,808 | 15.952943 | 197,939 | | 197,939 | 30,168 | 228,107 |
| Schedule .4 Total for Financial Reporting | 1,559,637 | 100.000000 | 1,240,319 | | 1,240,319 | 183,052 | 1,423,371 |

Allocation Basis: Total General Ledger Transactions by Organization

Allocation Source: General Ledger Transactions Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|---|----------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| Aviation | 614,020.00 | 0.969117 | 10,310 | | 10,310 | 1,507 | 11,817 |
| Capital Improvement Department | 6,959,142.00 | 10.983722 | 116,874 | | 116,874 | 17,201 | 134,075 |
| Community & Human Development | 10,430,685.00 | 16.462912 | 175,183 | | 175,183 | 25,780 | 200,963 |
| Environmental Services | 651,596.00 | 1.028424 | 10,943 | | 10,943 | 1,600 | 12,543 |
| Fire | 573,452.00 | 0.905088 | 9,628 | | 9,628 | 1,408 | 11,036 |
| Library | 99,035.00 | 0.156308 | 1,661 | | 1,661 | 240 | 1,901 |
| Metropolitan Planning Organization | 1,815,514.00 | 2.865454 | 30,493 | | 30,493 | 4,473 | 34,966 |
| Museum & Cultural Affairs | 69,690.00 | 0.109993 | 1,169 | | 1,169 | 168 | 1,337 |
| Parks & Recreation | 123,895.00 | 0.195545 | 2,079 | | 2,079 | 303 | 2,382 |
| Police | 7,975,946.00 | 12.588560 | 133,958 | | 133,958 | 19,722 | 153,680 |
| Public Health | 11,003,650.00 | 17.367232 | 184,807 | | 184,807 | 27,205 | 212,012 |
| Sun Metro | 23,042,061.00 | 36.367645 | 387,015 | | 387,015 | 57,037 | 444,052 |
| Schedule .4 Total for Grant Accounting | 63,358,686.00 | 100.000000 | 1,064,120 | | 1,064,120 | 156,644 | 1,220,764 |

Allocation Basis: Total Grant Expenditures per Organization
Allocation Source: SEFA Workpapers

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| City Manager | 81,453.09 | 0.020124 | 79 | | 79 | | 79 |
| City Attorney | 297,726.79 | 0.073556 | 289 | | 289 | | 289 |
| Office of Management & Budget | 70,629.03 | 0.017450 | 69 | | 69 | | 69 |
| Public Information | 25,280.96 | 0.006246 | 25 | | 25 | | 25 |
| Internal Audit | 57,303.23 | 0.014157 | 55 | | 55 | | 55 |
| Performance Office | 20,645.76 | 0.005101 | 20 | | 20 | | 20 |
| Municipal Clerk | 65,546.72 | 0.016194 | 65 | | 65 | | 65 |
| Human Resources | 166,292.87 | 0.041084 | 161 | | 161 | | 161 |
| Office of the Comptroller | 199,258.99 | 0.049229 | 195 | | 195 | | 195 |
| Purchasing & Strategic Source | 118,517.33 | 0.029281 | 116 | | 116 | 15 | 131 |
| Information Technology | 1,217,282.97 | 0.300741 | 1,188 | | 1,188 | 170 | 1,358 |
| PW Administration Support & Data Mgmt | 171,408.12 | 0.042348 | 166 | | 166 | 24 | 190 |
| Facilities Maintenance | 566,835.22 | 0.140042 | 554 | | 554 | 79 | 633 |
| Sustainability | 755,301.17 | 0.186604 | 737 | | 737 | 105 | 842 |
| Non-Departmental | 577,159.76 | 0.142593 | 564 | | 564 | 80 | 644 |
| Self Insurance Fund | 25,433,732.16 | 6.283634 | 24,855 | | 24,855 | 3,669 | 28,524 |
| Animal Services | 1,884,144.37 | 0.465495 | 1,840 | | 1,840 | 268 | 2,108 |
| Aviation | 45,134,835.43 | 11.150971 | 44,100 | | 44,100 | 6,521 | 50,621 |
| Capital Improvement Department | 204,278,466.91 | 50.468849 | 199,637 | | 199,637 | 29,718 | 229,355 |
| Community & Human Development | 4,046,109.67 | 0.999628 | 3,953 | | 3,953 | 577 | 4,530 |
| Economic Development | 11,591,442.07 | 2.863771 | 11,325 | | 11,325 | 1,663 | 12,988 |
| Environmental Services | 43,417,560.25 | 10.726702 | 42,424 | | 42,424 | 6,276 | 48,700 |
| Fire | 20,382,080.59 | 5.035578 | 19,916 | | 19,916 | 2,938 | 22,854 |
| International Bridges | 6,350,330.18 | 1.568907 | 6,204 | | 6,204 | 909 | 7,113 |
| Library | 1,616,756.72 | 0.399434 | 1,580 | | 1,580 | 228 | 1,808 |
| Mayor & Council | 440,231.69 | 0.108763 | 429 | | 429 | 60 | 489 |
| Municipal Court | 3,624,629.92 | 0.895498 | 3,541 | | 3,541 | 519 | 4,060 |
| Museum & Cultural Affairs | 225,310.90 | 0.055665 | 220 | | 220 | 32 | 252 |
| Non Departmental | 8,004,710.82 | 1.977636 | 7,820 | | 7,820 | 1,152 | 8,972 |
| Parks & Recreation | 4,646,004.04 | 1.147837 | 4,539 | | 4,539 | 666 | 5,205 |
| Planning & Inspections | 534,219.83 | 0.131984 | 521 | | 521 | 73 | 594 |
| Police | 10,559,368.85 | 2.608788 | 10,316 | | 10,316 | 1,517 | 11,833 |
| Public Health | 434,281.38 | 0.107293 | 422 | | 422 | 60 | 482 |
| Streets & Maintenance | 5,181,746.00 | 1.280197 | 5,063 | | 5,063 | 745 | 5,808 |
| Tax | 1,082,577.96 | 0.267461 | 1,058 | | 1,058 | 151 | 1,209 |
| Zoo | 1,477,898.19 | 0.365128 | 1,444 | | 1,444 | 207 | 1,651 |
| All Other | 24,410.36 | 0.006031 | 24 | | 24 | 3 | 27 |
| Schedule .4 Total for Treasury Management | 404,761,490.30 | 100.000000 | 395,514 | | 395,514 | 58,425 | 453,939 |

Allocation Basis: Total Pooled Cash & Investments per Organization
Allocation Source: Portfolio Allocation Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|---|-------------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 1,251,238.31 | 0.113284 | 258 | | 258 | | 258 |
| City Attorney | 5,768,094.84 | 0.522231 | 1,189 | | 1,189 | | 1,189 |
| Office of Management & Budget | 907,395.30 | 0.082154 | 187 | | 187 | | 187 |
| Public Information | 356,481.24 | 0.032275 | 73 | | 73 | | 73 |
| Internal Audit | 766,550.61 | 0.069402 | 158 | | 158 | | 158 |
| Performance Office | 273,314.56 | 0.024745 | 56 | | 56 | | 56 |
| Municipal Clerk | 1,198,376.74 | 0.108498 | 247 | | 247 | | 247 |
| Human Resources | 2,064,748.43 | 0.186938 | 426 | | 426 | | 426 |
| Office of the Comptroller | 2,867,494.37 | 0.259617 | 591 | | 591 | | 591 |
| Purchasing & Strategic Source | 1,578,885.40 | 0.142949 | 326 | | 326 | | 326 |
| Information Technology | 8,907,032.61 | 0.806423 | 1,836 | | 1,836 | | 1,836 |
| Office of the Police Chief | 1,868,113.93 | 0.169135 | 385 | | 385 | | 385 |
| Police Administrative Services | 17,378,557.84 | 1.573416 | 3,583 | | 3,583 | | 3,583 |
| Fire Administration | 47,643,507.26 | 4.313538 | 9,822 | | 9,822 | | 9,822 |
| PW Administration Support & Data Mgmt | 2,266,951.45 | 0.205245 | 467 | | 467 | | 467 |
| Facilities Maintenance | 8,245,829.14 | 0.746559 | 1,700 | | 1,700 | | 1,700 |
| Sustainability | 9,815,396.02 | 0.888664 | 2,024 | | 2,024 | | 2,024 |
| Non-Departmental | 17,409,613.66 | 1.576228 | 3,589 | | 3,589 | | 3,589 |
| Self Insurance Fund | 60,188,869.23 | 5.449368 | 12,409 | | 12,409 | | 12,409 |
| Animal Services | 8,494,857.82 | 0.769106 | 1,751 | | 1,751 | | 1,751 |
| Aviation | 57,701,522.43 | 5.224169 | 11,896 | | 11,896 | | 11,896 |
| Capital Improvement Department | 6,080,963.24 | 0.550557 | 1,254 | | 1,254 | | 1,254 |
| Capital Improvement Plan | 18,906,789.10 | 1.711779 | 3,898 | | 3,898 | | 3,898 |
| Community & Human Development | 8,239,733.59 | 0.746007 | 1,699 | | 1,699 | | 1,699 |
| CRRMA | 16,141,507.15 | 1.461417 | 3,328 | | 3,328 | | 3,328 |
| Destination El Paso | 14,192,316.51 | 1.284941 | 2,926 | | 2,926 | | 2,926 |
| Downtown Development Corp | 4,155,140.47 | 0.376197 | 857 | | 857 | | 857 |
| Economic Development | 8,794,163.98 | 0.796204 | 1,813 | | 1,813 | | 1,813 |
| El Paso Employee's Pension | 67,246,910.57 | 6.088387 | 13,864 | | 13,864 | | 13,864 |
| Environmental Services | 47,143,950.96 | 4.268309 | 9,719 | | 9,719 | | 9,719 |
| Fire | 90,705,586.15 | 8.212284 | 18,700 | | 18,700 | | 18,700 |
| International Bridges | 8,789,817.69 | 0.795811 | 1,812 | | 1,812 | | 1,812 |
| Library | 9,743,343.64 | 0.882141 | 2,009 | | 2,009 | | 2,009 |
| Mayor & Council | 1,343,156.58 | 0.121606 | 277 | | 277 | | 277 |
| Metropolitan Planning Organization | 1,506,130.89 | 0.136362 | 311 | | 311 | | 311 |
| Municipal Court | 5,225,444.16 | 0.473100 | 1,077 | | 1,077 | | 1,077 |
| Museum & Cultural Affairs | 7,749,056.96 | 0.701583 | 1,598 | | 1,598 | | 1,598 |
| Non Departmental | 173,716,346.10 | 15.727896 | 35,814 | | 35,814 | | 35,814 |
| Parks & Recreation | 29,294,771.48 | 2.652284 | 6,039 | | 6,039 | | 6,039 |
| Planning & Inspections | 8,223,292.48 | 0.744519 | 1,695 | | 1,695 | | 1,695 |
| Police | 161,759,552.54 | 14.645354 | 33,349 | | 33,349 | | 33,349 |
| Public Health | 18,940,362.54 | 1.714819 | 3,905 | | 3,905 | | 3,905 |
| Streets & Maintenance | 39,897,601.10 | 3.612241 | 8,225 | | 8,225 | | 8,225 |
| Sun Metro | 90,680,219.09 | 8.209987 | 18,695 | | 18,695 | | 18,695 |
| Tax | 2,110,791.94 | 0.191106 | 435 | | 435 | | 435 |
| Zoo | 6,971,291.33 | 0.631165 | 1,437 | | 1,437 | | 1,437 |
| Schedule .4 Total for Annual Audit | 1,104,511,071.43 | 100.000000 | 227,709 | | 227,709 | 0 | 227,709 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Office of the Comptroller**

Activity - Annual Audit

Allocation Basis: Total Actual Personnel and Operating Expenditures

Allocation Source: Trial Balance

**EI Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Office of the Comptroller**

| Receiving Department | Total | Financial Reporting | Grant Accounting | Treasury Management | Annual Audit |
|---------------------------------------|------------------|---------------------|------------------|---------------------|----------------|
| City Manager | 2,553 | 2,216 | 0 | 79 | 258 |
| City Attorney | 8,195 | 6,717 | 0 | 289 | 1,189 |
| Office of Management & Budget | 1,528 | 1,272 | 0 | 69 | 187 |
| Public Information | 1,107 | 1,009 | 0 | 25 | 73 |
| Internal Audit | 1,783 | 1,570 | 0 | 55 | 158 |
| Performance Office | 887 | 811 | 0 | 20 | 56 |
| Municipal Clerk | 1,879 | 1,567 | 0 | 65 | 247 |
| Human Resources | 7,329 | 6,742 | 0 | 161 | 426 |
| Office of the Comptroller | 8,394 | 7,608 | 0 | 195 | 591 |
| Purchasing & Strategic Source | 5,172 | 4,715 | 0 | 131 | 326 |
| Information Technology | 73,870 | 70,676 | 0 | 1,358 | 1,836 |
| Office of the Police Chief | 385 | 0 | 0 | 0 | 385 |
| Police Administrative Services | 3,583 | 0 | 0 | 0 | 3,583 |
| Fire Administration | 9,822 | 0 | 0 | 0 | 9,822 |
| PW Administration Support & Data Mgmt | 8,497 | 7,840 | 0 | 190 | 467 |
| Facilities Maintenance | 7,937 | 5,604 | 0 | 633 | 1,700 |
| Sustainability | 3,527 | 661 | 0 | 842 | 2,024 |
| Non-Departmental | 46,110 | 41,877 | 0 | 644 | 3,589 |
| Self Insurance Fund | 50,189 | 9,256 | 0 | 28,524 | 12,409 |
| Animal Services | 22,326 | 18,467 | 0 | 2,108 | 1,751 |
| Aviation | 176,863 | 102,529 | 11,817 | 50,621 | 11,896 |
| Capital Improvement Department | 376,916 | 12,232 | 134,075 | 229,355 | 1,254 |
| Capital Improvement Plan | 25,150 | 21,252 | 0 | 0 | 3,898 |
| Community & Human Development | 254,063 | 46,871 | 200,963 | 4,530 | 1,699 |
| CRRMA | 6,748 | 3,420 | 0 | 0 | 3,328 |
| Destination EI Paso | 4,682 | 1,756 | 0 | 0 | 2,926 |
| Downtown Development Corp | 1,297 | 440 | 0 | 0 | 857 |
| Economic Development | 21,293 | 6,492 | 0 | 12,988 | 1,813 |
| EI Paso Employee's Pension | 16,181 | 2,317 | 0 | 0 | 13,864 |
| Environmental Services | 141,313 | 70,351 | 12,543 | 48,700 | 9,719 |
| Fire | 132,450 | 79,860 | 11,036 | 22,854 | 18,700 |
| International Bridges | 27,367 | 18,442 | 0 | 7,113 | 1,812 |
| Library | 37,181 | 31,463 | 1,901 | 1,808 | 2,009 |
| Mayor & Council | 11,231 | 10,465 | 0 | 489 | 277 |
| Metropolitan Planning Organization | 41,146 | 5,869 | 34,966 | 0 | 311 |
| Municipal Court | 18,188 | 13,051 | 0 | 4,060 | 1,077 |
| Museum & Cultural Affairs | 23,366 | 20,179 | 1,337 | 252 | 1,598 |
| Non Departmental | 54,743 | 9,957 | 0 | 8,972 | 35,814 |
| Parks & Recreation | 85,544 | 71,918 | 2,382 | 5,205 | 6,039 |
| Planning & Inspections | 107,147 | 104,858 | 0 | 594 | 1,695 |
| Police | 354,255 | 155,393 | 153,680 | 11,833 | 33,349 |
| Public Health | 317,617 | 101,218 | 212,012 | 482 | 3,905 |
| Streets & Maintenance | 39,284 | 25,251 | 0 | 5,808 | 8,225 |
| Sun Metro | 520,190 | 57,443 | 444,052 | 0 | 18,695 |
| Tax | 10,368 | 8,724 | 0 | 1,209 | 435 |
| Zoo | 27,993 | 24,905 | 0 | 1,651 | 1,437 |
| All Other | 228,134 | 228,107 | 0 | 27 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 3,325,783 | 1,423,371 | 1,220,764 | 453,939 | 227,709 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Purchasing & Strategic Source

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. Actual expenditures are accounted for in Department 215 Purchasing & Strategic Source, Divisions 16000 Administration and 16010 Supply Chain Management.

For cost allocation plan purposes, the **Purchasing & Strategic Source** cost pool is functionalized as follows:

Administration - Costs identified to this function are representative of staff compensation and operational expenditures associated with the procurement of goods and services and are accounted for in Division 16000 Administration. These costs are allocated based on the total number of purchase orders issued per organization.

Supply Chain Management - Costs identified to this function are representative of staff compensation and operational expenditures to perform supply chain management functions for the City and are accounted for in Division 16010 Supply Chain Management. These costs are allocated based on the total number of purchase orders processed per organization, excluding those departments who pay for their own purchasing staff (Airport, Environmental Services, Streets, Fleet, and Sun Metro).

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Purchasing & Strategic Source

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,578,885 | | | 1,578,885 |
| Deductions: | | | | |
| 524040 Office Equipment - Leases | -9,943 | | | |
| Total Deductions: | -9,943 | | | -9,943 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -14,308 | | | |
| 441680 Hire El Paso First Fee | -5,609 | | | |
| Total Departmental Cost Adjustments: | -19,917 | | | -19,917 |
| Inbound Costs: | | | | |
| Depreciation Expense | 57,069 | | 57,069 | |
| City Manager | 4,407 | 849 | 5,256 | |
| City Attorney | 120,964 | 26,151 | 147,115 | |
| Office of Management & Budget | 1,352 | 225 | 1,577 | |
| Public Information | 1,705 | 190 | 1,895 | |
| Performance Office | 1,002 | 72 | 1,074 | |
| Municipal Clerk | 800 | 205 | 1,005 | |
| Human Resources | 4,889 | 2,214 | 7,103 | |
| Office of the Comptroller | 4,542 | 630 | 5,172 | |
| Purchasing & Strategic Source | | 19,273 | 19,273 | |
| Information Technology | | 66,579 | 66,579 | |
| Facilities Maintenance | | 41,661 | 41,661 | |
| Sustainability | | 13,186 | 13,186 | |
| Non-Departmental | | 122,118 | 122,118 | |
| Total Allocated Additions: | 196,730 | 293,353 | 490,083 | 490,083 |
| Total To Be Allocated: | 1,745,755 | 293,353 | | 2,039,108 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Purchasing & Strategic Source

| | Total | G&A | Administration | Supply Chain Management |
|---|------------------|-----------|----------------|-------------------------|
| Other Expense & Cost | | | | |
| 501000 Non-Uniform Wages & Salaries | 1,095,202 | 0 | 318,316 | 776,886 |
| 501002 Overtime - Civilian | 307 | 0 | 307 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 3,841 | 0 | 0 | 3,841 |
| 501008 Incentive Pay | 150 | 0 | 0 | 150 |
| 501100 Workers Compensation - Civilian | 3,982 | 0 | 1,155 | 2,827 |
| 501101 Unemployment Compensation - Civil | 1,254 | 0 | 320 | 934 |
| 501108 POS City - Employer Contribution | 118,877 | 0 | 23,056 | 95,821 |
| 501114 Life Insurance - Civilian | 1,990 | 0 | 467 | 1,523 |
| 501117 Allow (Exc Mil & Unif - Civilian | 8,150 | 0 | 5,265 | 2,885 |
| 501120 Other Employee Benefits | 1,141 | 0 | 1,141 | 0 |
| 501124 City Pension Plan Contribution | 150,859 | 0 | 43,710 | 107,149 |
| 501129 FICA City Match - Civilian | 64,768 | 0 | 18,325 | 46,443 |
| 501130 FICA Medicare - City Match - Civi | 15,299 | 0 | 4,437 | 10,862 |
| 522090 Printing Services Contracts | 618 | 0 | 618 | 0 |
| 523020 Print Shop Allocation - Interfund | 56 | 0 | 56 | 0 |
| *524040 Office Equipment - Leases | 9,943 | 0 | 0 | 0 |
| 531000 Office Supplies | 5,729 | 0 | 5,729 | 0 |
| 531040 Supplies Computer Equipment | 4,239 | 0 | 4,239 | 0 |
| 533010 Furniture \$500.00 - \$4,999 99 | 10,877 | 0 | 10,877 | 0 |
| 533020 Data Processing Equipment \$500.00 | 17,017 | 0 | 17,017 | 0 |
| 542010 Travel Expenses - Employees | 13,342 | 0 | 13,342 | 0 |
| 544060 Other Services Charges Expense | 3,675 | 0 | 3,675 | 0 |
| 544101 Public Information Seminar | 28,082 | 0 | 28,082 | 0 |
| 544120 Seminars Continuing Education | 15,342 | 0 | 15,342 | 0 |
| 544140 Professional Licenses & Membershi | 4,145 | 0 | 4,145 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,578,885 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | (9,943) | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| 405067 Reimbursed Expenditures | (14,308) | 0 | (14,308) | 0 |
| 441680 Hire El Paso First Fee | (5,609) | 0 | 0 | (5,609) |
| Functional Cost | 1,549,025 | 0 | 505,313 | 1,043,712 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 196,730 | 196,730 | 0 | 0 |
| Reallocate Admin Costs | | (196,730) | 65,984 | 130,746 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,745,755 | 0 | 571,297 | 1,174,458 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 293,353 | 293,353 | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Purchasing & Strategic Source

| | Total | G&A | Administration | Supply Chain Management |
|--|-----------|-----------|----------------|-------------------------|
| Reallocate Admin Costs | | (293,353) | 98,385 | 194,968 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 293,353 | 0 | 98,385 | 194,968 |
| Total For Purchasing & Strategic Source | | | | |
| Schedule .3 Total | 2,039,108 | 0 | 669,682 | 1,369,426 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Purchasing & Strategic Source

Activity - Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 15 | 0.168161 | 960 | | 960 | | 960 |
| City Attorney | 50 | 0.560538 | 3,199 | | 3,199 | | 3,199 |
| Office of Management & Budget | 38 | 0.426009 | 2,432 | | 2,432 | | 2,432 |
| Internal Audit | 4 | 0.044843 | 257 | | 257 | | 257 |
| Municipal Clerk | 25 | 0.280269 | 1,600 | | 1,600 | | 1,600 |
| Human Resources | 16 | 0.179372 | 1,025 | | 1,025 | | 1,025 |
| Office of the Comptroller | 42 | 0.470852 | 2,689 | | 2,689 | | 2,689 |
| Purchasing & Strategic Source | 77 | 0.863229 | 4,930 | | 4,930 | | 4,930 |
| Information Technology | 273 | 3.060538 | 17,482 | | 17,482 | 3,099 | 20,581 |
| PW Administration Support & Data Mgmt | 776 | 8.699552 | 49,698 | | 49,698 | 8,817 | 58,515 |
| Animal Services | 3 | 0.033632 | 190 | | 190 | 34 | 224 |
| Aviation | 592 | 6.636771 | 37,915 | | 37,915 | 6,719 | 44,634 |
| Capital Improvement Department | 385 | 4.316143 | 24,656 | | 24,656 | 4,369 | 29,025 |
| Community & Human Development | 69 | 0.773543 | 4,417 | | 4,417 | 776 | 5,193 |
| Economic Development | 56 | 0.627803 | 3,584 | | 3,584 | 632 | 4,216 |
| Environmental Services | 715 | 8.015695 | 45,791 | | 45,791 | 8,118 | 53,909 |
| Fire | 381 | 4.271300 | 24,400 | | 24,400 | 4,323 | 28,723 |
| International Bridges | 249 | 2.791480 | 15,947 | | 15,947 | 2,817 | 18,764 |
| Library | 473 | 5.302691 | 30,291 | | 30,291 | 5,371 | 35,662 |
| Mayor & Council | 1 | 0.011211 | 63 | | 63 | 12 | 75 |
| Metropolitan Planning Organization | 45 | 0.504484 | 2,880 | | 2,880 | 505 | 3,385 |
| Municipal Court | 249 | 2.791480 | 15,947 | | 15,947 | 2,817 | 18,764 |
| Museum & Cultural Affairs | 471 | 5.280269 | 30,165 | | 30,165 | 5,347 | 35,512 |
| Parks & Recreation | 777 | 8.710762 | 49,762 | | 49,762 | 8,828 | 58,590 |
| Planning & Inspections | 25 | 0.280269 | 1,600 | | 1,600 | 280 | 1,880 |
| Police | 818 | 9.170404 | 52,385 | | 52,385 | 9,295 | 61,680 |
| Public Health | 1,175 | 13.172646 | 75,301 | | 75,301 | 13,524 | 88,825 |
| Sun Metro | 533 | 5.975336 | 34,135 | | 34,135 | 6,048 | 40,183 |
| Tax | 18 | 0.201794 | 1,154 | | 1,154 | 196 | 1,350 |
| Zoo | 569 | 6.378924 | 36,442 | | 36,442 | 6,458 | 42,900 |
| Schedule .4 Total for Administration | 8,920 | 100.000000 | 571,297 | | 571,297 | 98,385 | 669,682 |

Allocation Basis: Total Number of Purchase Orders (POs) Issued

Allocation Source: Purchasing - PO Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Purchasing & Strategic Source

Activity - Supply Chain Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 15 | 0.237944 | 2,793 | | 2,793 | | 2,793 |
| City Attorney | 50 | 0.793147 | 9,314 | | 9,314 | | 9,314 |
| Office of Management & Budget | 38 | 0.602792 | 7,079 | | 7,079 | | 7,079 |
| Internal Audit | 4 | 0.063452 | 745 | | 745 | | 745 |
| Municipal Clerk | 25 | 0.396574 | 4,655 | | 4,655 | | 4,655 |
| Human Resources | 16 | 0.253807 | 2,978 | | 2,978 | | 2,978 |
| Office of the Comptroller | 42 | 0.666244 | 7,823 | | 7,823 | | 7,823 |
| Purchasing & Strategic Source | 77 | 1.221447 | 14,343 | | 14,343 | | 14,343 |
| Information Technology | 273 | 4.330584 | 50,859 | | 50,859 | 8,808 | 59,667 |
| Animal Services | 3 | 0.047589 | 557 | | 557 | 94 | 651 |
| Capital Improvement Department | 385 | 6.107234 | 71,723 | | 71,723 | 12,427 | 84,150 |
| Community & Human Development | 69 | 1.094543 | 12,855 | | 12,855 | 2,215 | 15,070 |
| Economic Development | 56 | 0.888325 | 10,434 | | 10,434 | 1,796 | 12,230 |
| Fire | 381 | 6.043782 | 70,979 | | 70,979 | 12,303 | 83,282 |
| International Bridges | 249 | 3.949873 | 46,386 | | 46,386 | 8,030 | 54,416 |
| Library | 473 | 7.503173 | 88,121 | | 88,121 | 15,272 | 103,393 |
| Mayor & Council | 1 | 0.015863 | 184 | | 184 | 31 | 215 |
| Metropolitan Planning Organization | 45 | 0.713832 | 8,384 | | 8,384 | 1,444 | 9,828 |
| Municipal Court | 249 | 3.949873 | 46,386 | | 46,386 | 8,030 | 54,416 |
| Museum & Cultural Affairs | 471 | 7.471447 | 87,747 | | 87,747 | 15,202 | 102,949 |
| Parks & Recreation | 777 | 12.325508 | 144,752 | | 144,752 | 25,087 | 169,839 |
| Planning & Inspections | 25 | 0.396574 | 4,655 | | 4,655 | 801 | 5,456 |
| Police | 818 | 12.975888 | 152,393 | | 152,393 | 26,409 | 178,802 |
| Public Health | 1,175 | 18.638957 | 218,957 | | 218,957 | 38,079 | 257,036 |
| Tax | 18 | 0.285533 | 3,350 | | 3,350 | 573 | 3,923 |
| Zoo | 569 | 9.026015 | 106,006 | | 106,006 | 18,367 | 124,373 |
| Schedule .4 Total for Supply Chain Management | 6,304 | 100.000000 | 1,174,458 | | 1,174,458 | 194,968 | 1,369,426 |

Allocation Basis: Total Purchase Orders, Excl. Depts. with Independent Purchasing Staff
Allocation Source: Purchasing - PO Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Purchasing & Strategic Source

| Receiving Department | Total | Administration | Supply Chain Management |
|---------------------------------------|------------------|----------------|-------------------------|
| City Manager | 3,753 | 960 | 2,793 |
| City Attorney | 12,513 | 3,199 | 9,314 |
| Office of Management & Budget | 9,511 | 2,432 | 7,079 |
| Internal Audit | 1,002 | 257 | 745 |
| Municipal Clerk | 6,255 | 1,600 | 4,655 |
| Human Resources | 4,003 | 1,025 | 2,978 |
| Office of the Comptroller | 10,512 | 2,689 | 7,823 |
| Purchasing & Strategic Source | 19,273 | 4,930 | 14,343 |
| Information Technology | 80,248 | 20,581 | 59,667 |
| PW Administration Support & Data Mgmt | 58,515 | 58,515 | 0 |
| Animal Services | 875 | 224 | 651 |
| Aviation | 44,634 | 44,634 | 0 |
| Capital Improvement Department | 113,175 | 29,025 | 84,150 |
| Community & Human Development | 20,263 | 5,193 | 15,070 |
| Economic Development | 16,446 | 4,216 | 12,230 |
| Environmental Services | 53,909 | 53,909 | 0 |
| Fire | 112,005 | 28,723 | 83,282 |
| International Bridges | 73,180 | 18,764 | 54,416 |
| Library | 139,055 | 35,662 | 103,393 |
| Mayor & Council | 290 | 75 | 215 |
| Metropolitan Planning Organization | 13,213 | 3,385 | 9,828 |
| Municipal Court | 73,180 | 18,764 | 54,416 |
| Museum & Cultural Affairs | 138,461 | 35,512 | 102,949 |
| Parks & Recreation | 228,429 | 58,590 | 169,839 |
| Planning & Inspections | 7,336 | 1,880 | 5,456 |
| Police | 240,482 | 61,680 | 178,802 |
| Public Health | 345,861 | 88,825 | 257,036 |
| Sun Metro | 40,183 | 40,183 | 0 |
| Tax | 5,273 | 1,350 | 3,923 |
| Zoo | 167,273 | 42,900 | 124,373 |
| Direct Bill | 0 | 0 | 0 |
| Total | 2,039,108 | 669,682 | 1,369,426 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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. Actual expenditures are accounted for in Department 239 Information Technology

For cost allocation plan purposes, the **Information Technology** cost pool is functionalized as follows:

Information Technology Services - Costs identified to this function are representative of staff compensation and operational expenditures to provide application management, infrastructure management, and client services to the City and are accounted for in Divisions 15100 Client Services, 15200 Applications Management (excluding those costs apportioned to GIS), and 15210 Infrastructure Management. These costs are allocated based on the total number of IT tickets per organization.

Records Management - Costs identified to this function are representative of staff compensation and operational expenditures to provide records management services to the various City departments and are accounted for in Division 15250 Records Management. These costs are allocated based on the number of boxes and map cases stored per organization.

Strategic Innovation - Costs identified to this function are representative of staff compensation and operational expenditures to manage special projects for the City and are accounted for in Division 15230 Strategic Innovation & Enterprise. These costs are allocated based on the number of strategic projects per organization.

Communication Services - Costs identified to this function are representative of phone, internet, and wireless communication service costs and are accounted for in objects 540000 Phone & Internet, 540010 Long Distance, and 540020 Wireless Communication Service. These costs are allocated based upon total telephone charges per department. Departments that pay directly for telecommunication services have been given credit for their annual payments.

GIS - Costs identified to this function are representative of staff compensation to provide GIS services to City departments and are accounted for in Division 15200 Applications Management. The apportionment of costs to GIS is based on the total salary of GIS staff as a weighted proportion of total Applications Management salaries. These costs are allocated based on the number of maps produced per organization.

Postage - Costs identified to this function are representative of mail room charges and are accounted for in object 523040 Mail Room Charges. These costs are allocated based upon the number of pieces of mail sent per department.

Capital Projects - Costs identified to this function are representative of capital expenditures and are accounted for in funds 4500 and 4743 Capital Projects. These costs have not been allocated within this plan.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Information Technology

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 12,712,453 | | | 12,712,453 |
| Deductions: | | | | |
| 524000 Buildings - Leases | -141,117 | | | |
| 524040 Office Equipment - Leases | -44,387 | | | |
| 531150 Food & Beverages Supplies | -1,124 | | | |
| 570000 Interfund Transfers (Uses) | -3,201,225 | | | |
| 580100 Data Processing Equipment | -604,195 | | | |
| Total Deductions: | -3,992,048 | | | -3,992,048 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -352,112 | | | |
| 450645 Software Maintenance Fee - Accela | -308,277 | | | |
| Total Departmental Cost Adjustments: | -660,389 | | | -660,389 |
| Inbound Costs: | | | | |
| Depreciation Expense | 2,162,787 | | 2,162,787 | |
| City Manager | 18,091 | 3,487 | 21,578 | |
| City Attorney | 2,711 | 584 | 3,295 | |
| Office of Management & Budget | 7,627 | 1,295 | 8,922 | |
| Public Information | 7,003 | 793 | 7,796 | |
| Performance Office | 4,115 | 305 | 4,420 | |
| Municipal Clerk | 3,287 | 851 | 4,138 | |
| Human Resources | 20,069 | 9,105 | 29,174 | |
| Office of the Comptroller | 64,419 | 9,451 | 73,870 | |
| Purchasing & Strategic Source | 68,341 | 11,907 | 80,248 | |
| Information Technology | | 2,917,856 | 2,917,856 | |
| Facilities Maintenance | | 93,955 | 93,955 | |
| Sustainability | | 147,395 | 147,395 | |
| Non-Departmental | | 153,700 | 153,700 | |
| Total Allocated Additions: | 2,358,450 | 3,350,684 | 5,709,134 | 5,709,134 |
| Total To Be Allocated: | 10,418,466 | 3,350,684 | | 13,769,150 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Information Technology**

| | Total | G&A | Information Technology Services | Records Management | Strategic Innovation |
|--|-----------|---------|------------------------------------|-----------------------|----------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 4,895,127 | 647,164 | 3,258,821 | 180,775 | 536,723 |
| 501002 Overtime - Civilian | 1,992 | 0 | 1,751 | 241 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 58,581 | 505 | 32,662 | 1,733 | 18,969 |
| 501008 Incentive Pay | 2,800 | 400 | 1,840 | 150 | 200 |
| 501010 Shift Differential - Civilian | 5 | 0 | 5 | 0 | 0 |
| 501020 Equipment Allowance | 965 | 0 | 965 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 22,959 | 2,107 | 14,262 | 3,633 | 2,099 |
| 501101 Unemployment Compensation - Civil | 5,093 | 583 | 3,364 | 216 | 647 |
| 501108 POS City - Employer Contribution | 536,176 | 48,277 | 384,979 | 23,732 | 48,953 |
| 501114 Life Insurance - Civilian | 8,010 | 712 | 5,451 | 534 | 890 |
| 501117 Allow (Exc Mil & Unif - Civilian | 7,220 | 7,220 | 0 | 0 | 0 |
| 501124 City Pension Plan Contribution | 653,311 | 90,931 | 424,812 | 25,437 | 75,412 |
| 501129 FICA City Match - Civilian | 291,408 | 38,025 | 194,320 | 10,311 | 32,301 |
| 501130 FICA Medicare - City Match - Civi | 68,260 | 9,002 | 45,446 | 2,411 | 7,554 |
| 522020 Data Process Services Contract | 5,363 | 0 | 0 | 0 | 0 |
| 522150 Outside Contracts - NOC | 77,013 | 0 | 0 | 77,013 | 0 |
| 523000 Equipment Maintenance - Interfund | 27,541 | 27,541 | 0 | 0 | 0 |
| 523010 Motor Pool Usage Fee - Interfund | 17,586 | 17,586 | 0 | 0 | 0 |
| 523040 Mail Room Charges | 150,000 | 0 | 0 | 0 | 0 |
| *524000 Buildings - Leases | 141,117 | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 44,387 | 0 | 0 | 0 | 0 |
| 524130 Copier Contract Services | 8,630 | 8,630 | 0 | 0 | 0 |
| 530010 Gasoline - Unleaded | 12,539 | 12,539 | 0 | 0 | 0 |
| 531000 Office Supplies | 11,802 | 4,239 | 1,702 | 5,480 | 0 |
| 531010 Equipment Purchase Under \$500.00 | 3,707 | 1,247 | 2,460 | 0 | 0 |
| 531030 Publications & Subscriptions | 4,250 | 1,560 | 2,690 | 0 | 0 |
| 531040 Supplies Computer Equipment | 67,202 | 22,475 | 43,389 | 0 | 0 |
| 531050 Desktop Software Supplies | 5,244 | 0 | 4,305 | 0 | 0 |
| 531080 Training Materials | 202 | 9 | 76 | 0 | 100 |
| *531150 Food & Beverages Supplies | 1,124 | 0 | 0 | 0 | 0 |
| 531170 Equipment Maintenance Supplies - | 35,601 | 1,300 | 34,301 | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 6,257 | 0 | 5,215 | 1,042 | 0 |
| 531210 Inventory Purchase - Materials & | 1,284 | 0 | 0 | 1,284 | 0 |
| 531220 Maintenance Supplies Parts NOC | 4,061 | 0 | 4,061 | 0 | 0 |
| 531230 Safety Gear | 2,137 | 0 | 2,137 | 0 | 0 |
| 540000 Phone & Internet | 1,117,290 | 0 | 0 | 0 | 0 |
| 540010 Long Distance | 20,094 | 0 | 0 | 0 | 0 |
| 540020 Wireless Communication Service | 457,215 | 0 | 0 | 0 | 0 |
| 540040 Shipping | 26 | 26 | 0 | 0 | 0 |
| 542010 Travel Expenses - Employees | 46,102 | 6,984 | 28,523 | 1,944 | 4,908 |
| 544060 Other Services Charges Expense | 203 | 203 | 0 | 0 | 0 |
| 544120 Seminars Continuing Education | 86,929 | 6,014 | 58,624 | 354 | 15,545 |
| 544140 Professional Licenses & Membershi | 1,753 | (626) | 689 | 175 | (154) |
| 544240 Tuition Reimbursement | (1,533) | 0 | (1,533) | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 3,201,225 | 0 | 0 | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

| | Total | G&A | Information Technology Services | Records Management | Strategic Innovation |
|---|------------------|----------------|------------------------------------|-----------------------|----------------------|
| *580100 Data Processing Equipment | 604,195 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 12,712,453 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (3,992,048) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| 405067 Reimbursed Expenditures | (352,112) | 0 | (352,112) | 0 | 0 |
| 450645 Software Maintenance Fee - Accela | (308,277) | 0 | (308,277) | 0 | 0 |
| Functional Cost | 8,060,016 | 954,653 | 3,894,928 | 336,465 | 744,147 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 2,358,450 | 2,358,450 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (3,313,103) | 2,491,129 | 208,392 | 406,850 |
| Unallocated Costs | (7,032) | 0 | 0 | 0 | 0 |
| 1st Allocation | 10,411,434 | 0 | 6,386,057 | 544,857 | 1,150,997 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 3,350,684 | 3,350,684 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (3,350,684) | 2,519,392 | 210,755 | 411,459 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 3,350,684 | 0 | 2,519,392 | 210,755 | 411,459 |
| Total For Information Technology | | | | | |
| Schedule .3 Total | 13,762,118 | 0 | 8,905,449 | 755,612 | 1,562,456 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Information Technology**

| | Communication Services | GIS | Postage | Capital Projects** |
|--|---------------------------|---------|---------|--------------------|
| Other Expense & Cost | | | | |
| 501000 Non-Uniform Wages & Salaries | 0 | 271,644 | 0 | 0 |
| 501002 Overtime - Civilian | 0 | 0 | 0 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 0 | 4,712 | 0 | 0 |
| 501008 Incentive Pay | 0 | 210 | 0 | 0 |
| 501010 Shift Differential - Civilian | 0 | 0 | 0 | 0 |
| 501020 Equipment Allowance | 0 | 0 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 0 | 858 | 0 | 0 |
| 501101 Unemployment Compensation - Civil | 0 | 283 | 0 | 0 |
| 501108 POS City - Employer Contribution | 0 | 30,235 | 0 | 0 |
| 501114 Life Insurance - Civilian | 0 | 423 | 0 | 0 |
| 501117 Allow (Exc Mil & Unif - Civilian | 0 | 0 | 0 | 0 |
| 501124 City Pension Plan Contribution | 0 | 36,719 | 0 | 0 |
| 501129 FICA City Match - Civilian | 0 | 16,451 | 0 | 0 |
| 501130 FICA Medicare - City Match - Civi | 0 | 3,847 | 0 | 0 |
| 522020 Data Process Services Contract | 0 | 0 | 0 | 5,363 |
| 522150 Outside Contracts - NOC | 0 | 0 | 0 | 0 |
| 523000 Equipment Maintenance - Interfund | 0 | 0 | 0 | 0 |
| 523010 Motor Pool Usage Fee - Interfund | 0 | 0 | 0 | 0 |
| 523040 Mail Room Charges | 0 | 0 | 150,000 | 0 |
| *524000 Buildings - Leases | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 0 | 0 | 0 | 0 |
| 524130 Copier Contract Services | 0 | 0 | 0 | 0 |
| 530010 Gasoline - Unleaded | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 0 | 381 | 0 | 0 |
| 531010 Equipment Purchase Under \$500.00 | 0 | 0 | 0 | 0 |
| 531030 Publications & Subscriptions | 0 | 0 | 0 | 0 |
| 531040 Supplies Computer Equipment | 0 | 1,338 | 0 | 0 |
| 531050 Desktop Software Supplies | 0 | 939 | 0 | 0 |
| 531080 Training Materials | 0 | 17 | 0 | 0 |
| *531150 Food & Beverages Supplies | 0 | 0 | 0 | 0 |
| 531170 Equipment Maintenance Supplies - | 0 | 0 | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 0 | 0 | 0 | 0 |
| 531210 Inventory Purchase - Materials & | 0 | 0 | 0 | 0 |
| 531220 Maintenance Supplies Parts NOC | 0 | 0 | 0 | 0 |
| 531230 Safety Gear | 0 | 0 | 0 | 0 |
| 540000 Phone & Internet | 1,117,290 | 0 | 0 | 0 |
| 540010 Long Distance | 20,094 | 0 | 0 | 0 |
| 540020 Wireless Communication Service | 457,215 | 0 | 0 | 0 |
| 540040 Shipping | 0 | 0 | 0 | 0 |
| 542010 Travel Expenses - Employees | 0 | 3,743 | 0 | 0 |
| 544060 Other Services Charges Expense | 0 | 0 | 0 | 0 |
| 544120 Seminars Continuing Education | 0 | 6,392 | 0 | 0 |
| 544140 Professional Licenses & Membershi | 0 | 0 | 0 | 1,669 |
| 544240 Tuition Reimbursement | 0 | 0 | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 0 | 0 | 0 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Information Technology**

| | Communication Services | GIS | Postage | Capital Projects** |
|---|---------------------------|-------------|-------------|--------------------|
| *580100 Data Processing Equipment | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| 405067 Reimbursed Expenditures | 0 | 0 | 0 | 0 |
| 450645 Software Maintenance Fee - Accela | 0 | 0 | 0 | 0 |
| Functional Cost | 1,594,599 | 378,192 | 150,000 | 7,032 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 206,732 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | (7,032) |
| 1st Allocation | 1,594,599 | 584,924 | 150,000 | 0 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 209,078 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 0 | 209,078 | 0 | 0 |
| Total For Information Technology | | | | |
| Schedule .3 Total | 1,594,599 | 794,002 | 150,000 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Information Technology Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 435 | 0.823723 | 52,599 | | 52,599 | | 52,599 |
| City Attorney | 609 | 1.153213 | 73,640 | | 73,640 | | 73,640 |
| Office of Management & Budget | 160 | 0.302979 | 19,345 | | 19,345 | | 19,345 |
| Public Information | 116 | 0.219660 | 14,025 | | 14,025 | | 14,025 |
| Internal Audit | 38 | 0.071957 | 4,593 | | 4,593 | | 4,593 |
| Performance Office | 41 | 0.077638 | 4,955 | | 4,955 | | 4,955 |
| Municipal Clerk | 156 | 0.295404 | 18,862 | | 18,862 | | 18,862 |
| Human Resources | 2,317 | 4.387510 | 280,188 | | 280,188 | | 280,188 |
| Office of the Comptroller | 942 | 1.783787 | 113,911 | | 113,911 | | 113,911 |
| Purchasing & Strategic Source | 373 | 0.706319 | 45,105 | | 45,105 | | 45,105 |
| Information Technology | 19,914 | 37.709478 | 2,408,234 | | 2,408,234 | | 2,408,234 |
| Animal Services | 546 | 1.033915 | 66,020 | | 66,020 | 49,642 | 115,662 |
| Aviation | 721 | 1.365298 | 87,190 | | 87,190 | 65,548 | 152,738 |
| Capital Improvement Department | 688 | 1.302808 | 83,199 | | 83,199 | 62,544 | 145,743 |
| Community & Human Development | 548 | 1.037702 | 66,261 | | 66,261 | 49,823 | 116,084 |
| Economic Development | 194 | 0.367362 | 23,457 | | 23,457 | 17,630 | 41,087 |
| El Paso Employee's Pension | 285 | 0.539681 | 34,462 | | 34,462 | 25,910 | 60,372 |
| Environmental Services | 2,307 | 4.368574 | 278,979 | | 278,979 | 209,750 | 488,729 |
| Fire | 2,602 | 4.927190 | 314,652 | | 314,652 | 236,590 | 551,242 |
| International Bridges | 224 | 0.424170 | 27,088 | | 27,088 | 20,360 | 47,448 |
| Library | 1,638 | 3.101744 | 198,079 | | 198,079 | 148,931 | 347,010 |
| Mayor & Council | 230 | 0.435532 | 27,814 | | 27,814 | 20,903 | 48,717 |
| Metropolitan Planning Organization | 92 | 0.174213 | 11,121 | | 11,121 | 8,357 | 19,478 |
| Municipal Court | 919 | 1.740234 | 111,132 | | 111,132 | 83,549 | 194,681 |
| Museum & Cultural Affairs | 565 | 1.069893 | 68,320 | | 68,320 | 51,363 | 119,683 |
| Parks & Recreation | 1,767 | 3.346021 | 213,676 | | 213,676 | 160,653 | 374,329 |
| Planning & Inspections | 1,348 | 2.552595 | 163,006 | | 163,006 | 122,561 | 285,567 |
| Police | 7,090 | 13.425742 | 857,373 | | 857,373 | 644,849 | 1,502,222 |
| Public Health | 2,533 | 4.796531 | 306,308 | | 306,308 | 230,316 | 536,624 |
| Streets & Maintenance | 1,832 | 3.469106 | 221,535 | | 221,535 | 166,572 | 388,107 |
| Sun Metro | 906 | 1.715617 | 109,555 | | 109,555 | 82,369 | 191,924 |
| Tax | 144 | 0.272681 | 17,409 | | 17,409 | 13,084 | 30,493 |
| Zoo | 505 | 0.956276 | 61,064 | | 61,064 | 45,912 | 106,976 |
| All Other | 24 | 0.045447 | 2,900 | | 2,900 | 2,176 | 5,076 |
| Schedule .4 Total for Information Technology Services | 52,809 | 100.000000 | 6,386,057 | | 6,386,057 | 2,519,392 | 8,905,449 |

Allocation Basis: Total Number of IT Tickets per Organization

Allocation Source: IT Activity Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 | 27 | 0.177959 | 969 | | 969 | | 969 |
| City Attorney | 1,462 | 9.636172 | 52,500 | | 52,500 | | 52,500 |
| Office of Management & Budget | 10 | 0.065911 | 359 | | 359 | | 359 |
| Internal Audit | 5 | 0.032955 | 178 | | 178 | | 178 |
| Municipal Clerk | 588 | 3.875560 | 21,113 | | 21,113 | | 21,113 |
| Human Resources | 1,093 | 7.204060 | 39,251 | | 39,251 | | 39,251 |
| Office of the Comptroller | 182 | 1.199578 | 6,533 | | 6,533 | | 6,533 |
| Purchasing & Strategic Source | 199 | 1.311627 | 7,145 | | 7,145 | | 7,145 |
| Information Technology | 30 | 0.197733 | 1,075 | | 1,075 | | 1,075 |
| Animal Services | 103 | 0.678882 | 3,699 | | 3,699 | 1,866 | 5,565 |
| Aviation | 567 | 3.737147 | 20,360 | | 20,360 | 10,318 | 30,678 |
| Capital Improvement Department | 2,694 | 17.756395 | 96,806 | | 96,806 | 49,137 | 145,943 |
| Community & Human Development | 919 | 6.057211 | 33,001 | | 33,001 | 16,719 | 49,720 |
| Environmental Services | 127 | 0.837068 | 4,557 | | 4,557 | 2,309 | 6,866 |
| Fire | 18 | 0.118640 | 643 | | 643 | 323 | 966 |
| Mayor & Council | 25 | 0.164777 | 895 | | 895 | 450 | 1,345 |
| Metropolitan Planning Organization | 48 | 0.316372 | 1,722 | | 1,722 | 870 | 2,592 |
| Municipal Court | 1,541 | 10.156868 | 55,338 | | 55,338 | 28,050 | 83,388 |
| Museum & Cultural Affairs | 88 | 0.580016 | 3,159 | | 3,159 | 1,596 | 4,755 |
| Parks & Recreation | 59 | 0.388874 | 2,119 | | 2,119 | 1,069 | 3,188 |
| Planning & Inspections | 1,963 | 12.938307 | 70,489 | | 70,489 | 35,738 | 106,227 |
| Public Health | 2,259 | 14.889270 | 81,123 | | 81,123 | 41,122 | 122,245 |
| Streets & Maintenance | 183 | 1.206169 | 6,568 | | 6,568 | 3,324 | 9,892 |
| Sun Metro | 110 | 0.725020 | 3,946 | | 3,946 | 1,997 | 5,943 |
| Tax | 856 | 5.641972 | 30,738 | | 30,738 | 15,578 | 46,316 |
| Zoo | 16 | 0.105457 | 571 | | 571 | 289 | 860 |
| Schedule .4 Total for Records Management | 15,172 | 100.000000 | 544,857 | | 544,857 | 210,755 | 755,612 |

Allocation Basis: Number of Boxes and Map Cases Stored per Organization
Allocation Source: Records Management Storage Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Strategic Innovation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| Office of Management & Budget | 1 | 1.086957 | 12,507 | | 12,507 | | 12,507 |
| Municipal Clerk | 3 | 3.260870 | 37,531 | | 37,531 | | 37,531 |
| Human Resources | 2 | 2.173913 | 25,017 | | 25,017 | | 25,017 |
| Office of the Comptroller | 1 | 1.086957 | 12,507 | | 12,507 | | 12,507 |
| Purchasing & Strategic Source Information Technology | 1 | 1.086957 | 12,507 | | 12,507 | | 12,507 |
| | 34 | 36.956516 | 425,441 | | 425,441 | | 425,441 |
| Animal Services | 3 | 3.260870 | 37,531 | | 37,531 | 24,680 | 62,211 |
| Aviation | 4 | 4.347826 | 50,041 | | 50,041 | 32,912 | 82,953 |
| Capital Improvement Department | 13 | 14.130435 | 162,638 | | 162,638 | 107,103 | 269,741 |
| El Paso Employee's Pension | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Environmental Services | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Fire | 4 | 4.347826 | 50,041 | | 50,041 | 32,912 | 82,953 |
| International Bridges | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Library | 2 | 2.173913 | 25,017 | | 25,017 | 16,450 | 41,467 |
| Municipal Court | 3 | 3.260870 | 37,531 | | 37,531 | 24,680 | 62,211 |
| Museum & Cultural Affairs | 2 | 2.173913 | 25,017 | | 25,017 | 16,450 | 41,467 |
| Parks & Recreation | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Planning & Inspections | 2 | 2.173913 | 25,017 | | 25,017 | 16,450 | 41,467 |
| Police | 10 | 10.869565 | 125,105 | | 125,105 | 82,282 | 207,387 |
| Public Health | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Streets & Maintenance | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Sun Metro | 1 | 1.086957 | 12,507 | | 12,507 | 8,220 | 20,727 |
| Schedule .4 Total for Strategic Innovation | 92 | 100.000000 | 1,150,997 | | 1,150,997 | 411,459 | 1,562,456 |

Allocation Basis: Number of Strategic Projects per Organization
Allocation Source: IT Active Projects Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Communication Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|-------------------|-------------------|------------------|-----------------|-------------------|-------------------|------------------|
| City Manager | 9,679.06 | 1.727129 | 27,541 | | 27,541 | | 27,541 |
| City Attorney | 1,202.15 | 0.214511 | 3,421 | | 3,421 | | 3,421 |
| Human Resources | 1,899.47 | 0.338941 | 5,405 | | 5,405 | | 5,405 |
| Office of the Comptroller | 3,003.62 | 0.535965 | 8,546 | | 8,546 | | 8,546 |
| Purchasing & Strategic Source | 640.25 | 0.114246 | 1,822 | | 1,822 | | 1,822 |
| Information Technology | 19,185.26 | 3.423414 | 54,590 | | 54,590 | | 54,590 |
| Animal Services | 29,771.32 | 5.312388 | 84,711 | | 84,711 | | 84,711 |
| Aviation | 27,934.15 | 4.984564 | 79,484 | (7,202) | 72,282 | | 72,282 |
| Capital Improvement Department | 21,370.96 | 3.813430 | 60,809 | | 60,809 | | 60,809 |
| Community & Human Development | 470.68 | 0.083988 | 1,339 | | 1,339 | | 1,339 |
| Economic Development | 4,132.39 | 0.737383 | 11,758 | | 11,758 | | 11,758 |
| Environmental Services | 108,518.28 | 19.363981 | 308,776 | (8,867) | 299,909 | | 299,909 |
| Facilities & Fleet Mgmt | 12,895.58 | 2.301085 | 36,693 | | 36,693 | | 36,693 |
| Fire | 84,826.63 | 15.136446 | 241,366 | | 241,366 | | 241,366 |
| International Bridges | 4,622.04 | 0.824756 | 13,152 | | 13,152 | | 13,152 |
| Mayor & Council | 8,048.90 | 1.436244 | 22,902 | | 22,902 | | 22,902 |
| Municipal Court | 2,404.97 | 0.429142 | 6,843 | | 6,843 | | 6,843 |
| Museum & Cultural Affairs | 4,395.13 | 0.784266 | 12,506 | | 12,506 | | 12,506 |
| Parks & Recreation | 27,428.17 | 4.894277 | 78,044 | | 78,044 | | 78,044 |
| Planning & Inspections | 35,227.10 | 6.285916 | 100,235 | | 100,235 | | 100,235 |
| Police | 24,259.49 | 4.328858 | 69,028 | | 69,028 | | 69,028 |
| Public Health | 23,318.19 | 4.160893 | 66,350 | | 66,350 | | 66,350 |
| Streets & Maintenance | 56,099.66 | 10.010412 | 159,626 | | 159,626 | | 159,626 |
| Sun Metro | 44,267.48 | 7.899080 | 125,959 | (11,020) | 114,939 | | 114,939 |
| Tax | 475.05 | 0.084768 | 1,352 | (940) | 412 | | 412 |
| Zoo | 4,337.13 | 0.773917 | 12,341 | | 12,341 | | 12,341 |
| Schedule .4 Total for Communication Services | 560,413.11 | 100.000000 | 1,594,599 | (28,029) | 1,566,570 | 0 | 1,566,570 |
| Direct Billed | | | | 28,029 | 28,029 | | 28,029 |
| Schedule .3 Total for Communication Services | 560,413.11 | 100.000000 | | 0 | 1,594,599 | 0 | 1,594,599 |

Allocation Basis: Total Phone Charges per Department
Allocation Source: Communication Records

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 | 15 | 1.625135 | 9,504 | | 9,504 | | 9,504 |
| Office of Management & Budget | 3 | 0.325027 | 1,901 | | 1,901 | | 1,901 |
| Information Technology | 45 | 4.875406 | 28,516 | | 28,516 | | 28,516 |
| Facilities Maintenance | 1 | 0.108342 | 631 | | 631 | 238 | 869 |
| Animal Services | 120 | 13.001083 | 76,040 | | 76,040 | 29,167 | 105,207 |
| Aviation | 14 | 1.516793 | 8,868 | | 8,868 | 3,395 | 12,263 |
| Capital Improvement Department | 63 | 6.825569 | 39,922 | | 39,922 | 15,307 | 55,229 |
| Community & Human Development | 35 | 3.791983 | 22,178 | | 22,178 | 8,503 | 30,681 |
| Economic Development | 21 | 2.275190 | 13,304 | | 13,304 | 5,095 | 18,399 |
| Environmental Services | 250 | 27.085592 | 158,485 | | 158,485 | 60,886 | 219,371 |
| Fire | 15 | 1.625135 | 9,504 | | 9,504 | 3,642 | 13,146 |
| International Bridges | 10 | 1.083424 | 6,335 | | 6,335 | 2,427 | 8,762 |
| Library | 1 | 0.108342 | 631 | | 631 | 238 | 869 |
| Museum & Cultural Affairs | 1 | 0.108342 | 631 | | 631 | 238 | 869 |
| Parks & Recreation | 45 | 4.875406 | 28,516 | | 28,516 | 10,934 | 39,450 |
| Planning & Inspections | 39 | 4.225352 | 24,710 | | 24,710 | 9,472 | 34,182 |
| Police | 35 | 3.791983 | 22,178 | | 22,178 | 8,503 | 30,681 |
| Public Health | 100 | 10.834236 | 63,367 | | 63,367 | 24,301 | 87,668 |
| Streets & Maintenance | 20 | 2.166847 | 12,670 | | 12,670 | 4,855 | 17,525 |
| All Other | 90 | 9.750813 | 57,033 | | 57,033 | 21,877 | 78,910 |
| Schedule .4 Total for GIS | 923 | 100.000000 | 584,924 | | 584,924 | 209,078 | 794,002 |

Allocation Basis: Total Number of Maps Produced per Organization
Allocation Source: Printed Maps Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|--------------------------------------|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Self Insurance Fund | 3,384 | 0.989517 | 1,484 | | 1,484 | | 1,484 |
| Animal Services | 3,749 | 1.096247 | 1,644 | | 1,644 | | 1,644 |
| Capital Improvement Plan | 58,599 | 17.134962 | 25,702 | | 25,702 | | 25,702 |
| Community & Human Development | 12,648 | 3.698408 | 5,548 | | 5,548 | | 5,548 |
| El Paso Employee's Pension | 46,083 | 13.475152 | 20,213 | | 20,213 | | 20,213 |
| Environmental Services | 14,607 | 4.271240 | 6,407 | | 6,407 | | 6,407 |
| International Bridges | 291 | 0.085091 | 128 | | 128 | | 128 |
| Metropolitan Planning Organization | 162 | 0.047370 | 71 | | 71 | | 71 |
| Museum & Cultural Affairs | 689 | 0.201471 | 302 | | 302 | | 302 |
| Planning & Inspections | 1,798 | 0.525754 | 789 | | 789 | | 789 |
| Public Health | 4,697 | 1.373452 | 2,060 | | 2,060 | | 2,060 |
| Streets & Maintenance | 169 | 0.049417 | 74 | | 74 | | 74 |
| Tax | 24,199 | 7.076041 | 10,614 | | 10,614 | | 10,614 |
| Zoo | 249 | 0.072810 | 109 | | 109 | | 109 |
| All Other | 170,661 | 49.903068 | 74,855 | | 74,855 | | 74,855 |
| Schedule .4 Total for Postage | 341,985 | 100.000000 | 150,000 | | 150,000 | 0 | 150,000 |

Allocation Basis: Number of Pieces of Mail by Department, Excluding Airport & Sun Metro
Allocation Source: Postal Class Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Information Technology

| Receiving Department | Total | Information Technology Services | Records Management | Strategic Innovation | Communication Services |
|------------------------------------|-------------------|------------------------------------|-----------------------|----------------------|---------------------------|
| City Manager | 90,613 | 52,599 | 969 | 0 | 27,541 |
| City Attorney | 129,561 | 73,640 | 52,500 | 0 | 3,421 |
| Office of Management & Budget | 34,112 | 19,345 | 359 | 12,507 | 0 |
| Public Information | 14,025 | 14,025 | 0 | 0 | 0 |
| Internal Audit | 4,771 | 4,593 | 178 | 0 | 0 |
| Performance Office | 4,955 | 4,955 | 0 | 0 | 0 |
| Municipal Clerk | 77,506 | 18,862 | 21,113 | 37,531 | 0 |
| Human Resources | 349,861 | 280,188 | 39,251 | 25,017 | 5,405 |
| Office of the Comptroller | 141,497 | 113,911 | 6,533 | 12,507 | 8,546 |
| Purchasing & Strategic Source | 66,579 | 45,105 | 7,145 | 12,507 | 1,822 |
| Information Technology | 2,917,856 | 2,408,234 | 1,075 | 425,441 | 54,590 |
| Facilities Maintenance | 869 | 0 | 0 | 0 | 0 |
| Self Insurance Fund | 1,484 | 0 | 0 | 0 | 0 |
| Animal Services | 375,000 | 115,662 | 5,565 | 62,211 | 84,711 |
| Aviation | 350,914 | 152,738 | 30,678 | 82,953 | 72,282 |
| Capital Improvement Department | 677,465 | 145,743 | 145,943 | 269,741 | 60,809 |
| Capital Improvement Plan | 25,702 | 0 | 0 | 0 | 0 |
| Community & Human Development | 203,372 | 116,084 | 49,720 | 0 | 1,339 |
| Economic Development | 71,244 | 41,087 | 0 | 0 | 11,758 |
| El Paso Employee's Pension | 101,312 | 60,372 | 0 | 20,727 | 0 |
| Environmental Services | 1,042,009 | 488,729 | 6,866 | 20,727 | 299,909 |
| Facilities & Fleet Mgmt | 36,693 | 0 | 0 | 0 | 36,693 |
| Fire | 889,673 | 551,242 | 966 | 82,953 | 241,366 |
| International Bridges | 90,217 | 47,448 | 0 | 20,727 | 13,152 |
| Library | 389,346 | 347,010 | 0 | 41,467 | 0 |
| Mayor & Council | 72,964 | 48,717 | 1,345 | 0 | 22,902 |
| Metropolitan Planning Organization | 22,141 | 19,478 | 2,592 | 0 | 0 |
| Municipal Court | 347,123 | 194,681 | 83,388 | 62,211 | 6,843 |
| Museum & Cultural Affairs | 179,582 | 119,683 | 4,755 | 41,467 | 12,506 |
| Parks & Recreation | 515,738 | 374,329 | 3,188 | 20,727 | 78,044 |
| Planning & Inspections | 568,467 | 285,567 | 106,227 | 41,467 | 100,235 |
| Police | 1,809,318 | 1,502,222 | 0 | 207,387 | 69,028 |
| Public Health | 835,674 | 536,624 | 122,245 | 20,727 | 66,350 |
| Streets & Maintenance | 595,951 | 388,107 | 9,892 | 20,727 | 159,626 |
| Sun Metro | 333,533 | 191,924 | 5,943 | 20,727 | 114,939 |
| Tax | 87,835 | 30,493 | 46,316 | 0 | 412 |
| Zoo | 120,286 | 106,976 | 860 | 0 | 12,341 |
| All Other | 158,841 | 5,076 | 0 | 0 | 0 |
| Direct Bill | 28,029 | 0 | 0 | 0 | 28,029 |
| Total | 13,762,118 | 8,905,449 | 755,612 | 1,562,456 | 1,594,599 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Information Technology**

| Receiving Department | GIS | Postage |
|------------------------------------|----------------|----------------|
| City Manager | 9,504 | 0 |
| City Attorney | 0 | 0 |
| Office of Management & Budget | 1,901 | 0 |
| Public Information | 0 | 0 |
| Internal Audit | 0 | 0 |
| Performance Office | 0 | 0 |
| Municipal Clerk | 0 | 0 |
| Human Resources | 0 | 0 |
| Office of the Comptroller | 0 | 0 |
| Purchasing & Strategic Source | 0 | 0 |
| Information Technology | 28,516 | 0 |
| Facilities Maintenance | 869 | 0 |
| Self Insurance Fund | 0 | 1,484 |
| Animal Services | 105,207 | 1,644 |
| Aviation | 12,263 | 0 |
| Capital Improvement Department | 55,229 | 0 |
| Capital Improvement Plan | 0 | 25,702 |
| Community & Human Development | 30,681 | 5,548 |
| Economic Development | 18,399 | 0 |
| El Paso Employee's Pension | 0 | 20,213 |
| Environmental Services | 219,371 | 6,407 |
| Facilities & Fleet Mgmt | 0 | 0 |
| Fire | 13,146 | 0 |
| International Bridges | 8,762 | 128 |
| Library | 869 | 0 |
| Mayor & Council | 0 | 0 |
| Metropolitan Planning Organization | 0 | 71 |
| Municipal Court | 0 | 0 |
| Museum & Cultural Affairs | 869 | 302 |
| Parks & Recreation | 39,450 | 0 |
| Planning & Inspections | 34,182 | 789 |
| Police | 30,681 | 0 |
| Public Health | 87,668 | 2,060 |
| Streets & Maintenance | 17,525 | 74 |
| Sun Metro | 0 | 0 |
| Tax | 0 | 10,614 |
| Zoo | 0 | 109 |
| All Other | 78,910 | 74,855 |
| Direct Bill | 0 | 0 |
| Total | 794,002 | 150,000 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Office of the Police Chief

The Chief of Police is the highest-ranking officer within the department and is responsible for the overall administration of Police affairs. Actual expenditures are accounted for in Department 321 Police, Division 21000 Chief's Office.

For cost allocation purposes, the **Office of the Police Chief** cost pool is functionalized as follows:

Office of the Chief - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the Chief of Police. These costs are allocated based upon the number of full-time equivalent (FTE) employees per organization supervised by the Police Chief.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Office of the Police Chief

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,868,114 | | | 1,868,114 |
| Deductions: | | | | |
| 531020 Promotional Supplies | -6,340 | | | |
| 531150 Food & Beverages Supplies | -81 | | | |
| Total Deductions: | -6,421 | | | -6,421 |
| Inbound Costs: | | | | |
| Office of Management & Budget | 1,599 | 268 | 1,867 | |
| Public Information | 1,526 | 170 | 1,696 | |
| Municipal Clerk | 716 | 185 | 901 | |
| Human Resources | 4,374 | 1,978 | 6,352 | |
| Office of the Comptroller | 385 | | 385 | |
| Office of the Police Chief | | 21,748 | 21,748 | |
| Police Administrative Services | | 28,884 | 28,884 | |
| Non-Departmental | | 14,493 | 14,493 | |
| Total Allocated Additions: | 8,600 | 67,726 | 76,326 | 76,326 |
| Total To Be Allocated: | 1,870,293 | 67,726 | | 1,938,019 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of the Police Chief

| | Total | G&A | Office of Chief |
|---|-----------|-----|-----------------|
| Other Expense & Cost | | | |
| 501000 Non-Uniform Wages & Salaries | 464,550 | 0 | 464,550 |
| 501002 Overtime - Civilian | 168 | 0 | 168 |
| 501004 Sick Vacation Leave Payoff - Civi | 13,390 | 0 | 13,390 |
| 501008 Incentive Pay | 26,046 | 0 | 26,046 |
| 501012 Uniform Wages & Salaries | 951,922 | 0 | 951,922 |
| 501013 Overtime - Uniform | 86,147 | 0 | 86,147 |
| 501014 Sick Vacation Leave Payoff - Unif | 24,503 | 0 | 24,503 |
| 501015 Longevity - Uniform | 10,943 | 0 | 10,943 |
| 501016 Shift Differential - Uniform | 9 | 0 | 9 |
| 501100 Workers Compensation - Civilian | 9,563 | 0 | 9,563 |
| 501101 Unemployment Compensation - Civil | 522 | 0 | 522 |
| 501102 Workers Compensation - Uniform | 44,257 | 0 | 44,257 |
| 501103 Unemployment Compensation - Unifo | 949 | 0 | 949 |
| 501104 Life Insurance | 216 | 0 | 216 |
| 501105 Vision & Dental - Uniform | 3,690 | 0 | 3,690 |
| 501108 POS City - Employer Contribution | 38,924 | 0 | 38,924 |
| 501110 POS Police - Employer Contributio | 74,491 | 0 | 74,491 |
| 501114 Life Insurance - Civilian | 712 | 0 | 712 |
| 501124 City Pension Plan Contribution | 40,076 | 0 | 40,076 |
| 501126 Police Pension Plan Contribution | (6,084) | 0 | (6,084) |
| 501127 Uniform Allowances | 713 | 0 | 713 |
| 501129 FICA City Match - Civilian | 17,912 | 0 | 17,912 |
| 501130 FICA Medicare - City Match - Civi | 4,189 | 0 | 4,189 |
| 501132 FICA Med City Match - Uniform | 15,240 | 0 | 15,240 |
| 522150 Outside Contracts - NOC | 50 | 0 | 50 |
| 531000 Office Supplies | 5,217 | 0 | 5,217 |
| 531010 Equipment Purchase Under \$500.00 | 1,151 | 0 | 1,151 |
| *531020 Promotional Supplies | 6,340 | 0 | 0 |
| 531030 Publications & Subscriptions | 1,043 | 0 | 1,043 |
| 531040 Supplies Computer Equipment | 4,952 | 0 | 4,952 |
| 531080 Training Materials | 199 | 0 | 199 |
| *531150 Food & Beverages Supplies | 81 | 0 | 0 |
| 533000 Equipment Materials \$500.00 - \$4 | 8,460 | 0 | 8,460 |
| 533010 Furniture \$500.00 - \$4,999 99 | 8,427 | 0 | 8,427 |
| 544140 Professional Licenses & Membershi | 9,146 | 0 | 9,146 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,868,114 | | |
| Deductions | | | |
| *Total Disallowed Costs | (6,421) | 0 | 0 |
| Functional Cost | 1,861,693 | 0 | 1,861,693 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Office of the Police Chief

| | Total | G&A | Office of Chief |
|--------------------------------------|-----------|-----|-----------------|
| <hr/> | | | |
| Allocation Step 1 | | | |
| Inbound - All Others | 8,600 | 0 | 8,600 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,870,293 | 0 | 1,870,293 |
| | | | |
| Allocation Step 2 | | | |
| Inbound - All Others | 67,726 | 0 | 67,726 |
| 2nd Allocation | 67,726 | 0 | 67,726 |
| | | | |
| Total For Office of the Police Chief | | | |
| Schedule .3 Total | 1,938,019 | 0 | 1,938,019 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Office of the Police Chief

Activity - Office of Chief

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Office of the Police Chief | 17 | 1.162791 | 21,748 | | 21,748 | | 21,748 |
| Police Administrative Services | 153 | 10.465116 | 195,727 | | 195,727 | 7,166 | 202,893 |
| Aviation | 33 | 2.257182 | 42,215 | | 42,215 | 1,542 | 43,757 |
| Police | 1,259 | 86.114911 | 1,610,603 | | 1,610,603 | 59,018 | 1,669,621 |
| Schedule .4 Total for Office of Chief | 1,462 | 100.000000 | 1,870,293 | | 1,870,293 | 67,726 | 1,938,019 |

Allocation Basis: Total Number of FTEs Supervised by Police

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Office of the Police Chief

| Receiving Department | Total | Office of Chief |
|--------------------------------|-----------|-----------------|
| Office of the Police Chief | 21,748 | 21,748 |
| Police Administrative Services | 202,893 | 202,893 |
| Aviation | 43,757 | 43,757 |
| Police | 1,669,621 | 1,669,621 |
| Direct Bill | 0 | 0 |
| Total | 1,938,019 | 1,938,019 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Police Administrative Services

The Administrative Services Bureau is responsible for maintaining the integrity of departmental records, storing and managing information, and other services. Actual expenditures are accounted for in Department 321 Police, Divisions 21010 Internal Affairs, 21020 Police Academy Administration, 21030 Police Department Personnel, 21040 Planning & Research, 21060 Grant Operating Police Department Headquarters, 21080 Records, 21090 Police Supply, and 21100 Financial Services.

For cost allocation plan purposes, the **Police Administrative Services** cost pool is functionalized as follows:

Internal Affairs - Costs identified to this function are representative of staffing and operating costs to conduct investigations of allegations lodged against members of the police force relating to wrongdoings and/or misconduct and are accounted for in Division 21010 Internal Affairs. These costs are allocated based on the number of internal affairs cases managed by the department.

Police Academy Administration - Costs identified to this function are representative of staffing and operating costs to develop and initiate new recruit, in-service, executive development, specialized, and state-mandated training and are accounted for in Division 21020 Police Academy Administration. These costs are allocated based on the number of police training hours for each section of the department.

Police Personnel - Costs identified to this function are representative of staffing and operating costs to provide HR support to all departmental employees and are accounted for in Division 21030 Police Department Personnel. These costs are allocated based on the number of employees assigned to each section of the Department.

Records - Costs identified to this function are representative of staffing and operating costs to provide record keeping functions for the Police and are accounted for in Division 21080 Records. These costs are allocated based upon the number of accident and incident reports issued by each section of the Police Department.

Planning & Research - Costs identified to this function is representative of staffing and operating costs to research and develop policies and procedures and are accounted for in Division 21040 Planning & Research. These costs are allocated directly to 321 Police.

Grant Operations - Costs identified to this function are representative of staffing and operating costs to provide grant application, tracking, and reporting services to the Department and are accounted for in Division 21060 Grant Operating Police Department Headquarters. These costs are allocated directly to 321 Police.

Police Supply - Costs identified to this function are representative of staffing and operating costs to provide for the distribution of supplies, uniforms, and equipment and are accounted for in Division 21090 Police Supply. These costs are allocated directly to 321 Police.

Financial Services - Costs identified to this function are representative of staffing and operating costs to provide financial services to the Department and are accounted for in Division 21100 Financial Services. These costs are allocated directly to 321 Police.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Police Administrative Services

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 17,941,196 | | | 17,941,196 |
| Deductions: | | | | |
| 522150 Outside Contracts - NOC | -1,630,138 | | | |
| 522170 Interlocal Agreements | -225,537 | | | |
| 524000 Buildings - Leases | -87,471 | | | |
| 524040 Office Equipment - Leases | -146,878 | | | |
| 524060 Parking Lots - Leases | -16,700 | | | |
| 531020 Promotional Supplies | -2,996 | | | |
| 531150 Food & Beverages Supplies | -1,057 | | | |
| 531200 Uniforms & Apparel Supplies | -395,092 | | | |
| 544080 Prisoner Custody Expense | -374,093 | | | |
| 560000 City Grant Match | -562,637 | | | |
| Total Deductions: | -3,442,599 | | | -3,442,599 |
| Inbound Costs: | | | | |
| Office of Management & Budget | 14,883 | 2,535 | 17,418 | |
| Municipal Clerk | 6,450 | 1,673 | 8,123 | |
| Human Resources | 39,375 | 17,864 | 57,239 | |
| Office of the Comptroller | 3,583 | | 3,583 | |
| Office of the Police Chief | 195,727 | 7,166 | 202,893 | |
| Police Administrative Services | | 259,975 | 259,975 | |
| Non-Departmental | | 129,949 | 129,949 | |
| Total Allocated Additions: | 260,018 | 419,162 | 679,180 | 679,180 |
| Total To Be Allocated: | 14,758,615 | 419,162 | | 15,177,777 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Police Administrative Services

| | Total | G&A | Internal Affairs | Police Academy Administration | Police Personnel |
|--|-----------|-----|------------------|-------------------------------|------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 3,373,480 | 0 | 54,916 | 277,297 | 597,469 |
| 501002 Overtime - Civilian | 76,441 | 0 | 2 | 9,198 | 4,327 |
| 501003 Hazardous Pay | 3,868 | 0 | 92 | 3,476 | 300 |
| 501004 Sick Vacation Leave Payoff - Civi | 23,043 | 0 | 0 | 1,676 | 9,531 |
| 501008 Incentive Pay | 125,094 | 0 | 35,401 | 52,753 | 25,415 |
| 501009 Field Training Officer | (238) | 0 | 239 | (477) | 0 |
| 501010 Shift Differential - Civilian | 4,029 | 0 | 0 | 88 | 4 |
| 501011 Part-Time Temporary - Civilian | 5,505 | 0 | 0 | 0 | 5,505 |
| 501012 Uniform Wages & Salaries | 5,218,871 | 0 | 1,310,290 | 2,475,740 | 1,001,229 |
| 501013 Overtime - Uniform | 396,383 | 0 | 72,515 | 237,933 | 64,999 |
| 501014 Sick Vacation Leave Payoff - Unif | 91,481 | 0 | 0 | 25,707 | 45,814 |
| 501015 Longevity - Uniform | 53,270 | 0 | 13,040 | 25,197 | 11,435 |
| 501016 Shift Differential - Uniform | 26,476 | 0 | 411 | 25,835 | 216 |
| 501100 Workers Compensation - Civilian | 19,471 | 0 | 157 | 834 | 2,009 |
| 501101 Unemployment Compensation - Civil | 3,505 | 0 | 54 | 288 | 693 |
| 501102 Workers Compensation - Uniform | 309,931 | 0 | 65,305 | 173,812 | 47,761 |
| 501103 Unemployment Compensation - Unifo | 6,733 | 0 | 1,401 | 3,813 | 1,025 |
| 501104 Life Insurance | 2,736 | 0 | 432 | 1,824 | 312 |
| 501105 Vsion & Dental - Uniform | 46,740 | 0 | 7,380 | 31,160 | 5,330 |
| 501108 POS City - Employer Contribution | 441,899 | 0 | 5,461 | 51,633 | 27,306 |
| 501110 POS Police - Employer Contributio | 548,990 | 0 | 152,639 | 238,227 | 100,509 |
| 501114 Life Insurance - Civilian | 9,434 | 0 | 178 | 801 | 1,566 |
| 501124 City Pension Plan Contribution | 474,422 | 0 | 7,716 | 40,265 | 73,645 |
| 501126 Police Pension Plan Contribution | 1,065,381 | 0 | 257,777 | 512,324 | 206,998 |
| 501127 Uniform Allowances | 11,163 | 0 | 8,313 | 1,425 | 1,425 |
| 501129 FICA City Match - Civilian | 203,951 | 0 | 3,257 | 16,358 | 36,497 |
| 501130 FICA Medicare - City Match - Civi | 47,551 | 0 | 762 | 3,826 | 8,535 |
| 501132 FICA Med City Match - Uniform | 80,453 | 0 | 18,646 | 39,211 | 15,914 |
| 521040 Assessment Center Services | 16,348 | 0 | 0 | 0 | 16,348 |
| 521120 Health Care Providers Services | 105,070 | 0 | 0 | 0 | 105,070 |
| 522090 Printing Services Contracts | 1,595 | 0 | 0 | 0 | 0 |
| 522120 Security Contracts | 74,021 | 0 | 0 | 0 | 0 |
| *522150 Outside Contracts - NOC | 1,630,138 | 0 | 0 | 0 | 0 |
| *522170 Interlocal Agreements | 225,537 | 0 | 0 | 0 | 0 |
| 522290 Office Equipment Maintenance Cont | 12,731 | 0 | 0 | 0 | 0 |
| 522300 Veterinarian | 11,602 | 0 | 0 | 11,602 | 0 |
| 523020 Print Shop Allocation - Interfund | 7,198 | 0 | 0 | 3,516 | 0 |
| *524000 Buildings - Leases | 87,471 | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 146,878 | 0 | 0 | 0 | 0 |
| *524060 Parking Lots - Leases | 16,700 | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 42,259 | 0 | 3,331 | 12,393 | 6,282 |
| 531010 Equipment Purchase Under \$500.00 | 26,455 | 0 | 0 | 11,933 | 305 |
| *531020 Promotional Supplies | 2,996 | 0 | 0 | 0 | 0 |
| 531030 Publications & Subscriptions | 12,835 | 0 | 0 | 2,835 | 110 |
| 531040 Supplies Computer Equipment | 27,319 | 0 | 6,150 | 3,467 | 684 |
| 531080 Training Materials | 13,531 | 0 | 0 | 8,694 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Police Administrative Services

| | Total | G&A | Internal Affairs | Police Academy Administration | Police Personnel |
|---|-------------|-----|------------------|-------------------------------|------------------|
| 531090 Ammunition Supplies | 497,176 | 0 | 0 | 497,176 | 0 |
| 531100 Animals & Animal Supplies | 11,047 | 0 | 0 | 11,047 | 0 |
| 531110 Cleaning Supplies | 19,389 | 0 | 400 | 5,264 | 246 |
| 531120 Clinical Medical Supplies | (1,854) | 0 | 76 | 232 | 0 |
| *531150 Food & Beverages Supplies | 1,057 | 0 | 0 | 0 | 0 |
| *531200 Uniforms & Apparel Supplies | 395,092 | 0 | 0 | 0 | 0 |
| 531220 Maintenance Supplies Parts NOC | 19,115 | 0 | 0 | 13,113 | 0 |
| 531230 Safety Gear | 244,926 | 0 | 0 | 5,509 | 0 |
| 532000 Buildings Facilities Maintenance | 793 | 0 | 0 | 0 | 0 |
| 533000 Equipment Materials \$500.00 - \$4 | 3,106 | 0 | 0 | 3,106 | 0 |
| 533010 Furniture \$500.00 - \$4,999 99 | 1,160 | 0 | 0 | 0 | 0 |
| 533030 Other Equipment \$500.00 - \$4,999 | 231,993 | 0 | 0 | 219,886 | 12,107 |
| 533040 Furniture & Equipment Less than \$ | 3,423 | 0 | 2,530 | 893 | 0 |
| 540020 Wireless Communication Service | 208,814 | 0 | 0 | 0 | 0 |
| 540040 Shipping | 2,146 | 0 | 0 | 0 | 0 |
| 544020 General Liability Insurance Expen | 227,715 | 0 | 0 | 0 | 0 |
| 544060 Other Services Charges Expense | 1,180 | 0 | 0 | 0 | 1,180 |
| *544080 Prisoner Custody Expense | 374,093 | 0 | 0 | 0 | 0 |
| 544120 Seminars Continuing Education | 2,056 | 0 | 0 | 0 | 0 |
| 544140 Professional Licenses & Membershi | 5,385 | 0 | 200 | 1,710 | 3,075 |
| *560000 City Grant Match | 562,637 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 17,941,196 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (3,442,599) | 0 | 0 | 0 | 0 |
| Functional Cost | 14,498,597 | 0 | 2,029,071 | 5,062,600 | 2,441,176 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 260,018 | 0 | 37,452 | 89,418 | 43,029 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 14,758,615 | 0 | 2,066,523 | 5,152,018 | 2,484,205 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 419,162 | 0 | 60,356 | 144,256 | 69,347 |
| 2nd Allocation | 419,162 | 0 | 60,356 | 144,256 | 69,347 |
| Total For Police Administrative Services | | | | | |
| Schedule .3 Total | 15,177,777 | 0 | 2,126,879 | 5,296,274 | 2,553,552 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Police Administrative Services

| | Planning & Research | Grant Operating | Records | Police Supply | Financial Services |
|--|---------------------|-----------------|-----------|---------------|--------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 166,235 | 237,979 | 1,681,851 | 100,332 | 257,401 |
| 501002 Overtime - Civilian | 2,196 | 0 | 59,149 | 1,034 | 535 |
| 501003 Hazardous Pay | 0 | 0 | 0 | 0 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 0 | 172 | 11,664 | 0 | 0 |
| 501008 Incentive Pay | 8,128 | 20 | 2,977 | 200 | 200 |
| 501009 Field Training Officer | 0 | 0 | 0 | 0 | 0 |
| 501010 Shift Differential - Civilian | 6 | 0 | 3,906 | 25 | 0 |
| 501011 Part-Time Temporary - Civilian | 0 | 0 | 0 | 0 | 0 |
| 501012 Uniform Wages & Salaries | 282,117 | 0 | 149,495 | 0 | 0 |
| 501013 Overtime - Uniform | 20,066 | 0 | 870 | 0 | 0 |
| 501014 Sick Vacation Leave Payoff - Unif | 19,960 | 0 | 0 | 0 | 0 |
| 501015 Longevity - Uniform | 2,208 | 0 | 1,390 | 0 | 0 |
| 501016 Shift Differential - Uniform | 14 | 0 | 0 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 430 | 722 | 4,820 | 9,650 | 849 |
| 501101 Unemployment Compensation - Civil | 148 | 249 | 1,663 | 117 | 293 |
| 501102 Workers Compensation - Uniform | 16,052 | 0 | 7,001 | 0 | 0 |
| 501103 Unemployment Compensation - Unifo | 344 | 0 | 150 | 0 | 0 |
| 501104 Life Insurance | 120 | 0 | 48 | 0 | 0 |
| 501105 Vsion & Dental - Uniform | 2,050 | 0 | 820 | 0 | 0 |
| 501108 POS City - Employer Contribution | 10,922 | 27,405 | 264,163 | 10,922 | 44,087 |
| 501110 POS Police - Employer Contributio | 35,884 | 0 | 21,731 | 0 | 0 |
| 501114 Life Insurance - Civilian | 356 | 481 | 5,162 | 267 | 623 |
| 501124 City Pension Plan Contribution | 23,666 | 33,474 | 245,168 | 14,246 | 36,242 |
| 501126 Police Pension Plan Contribution | 60,511 | 0 | 27,771 | 0 | 0 |
| 501127 Uniform Allowances | 0 | 0 | 0 | 0 | 0 |
| 501129 FICA City Match - Civilian | 10,059 | 14,180 | 102,430 | 6,133 | 15,037 |
| 501130 FICA Medicare - City Match - Civi | 2,353 | 3,243 | 23,955 | 1,434 | 3,443 |
| 501132 FICA Med City Match - Uniform | 4,613 | 0 | 2,069 | 0 | 0 |
| 521040 Assessment Center Services | 0 | 0 | 0 | 0 | 0 |
| 521120 Health Care Providers Services | 0 | 0 | 0 | 0 | 0 |
| 522090 Printing Services Contracts | 1,595 | 0 | 0 | 0 | 0 |
| 522120 Security Contracts | 0 | 0 | 0 | 0 | 74,021 |
| *522150 Outside Contracts - NOC | 0 | 0 | 0 | 0 | 0 |
| *522170 Interlocal Agreements | 0 | 0 | 0 | 0 | 0 |
| 522290 Office Equipment Maintenance Cont | 0 | 0 | 12,731 | 0 | 0 |
| 522300 Veterinarian | 0 | 0 | 0 | 0 | 0 |
| 523020 Print Shop Allocation - Interfund | 0 | 0 | 377 | 3,275 | 30 |
| *524000 Buildings - Leases | 0 | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 0 | 0 | 0 | 0 | 0 |
| *524060 Parking Lots - Leases | 0 | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 2,040 | 2,284 | 6,745 | 5,638 | 3,546 |
| 531010 Equipment Purchase Under \$500.00 | 1,592 | 0 | 10,822 | 334 | 1,469 |
| *531020 Promotional Supplies | 0 | 0 | 0 | 0 | 0 |
| 531030 Publications & Subscriptions | 232 | 0 | 274 | 9,179 | 205 |
| 531040 Supplies Computer Equipment | 997 | 386 | 15,810 | (947) | 772 |
| 531080 Training Materials | 0 | 0 | 157 | 4,680 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Police Administrative Services**

| | Planning & Research | Grant Operating | Records | Police Supply | Financial Services |
|---|---------------------|-----------------|------------------|----------------|--------------------|
| 531090 Ammunition Supplies | 0 | 0 | 0 | 0 | 0 |
| 531100 Animals & Animal Supplies | 0 | 0 | 0 | 0 | 0 |
| 531110 Cleaning Supplies | 129 | 35 | 590 | 12,059 | 666 |
| 531120 Clinical Medical Supplies | 17 | 0 | 77 | (2,468) | 212 |
| *531150 Food & Beverages Supplies | 0 | 0 | 0 | 0 | 0 |
| *531200 Uniforms & Apparel Supplies | 0 | 0 | 0 | 0 | 0 |
| 531220 Maintenance Supplies Parts NOC | 0 | 0 | 559 | 5,443 | 0 |
| 531230 Safety Gear | 0 | 0 | 181 | 239,236 | 0 |
| 532000 Buildings Facilities Maintenance | 0 | 0 | 0 | 793 | 0 |
| 533000 Equipment Materials \$500.00 - \$4 | 0 | 0 | 0 | 0 | 0 |
| 533010 Furniture \$500.00 - \$4,999 99 | 0 | 0 | 1,160 | 0 | 0 |
| 533030 Other Equipment \$500.00 - \$4,999 | 0 | 0 | 0 | 0 | 0 |
| 533040 Furniture & Equipment Less than \$ | 0 | 0 | 0 | 0 | 0 |
| 540020 Wireless Communication Service | 0 | 0 | 0 | 0 | 208,814 |
| 540040 Shipping | 0 | 0 | 2,146 | 0 | 0 |
| 544020 General Liability Insurance Expen | 0 | 0 | 0 | 0 | 227,715 |
| 544060 Other Services Charges Expense | 0 | 0 | 0 | 0 | 0 |
| *544080 Prisoner Custody Expense | 0 | 0 | 0 | 0 | 0 |
| 544120 Seminars Continuing Education | 1,103 | 953 | 0 | 0 | 0 |
| 544140 Professional Licenses & Membershi | 400 | 0 | 0 | 0 | 0 |
| *560000 City Grant Match | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 676,543 | 321,583 | 2,669,882 | 421,582 | 876,160 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 11,924 | 5,667 | 47,066 | 7,431 | 18,031 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 688,467 | 327,250 | 2,716,948 | 429,013 | 894,191 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 19,208 | 9,119 | 75,859 | 11,967 | 29,050 |
| 2nd Allocation | 19,208 | 9,119 | 75,859 | 11,967 | 29,050 |
| Total For Police Administrative Services | | | | | |
| Schedule .3 Total | 707,675 | 336,369 | 2,792,807 | 440,980 | 923,241 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Aviation | 11 | 2.268041 | 46,867 | | 46,867 | 1,366 | 48,233 |
| Police | 474 | 97.731959 | 2,019,656 | | 2,019,656 | 58,990 | 2,078,646 |
| Schedule .4 Total for Internal Affairs | 485 | 100.000000 | 2,066,523 | | 2,066,523 | 60,356 | 2,126,879 |

Allocation Basis: Total Number of Internal Affairs Cases Managed by Police

Allocation Source: Police Department

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Police Administrative Services

Activity - Police Academy Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Aviation | 450 | 0.513675 | 26,462 | | 26,462 | 736 | 27,198 |
| Police | 87,154 | 99.486325 | 5,125,556 | | 5,125,556 | 143,520 | 5,269,076 |
| Schedule .4 Total for Police Academy Administration | 87,604 | 100.000000 | 5,152,018 | | 5,152,018 | 144,256 | 5,296,274 |

Allocation Basis: Total Number of Police Academy Training Hours per Department
 Allocation Source: Police Training Hours Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Police Administrative Services

Activity - Police Personnel

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Office of the Police Chief | 17 | 1.162791 | 28,884 | | 28,884 | | 28,884 |
| Police Administrative Services | 153 | 10.465116 | 259,975 | | 259,975 | | 259,975 |
| Aviation | 33 | 2.257182 | 56,072 | | 56,072 | 1,771 | 57,843 |
| Police | 1,259 | 86.114911 | 2,139,274 | | 2,139,274 | 67,576 | 2,206,850 |
| Schedule .4 Total for Police Personnel | 1,462 | 100.000000 | 2,484,205 | | 2,484,205 | 69,347 | 2,553,552 |

Allocation Basis: Total Number of FTEs Supervised by Police

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 | 1 | 100.000000 | 688,467 | | 688,467 | 19,208 | 707,675 |
| Schedule .4 Total for Planning & Research | 1 | 100.000000 | 688,467 | | 688,467 | 19,208 | 707,675 |

Allocation Basis: Direct Allocation to Police
 Allocation Source: Direct Allocation

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Police Administrative Services

Activity - Grant Operating

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Police | 1 | 100.000000 | 327,250 | | 327,250 | 9,119 | 336,369 |
| Schedule .4 Total for Grant Operating | 1 | 100.000000 | 327,250 | | 327,250 | 9,119 | 336,369 |

Allocation Basis: Direct Allocation to Police
 Allocation Source: Direct Allocation

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Aviation | 11 | 0.394407 | 10,714 | | 10,714 | 294 | 11,008 |
| Police | 2,778 | 99.605593 | 2,706,234 | | 2,706,234 | 75,565 | 2,781,799 |
| Schedule .4 Total for Records | 2,789 | 100.000000 | 2,716,948 | | 2,716,948 | 75,859 | 2,792,807 |

Allocation Basis: Total Number of Accident and Issue Reports Issued by PD

Allocation Source: Accident and Issue Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 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 | 1 | 100.000000 | 429,013 | | 429,013 | 11,967 | 440,980 |
| Schedule .4 Total for Police Supply | 1 | 100.000000 | 429,013 | | 429,013 | 11,967 | 440,980 |

Allocation Basis: Direct Allocation to Police
 Allocation Source: Direct Allocation

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Police Administrative Services

Activity - Financial Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Police | 1 | 100.000000 | 894,191 | | 894,191 | 29,050 | 923,241 |
| Schedule .4 Total for Financial Services | 1 | 100.000000 | 894,191 | | 894,191 | 29,050 | 923,241 |

Allocation Basis: Direct Allocation to Police
Allocation Source: Direct Allocation

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Police Administrative Services

| Receiving Department | Total | Internal Affairs | Police Academy Administration | Police Personnel | Planning & Research |
|--------------------------------|-------------------|------------------|----------------------------------|------------------|---------------------|
| Office of the Police Chief | 28,884 | 0 | 0 | 28,884 | 0 |
| Police Administrative Services | 259,975 | 0 | 0 | 259,975 | 0 |
| Aviation | 144,282 | 48,233 | 27,198 | 57,843 | 0 |
| Police | 14,744,636 | 2,078,646 | 5,269,076 | 2,206,850 | 707,675 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 15,177,777 | 2,126,879 | 5,296,274 | 2,553,552 | 707,675 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Police Administrative Services

| Receiving Department | Grant Operating | Records | Police Supply | Financial Services |
|--------------------------------|-----------------|------------------|----------------|--------------------|
| Office of the Police Chief | 0 | 0 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 0 | 0 |
| Aviation | 0 | 11,008 | 0 | 0 |
| Police | 336,369 | 2,781,799 | 440,980 | 923,241 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 336,369 | 2,792,807 | 440,980 | 923,241 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Fire Administration

The Fire Department is responsible for the provision of fire protection services to the citizens of El Paso. Actual expenditures are accounted for in Department 322 Fire, Divisions 22010 Fire Administration, 22020 Fire Academy Administration, 22030 Operations Research, 22080 Fire Communications, 22090 Fire Logistics, 22110 Planning & Infrastructure, and 22120 Health & Safety.

For cost allocation plan purposes, the **Fire Administration** cost pool has been functionalized as follows:

Department Administration - Costs identified to this function are representative of staffing and operating expenditures associated with providing departmental administration and are accounted for in Division 22010 Fire Administration. These costs are allocated based on the number of Fire and Animal Service full-time equivalent (FTE)s.

Academy Administration - Costs identified to this function are representative of staffing and operating expenditures associated with providing training at the Fire academy and are accounted for in Division 22020 Fire Academy Administration. These costs are allocated based upon the number of training hours per section within Fire.

Operations Research & Logistics - Costs identified to this function are representative of staffing and operational expenditures associated with providing research services and are accounted for in Division 22030 Operations Research. These costs are directly allocated to 322 Fire.

Communications - Costs identified to this function are representative of staffing and operational expenditures associated with providing dispatch and 9-1-1 call support and are accounted for in Division 22080 Fire Communications. These costs are allocated based on the total calls for service per department.

Logistics - Costs identified to this function are representative of staffing and operational expenditures to provide logistical services and are accounted for in Division 22090 Fire Logistics. These costs have been directly allocated to 322 Fire

Planning & Infrastructure - Costs identified to this function are representative of staffing and operational expenditures to provide planning and infrastructure services and are accounted for in Division 22110 Planning & Infrastructure. These costs have been directly allocated to 322 Fire

Health & Safety - Costs identified to this function are representative of staffing and operational expenditures to provide health and safety related support to the department and are accounted for in Division 22120 Health & Safety. These costs are allocated based on the number of FTEs supervised by the Fire department.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Fire Administration

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 27,486,489 | | | 27,486,489 |
| Deductions: | | | | |
| 520010 Temporary Services Contracts | -1,054,226 | | | |
| 524000 Buildings - Leases | -238,733 | | | |
| 524040 Office Equipment - Leases | -37,357 | | | |
| 530010 Gasoline - Unleaded | -804,716 | | | |
| 531020 Promotional Supplies | -31,036 | | | |
| 531120 Clinical Medical Supplies | -725,802 | | | |
| 531150 Food & Beverages Supplies | -5,692 | | | |
| 560000 City Grant Match | -277,788 | | | |
| 570000 Interfund Transfers (Uses) | -4,235,850 | | | |
| 580060 Vehicular Equipment | -56,338 | | | |
| 580062 Ambulances, Fire Truck, Asl | -57,732 | | | |
| 580070 Public Safety Equipment | -31,633 | | | |
| 580090 Furniture & Fixtures | -168,744 | | | |
| Total Deductions: | -7,725,647 | | | -7,725,647 |
| Inbound Costs: | | | | |
| Office of Management & Budget | 40,800 | 6,953 | 47,753 | |
| Municipal Clerk | 9,023 | 2,344 | 11,367 | |
| Human Resources | 55,069 | 24,989 | 80,058 | |
| Office of the Comptroller | 9,822 | | 9,822 | |
| Fire Administration | | 431,170 | 431,170 | |
| Non-Departmental | | 183,183 | 183,183 | |
| Total Allocated Additions: | 114,714 | 648,639 | 763,353 | 763,353 |
| Total To Be Allocated: | 19,875,556 | 648,639 | | 20,524,195 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Fire Administration

| | Total | G&A | Department Administrations | Academy Administration | Operations Research & Logistics |
|--|-----------|-----|----------------------------|------------------------|---------------------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 7,253,684 | 0 | 774,653 | 74,456 | 54,491 |
| 501002 Overtime - Civilian | 866,575 | 0 | 1,365 | 47 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 33,303 | 0 | 81 | 1,698 | 0 |
| 501008 Incentive Pay | 112,062 | 0 | 28,729 | 41,137 | 13,774 |
| 501010 Shift Differential - Civilian | 58,858 | 0 | 0 | 0 | 0 |
| 501012 Uniform Wages & Salaries | 2,726,040 | 0 | 589,757 | 952,240 | 331,481 |
| 501013 Overtime - Uniform | 46,342 | 0 | 1,646 | 24,898 | 753 |
| 501014 Sick Vacation Leave Payoff - Unif | 131,607 | 0 | 35,913 | 38,215 | 17,757 |
| 501015 Longevity - Uniform | 40,400 | 0 | 9,078 | 13,840 | 5,411 |
| 501016 Shift Differential - Uniform | 6 | 0 | 0 | 0 | 0 |
| 501019 Reimbursed Overtime | (1,196) | 0 | (1,196) | 0 | 0 |
| 501020 Equipment Allowance | (85) | 0 | 0 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 70,175 | 0 | 2,064 | 582 | 242 |
| 501101 Unemployment Compensation - Civil | 7,543 | 0 | 732 | 167 | 88 |
| 501102 Workers Compensation - Uniform | 125,658 | 0 | 35,878 | 38,638 | 14,299 |
| 501103 Unemployment Compensation - Unifo | 3,084 | 0 | 877 | 951 | 350 |
| 501104 Life Insurance | 3,132 | 0 | 733 | 1,067 | 356 |
| 501105 Vsion & Dental - Uniform | 11,257 | 0 | 2,627 | 3,846 | 1,284 |
| 501108 POS City - Employer Contribution | 1,024,895 | 0 | 76,106 | 10,922 | 8,838 |
| 501109 POS Fire - Employer Contribution | 449,935 | 0 | 84,148 | 162,293 | 58,987 |
| 501114 Life Insurance - Civilian | 16,540 | 0 | 1,251 | 249 | 89 |
| 501117 Allow (Exc Mil & Unif - Civilian | 84,498 | 0 | 23,848 | 35,091 | 12,635 |
| 501124 City Pension Plan Contribution | 1,115,425 | 0 | 84,763 | 5,414 | 7,656 |
| 501125 Fire Pension Plan Contribution | 245,810 | 0 | (151,276) | 172,517 | 60,057 |
| 501129 FICA City Match - Civilian | 471,790 | 0 | 35,357 | 4,487 | 3,015 |
| 501130 FICA Medicare - City Match - Civi | 112,816 | 0 | 10,749 | 1,049 | 705 |
| 501132 FICA Med City Match - Uniform | 43,180 | 0 | 9,398 | 15,243 | 5,286 |
| 501143 Life Insurance - (Executive) | (2) | 0 | (2) | 0 | 0 |
| *520010 Temporary Services Contracts | 1,054,226 | 0 | 0 | 0 | 0 |
| 521010 Accounting/Audit Services | 4,200 | 0 | 4,200 | 0 | 0 |
| 521040 Assessment Center Services | 3,703 | 0 | 3,703 | 0 | 0 |
| 521120 Health Care Providers Services | 438,511 | 0 | 105,515 | 0 | 0 |
| 522020 Data Process Services Contract | 37,354 | 0 | 0 | 0 | 37,354 |
| 522040 Environmental Contracts | 17,664 | 0 | 0 | 0 | 0 |
| 522090 Printing Services Contracts | 4,014 | 0 | 684 | 726 | 987 |
| 522120 Security Contracts | 89,906 | 0 | 0 | 0 | 0 |
| 522150 Outside Contracts - NOC | 116,265 | 0 | 23,087 | 29,420 | 384 |
| 522250 Public Safety Equipment Maintenan | 180,109 | 0 | 0 | 0 | 0 |
| 522260 Buildings/Facilities Maintenance | 120,090 | 0 | 0 | 114,420 | 0 |
| 522280 Vehicle/Heavy Equipment/Off Road | 338,263 | 0 | 0 | 0 | 0 |
| 523000 Equipment Maintenance - Interfund | 118,226 | 0 | 0 | 0 | 0 |
| 523020 Print Shop Allocation - Interfund | 822 | 0 | 822 | 0 | 0 |
| *524000 Buildings - Leases | 238,733 | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 37,357 | 0 | 0 | 0 | 0 |
| *530010 Gasoline - Unleaded | 804,716 | 0 | 0 | 0 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Fire Administration**

| | Total | G&A | Department Administrations | Academy Administration | Operations Research & Logistics |
|---|-------------------|-----------|----------------------------|------------------------|---------------------------------|
| 530040 Lubricants Antifreeze | 27,616 | 0 | 0 | 0 | 0 |
| 530070 Propane | 4,678 | 0 | 0 | 4,678 | 0 |
| 531000 Office Supplies | 55,651 | 0 | 12,566 | 2,281 | 946 |
| 531010 Equipment Purchase Under \$500.00 | 2,883 | 0 | 0 | 0 | 0 |
| *531020 Promotional Supplies | 31,036 | 0 | 0 | 0 | 0 |
| 531030 Publications & Subscriptions | 31,492 | 0 | 0 | 30,766 | 0 |
| 531080 Training Materials | 3,549 | 0 | 0 | 3,549 | 0 |
| 531110 Cleaning Supplies | 138,395 | 0 | 0 | 0 | 0 |
| *531120 Clinical Medical Supplies | 725,802 | 0 | 0 | 0 | 0 |
| *531150 Food & Beverages Supplies | 5,692 | 0 | 0 | 0 | 0 |
| 531170 Equipment Maintenance Supplies - | 39,707 | 0 | 0 | 2,494 | 0 |
| 531180 Vehicle Maintenance Supplies | 1,381,585 | 0 | 0 | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 250,808 | 0 | 0 | 0 | 0 |
| 531210 Inventory Purchase - Materials & | 24,749 | 0 | 0 | 0 | 0 |
| 531220 Maintenance Supplies Parts NOC | 20,808 | 0 | 0 | 0 | 0 |
| 531230 Safety Gear | 442,163 | 0 | 0 | 0 | 0 |
| 532000 Buildings Facilities Maintenance | 121,527 | 0 | 0 | 0 | 0 |
| 532020 Land Landscaping - Maintenance & | 2,592 | 0 | 0 | 0 | 0 |
| 532060 Office Equipment - Maintenance & | 15,015 | 0 | 0 | 0 | 0 |
| 532080 Public Safety Equipment - Mainten | 194,534 | 0 | 0 | 0 | 0 |
| 533020 Data Processing Equipment \$500.00 | 68,636 | 0 | 0 | 0 | 0 |
| 533030 Other Equipment \$500.00 - \$4,999 | 196,748 | 0 | 0 | 20,005 | 3,550 |
| 533040 Furniture & Equipment Less than \$ | 17,075 | 0 | 0 | 0 | 0 |
| 540040 Shipping | 1,508 | 0 | 388 | 0 | 0 |
| 542010 Travel Expenses - Employees | 26,643 | 0 | 26,643 | 0 | 0 |
| 542030 Mileage Allowances | 3,668 | 0 | 3,668 | 0 | 0 |
| 544101 Public Information Seminar | 64 | 0 | 0 | 64 | 0 |
| 544120 Seminars Continuing Education | 21,831 | 0 | 6,024 | 0 | 2,632 |
| 544140 Professional Licenses & Membershi | 144,458 | 0 | 5,922 | 138,107 | 0 |
| *560000 City Grant Match | 277,788 | 0 | 0 | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 4,235,850 | 0 | 0 | 0 | 0 |
| *580060 Vehicular Equipment | 56,338 | 0 | 0 | 0 | 0 |
| *580062 Ambulances, Fire Truck, Asl | 57,732 | 0 | 0 | 0 | 0 |
| *580070 Public Safety Equipment | 31,633 | 0 | 0 | 0 | 0 |
| *580090 Furniture & Fixtures | 168,744 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 27,486,489 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (7,725,647) | 0 | 0 | 0 | 0 |
| Functional Cost | 19,760,842 | 0 | 1,850,501 | 1,945,557 | 643,407 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 114,714 | 114,714 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (114,714) | 10,744 | 11,292 | 3,734 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Fire Administration**

| | Total | G&A | Department Administrations | Academy Administration | Operations Research & Logistics |
|--------------------------------------|------------|-----------|----------------------------|------------------------|---------------------------------|
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 19,875,556 | 0 | 1,861,245 | 1,956,849 | 647,141 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 648,639 | 648,639 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (648,639) | 60,738 | 63,861 | 21,118 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 648,639 | 0 | 60,738 | 63,861 | 21,118 |
| Total For Fire Administration | | | | | |
| Schedule .3 Total | 20,524,195 | 0 | 1,921,983 | 2,020,710 | 668,259 |

**EI Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Fire Administration**

| | Communications | Logistics | Planning & Infrastructure | Health & Safety |
|--|----------------|-----------|------------------------------|-----------------|
| Other Expense & Cost | | | | |
| 501000 Non-Uniform Wages & Salaries | 5,395,743 | 767,220 | 187,121 | 0 |
| 501002 Overtime - Civilian | 849,870 | 14,850 | 443 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 27,896 | 3,628 | 0 | 0 |
| 501008 Incentive Pay | 4,396 | 20,222 | 100 | 3,704 |
| 501010 Shift Differential - Civilian | 58,839 | 19 | 0 | 0 |
| 501012 Uniform Wages & Salaries | 85,914 | 589,107 | 0 | 177,541 |
| 501013 Overtime - Uniform | 1,388 | 17,116 | 0 | 541 |
| 501014 Sick Vacation Leave Payoff - Unif | 5,301 | 23,611 | 0 | 10,810 |
| 501015 Longevity - Uniform | 1,083 | 8,889 | 0 | 2,099 |
| 501016 Shift Differential - Uniform | 0 | 6 | 0 | 0 |
| 501019 Reimbursed Overtime | 0 | 0 | 0 | 0 |
| 501020 Equipment Allowance | (85) | 0 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 17,407 | 45,645 | 4,214 | 21 |
| 501101 Unemployment Compensation - Civil | 5,569 | 792 | 187 | 8 |
| 501102 Workers Compensation - Uniform | 3,633 | 25,590 | 0 | 7,620 |
| 501103 Unemployment Compensation - Unifo | 89 | 631 | 0 | 186 |
| 501104 Life Insurance | 89 | 709 | 0 | 178 |
| 501105 Vsion & Dental - Uniform | 321 | 2,539 | 0 | 640 |
| 501108 POS City - Employer Contribution | 762,487 | 118,463 | 48,079 | 0 |
| 501109 POS Fire - Employer Contribution | 16,359 | 95,661 | 0 | 32,487 |
| 501114 Life Insurance - Civilian | 12,370 | 2,136 | 445 | 0 |
| 501117 Allow (Exc Mil & Unif - Civilian | 4,212 | 4,500 | 0 | 4,212 |
| 501124 City Pension Plan Contribution | 885,489 | 109,876 | 22,227 | 0 |
| 501125 Fire Pension Plan Contribution | 14,710 | 114,755 | 0 | 35,047 |
| 501129 FICA City Match - Civilian | 373,086 | 45,486 | 10,359 | 0 |
| 501130 FICA Medicare - City Match - Civi | 87,253 | 10,637 | 2,423 | 0 |
| 501132 FICA Med City Match - Uniform | 1,361 | 9,134 | 0 | 2,758 |
| 501143 Life Insurance - (Executive) | 0 | 0 | 0 | 0 |
| *520010 Temporary Services Contracts | 0 | 0 | 0 | 0 |
| 521010 Accounting/Audit Services | 0 | 0 | 0 | 0 |
| 521040 Assessment Center Services | 0 | 0 | 0 | 0 |
| 521120 Health Care Providers Services | 0 | 0 | 0 | 332,996 |
| 522020 Data Process Services Contract | 0 | 0 | 0 | 0 |
| 522040 Environmental Contracts | 0 | 17,664 | 0 | 0 |
| 522090 Printing Services Contracts | 952 | 665 | 0 | 0 |
| 522120 Security Contracts | 0 | 89,906 | 0 | 0 |
| 522150 Outside Contracts - NOC | 25,833 | 26,689 | 10,852 | 0 |
| 522250 Public Safety Equipment Maintenan | 0 | 180,109 | 0 | 0 |
| 522260 Buildings/Facilities Maintenance | 0 | 5,670 | 0 | 0 |
| 522280 Vehicle/Heavy Equipment/Off Road | 0 | 338,263 | 0 | 0 |
| 523000 Equipment Maintenance - Interfund | 0 | 118,226 | 0 | 0 |
| 523020 Print Shop Allocation - Interfund | 0 | 0 | 0 | 0 |
| *524000 Buildings - Leases | 0 | 0 | 0 | 0 |
| *524040 Office Equipment - Leases | 0 | 0 | 0 | 0 |
| *530010 Gasoline - Unleaded | 0 | 0 | 0 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Fire Administration**

| | Communications | Logistics | Planning & Infrastructure | Health & Safety |
|---|------------------|------------------|---------------------------|-----------------|
| 530040 Lubricants Antifreeze | 0 | 27,616 | 0 | 0 |
| 530070 Propane | 0 | 0 | 0 | 0 |
| 531000 Office Supplies | 6,786 | 31,339 | 1,733 | 0 |
| 531010 Equipment Purchase Under \$500.00 | 2,427 | 0 | 456 | 0 |
| *531020 Promotional Supplies | 0 | 0 | 0 | 0 |
| 531030 Publications & Subscriptions | 0 | 0 | 726 | 0 |
| 531080 Training Materials | 0 | 0 | 0 | 0 |
| 531110 Cleaning Supplies | 0 | 138,395 | 0 | 0 |
| *531120 Clinical Medical Supplies | 0 | 0 | 0 | 0 |
| *531150 Food & Beverages Supplies | 0 | 0 | 0 | 0 |
| 531170 Equipment Maintenance Supplies - | 0 | 37,213 | 0 | 0 |
| 531180 Vehicle Maintenance Supplies | 0 | 1,381,585 | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 0 | 250,808 | 0 | 0 |
| 531210 Inventory Purchase - Materials & | 0 | 24,749 | 0 | 0 |
| 531220 Maintenance Supplies Parts NOC | 0 | 15,237 | 0 | 5,571 |
| 531230 Safety Gear | 0 | 442,163 | 0 | 0 |
| 532000 Buildings Facilities Maintenance | 0 | 3,432 | 118,095 | 0 |
| 532020 Land Landscaping - Maintenance & | 0 | 2,592 | 0 | 0 |
| 532060 Office Equipment - Maintenance & | 0 | 15,015 | 0 | 0 |
| 532080 Public Safety Equipment - Mainten | 0 | 194,534 | 0 | 0 |
| 533020 Data Processing Equipment \$500.00 | 0 | 68,636 | 0 | 0 |
| 533030 Other Equipment \$500.00 - \$4,999 | 0 | 173,193 | 0 | 0 |
| 533040 Furniture & Equipment Less than \$ | 0 | 17,075 | 0 | 0 |
| 540040 Shipping | 0 | 1,120 | 0 | 0 |
| 542010 Travel Expenses - Employees | 0 | 0 | 0 | 0 |
| 542030 Mileage Allowances | 0 | 0 | 0 | 0 |
| 544101 Public Information Seminar | 0 | 0 | 0 | 0 |
| 544120 Seminars Continuing Education | 0 | 13,175 | 0 | 0 |
| 544140 Professional Licenses & Membershi | 429 | 0 | 0 | 0 |
| *560000 City Grant Match | 0 | 0 | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 0 | 0 | 0 | 0 |
| *580060 Vehicular Equipment | 0 | 0 | 0 | 0 |
| *580062 Ambulances, Fire Truck, Asl | 0 | 0 | 0 | 0 |
| *580070 Public Safety Equipment | 0 | 0 | 0 | 0 |
| *580090 Furniture & Fixtures | 0 | 0 | 0 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 8,651,207 | 5,646,291 | 407,460 | 616,419 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 50,223 | 32,778 | 2,364 | 3,579 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Fire Administration**

| | Communications | Logistics | Planning & Infrastructure | Health & Safety |
|--------------------------------------|----------------|-----------|------------------------------|-----------------|
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 8,701,430 | 5,679,069 | 409,824 | 619,998 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 283,981 | 185,339 | 13,373 | 20,229 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 283,981 | 185,339 | 13,373 | 20,229 |
| Total For Fire Administration | | | | |
| Schedule .3 Total | 8,985,411 | 5,864,408 | 423,197 | 640,227 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration**

Activity - Department Administrations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Fire Administration | 214 | 17.377182 | 323,432 | | 323,432 | | 323,432 |
| Animal Services | 128 | 10.353228 | 192,699 | | 192,699 | 7,612 | 200,311 |
| Aviation | 26 | 2.111246 | 39,296 | | 39,296 | 1,551 | 40,847 |
| Fire | 864 | 70.158344 | 1,305,818 | | 1,305,818 | 51,575 | 1,357,393 |
| Schedule .4 Total for Department Administrations | 1,232 | 100.000000 | 1,861,245 | | 1,861,245 | 60,738 | 1,921,983 |

Allocation Basis: Total Number of FTEs Supervised by Fire
Allocation Source: Fire Department

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration**

Activity - Academy Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| Aviation | 3,234 | 4.532522 | 88,693 | | 88,693 | 2,889 | 91,582 |
| Fire | 68,117 | 95.467478 | 1,868,156 | | 1,868,156 | 60,972 | 1,929,128 |
| Schedule .4 Total for Academy Administration | 71,351 | 100.000000 | 1,956,849 | | 1,956,849 | 63,861 | 2,020,710 |

Allocation Basis: Total Number of Training Hours for Fire
Allocation Source: Training Hours Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration

Activity - Operations Research & Logistics

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fire | 1 | 100.000000 | 647,141 | | 647,141 | 21,118 | 668,259 |
| Schedule .4 Total for Operations Research & Logistics | 1 | 100.000000 | 647,141 | | 647,141 | 21,118 | 668,259 |

Allocation Basis: Direct Allocation to Fire
Allocation Source: Direct Allocation

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration

Activity - Communications

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Aviation | 355 | 0.115089 | 10,015 | | 10,015 | 323 | 10,338 |
| Fire | 70,535 | 22.867119 | 1,989,765 | | 1,989,765 | 64,940 | 2,054,705 |
| Police | 237,566 | 77.017792 | 6,701,650 | | 6,701,650 | 218,718 | 6,920,368 |
| Schedule .4 Total for Communications | 308,456 | 100.000000 | 8,701,430 | | 8,701,430 | 283,981 | 8,985,411 |

Allocation Basis: Total Calls for Service
Allocation Source: Emergency Service Calls Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration

Activity - Logistics

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Fire | 1 | 100.000000 | 5,679,069 | | 5,679,069 | 185,339 | 5,864,408 |
| Schedule .4 Total for Logistics | 1 | 100.000000 | 5,679,069 | | 5,679,069 | 185,339 | 5,864,408 |

Allocation Basis: Direct Allocation to Fire
 Allocation Source: Direct Allocation

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration**

Activity - Planning & Infrastructure

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fire | 1 | 100.000000 | 409,824 | | 409,824 | 13,373 | 423,197 |
| Schedule .4 Total for Planning & Infrastructure | 1 | 100.000000 | 409,824 | | 409,824 | 13,373 | 423,197 |

Allocation Basis: Direct Allocation to Fire
Allocation Source: Direct Allocation

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Fire Administration

Activity - Health & Safety

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Fire Administration | 214 | 17.377182 | 107,738 | | 107,738 | | 107,738 |
| Animal Services | 128 | 10.353228 | 64,189 | | 64,189 | 2,532 | 66,721 |
| Aviation | 26 | 2.111246 | 13,089 | | 13,089 | 512 | 13,601 |
| Fire | 864 | 70.158344 | 434,982 | | 434,982 | 17,185 | 452,167 |
| Schedule .4 Total for Health & Safety | 1,232 | 100.000000 | 619,998 | | 619,998 | 20,229 | 640,227 |

Allocation Basis: Total Number of FTEs Supervised by Fire

Allocation Source: Fire Department

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Fire Administration

| Receiving Department | Total | Department Administrations | Academy Administration | Operations Research & Logistics | Communications |
|----------------------|-------------------|----------------------------|------------------------|---------------------------------|------------------|
| Fire Administration | 431,170 | 323,432 | 0 | 0 | 0 |
| Animal Services | 267,032 | 200,311 | 0 | 0 | 0 |
| Aviation | 156,368 | 40,847 | 91,582 | 0 | 10,338 |
| Fire | 12,749,257 | 1,357,393 | 1,929,128 | 668,259 | 2,054,705 |
| Police | 6,920,368 | 0 | 0 | 0 | 6,920,368 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 20,524,195 | 1,921,983 | 2,020,710 | 668,259 | 8,985,411 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Fire Administration

| Receiving Department | Logistics | Planning & Infrastructure | Health & Safety |
|----------------------|-----------|------------------------------|-----------------|
| Fire Administration | 0 | 0 | 107,738 |
| Animal Services | 0 | 0 | 66,721 |
| Aviation | 0 | 0 | 13,601 |
| Fire | 5,864,408 | 423,197 | 452,167 |
| Police | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 5,864,408 | 423,197 | 640,227 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department PW Administration Support & Data Mgmt

Public Works Administration Support & Data Management is a Division of the City's Streets & Maintenance department tasked with providing administration support and data management functions. Actual expenditures are accounted for in Department 532 Streets & Maintenance, Division 32060 Administration Support & Data Management.

For cost allocation plan purposes, the **PW Administration Support & Data Mgmt** cost pool has been functionalized as follows:

Administration Support & Data Management - Costs identified to this function are representative of staffing and operational expenditures to provide administration support & data management services to the city and are accounted for in the General Fund. These costs are allocated based on the total number of full-time equivalent (FTE) employees per department.

Supply Support - Costs identified to this function are representative of staffing and operational expenditures for the Supply Support Fund. These costs have been directly allocated to the Streets & Maintenance department.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department PW Administration Support & Data Mgmt

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 2,266,951 | | | 2,266,951 |
| Deductions: | | | | |
| 531150 Food & Beverages Supplies | -4,591 | | | |
| Total Deductions: | -4,591 | | | -4,591 |
| Cost Adjustments: | | | | |
| LESS: Direct Costs | -1,013,407 | | | |
| Total Departmental Cost Adjustments: | -1,013,407 | | | -1,013,407 |
| Inbound Costs: | | | | |
| City Manager | 5,799 | 1,117 | 6,916 | |
| Office of Management & Budget | 1,943 | 326 | 2,269 | |
| Public Information | 2,244 | 252 | 2,496 | |
| Performance Office | 1,318 | 97 | 1,415 | |
| Municipal Clerk | 1,055 | 269 | 1,324 | |
| Human Resources | 6,431 | 2,914 | 9,345 | |
| Office of the Comptroller | 7,451 | 1,046 | 8,497 | |
| Purchasing & Strategic Source | 49,698 | 8,817 | 58,515 | |
| PW Administration Support & Data Mgmt | | 38,210 | 38,210 | |
| Non-Departmental | | 46,870 | 46,870 | |
| Total Allocated Additions: | 75,939 | 99,918 | 175,857 | 175,857 |
| Total To Be Allocated: | 1,324,892 | 99,918 | | 1,424,810 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department PW Administration Support & Data Mgmt

| | Total | G&A | Administration Support & Data Mgmt | Supply Support Fund |
|--|-------------|----------|---------------------------------------|---------------------|
| Other Expense & Cost | | | | |
| 501000 Non-Uniform Wages & Salaries | 1,390,804 | 0 | 805,564 | 585,240 |
| 501001 Comp Abs NPO & OPEB | 452,250 | 0 | 0 | 452,250 |
| 501002 Overtime - Civilian | 7,814 | 0 | 4,668 | 3,146 |
| 501004 Sick Vacation Leave Payoff - Civi | 6,537 | 0 | 1,447 | 5,090 |
| 501008 Incentive Pay | 350 | 0 | 160 | 190 |
| 501010 Shift Differential - Civilian | 1 | 0 | 0 | 1 |
| 501100 Workers Compensation - Civilian | 4,638 | 0 | 3,126 | 1,512 |
| 501101 Unemployment Compensation - Civil | 1,408 | 0 | 940 | 468 |
| 501108 POS City - Employer Contribution | 161,419 | 0 | 105,621 | 55,798 |
| 501114 Life Insurance - Civilian | 2,504 | 0 | 1,678 | 826 |
| 501117 Allow (Exc Mil & Unif - Civilian | 1,052 | 0 | 1,052 | 0 |
| 501120 Other Employee Benefits | 41 | 0 | 41 | 0 |
| 501124 City Pension Plan Contribution | (253,571) | 0 | 114,155 | (367,726) |
| 501129 FICA City Match - Civilian | 81,491 | 0 | 47,355 | 34,136 |
| 501130 FICA Medicare - City Match - Civi | 19,125 | 0 | 11,111 | 8,014 |
| 501200 Compensated Absences Expense | (96,554) | 0 | 0 | (96,554) |
| 501201 Net Pension Expense | (2,293) | 0 | 0 | (2,293) |
| 501202 OPEB Expense | 333,309 | 0 | 0 | 333,309 |
| 520000 Personal Services Contracts | 7,875 | 0 | 7,875 | 0 |
| 522290 Office Equipment Maintenance Cont | 4,527 | 0 | 4,527 | 0 |
| 523000 Equipment Maintenance - Interfund | 11,557 | 0 | 11,557 | 0 |
| 530010 Gasoline - Unleaded | 5,062 | 0 | 5,062 | 0 |
| 531000 Office Supplies | 3,506 | 0 | 3,506 | 0 |
| 531030 Publications & Subscriptions | 1,103 | 0 | 1,103 | 0 |
| 531040 Supplies Computer Equipment | 46,761 | 0 | 46,761 | 0 |
| *531150 Food & Beverages Supplies | 4,591 | 0 | 0 | 0 |
| 542010 Travel Expenses - Employees | 14,797 | 0 | 14,797 | 0 |
| 544060 Other Services Charges Expense | 17,177 | 0 | 17,177 | 0 |
| 544120 Seminars Continuing Education | 30,138 | 0 | 30,138 | 0 |
| 544140 Professional Licenses & Membershi | 9,532 | 0 | 9,532 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 2,266,951 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | (4,591) | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| LESS: Direct Costs | (1,013,407) | 0 | 0 | (1,013,407) |
| Functional Cost | 1,248,953 | 0 | 1,248,953 | 0 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 75,939 | 75,939 | 0 | 0 |
| Reallocate Admin Costs | | (75,939) | 41,928 | 34,011 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department PW Administration Support & Data Mgmt

| | Total | G&A | Administration Support & Data Mgmt | Supply Support Fund |
|--|-----------|----------|---------------------------------------|---------------------|
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,324,892 | 0 | 1,290,881 | 34,011 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 99,918 | 99,918 | 0 | 0 |
| Reallocate Admin Costs | | (99,918) | 55,178 | 44,740 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 99,918 | 0 | 55,178 | 44,740 |
| Total For PW Administration Support & Data Mgmt | | | | |
| Schedule .3 Total | 1,424,810 | 0 | 1,346,059 | 78,751 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department PW Administration Support & Data Mgmt

Activity - Administration Support & Data Mgmt

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| PW Administration Support & Data Mgmt | 25 | 2.960332 | 38,210 | | 38,210 | | 38,210 |
| Facilities Maintenance | 66 | 7.815275 | 100,883 | | 100,883 | 4,436 | 105,319 |
| Capital Improvement Department | 72 | 8.525755 | 110,055 | | 110,055 | 4,842 | 114,897 |
| Environmental Services | 363 | 42.924807 | 554,117 | | 554,117 | 24,425 | 578,542 |
| Streets & Maintenance | 319 | 37.773831 | 487,616 | | 487,616 | 21,475 | 509,091 |
| Schedule .4 Total for Administration Support & Data Mgmt | 845 | 100.000000 | 1,290,881 | | 1,290,881 | 55,178 | 1,346,059 |

Allocation Basis: Total Number of FTEs per Supported Department

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department PW Administration Support & Data Mgmt

Activity - Supply Support Fund

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Streets & Maintenance | 100.00 | 100.000000 | 34,011 | | 34,011 | 44,740 | 78,751 |
| Schedule .4 Total for Supply Support Fund | 100.00 | 100.000000 | 34,011 | | 34,011 | 44,740 | 78,751 |

Allocation Basis: Direct Allocation to 532 Streets & Maintenance
 Allocation Source: Primary Beneficiary of Services Rendered

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department PW Administration Support & Data Mgmt

| Receiving Department | Administration | | |
|---------------------------------------|------------------|---------------------|---------------------|
| | Total | Support & Data Mgmt | Supply Support Fund |
| PW Administration Support & Data Mgmt | 38,210 | 38,210 | 0 |
| Facilities Maintenance | 105,319 | 105,319 | 0 |
| Capital Improvement Department | 114,897 | 114,897 | 0 |
| Environmental Services | 578,542 | 578,542 | 0 |
| Streets & Maintenance | 587,842 | 509,091 | 78,751 |
| Direct Bill | 0 | 0 | 0 |
| Total | 1,424,810 | 1,346,059 | 78,751 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Facilities Maintenance

The Facilities Maintenance Division (FMD) maintains the City's buildings. In addition to providing a preventive maintenance program, the division responds to requests for repairs to plumbing, electrical, heating and cooling systems. Other tasks performed include moving services, painting, and general repairs. The administrative staff prepares the specifications required to purchase all facilities maintenance materials and supplies. The division is also responsible for obtaining contracts for the City's security and cleaning services. Actual expenditures are accounted for in Department 532 Streets & Maintenance, Division 31040 Facilities Maintenance Division.

For cost allocation purposes, the **Facilities Maintenance** cost pool has been functionalized as follows (the apportionment of expenditures is based on the distribution of Facilities Maintenance labor hours. Those costs specifically identifiable to an individual building or department have been apportioned accordingly):

Facilities Maintenance - Costs identified to this function are representative of staffing and operation expenditures to provide facilities maintenance services to the City. These costs are allocated based on the number of maintenance labor hours per organization.

Janitorial Services - Costs identified to this function are representative of the contractual expenditures for janitorial services for the various city buildings and are accounted for in Object 522060 Maintenance Services Contract - Janitorial. These costs are allocated based on the yearly janitorial costs per department.

City Hall (City 1) - Costs identified to this function are representative of the utilities, security services, parking lot leases, land leases, and janitorial services costs for the City 1/City Hall building. These costs are allocated based upon the number of full-time equivalent (FTE) employees in each occupying department.

Mulligan Building (City 2) - Costs identified to this function are representative of the utilities, security services, parking lot leases, land leases, and janitorial services costs for the City 2/Mulligan/Luther building. These costs are allocated based upon the number of full-time equivalent (FTE) employees in each occupying department.

Texas Building & One Stop Shop (City 3 & 4) - Costs identified to this function are representative of the utilities, security services, parking lot leases, land leases, and janitorial services costs for the City 3 & 4/Texas and One Stop Shop buildings. These costs are allocated based upon the square footage per occupying department.

Municipal Service Center - Costs identified to this function are representative of the utilities, security services, parking lot leases, land leases, and janitorial services costs for the Municipal Service Center. These costs are allocated based upon the square footage per occupying department.

El Paso Regional Communication Center - Costs identified to this function are representative of the costs of security provided at the El Paso Regional Communication Center. These costs have been allocated between the Fire, Police, and Airport Departments based upon the number of emergency service calls per department.

Environmental Fee - Costs identified to this function are representative of Environmental Fee fund expenditures. These costs have been directly allocated to Streets & Maintenance.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Facilities Maintenance

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 8,245,829 | | | 8,245,829 |
| Deductions: | | | | |
| 524040 Office Equipment - Leases | -2,968 | | | |
| 524060 Parking Lots - Leases | -71,389 | | | |
| 524120 Land - Leases | -61,239 | | | |
| 531150 Food & Beverages Supplies | -524 | | | |
| Total Deductions: | <u>-136,120</u> | | | -136,120 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -259,138 | | | |
| 450690 Vending Machine Proceeds | -27,343 | | | |
| Total Departmental Cost Adjustments: | <u>-286,481</u> | | | -286,481 |
| Inbound Costs: | | | | |
| City Manager | 15,308 | 2,951 | 18,259 | |
| Office of Management & Budget | 7,061 | 1,199 | 8,260 | |
| Public Information | 5,925 | 667 | 6,592 | |
| Internal Audit | 7,172 | 407 | 7,579 | |
| Performance Office | 3,482 | 258 | 3,740 | |
| Municipal Clerk | 2,783 | 717 | 3,500 | |
| Human Resources | 16,984 | 7,702 | 24,686 | |
| Office of the Comptroller | 7,128 | 809 | 7,937 | |
| Information Technology | 631 | 238 | 869 | |
| PW Administration Support & Data Mgmt | 100,883 | 4,436 | 105,319 | |
| Facilities Maintenance | | 39,841 | 39,841 | |
| Non-Departmental | | 119,757 | 119,757 | |
| Total Allocated Additions: | <u>167,357</u> | <u>178,982</u> | 346,339 | 346,339 |
| Total To Be Allocated: | <u>7,990,585</u> | <u>178,982</u> | | <u>8,169,567</u> |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance

| | Total | G&A | Facilities Maintenance | Janitorial Services | City Hall (City 1) |
|--|-----------|-----|---------------------------|---------------------|--------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 2,323,429 | 0 | 2,038,809 | 0 | 76,905 |
| 501002 Overtime - Civilian | 214,575 | 0 | 188,289 | 0 | 7,102 |
| 501004 Sick Vacation Leave Payoff - Civi | 37,389 | 0 | 32,808 | 0 | 1,238 |
| 501008 Incentive Pay | 850 | 0 | 746 | 0 | 28 |
| 501010 Shift Differential - Civilian | 35 | 0 | 32 | 0 | 1 |
| 501100 Workers Compensation - Civilian | 139,113 | 0 | 122,071 | 0 | 4,605 |
| 501101 Unemployment Compensation - Civil | 2,355 | 0 | 2,066 | 0 | 78 |
| 501108 POS City - Employer Contribution | 336,256 | 0 | 295,065 | 0 | 11,130 |
| 501114 Life Insurance - Civilian | 6,252 | 0 | 5,486 | 0 | 207 |
| 501124 City Pension Plan Contribution | 356,483 | 0 | 312,813 | 0 | 11,800 |
| 501129 FICA City Match - Civilian | 149,274 | 0 | 130,988 | 0 | 4,941 |
| 501130 FICA Medicare - City Match - Civi | 34,910 | 0 | 30,633 | 0 | 1,156 |
| 522060 Maintenance Services Contract - J | 814,439 | 0 | 0 | 520,589 | 71,671 |
| 522120 Security Contracts | 268,210 | 0 | 0 | 0 | 59,060 |
| 522200 Pest Control Contracts | 35,288 | 0 | 30,965 | 0 | 1,168 |
| 522260 Buildings/Facilities Maintenance | 1,034,932 | 0 | 619,460 | 0 | 31,264 |
| 523000 Equipment Maintenance - Interfund | 177,258 | 0 | 155,544 | 0 | 5,867 |
| *524040 Office Equipment - Leases | 2,968 | 0 | 0 | 0 | 0 |
| *524060 Parking Lots - Leases | 71,389 | 0 | 0 | 0 | 0 |
| *524120 Land - Leases | 61,239 | 0 | 0 | 0 | 0 |
| 530010 Gasoline - Unleaded | 124,676 | 0 | 109,403 | 0 | 4,127 |
| 531000 Office Supplies | 6,150 | 0 | 5,396 | 0 | 204 |
| 531080 Training Materials | 997 | 0 | 875 | 0 | 33 |
| 531110 Cleaning Supplies | 34,241 | 0 | 30,047 | 0 | 1,133 |
| 531120 Clinical Medical Supplies | 735 | 0 | 645 | 0 | 24 |
| 531140 Building Maintenance Supplies | 54,781 | 0 | 48,071 | 0 | 1,813 |
| *531150 Food & Beverages Supplies | 524 | 0 | 0 | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 26,935 | 0 | 23,636 | 0 | 892 |
| 531230 Safety Gear | 10,479 | 0 | 9,195 | 0 | 347 |
| 532000 Buildings Facilities Maintenance | 1,083,456 | 0 | 950,734 | 0 | 35,862 |
| 532030 Public Accesses - Maintenance & R | 571,900 | 0 | 501,842 | 0 | 18,930 |
| 541000 Electricity | 236,296 | 0 | 207,349 | 0 | 7,821 |
| 541010 Water | 28,015 | 0 | 24,584 | 0 | 927 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 8,245,829 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (136,120) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| 405067 Reimbursed Expenditures | (259,138) | 0 | (227,394) | 0 | (8,577) |
| 450690 Vending Machine Proceeds | (27,343) | 0 | (23,993) | 0 | (905) |
| Functional Cost | 7,823,228 | 0 | 5,626,165 | 520,589 | 350,852 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance

| | Total | G&A | Facilities Maintenance | Janitorial Services | City Hall (City 1) |
|---|-----------|-----------|---------------------------|---------------------|--------------------|
| Allocation Step 1 | | | | | |
| Inbound - All Others | 167,357 | 167,357 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (167,357) | 146,864 | 0 | 5,537 |
| Unallocated Costs | (299,767) | 0 | 0 | 0 | 0 |
| 1st Allocation | 7,690,818 | 0 | 5,773,029 | 520,589 | 356,389 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 178,982 | 178,982 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (178,982) | 157,079 | 0 | 5,921 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 178,982 | 0 | 157,079 | 0 | 5,921 |
| Total For Facilities Maintenance | | | | | |
| Schedule .3 Total | 7,869,800 | 0 | 5,930,108 | 520,589 | 362,310 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance

| | Mulligan Building (City 2) | Texas Building & One-Stop Shop (City | Municipal Service Center | El Paso Regional Communication | Environmental Fee & Capital Projects** |
|---|-------------------------------|---|-----------------------------|-----------------------------------|---|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 32,296 | 27,881 | 147,538 | 0 | 0 |
| 501002 Overtime - Civilian | 2,983 | 2,575 | 13,626 | 0 | 0 |
| 501004 Sick Vacation Leave Payoff - Civi | 520 | 449 | 2,374 | 0 | 0 |
| 501008 Incentive Pay | 12 | 10 | 54 | 0 | 0 |
| 501010 Shift Differential - Civilian | 0 | 0 | 2 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 1,934 | 1,669 | 8,834 | 0 | 0 |
| 501101 Unemployment Compensation - Civil | 33 | 28 | 150 | 0 | 0 |
| 501108 POS City - Employer Contribution | 4,674 | 4,035 | 21,352 | 0 | 0 |
| 501114 Life Insurance - Civilian | 87 | 75 | 397 | 0 | 0 |
| 501124 City Pension Plan Contribution | 4,955 | 4,278 | 22,637 | 0 | 0 |
| 501129 FICA City Match - Civilian | 2,075 | 1,791 | 9,479 | 0 | 0 |
| 501130 FICA Medicare - City Match - Civi | 485 | 419 | 2,217 | 0 | 0 |
| 522060 Maintenance Services Contract - J | 56,766 | 69,635 | 95,778 | 0 | 0 |
| 522120 Security Contracts | 44,335 | 57,129 | 27,921 | 79,765 | 0 |
| 522200 Pest Control Contracts | 491 | 423 | 2,241 | 0 | 0 |
| 522260 Buildings/Facilities Maintenance | 13,129 | 11,334 | 59,978 | 0 | 299,767 |
| 523000 Equipment Maintenance - Interfund | 2,464 | 2,127 | 11,256 | 0 | 0 |
| *524040 Office Equipment - Leases | 0 | 0 | 0 | 0 | 0 |
| *524060 Parking Lots - Leases | 0 | 0 | 0 | 0 | 0 |
| *524120 Land - Leases | 0 | 0 | 0 | 0 | 0 |
| 530010 Gasoline - Unleaded | 1,733 | 1,496 | 7,917 | 0 | 0 |
| 531000 Office Supplies | 85 | 74 | 391 | 0 | 0 |
| 531080 Training Materials | 14 | 12 | 63 | 0 | 0 |
| 531110 Cleaning Supplies | 476 | 411 | 2,174 | 0 | 0 |
| 531120 Clinical Medical Supplies | 10 | 9 | 47 | 0 | 0 |
| 531140 Building Maintenance Supplies | 761 | 657 | 3,479 | 0 | 0 |
| *531150 Food & Beverages Supplies | 0 | 0 | 0 | 0 | 0 |
| 531200 Uniforms & Apparel Supplies | 374 | 323 | 1,710 | 0 | 0 |
| 531230 Safety Gear | 146 | 126 | 665 | 0 | 0 |
| 532000 Buildings Facilities Maintenance | 15,060 | 13,001 | 68,799 | 0 | 0 |
| 532030 Public Accesses - Maintenance & R | 7,949 | 6,863 | 36,316 | 0 | 0 |
| 541000 Electricity | 3,285 | 2,836 | 15,005 | 0 | 0 |
| 541010 Water | 389 | 336 | 1,779 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| 405067 Reimbursed Expenditures | (3,602) | (3,110) | (16,455) | 0 | 0 |
| 450690 Vending Machine Proceeds | (380) | (328) | (1,736) | (1) | 0 |
| Functional Cost | 193,539 | 206,564 | 545,988 | 79,764 | 299,767 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance**

| | Mulligan Building (City 2) | Texas Building & One-Stop Shop (City 1) | Municipal Service Center | El Paso Regional Communication | Environmental Fee & Capital Projects** |
|---|-------------------------------|---|-----------------------------|-----------------------------------|---|
| Allocation Step 1 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 2,327 | 2,009 | 10,620 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | (299,767) |
| 1st Allocation | 195,866 | 208,573 | 556,608 | 79,764 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 2,478 | 2,146 | 11,358 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 2,478 | 2,146 | 11,358 | 0 | 0 |
| Total For Facilities Maintenance | | | | | |
| Schedule .3 Total | 198,344 | 210,719 | 567,966 | 79,764 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance

Activity - Facilities Maintenance

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 19.53 | 0.041116 | 2,369 | | 2,369 | | 2,369 |
| Information Technology | 33.62 | 0.070779 | 4,082 | | 4,082 | | 4,082 |
| Animal Services | 1,020.03 | 2.147436 | 123,970 | | 123,970 | 3,368 | 127,338 |
| Economic Development | 53.00 | 0.111579 | 6,441 | | 6,441 | 169 | 6,610 |
| Environmental Services | 517.45 | 1.089371 | 62,885 | | 62,885 | 1,711 | 64,596 |
| Fire | 8,329.75 | 17.536353 | 1,012,380 | | 1,012,380 | 27,572 | 1,039,952 |
| Library | 4,799.22 | 10.103642 | 583,284 | | 583,284 | 15,883 | 599,167 |
| Mayor & Council | 35.53 | 0.074800 | 4,314 | | 4,314 | 113 | 4,427 |
| Municipal Court | 487.95 | 1.027265 | 59,299 | | 59,299 | 1,608 | 60,907 |
| Museum & Cultural Affairs | 1,230.02 | 2.589521 | 149,489 | | 149,489 | 4,064 | 153,553 |
| Parks & Recreation | 20,277.42 | 42.689395 | 2,464,519 | | 2,464,519 | 67,213 | 2,531,732 |
| Police | 6,562.83 | 13.816513 | 797,630 | | 797,630 | 21,717 | 819,347 |
| Public Health | 2,360.49 | 4.969463 | 286,883 | | 286,883 | 7,807 | 294,690 |
| Streets & Maintenance | 1,600.46 | 3.369397 | 194,510 | | 194,510 | 5,295 | 199,805 |
| Tax | 18.00 | 0.037895 | 2,185 | | 2,185 | 58 | 2,243 |
| Zoo | 17.02 | 0.035832 | 2,068 | | 2,068 | 55 | 2,123 |
| All Other | 137.58 | 0.289643 | 16,721 | | 16,721 | 446 | 17,167 |
| Schedule .4 Total for Facilities Maintenance | 47,499.90 | 100.000000 | 5,773,029 | | 5,773,029 | 157,079 | 5,930,108 |

Allocation Basis: Number of Labor Hours per Organization

Allocation Source: Facilities Labor Hours Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance

Activity - Janitorial Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Facilities Maintenance | 47,763.00 | 7.653066 | 39,841 | | 39,841 | | 39,841 |
| Fire | 63,305.46 | 10.143435 | 52,806 | | 52,806 | | 52,806 |
| Museum & Cultural Affairs | 136,750.92 | 21.911602 | 114,069 | | 114,069 | | 114,069 |
| Parks & Recreation | 5,220.00 | 0.836401 | 4,354 | | 4,354 | | 4,354 |
| Police | 371,063.40 | 59.455496 | 309,519 | | 309,519 | | 309,519 |
| Schedule .4 Total for Janitorial Services | 624,102.78 | 100.000000 | 520,589 | | 520,589 | 0 | 520,589 |

Allocation Basis: Yearly Janitorial Costs by Department

Allocation Source: Janitorial Cost per Building Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance

Activity - City Hall (City 1)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7.000 | 4.307030 | 15,347 | | 15,347 | | 15,347 |
| City Attorney | 35.000 | 21.535147 | 76,781 | | 76,781 | | 76,781 |
| Office of Management & Budget | 10.000 | 6.152900 | 21,925 | | 21,925 | | 21,925 |
| Public Information | 5.000 | 3.076450 | 10,961 | | 10,961 | | 10,961 |
| Performance Office | 3.000 | 1.845870 | 6,574 | | 6,574 | | 6,574 |
| Municipal Clerk | 6.000 | 3.691740 | 13,152 | | 13,152 | | 13,152 |
| Human Resources | 29.500 | 18.151054 | 64,684 | | 64,684 | | 64,684 |
| Office of the Comptroller | 24.000 | 14.766959 | 52,624 | | 52,624 | | 52,624 |
| Purchasing & Strategic Source | 19.000 | 11.690509 | 41,661 | | 41,661 | | 41,661 |
| Mayor & Council | 24.025 | 14.782341 | 52,680 | | 52,680 | 5,921 | 58,601 |
| Schedule .4 Total for City Hall (City 1) | 162.525 | 100.000000 | 356,389 | | 356,389 | 5,921 | 362,310 |

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance

Activity - Mulligan Building (City 2)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Internal Audit | 8.000 | 4.705882 | 9,214 | | 9,214 | | 9,214 |
| Office of the Comptroller | 12.000 | 7.058824 | 13,825 | | 13,825 | | 13,825 |
| Information Technology | 78.000 | 45.882353 | 89,873 | | 89,873 | | 89,873 |
| Capital Improvement Department | 72.000 | 42.352941 | 82,954 | | 82,954 | 2,478 | 85,432 |
| Schedule .4 Total for Mulligan Building (City 2) | 170.000 | 100.000000 | 195,866 | | 195,866 | 2,478 | 198,344 |

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - Texas Building & One-Stop Shop (City 3 & 4)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Community & Human Development | 38,500 | 47.945206 | 100,002 | | 100,002 | 1,058 | 101,060 |
| Economic Development | 19,800 | 24.657534 | 51,428 | | 51,428 | 516 | 51,944 |
| Parks & Recreation | 15,400 | 19.178082 | 40,002 | | 40,002 | 403 | 40,405 |
| Planning & Inspections | 6,600 | 8.219178 | 17,141 | | 17,141 | 169 | 17,310 |
| Schedule .4 Total for Texas Building & One-Stop Shop (City 3 & 4) | 80,300 | 100.000000 | 208,573 | | 208,573 | 2,146 | 210,719 |

Allocation Basis: Total Square Footage Occupied per Organization
Allocation Source: Square Footage Summary Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - Municipal Service Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Environmental Services | 15,438 | 16.684138 | 92,866 | | 92,866 | 1,897 | 94,763 |
| Fire | 55,168 | 59.621101 | 331,860 | | 331,860 | 6,804 | 338,664 |
| Museum & Cultural Affairs | 4,056 | 4.383396 | 24,397 | | 24,397 | 487 | 24,884 |
| Parks & Recreation | 2,059 | 2.225200 | 12,384 | | 12,384 | 243 | 12,627 |
| Streets & Maintenance | 3,762 | 4.065664 | 22,629 | | 22,629 | 452 | 23,081 |
| All Other | 12,048 | 13.020501 | 72,472 | | 72,472 | 1,475 | 73,947 |
| Schedule .4 Total for Municipal Service Center | 92,531 | 100.000000 | 556,608 | | 556,608 | 11,358 | 567,966 |

Allocation Basis: Total Square Footage Occupied per Organization
Allocation Source: Square Footage Summary Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - El Paso Regional Communication Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| Aviation | 355 | 0.115089 | 92 | | 92 | | 92 |
| Fire | 70,535 | 22.867119 | 18,240 | | 18,240 | | 18,240 |
| Police | 237,566 | 77.017792 | 61,432 | | 61,432 | | 61,432 |
| Schedule .4 Total for El Paso Regional Communication Center | 308,456 | 100.000000 | 79,764 | | 79,764 | 0 | 79,764 |

Allocation Basis: Total Calls for Service
Allocation Source: Emergency Service Calls Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Facilities Maintenance**

| Receiving Department | Total | Facilities Maintenance | Janitorial Services | City Hall (City 1) | Mulligan Building (City 2) |
|--------------------------------|------------------|------------------------|---------------------|--------------------|----------------------------|
| City Manager | 17,716 | 2,369 | 0 | 15,347 | 0 |
| City Attorney | 76,781 | 0 | 0 | 76,781 | 0 |
| Office of Management & Budget | 21,925 | 0 | 0 | 21,925 | 0 |
| Public Information | 10,961 | 0 | 0 | 10,961 | 0 |
| Internal Audit | 9,214 | 0 | 0 | 0 | 9,214 |
| Performance Office | 6,574 | 0 | 0 | 6,574 | 0 |
| Municipal Clerk | 13,152 | 0 | 0 | 13,152 | 0 |
| Human Resources | 64,684 | 0 | 0 | 64,684 | 0 |
| Office of the Comptroller | 66,449 | 0 | 0 | 52,624 | 13,825 |
| Purchasing & Strategic Source | 41,661 | 0 | 0 | 41,661 | 0 |
| Information Technology | 93,955 | 4,082 | 0 | 0 | 89,873 |
| Facilities Maintenance | 39,841 | 0 | 39,841 | 0 | 0 |
| Animal Services | 127,338 | 127,338 | 0 | 0 | 0 |
| Aviation | 92 | 0 | 0 | 0 | 0 |
| Capital Improvement Department | 85,432 | 0 | 0 | 0 | 85,432 |
| Community & Human Development | 101,060 | 0 | 0 | 0 | 0 |
| Economic Development | 58,554 | 6,610 | 0 | 0 | 0 |
| Environmental Services | 159,359 | 64,596 | 0 | 0 | 0 |
| Fire | 1,449,662 | 1,039,952 | 52,806 | 0 | 0 |
| Library | 599,167 | 599,167 | 0 | 0 | 0 |
| Mayor & Council | 63,028 | 4,427 | 0 | 58,601 | 0 |
| Municipal Court | 60,907 | 60,907 | 0 | 0 | 0 |
| Museum & Cultural Affairs | 292,506 | 153,553 | 114,069 | 0 | 0 |
| Parks & Recreation | 2,589,118 | 2,531,732 | 4,354 | 0 | 0 |
| Planning & Inspections | 17,310 | 0 | 0 | 0 | 0 |
| Police | 1,190,298 | 819,347 | 309,519 | 0 | 0 |
| Public Health | 294,690 | 294,690 | 0 | 0 | 0 |
| Streets & Maintenance | 222,886 | 199,805 | 0 | 0 | 0 |
| Tax | 2,243 | 2,243 | 0 | 0 | 0 |
| Zoo | 2,123 | 2,123 | 0 | 0 | 0 |
| All Other | 91,114 | 17,167 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 7,869,800 | 5,930,108 | 520,589 | 362,310 | 198,344 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Facilities Maintenance

| Receiving Department | Texas Building & One-Stop Shop (City 3 & 4) | Municipal Service Center | El Paso Regional Communication Center |
|--------------------------------|---|-----------------------------|---|
| City Manager | 0 | 0 | 0 |
| City Attorney | 0 | 0 | 0 |
| Office of Management & Budget | 0 | 0 | 0 |
| Public Information | 0 | 0 | 0 |
| Internal Audit | 0 | 0 | 0 |
| Performance Office | 0 | 0 | 0 |
| Municipal Clerk | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0 |
| Office of the Comptroller | 0 | 0 | 0 |
| Purchasing & Strategic Source | 0 | 0 | 0 |
| Information Technology | 0 | 0 | 0 |
| Facilities Maintenance | 0 | 0 | 0 |
| Animal Services | 0 | 0 | 0 |
| Aviation | 0 | 0 | 92 |
| Capital Improvement Department | 0 | 0 | 0 |
| Community & Human Development | 101,060 | 0 | 0 |
| Economic Development | 51,944 | 0 | 0 |
| Environmental Services | 0 | 94,763 | 0 |
| Fire | 0 | 338,664 | 18,240 |
| Library | 0 | 0 | 0 |
| Mayor & Council | 0 | 0 | 0 |
| Municipal Court | 0 | 0 | 0 |
| Museum & Cultural Affairs | 0 | 24,884 | 0 |
| Parks & Recreation | 40,405 | 12,627 | 0 |
| Planning & Inspections | 17,310 | 0 | 0 |
| Police | 0 | 0 | 61,432 |
| Public Health | 0 | 0 | 0 |
| Streets & Maintenance | 0 | 23,081 | 0 |
| Tax | 0 | 0 | 0 |
| Zoo | 0 | 0 | 0 |
| All Other | 0 | 73,947 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 210,719 | 567,966 | 79,764 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Sustainability

Sustainability is a division of the City's Streets & Maintenance department, responsible for the administration of much of the City's utilities. Actual expenditures are accounted for in Department 532 Streets & Maintenance, Division 31130 Sustainability.

For cost allocation purposes, the **Sustainability** cost pool is functionalized as follows (those costs directly identifiable to a specific building have been apportioned as such):

Utility Administration - Costs identified to this function are representative of the cost of utility services provided to the City. These costs have been allocated based on the total utility expenditures per organization.

City Hall (City 1) - Costs identified to this function are representative of the the cost of utility services provided to the City 1/City Hall building. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization occupying the building.

Mulligan Building (City 2) - Costs identified to this function are representative of the the cost of utility services provided to the City 2/Luther/Mulligan building. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization occupying the building.

Texas Building & One-Stop Shop (City 3 & 4) - Costs identified to this function are representative of the the cost of utility services provided to the City 3 & 4/Texas and One Stop Shop buildings. These costs are allocated based on the total square footage occupied per organization.

Municipal Service Center - Costs identified to this function are representative of the the cost of utility services provided to the Municipal Service Center. These costs are allocated based on the total square footage occupied per organization.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Sustainability

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 13,334,776 | | | 13,334,776 |
| Deductions: | | | | |
| 522150 Outside Contracts - NOC | -214,810 | | | |
| 570000 Interfund Transfers (Uses) | -3,519,380 | | | |
| Total Deductions: | -3,734,190 | | | -3,734,190 |
| Cost Adjustments: | | | | |
| 405067 Reimbursed Expenditures | -107,229 | | | |
| Total Departmental Cost Adjustments: | -107,229 | | | -107,229 |
| Inbound Costs: | | | | |
| City Attorney | 6,883 | | 6,883 | |
| Office of Management & Budget | 8,404 | 1,431 | 9,835 | |
| Office of the Comptroller | 3,337 | 190 | 3,527 | |
| Non-Departmental | | -8,434 | -8,434 | |
| Total Allocated Additions: | 18,624 | -6,813 | 11,811 | 11,811 |
| Total To Be Allocated: | 9,511,981 | -6,813 | | 9,505,168 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Sustainability

| | Total | G&A | Utility Administration | City Hall (City 1) | Mulligan Building (City 2) |
|--------------------------------------|-------------|----------|------------------------|--------------------|----------------------------|
| Other Expense & Cost | | | | | |
| *522150 Outside Contracts - NOC | 214,810 | 0 | 0 | 0 | 0 |
| 541000 Electricity | 6,975,016 | 0 | 6,580,231 | 92,070 | 124,155 |
| 541010 Water | 1,932,855 | 0 | 1,866,751 | 13,337 | 5,605 |
| 541020 Natural Gas Other | 692,715 | 0 | 661,058 | 8,451 | 0 |
| *570000 Interfund Transfers (Uses) | 3,519,380 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 13,334,776 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (3,734,190) | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| 405067 Reimbursed Expenditures | (107,229) | 0 | (101,717) | (1,276) | (1,458) |
| Functional Cost | 9,493,357 | 0 | 9,006,323 | 112,582 | 128,302 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 18,624 | 18,624 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (18,624) | 17,668 | 221 | 252 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 9,511,981 | 0 | 9,023,991 | 112,803 | 128,554 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | (6,813) | (6,813) | 0 | 0 | 0 |
| Reallocate Admin Costs | | 6,813 | (6,457) | (82) | (94) |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | (6,813) | 0 | (6,457) | (82) | (94) |
| Total For Sustainability | | | | | |
| Schedule .3 Total | 9,505,168 | 0 | 9,017,534 | 112,721 | 128,460 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Sustainability

| | Texas Building & One-Stop Shop (City | Municipal Service Center |
|---|---|-----------------------------|
| Other Expense & Cost | | |
| *522150 Outside Contracts - NOC | 0 | 0 |
| 541000 Electricity | 92,070 | 86,490 |
| 541010 Water | 11,404 | 35,758 |
| 541020 Natural Gas Other | 1,732 | 21,474 |
| *570000 Interfund Transfers (Uses) | 0 | 0 |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Cost Adjustments | | |
| 405067 Reimbursed Expenditures | (1,180) | (1,598) |
| Functional Cost | 104,026 | 142,124 |
| Allocation Step 1 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 204 | 279 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 104,230 | 142,403 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | (76) | (104) |
| Unallocated Costs | 0 | 0 |
| 2nd Allocation | (76) | (104) |
| Total For Sustainability | | |
| Schedule .3 Total | 104,154 | 142,299 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Sustainability**

Activity - Utility Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| Information Technology | 87,066.54 | 0.979748 | 88,411 | | 88,411 | | 88,411 |
| Aviation | 7,724.87 | 0.086927 | 7,845 | | 7,845 | (7) | 7,838 |
| Capital Improvement Department | 2,667.37 | 0.030016 | 2,708 | | 2,708 | (2) | 2,706 |
| Environmental Services | 52,469.95 | 0.590437 | 53,281 | | 53,281 | (41) | 53,240 |
| Fire | 676,986.70 | 7.618041 | 687,449 | | 687,449 | (498) | 686,951 |
| Library | 448,709.45 | 5.049268 | 455,645 | | 455,645 | (330) | 455,315 |
| Museum & Cultural Affairs | 228,619.62 | 2.572626 | 232,154 | | 232,154 | (169) | 231,985 |
| Parks & Recreation | 2,739,312.25 | 30.825115 | 2,781,656 | | 2,781,656 | (2,010) | 2,779,646 |
| Police | 608,906.80 | 6.851947 | 618,317 | | 618,317 | (449) | 617,868 |
| Public Health | 1,466.76 | 0.016505 | 1,489 | | 1,489 | (1) | 1,488 |
| Streets & Maintenance | 3,591,561.96 | 40.415367 | 3,647,085 | | 3,647,085 | (2,627) | 3,644,458 |
| Zoo | 441,132.28 | 4.964003 | 447,951 | | 447,951 | (323) | 447,628 |
| Schedule .4 Total for Utility Administration | 8,886,624.55 | 100.000000 | 9,023,991 | | 9,023,991 | (6,457) | 9,017,534 |

Allocation Basis: Total Utility Expenditures per Department
Allocation Source: Utility Payments Reports

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Sustainability**

Activity - City Hall (City 1)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7.000 | 4.307030 | 4,859 | | 4,859 | | 4,859 |
| City Attorney | 35.000 | 21.535147 | 24,294 | | 24,294 | | 24,294 |
| Office of Management & Budget | 10.000 | 6.152900 | 6,940 | | 6,940 | | 6,940 |
| Public Information | 5.000 | 3.076450 | 3,471 | | 3,471 | | 3,471 |
| Performance Office | 3.000 | 1.845870 | 2,083 | | 2,083 | | 2,083 |
| Municipal Clerk | 6.000 | 3.691740 | 4,164 | | 4,164 | | 4,164 |
| Human Resources | 29.500 | 18.151054 | 20,475 | | 20,475 | | 20,475 |
| Office of the Comptroller | 24.000 | 14.766959 | 16,657 | | 16,657 | | 16,657 |
| Purchasing & Strategic Source | 19.000 | 11.690509 | 13,186 | | 13,186 | | 13,186 |
| Mayor & Council | 24.025 | 14.782341 | 16,674 | | 16,674 | (82) | 16,592 |
| Schedule .4 Total for City Hall (City 1) | 162.525 | 100.000000 | 112,803 | | 112,803 | (82) | 112,721 |

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Sustainability

Activity - Mulligan Building (City 2)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Internal Audit | 8.000 | 4.705882 | 6,049 | | 6,049 | | 6,049 |
| Office of the Comptroller | 12.000 | 7.058824 | 9,075 | | 9,075 | | 9,075 |
| Information Technology | 78.000 | 45.882353 | 58,984 | | 58,984 | | 58,984 |
| Capital Improvement Department | 72.000 | 42.352941 | 54,446 | | 54,446 | (94) | 54,352 |
| Schedule .4 Total for Mulligan Building (City 2) | 170.000 | 100.000000 | 128,554 | | 128,554 | (94) | 128,460 |

Allocation Basis: Total Number of FTEs by Department
Allocation Source: Position Analysis Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Sustainability**

Activity - Texas Building & One-Stop Shop (City 3 & 4)

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Community & Human Development | 38,500 | 47.945206 | 49,975 | | 49,975 | (34) | 49,941 |
| Economic Development | 19,800 | 24.657534 | 25,700 | | 25,700 | (20) | 25,680 |
| Parks & Recreation | 15,400 | 19.178082 | 19,989 | | 19,989 | (15) | 19,974 |
| Planning & Inspections | 6,600 | 8.219178 | 8,566 | | 8,566 | (7) | 8,559 |
| Schedule .4 Total for Texas Building & One-Stop Shop (City 3 & 4) | 80,300 | 100.000000 | 104,230 | | 104,230 | (76) | 104,154 |

Allocation Basis: Total Square Footage Occupied per Organization
Allocation Source: Square Footage Summary Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Sustainability**

Activity - Municipal Service Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Environmental Services | 15,438 | 16.684138 | 23,758 | | 23,758 | (17) | 23,741 |
| Fire | 55,168 | 59.621101 | 84,904 | | 84,904 | (60) | 84,844 |
| Museum & Cultural Affairs | 4,056 | 4.383396 | 6,242 | | 6,242 | (5) | 6,237 |
| Parks & Recreation | 2,059 | 2.225200 | 3,169 | | 3,169 | (3) | 3,166 |
| Streets & Maintenance | 3,762 | 4.065664 | 5,789 | | 5,789 | (5) | 5,784 |
| All Other | 12,048 | 13.020501 | 18,541 | | 18,541 | (14) | 18,527 |
| Schedule .4 Total for Municipal Service Center | 92,531 | 100.000000 | 142,403 | | 142,403 | (104) | 142,299 |

Allocation Basis: Total Square Footage Occupied per Organization
Allocation Source: Square Footage Summary Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Sustainability**

| Receiving Department | Total | Utility Administration | City Hall (City 1) | Mulligan Building (City 2) | Texas Building & One-Stop Shop (City 3 & 4) |
|--------------------------------|------------------|------------------------|--------------------|----------------------------|---|
| City Manager | 4,859 | 0 | 4,859 | 0 | 0 |
| City Attorney | 24,294 | 0 | 24,294 | 0 | 0 |
| Office of Management & Budget | 6,940 | 0 | 6,940 | 0 | 0 |
| Public Information | 3,471 | 0 | 3,471 | 0 | 0 |
| Internal Audit | 6,049 | 0 | 0 | 6,049 | 0 |
| Performance Office | 2,083 | 0 | 2,083 | 0 | 0 |
| Municipal Clerk | 4,164 | 0 | 4,164 | 0 | 0 |
| Human Resources | 20,475 | 0 | 20,475 | 0 | 0 |
| Office of the Comptroller | 25,732 | 0 | 16,657 | 9,075 | 0 |
| Purchasing & Strategic Source | 13,186 | 0 | 13,186 | 0 | 0 |
| Information Technology | 147,395 | 88,411 | 0 | 58,984 | 0 |
| Aviation | 7,838 | 7,838 | 0 | 0 | 0 |
| Capital Improvement Department | 57,058 | 2,706 | 0 | 54,352 | 0 |
| Community & Human Development | 49,941 | 0 | 0 | 0 | 49,941 |
| Economic Development | 25,680 | 0 | 0 | 0 | 25,680 |
| Environmental Services | 76,981 | 53,240 | 0 | 0 | 0 |
| Fire | 771,795 | 686,951 | 0 | 0 | 0 |
| Library | 455,315 | 455,315 | 0 | 0 | 0 |
| Mayor & Council | 16,592 | 0 | 16,592 | 0 | 0 |
| Museum & Cultural Affairs | 238,222 | 231,985 | 0 | 0 | 0 |
| Parks & Recreation | 2,802,786 | 2,779,646 | 0 | 0 | 19,974 |
| Planning & Inspections | 8,559 | 0 | 0 | 0 | 8,559 |
| Police | 617,868 | 617,868 | 0 | 0 | 0 |
| Public Health | 1,488 | 1,488 | 0 | 0 | 0 |
| Streets & Maintenance | 3,650,242 | 3,644,458 | 0 | 0 | 0 |
| Zoo | 447,628 | 447,628 | 0 | 0 | 0 |
| All Other | 18,527 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 9,505,168 | 9,017,534 | 112,721 | 128,460 | 104,154 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Sustainability

| Receiving Department | Municipal Service Center |
|--------------------------------|-----------------------------|
| City Manager | 0 |
| City Attorney | 0 |
| Office of Management & Budget | 0 |
| Public Information | 0 |
| Internal Audit | 0 |
| Performance Office | 0 |
| Municipal Clerk | 0 |
| Human Resources | 0 |
| Office of the Comptroller | 0 |
| Purchasing & Strategic Source | 0 |
| Information Technology | 0 |
| Aviation | 0 |
| Capital Improvement Department | 0 |
| Community & Human Development | 0 |
| Economic Development | 0 |
| Environmental Services | 23,741 |
| Fire | 84,844 |
| Library | 0 |
| Mayor & Council | 0 |
| Museum & Cultural Affairs | 6,237 |
| Parks & Recreation | 3,166 |
| Planning & Inspections | 0 |
| Police | 0 |
| Public Health | 0 |
| Streets & Maintenance | 5,784 |
| Zoo | 0 |
| All Other | 18,527 |
| Direct Bill | 0 |
| Total | 142,299 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .1 - Nature and Extent of Services
For Department Non-Departmental

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. Actual expenditures are accounted for in the General Fund portion of Department 999 Non Departmental, Divisions 15240 Citywide IT Contracts, 99997 PEG, and 99999 Non Departmental.

For cost allocation purposes, the **Non-Departmental** cost pool is functionalized as follows (Insurance related costs have been separately identified and allocated):

General Expenses – Costs identified to this function are representative of professional license and service costs which benefit multiple departments and are accounted for in objects 544060 Other Services Charges Expense and 544140 Professional Licenses & Memberships. These costs are allocated based on the total budgeted general fund expenditures per organization.

Retirees Insurance - Costs identified to this function are representative of retiree health insurance costs. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Property Insurance - Costs identified to this function are representative of property insurance premiums. These costs have been allocated based on the total insurance property premiums per General Fund organization.

General Liability Insurance - Costs identified to this function are representative of liability insurance premiums. These costs have been allocated based on the total number of full-time equivalent (FTE) employees per General Fund organization.

Auto Liability Insurance - Costs identified to this function are representative of automotive liability insurance premiums. These costs are allocated to the General Fund departments based on the vehicle count per organization.

Fine Arts Coverage - Costs identified to this function are representative of fine arts insurance premiums. These costs are allocated directly to the Museum & Cultural Affairs department.

City-Wide IT Contracts - Costs identified to this function are representative of contractual services expenditures which benefit the City as a whole and are accounted for in Division 15240 Citywide IT Contracts. These costs have been allocated based upon the value of IT contracts per supported department.

PEG - Costs identified to this function are representative of staffing costs and operational expenditures for PEG and are accounted for in Division 99997 PEG. These costs have not been allocated within this plan.

MPLC Umbrella Licensing - Costs identified to this function are representative of MPLC Umbrella Licensing costs. These costs have not been allocated within this plan.

All Other - All other costs are deemed general government in nature and are not allocated within this plan.

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement: | 30,438,586 | | | 30,438,586 |
| Deductions: | | | | |
| 501108 POS City - Employer Contribution | 1,072,694 | | | |
| 521020 Appraisal Services | -3,575,994 | | | |
| 521100 External Legal Counsel Service | -130,206 | | | |
| 522010 Billing Collection Agent Contract | -455,326 | | | |
| 522170 Interlocal Agreements | -172,635 | | | |
| 544050 Operating Contingency Reserve | -270,970 | | | |
| 544110 Salary Adjustment Reserve | -52,110 | | | |
| Expense | | | | |
| 552000 Community Service Projects | -283,471 | | | |
| 554050 Change Fund Shortage | 260 | | | |
| 554060 Cash Receipts Short (Over) - | 6 | | | |
| Expe | | | | |
| 554090 Damages Settlements Expense | -1,049,305 | | | |
| 554205 Unrealized Loss On Investments | 104,265 | | | |
| 570000 Interfund Transfers (Uses) | -12,895,272 | | | |
| 580060 Vehicular Equipment | -100,000 | | | |
| 580290 Heavy Off Road Equipment | -33,700 | | | |
| Total Deductions: | -17,841,764 | | | -17,841,764 |
| Inbound Costs: | | | | |
| Depreciation Expense | 200,179 | | 200,179 | |
| Office of Management & Budget | 14,908 | 2,539 | 17,447 | |
| Public Information | 628 | 70 | 698 | |
| Municipal Clerk | 295 | 74 | 369 | |
| Human Resources | 1,800 | 810 | 2,610 | |
| Office of the Comptroller | 40,543 | 5,567 | 46,110 | |
| Non-Departmental | | -1,538 | -1,538 | |
| Total Allocated Additions: | 258,353 | 7,522 | 265,875 | 265,875 |
| Total To Be Allocated: | 12,855,175 | 7,522 | | 12,862,697 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

| | Total | G&A | General Expenses | Retirees Health Insurance | Property Insurance |
|---|--------------|---------|------------------|---------------------------|--------------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 280,043 | 0 | 0 | 0 | 0 |
| 501008 Incentive Pay | 200 | 0 | 0 | 0 | 0 |
| 501100 Workers Compensation - Civilian | 666 | 0 | 0 | 0 | 0 |
| 501101 Unemployment Compensation - Civil | 230 | 0 | 0 | 0 | 0 |
| *501108 POS City - Employer Contribution | (1,072,694) | 0 | 0 | 0 | 0 |
| 501114 Life Insurance - Civilian | 445 | 0 | 0 | 0 | 0 |
| 501117 Allow (Exc Mil & Unif - Civilian | 1,615 | 0 | 0 | 0 | 0 |
| 501124 City Pension Plan Contribution | 33,192 | 0 | 0 | 0 | 0 |
| 501129 FICA City Match - Civilian | 16,810 | 0 | 0 | 0 | 0 |
| 501130 FICA Medicare - City Match - Civi | 3,931 | 0 | 0 | 0 | 0 |
| 501140 Retirees Health Plan | 3,325,695 | 0 | 0 | 3,325,695 | 0 |
| *521020 Appraisal Services | 3,575,994 | 0 | 0 | 0 | 0 |
| *521100 External Legal Counsel Service | 130,206 | 0 | 0 | 0 | 0 |
| *522010 Billing Collection Agent Contract | 455,326 | 0 | 0 | 0 | 0 |
| 522020 Data Process Services Contract | 5,414,557 | 0 | 0 | 0 | 0 |
| 522150 Outside Contracts - NOC | 924,116 | 0 | 0 | 0 | 0 |
| *522170 Interlocal Agreements | 172,635 | 0 | 0 | 0 | 0 |
| 522290 Office Equipment Maintenance Cont | 1,906,180 | 0 | 0 | 0 | 0 |
| 544020 General Liability Insurance Expen | 834,621 | 0 | 0 | 0 | 0 |
| *544050 Operating Contingency Reserve | 270,970 | 0 | 0 | 0 | 0 |
| 544060 Other Services Charges Expense | (437,929) | 0 | (437,929) | 0 | 0 |
| 544090 Property Insurance Expense | 185,787 | 0 | 0 | 0 | 185,787 |
| *544110 Salary Adjustment Reserve Expense | 52,110 | 0 | 0 | 0 | 0 |
| 544140 Professional Licenses & Membershi | 106,663 | 0 | 106,663 | 0 | 0 |
| *552000 Community Service Projects | 283,471 | 0 | 0 | 0 | 0 |
| *554050 Change Fund Shortage | (260) | 0 | 0 | 0 | 0 |
| *554060 Cash Receipts Short (Over) - Expe | (6) | 0 | 0 | 0 | 0 |
| *554090 Damages Settlements Expense | 1,049,305 | 0 | 0 | 0 | 0 |
| *554205 Unrealized Loss On Investments | (104,265) | 0 | 0 | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 12,895,272 | 0 | 0 | 0 | 0 |
| *580060 Vehicular Equipment | 100,000 | 0 | 0 | 0 | 0 |
| *580290 Heavy Off Road Equipment | 33,700 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 30,438,586 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (17,841,764) | 0 | 0 | 0 | 0 |
| Functional Cost | 12,596,822 | 0 | (331,266) | 3,325,695 | 185,787 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 258,353 | 258,353 | 0 | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

| | Total | G&A | General Expenses | Retirees Health Insurance | Property Insurance |
|-----------------------------------|------------|-----------|------------------|---------------------------|--------------------|
| Reallocate Admin Costs | | (258,353) | (6,794) | 68,208 | 3,811 |
| Unallocated Costs | (389,265) | 0 | 0 | 0 | 0 |
| 1st Allocation | 12,465,910 | 0 | (338,060) | 3,393,903 | 189,598 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 7,522 | 7,522 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (7,522) | (191) | 1,986 | 107 |
| Unallocated Costs | (217) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 7,305 | 0 | (191) | 1,986 | 107 |
| Total For Non-Departmental | | | | | |
| Schedule .3 Total | 12,473,215 | 0 | (338,251) | 3,395,889 | 189,705 |

**EI Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental**

| | General Liability Insurance | Auto Liability | Fine Arts Coverage | City-Wide IT Contracts | PEG** |
|--|--------------------------------|----------------|--------------------|---------------------------|-------------|
| Other Expense & Cost | | | | | |
| 501000 Non-Uniform Wages & Salaries | 0 | 0 | 0 | 0 | 280,043 |
| 501008 Incentive Pay | 0 | 0 | 0 | 0 | 200 |
| 501100 Workers Compensation - Civilian | 0 | 0 | 0 | 0 | 666 |
| 501101 Unemployment Compensation - Civil | 0 | 0 | 0 | 0 | 230 |
| *501108 POS City - Employer Contribution | 0 | 0 | 0 | 0 | 0 |
| 501114 Life Insurance - Civilian | 0 | 0 | 0 | 0 | 445 |
| 501117 Allow (Exc Mil & Unif - Civilian | 0 | 0 | 0 | 0 | 1,615 |
| 501124 City Pension Plan Contribution | 0 | 0 | 0 | 0 | 33,192 |
| 501129 FICA City Match - Civilian | 0 | 0 | 0 | 0 | 16,810 |
| 501130 FICA Medicare - City Match - Civi | 0 | 0 | 0 | 0 | 3,931 |
| 501140 Retirees Health Plan | 0 | 0 | 0 | 0 | 0 |
| *521020 Appraisal Services | 0 | 0 | 0 | 0 | 0 |
| *521100 External Legal Counsel Service | 0 | 0 | 0 | 0 | 0 |
| *522010 Billing Collection Agent Contract | 0 | 0 | 0 | 0 | 0 |
| 522020 Data Process Services Contract | 0 | 0 | 0 | 5,414,557 | 0 |
| 522150 Outside Contracts - NOC | 0 | 0 | 0 | 911,158 | 0 |
| *522170 Interlocal Agreements | 0 | 0 | 0 | 0 | 0 |
| 522290 Office Equipment Maintenance Cont | 0 | 0 | 0 | 1,906,180 | 0 |
| 544020 General Liability Insurance Expen | 436,807 | 232,583 | 133,875 | 0 | 0 |
| *544050 Operating Contingency Reserve | 0 | 0 | 0 | 0 | 0 |
| 544060 Other Services Charges Expense | 0 | 0 | 0 | 0 | 0 |
| 544090 Property Insurance Expense | 0 | 0 | 0 | 0 | 0 |
| *544110 Salary Adjustment Reserve Expense | 0 | 0 | 0 | 0 | 0 |
| 544140 Professional Licenses & Membershi | 0 | 0 | 0 | 0 | 0 |
| *552000 Community Service Projects | 0 | 0 | 0 | 0 | 0 |
| *554050 Change Fund Shortage | 0 | 0 | 0 | 0 | 0 |
| *554060 Cash Receipts Short (Over) - Expe | 0 | 0 | 0 | 0 | 0 |
| *554090 Damages Settlements Expense | 0 | 0 | 0 | 0 | 0 |
| *554205 Unrealized Loss On Investments | 0 | 0 | 0 | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 0 | 0 | 0 | 0 | 0 |
| *580060 Vehicular Equipment | 0 | 0 | 0 | 0 | 0 |
| *580290 Heavy Off Road Equipment | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 436,807 | 232,583 | 133,875 | 8,231,895 | 337,132 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental**

| | General Liability Insurance | Auto Liability | Fine Arts Coverage | City-Wide IT Contracts | PEG** |
|-----------------------------------|--------------------------------|----------------|--------------------|---------------------------|-----------|
| Reallocate Admin Costs | 8,957 | 4,769 | 2,743 | 168,840 | 6,914 |
| Unallocated Costs | 0 | 0 | 0 | 0 | (344,046) |
| 1st Allocation | 445,764 | 237,352 | 136,618 | 8,400,735 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 259 | 133 | 75 | 4,936 | 196 |
| Unallocated Costs | 0 | 0 | 0 | 0 | (196) |
| 2nd Allocation | 259 | 133 | 75 | 4,936 | 0 |
| Total For Non-Departmental | | | | | |
| Schedule .3 Total | 446,023 | 237,485 | 136,693 | 8,405,671 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

| | MPLC Umbrella Licensing** | All Other** |
|--|------------------------------|-------------|
| Other Expense & Cost | | |
| 501000 Non-Uniform Wages & Salaries | 0 | 0 |
| 501008 Incentive Pay | 0 | 0 |
| 501100 Workers Compensation - Civilian | 0 | 0 |
| 501101 Unemployment Compensation - Civil | 0 | 0 |
| *501108 POS City - Employer Contribution | 0 | 0 |
| 501114 Life Insurance - Civilian | 0 | 0 |
| 501117 Allow (Exc Mil & Unif - Civilian | 0 | 0 |
| 501124 City Pension Plan Contribution | 0 | 0 |
| 501129 FICA City Match - Civilian | 0 | 0 |
| 501130 FICA Medicare - City Match - Civi | 0 | 0 |
| 501140 Retirees Health Plan | 0 | 0 |
| *521020 Appraisal Services | 0 | 0 |
| *521100 External Legal Counsel Service | 0 | 0 |
| *522010 Billing Collection Agent Contract | 0 | 0 |
| 522020 Data Process Services Contract | 0 | 0 |
| 522150 Outside Contracts - NOC | 0 | 12,958 |
| *522170 Interlocal Agreements | 0 | 0 |
| 522290 Office Equipment Maintenance Cont | 0 | 0 |
| 544020 General Liability Insurance Expen | 11,511 | 19,845 |
| *544050 Operating Contingency Reserve | 0 | 0 |
| 544060 Other Services Charges Expense | 0 | 0 |
| 544090 Property Insurance Expense | 0 | 0 |
| *544110 Salary Adjustment Reserve Expense | 0 | 0 |
| 544140 Professional Licenses & Membershi | 0 | 0 |
| *552000 Community Service Projects | 0 | 0 |
| *554050 Change Fund Shortage | 0 | 0 |
| *554060 Cash Receipts Short (Over) - Expe | 0 | 0 |
| *554090 Damages Settlements Expense | 0 | 0 |
| *554205 Unrealized Loss On Investments | 0 | 0 |
| *570000 Interfund Transfers (Uses) | 0 | 0 |
| *580060 Vehicular Equipment | 0 | 0 |
| *580290 Heavy Off Road Equipment | 0 | 0 |
| Departmental Total | | |
| Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 11,511 | 32,803 |
| Allocation Step 1 | | |
| Inbound - All Others | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

| | MPLC Umbrella Licensing** | All Other** |
|--------------------------------|------------------------------|-------------|
| Reallocate Admin Costs | 235 | 670 |
| Unallocated Costs | (11,746) | (33,473) |
| 1st Allocation | 0 | 0 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 5 | 16 |
| Unallocated Costs | (5) | (16) |
| 2nd Allocation | 0 | 0 |
| Total For Non-Departmental | | |
| Schedule .3 Total | 0 | 0 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - General Expenses

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|-----------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 1,251,238.31 | 0.318101 | (1,075) | | (1,075) | | (1,075) |
| City Attorney | 5,714,091.16 | 1.452687 | (4,909) | | (4,909) | | (4,909) |
| Office of Management & Budget | 907,395.30 | 0.230686 | (779) | | (779) | | (779) |
| Public Information | 356,481.24 | 0.090628 | (306) | | (306) | | (306) |
| Internal Audit | 766,550.61 | 0.194879 | (659) | | (659) | | (659) |
| Performance Office | 273,314.56 | 0.069484 | (235) | | (235) | | (235) |
| Municipal Clerk | 1,198,376.74 | 0.304662 | (1,029) | | (1,029) | | (1,029) |
| Human Resources | 2,064,748.43 | 0.524919 | (1,774) | | (1,774) | | (1,774) |
| Office of the Comptroller | 2,747,778.51 | 0.698565 | (2,361) | | (2,361) | | (2,361) |
| Purchasing & Strategic Source | 1,578,885.40 | 0.401398 | (1,357) | | (1,357) | | (1,357) |
| Information Technology | 8,900,001.25 | 2.262637 | (7,648) | | (7,648) | | (7,648) |
| Office of the Police Chief | 1,868,113.93 | 0.474929 | (1,605) | | (1,605) | | (1,605) |
| Police Administrative Services | 17,378,557.84 | 4.418131 | (14,937) | | (14,937) | | (14,937) |
| Fire Administration | 22,658,404.26 | 5.760421 | (19,471) | | (19,471) | | (19,471) |
| PW Administration Support & Data Mgmt | 1,253,543.96 | 0.318687 | (1,077) | | (1,077) | | (1,077) |
| Facilities Maintenance | 7,946,061.66 | 2.020118 | (6,828) | | (6,828) | | (6,828) |
| Sustainability | 9,815,396.02 | 2.495357 | (8,434) | | (8,434) | | (8,434) |
| Non-Departmental | 17,409,613.66 | 4.426027 | (14,963) | | (14,963) | | (14,963) |
| Capital Improvement Department | 6,012,402.31 | 1.528526 | (5,166) | | (5,166) | (1) | (5,167) |
| Community & Human Development | 549,416.57 | 0.139678 | (472) | | (472) | | (472) |
| Economic Development | 1,675,326.77 | 0.425916 | (1,439) | | (1,439) | | (1,439) |
| Fire | 87,183,192.66 | 22.164485 | (74,928) | | (74,928) | (57) | (74,985) |
| Library | 8,984,554.09 | 2.284133 | (7,722) | | (7,722) | (4) | (7,726) |
| Mayor & Council | 1,289,678.48 | 0.327874 | (1,107) | | (1,107) | | (1,107) |
| Municipal Court | 4,677,494.19 | 1.189154 | (4,018) | | (4,018) | (1) | (4,019) |
| Museum & Cultural Affairs | 2,485,989.29 | 0.632010 | (2,135) | | (2,135) | | (2,135) |
| Parks & Recreation | 27,165,343.90 | 6.906215 | (23,347) | | (23,347) | (14) | (23,361) |
| Planning & Inspections | 7,467,006.70 | 1.898329 | (6,417) | | (6,417) | (2) | (6,419) |
| Police | 117,698,861.32 | 29.922450 | (101,178) | | (101,178) | (103) | (101,281) |
| Public Health | 5,787,086.23 | 1.471244 | (4,974) | | (4,974) | (1) | (4,975) |
| Streets & Maintenance | 13,318,727.39 | 3.386005 | (11,446) | | (11,446) | (7) | (11,453) |
| Zoo | 4,962,712.35 | 1.261665 | (4,264) | | (4,264) | (1) | (4,265) |
| Schedule .4 Total for General Expenses | 393,346,345.09 | 100.000000 | (338,060) | | (338,060) | (191) | (338,251) |

Allocation Basis: Total Actual General Fund Expenditures per Organization
Allocation Source: Trial Balance

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Retirees Health Insurance

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 7.000 | 0.172642 | 5,859 | | 5,859 | | 5,859 |
| City Attorney | 35.000 | 0.863212 | 29,295 | | 29,295 | | 29,295 |
| Office of Management & Budget | 10.000 | 0.246632 | 8,369 | | 8,369 | | 8,369 |
| Public Information | 5.000 | 0.123316 | 4,184 | | 4,184 | | 4,184 |
| Internal Audit | 8.000 | 0.197306 | 6,695 | | 6,695 | | 6,695 |
| Performance Office | 3.000 | 0.073990 | 2,510 | | 2,510 | | 2,510 |
| Municipal Clerk | 6.000 | 0.147979 | 5,022 | | 5,022 | | 5,022 |
| Human Resources | 29.500 | 0.727564 | 24,693 | | 24,693 | | 24,693 |
| Office of the Comptroller | 32.000 | 0.789222 | 26,784 | | 26,784 | | 26,784 |
| Purchasing & Strategic Source | 19.000 | 0.468601 | 15,904 | | 15,904 | | 15,904 |
| Information Technology | 78.000 | 1.923729 | 65,289 | | 65,289 | | 65,289 |
| Office of the Police Chief | 17.000 | 0.419274 | 14,231 | | 14,231 | | 14,231 |
| Police Administrative Services | 153.000 | 3.773469 | 128,066 | | 128,066 | | 128,066 |
| Fire Administration | 214.000 | 5.277923 | 179,128 | | 179,128 | | 179,128 |
| PW Administration Support & Data Mgmt | 25.000 | 0.616580 | 20,925 | | 20,925 | | 20,925 |
| Facilities Maintenance | 66.000 | 1.627771 | 55,242 | | 55,242 | | 55,242 |
| Non-Departmental | 7.000 | 0.172642 | 5,859 | | 5,859 | | 5,859 |
| Capital Improvement Department | 72.000 | 1.775750 | 60,264 | | 60,264 | 40 | 60,304 |
| Community & Human Development | 10.000 | 0.246632 | 8,369 | | 8,369 | 4 | 8,373 |
| Economic Development | 10.000 | 0.246632 | 8,369 | | 8,369 | 4 | 8,373 |
| Fire | 858.000 | 21.161020 | 718,182 | | 718,182 | 512 | 718,694 |
| Library | 147.250 | 3.631655 | 123,255 | | 123,255 | 84 | 123,339 |
| Mayor & Council | 24.025 | 0.592533 | 20,108 | | 20,108 | 12 | 20,120 |
| Municipal Court | 87.500 | 2.158029 | 73,238 | | 73,238 | 49 | 73,287 |
| Museum & Cultural Affairs | 31.000 | 0.764559 | 25,947 | | 25,947 | 15 | 25,962 |
| Parks & Recreation | 365.350 | 9.010698 | 305,815 | | 305,815 | 214 | 306,029 |
| Planning & Inspections | 100.000 | 2.466319 | 83,703 | | 83,703 | 55 | 83,758 |
| Police | 1,191.000 | 29.373863 | 996,950 | | 996,950 | 742 | 997,692 |
| Public Health | 92.000 | 2.269014 | 77,008 | | 77,008 | 52 | 77,060 |
| Streets & Maintenance | 236.000 | 5.820514 | 197,543 | | 197,543 | 139 | 197,682 |
| Zoo | 116.000 | 2.860930 | 97,097 | | 97,097 | 64 | 97,161 |
| Schedule .4 Total for Retirees Health Insurance | 4,054.625 | 100.000000 | 3,393,903 | | 3,393,903 | 1,986 | 3,395,889 |

Allocation Basis: Total Number of General Fund FTEs by Department

Allocation Source: Position Analysis Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Property Insurance

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 564.26 | 0.411304 | 779 | | 779 | | 779 |
| City Attorney | 873.85 | 0.636972 | 1,207 | | 1,207 | | 1,207 |
| Internal Audit | 267.00 | 0.194623 | 369 | | 369 | | 369 |
| Municipal Clerk | 174.77 | 0.127394 | 242 | | 242 | | 242 |
| Human Resources | 689.10 | 0.502303 | 952 | | 952 | | 952 |
| Office of the Comptroller | 949.78 | 0.692319 | 1,311 | | 1,311 | | 1,311 |
| Purchasing & Strategic Source | 883.79 | 0.644217 | 1,221 | | 1,221 | | 1,221 |
| Information Technology | 5,079.38 | 3.702490 | 7,019 | | 7,019 | | 7,019 |
| Capital Improvement Department | 2,780.39 | 2.026697 | 3,840 | | 3,840 | 1 | 3,841 |
| Community & Human Development | 1,340.01 | 0.976767 | 1,851 | | 1,851 | | 1,851 |
| Economic Development | 284.53 | 0.207401 | 392 | | 392 | | 392 |
| Environmental Services | 2.68 | 0.001954 | 4 | | 4 | | 4 |
| Fire | 20,270.56 | 14.775728 | 28,012 | | 28,012 | 15 | 28,027 |
| Library | 21,097.01 | 15.378149 | 29,155 | | 29,155 | 14 | 29,169 |
| Mayor & Council | 636.67 | 0.464085 | 880 | | 880 | | 880 |
| Municipal Court | 2,269.12 | 1.654019 | 3,134 | | 3,134 | 1 | 3,135 |
| Museum & Cultural Affairs | 8,999.33 | 6.559841 | 12,437 | | 12,437 | 4 | 12,441 |
| Parks & Recreation | 42,351.99 | 30.871445 | 58,548 | | 58,548 | 55 | 58,603 |
| Police | 10,779.17 | 7.857212 | 14,898 | | 14,898 | 8 | 14,906 |
| Public Health | 3,882.08 | 2.829747 | 5,365 | | 5,365 | 1 | 5,366 |
| Streets & Maintenance | 748.29 | 0.545448 | 1,033 | | 1,033 | | 1,033 |
| Zoo | 12,262.38 | 8.938362 | 16,946 | | 16,946 | 8 | 16,954 |
| All Other | 2.09 | 0.001523 | 3 | | 3 | | 3 |
| Schedule .4 Total for Property Insurance | 137,188.23 | 100.000000 | 189,598 | | 189,598 | 107 | 189,705 |

Allocation Basis: Insured Property Premiums for General Fund Departments
Allocation Source: Insured Property Listing

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental**

Activity - General Liability Insurance

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| City Manager | 7.000 | 0.172642 | 769 | | 769 | | 769 |
| City Attorney | 35.000 | 0.863212 | 3,846 | | 3,846 | | 3,846 |
| Office of Management & Budget | 10.000 | 0.246632 | 1,098 | | 1,098 | | 1,098 |
| Public Information | 5.000 | 0.123316 | 551 | | 551 | | 551 |
| Internal Audit | 8.000 | 0.197306 | 880 | | 880 | | 880 |
| Performance Office | 3.000 | 0.073990 | 329 | | 329 | | 329 |
| Municipal Clerk | 6.000 | 0.147979 | 659 | | 659 | | 659 |
| Human Resources | 29.500 | 0.727564 | 3,243 | | 3,243 | | 3,243 |
| Office of the Comptroller | 32.000 | 0.789222 | 3,516 | | 3,516 | | 3,516 |
| Purchasing & Strategic Source | 19.000 | 0.468601 | 2,088 | | 2,088 | | 2,088 |
| Information Technology | 78.000 | 1.923729 | 8,575 | | 8,575 | | 8,575 |
| Office of the Police Chief | 17.000 | 0.419274 | 1,867 | | 1,867 | | 1,867 |
| Police Administrative Services | 153.000 | 3.773469 | 16,820 | | 16,820 | | 16,820 |
| Fire Administration | 214.000 | 5.277923 | 23,526 | | 23,526 | | 23,526 |
| PW Administration Support & Data Mgmt | 25.000 | 0.616580 | 2,747 | | 2,747 | | 2,747 |
| Facilities Maintenance | 66.000 | 1.627771 | 7,255 | | 7,255 | | 7,255 |
| Non-Departmental | 7.000 | 0.172642 | 769 | | 769 | | 769 |
| Capital Improvement Department | 72.000 | 1.775750 | 7,915 | | 7,915 | 3 | 7,918 |
| Community & Human Development | 10.000 | 0.246632 | 1,098 | | 1,098 | | 1,098 |
| Economic Development | 10.000 | 0.246632 | 1,098 | | 1,098 | | 1,098 |
| Fire | 858.000 | 21.161020 | 94,327 | | 94,327 | 65 | 94,392 |
| Library | 147.250 | 3.631655 | 16,188 | | 16,188 | 10 | 16,198 |
| Mayor & Council | 24.025 | 0.592533 | 2,640 | | 2,640 | 1 | 2,641 |
| Municipal Court | 87.500 | 2.158029 | 9,618 | | 9,618 | 4 | 9,622 |
| Museum & Cultural Affairs | 31.000 | 0.764559 | 3,407 | | 3,407 | 1 | 3,408 |
| Parks & Recreation | 365.350 | 9.010698 | 40,165 | | 40,165 | 27 | 40,192 |
| Planning & Inspections | 100.000 | 2.466319 | 10,992 | | 10,992 | 5 | 10,997 |
| Police | 1,191.000 | 29.373863 | 130,969 | | 130,969 | 117 | 131,086 |
| Public Health | 92.000 | 2.269014 | 10,112 | | 10,112 | 5 | 10,117 |
| Streets & Maintenance | 236.000 | 5.820514 | 25,944 | | 25,944 | 14 | 25,958 |
| Zoo | 116.000 | 2.860930 | 12,753 | | 12,753 | 7 | 12,760 |
| Schedule .4 Total for General Liability Insurance | 4,054.625 | 100.000000 | 445,764 | | 445,764 | 259 | 446,023 |

Allocation Basis: Total Number of General Fund FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental**

Activity - Auto Liability

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| Office of the Comptroller | 4 | 0.398010 | 945 | | 945 | | 945 |
| Information Technology | 20 | 1.990050 | 4,724 | | 4,724 | | 4,724 |
| Animal Services | 58 | 5.771144 | 13,698 | | 13,698 | 6 | 13,704 |
| Capital Improvement Department | 33 | 3.283582 | 7,793 | | 7,793 | 2 | 7,795 |
| El Paso Water | 7 | 0.696517 | 1,653 | | 1,653 | | 1,653 |
| Fire | 309 | 30.746269 | 72,976 | | 72,976 | 42 | 73,018 |
| Library | 6 | 0.597015 | 1,417 | | 1,417 | | 1,417 |
| Museum & Cultural Affairs | 2 | 0.199005 | 472 | | 472 | | 472 |
| Parks & Recreation | 157 | 15.621891 | 37,077 | | 37,077 | 19 | 37,096 |
| Planning & Inspections | 59 | 5.870647 | 13,934 | | 13,934 | 6 | 13,940 |
| Streets & Maintenance | 342 | 34.029850 | 80,775 | | 80,775 | 58 | 80,833 |
| Zoo | 8 | 0.796020 | 1,888 | | 1,888 | | 1,888 |
| Schedule .4 Total for Auto Liability | 1,005 | 100.000000 | 237,352 | | 237,352 | 133 | 237,485 |

Allocation Basis: Vehicle Count per Department
Allocation Source: Auto Liability & Allocation of Premium Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Fine Arts Coverage

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| Museum & Cultural Affairs | 100.00 | 100.000000 | 136,618 | | 136,618 | 75 | 136,693 |
| Schedule .4 Total for Fine Arts Coverage | 100.00 | 100.000000 | 136,618 | | 136,618 | 75 | 136,693 |

Allocation Basis: Direct Allocation to 454 Museum & Cultural Affairs
Allocation Source: Primary Beneficiary of Services Rendered

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - City-Wide IT Contracts

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| City Manager | 6,949.19 | 0.080913 | 6,797 | | 6,797 | | 6,797 |
| City Attorney | 78,397.95 | 0.912826 | 76,684 | | 76,684 | | 76,684 |
| Office of Management & Budget | 34,927.41 | 0.406677 | 34,161 | | 34,161 | | 34,161 |
| Public Information | 4,963.71 | 0.057795 | 4,855 | | 4,855 | | 4,855 |
| Internal Audit | 7,941.93 | 0.092472 | 7,768 | | 7,768 | | 7,768 |
| Performance Office | 2,978.22 | 0.034677 | 2,912 | | 2,912 | | 2,912 |
| Municipal Clerk | 26,756.45 | 0.311539 | 26,171 | | 26,171 | | 26,171 |
| Human Resources | 180,785.87 | 2.104979 | 176,831 | | 176,831 | | 176,831 |
| Office of the Comptroller | 128,896.69 | 1.500808 | 126,078 | | 126,078 | | 126,078 |
| Purchasing & Strategic Source | 106,594.09 | 1.241128 | 104,262 | | 104,262 | | 104,262 |
| Information Technology | 77,433.83 | 0.901600 | 75,741 | | 75,741 | | 75,741 |
| PW Administration Support & Data Mgmt | 24,818.54 | 0.288975 | 24,275 | | 24,275 | | 24,275 |
| Facilities Maintenance | 65,520.93 | 0.762893 | 64,088 | | 64,088 | | 64,088 |
| Non-Departmental | 6,949.19 | 0.080913 | 6,797 | | 6,797 | | 6,797 |
| Self Insurance Fund | 17,372.97 | 0.202282 | 16,993 | | 16,993 | 10 | 17,003 |
| Animal Services | 126,574.53 | 1.473770 | 123,807 | | 123,807 | 75 | 123,882 |
| Aviation | 262,083.73 | 3.051570 | 256,354 | | 256,354 | 161 | 256,515 |
| Capital Improvement Department | 265,429.38 | 3.090525 | 259,627 | | 259,627 | 164 | 259,791 |
| Community & Human Development | 37,724.17 | 0.439241 | 36,899 | | 36,899 | 22 | 36,921 |
| Economic Development | 9,927.41 | 0.115590 | 9,709 | | 9,709 | 4 | 9,713 |
| El Paso Employee's Pension | 6,949.19 | 0.080913 | 6,797 | | 6,797 | 2 | 6,799 |
| El Paso Water | 855,246.73 | 9.958060 | 836,551 | | 836,551 | 539 | 837,090 |
| Environmental Services | 359,868.76 | 4.190130 | 352,001 | | 352,001 | 226 | 352,227 |
| Fire | 1,376,319.25 | 16.025164 | 1,346,232 | | 1,346,232 | 867 | 1,347,099 |
| International Bridges | 59,812.67 | 0.696428 | 58,501 | | 58,501 | 36 | 58,537 |
| Library | 340,474.17 | 3.964309 | 333,032 | | 333,032 | 211 | 333,243 |
| Mayor & Council | 23,850.61 | 0.277704 | 23,329 | | 23,329 | 13 | 23,342 |
| Municipal Court | 86,864.87 | 1.011411 | 84,964 | | 84,964 | 52 | 85,016 |
| Museum & Cultural Affairs | 111,787.72 | 1.301600 | 109,343 | | 109,343 | 65 | 109,408 |
| Parks & Recreation | 372,943.08 | 4.342360 | 364,792 | | 364,792 | 232 | 365,024 |
| Planning & Inspections | 157,239.14 | 1.830813 | 153,799 | | 153,799 | 96 | 153,895 |
| Police | 2,009,943.48 | 23.402761 | 1,966,034 | | 1,966,034 | 1,326 | 1,967,360 |
| Public Health | 246,130.80 | 2.865822 | 240,749 | | 240,749 | 148 | 240,897 |
| Streets & Maintenance | 381,592.51 | 4.443070 | 373,249 | | 373,249 | 238 | 373,487 |
| Sun Metro | 591,425.70 | 6.886261 | 578,497 | | 578,497 | 371 | 578,868 |
| Tax | 19,854.83 | 0.231180 | 19,418 | | 19,418 | 10 | 19,428 |
| Zoo | 115,158.00 | 1.340841 | 112,638 | | 112,638 | 68 | 112,706 |
| Schedule .4 Total for City-Wide IT Contracts | 8,588,487.70 | 100.000000 | 8,400,735 | | 8,400,735 | 4,936 | 8,405,671 |

Allocation Basis: IT Contract Value per Department
Allocation Source: Maintenance, Support, and License Renewals Report

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Non-Departmental

| Receiving Department | Total | General Expenses | Retirees Health Insurance | Property Insurance | General Liability Insurance |
|---------------------------------------|-------------------|------------------|---------------------------|--------------------|-----------------------------|
| City Manager | 13,129 | (1,075) | 5,859 | 779 | 769 |
| City Attorney | 106,123 | (4,909) | 29,295 | 1,207 | 3,846 |
| Office of Management & Budget | 42,849 | (779) | 8,369 | 0 | 1,098 |
| Public Information | 9,284 | (306) | 4,184 | 0 | 551 |
| Internal Audit | 15,053 | (659) | 6,695 | 369 | 880 |
| Performance Office | 5,516 | (235) | 2,510 | 0 | 329 |
| Municipal Clerk | 31,065 | (1,029) | 5,022 | 242 | 659 |
| Human Resources | 203,945 | (1,774) | 24,693 | 952 | 3,243 |
| Office of the Comptroller | 156,273 | (2,361) | 26,784 | 1,311 | 3,516 |
| Purchasing & Strategic Source | 122,118 | (1,357) | 15,904 | 1,221 | 2,088 |
| Information Technology | 153,700 | (7,648) | 65,289 | 7,019 | 8,575 |
| Office of the Police Chief | 14,493 | (1,605) | 14,231 | 0 | 1,867 |
| Police Administrative Services | 129,949 | (14,937) | 128,066 | 0 | 16,820 |
| Fire Administration | 183,183 | (19,471) | 179,128 | 0 | 23,526 |
| PW Administration Support & Data Mgmt | 46,870 | (1,077) | 20,925 | 0 | 2,747 |
| Facilities Maintenance | 119,757 | (6,828) | 55,242 | 0 | 7,255 |
| Sustainability | (8,434) | (8,434) | 0 | 0 | 0 |
| Non-Departmental | (1,538) | (14,963) | 5,859 | 0 | 769 |
| Self Insurance Fund | 17,003 | 0 | 0 | 0 | 0 |
| Animal Services | 137,586 | 0 | 0 | 0 | 0 |
| Aviation | 256,515 | 0 | 0 | 0 | 0 |
| Capital Improvement Department | 334,482 | (5,167) | 60,304 | 3,841 | 7,918 |
| Community & Human Development | 47,771 | (472) | 8,373 | 1,851 | 1,098 |
| Economic Development | 18,137 | (1,439) | 8,373 | 392 | 1,098 |
| El Paso Employee's Pension | 6,799 | 0 | 0 | 0 | 0 |
| El Paso Water | 838,743 | 0 | 0 | 0 | 0 |
| Environmental Services | 352,231 | 0 | 0 | 4 | 0 |
| Fire | 2,186,245 | (74,985) | 718,694 | 28,027 | 94,392 |
| International Bridges | 58,537 | 0 | 0 | 0 | 0 |
| Library | 495,640 | (7,726) | 123,339 | 29,169 | 16,198 |
| Mayor & Council | 45,876 | (1,107) | 20,120 | 880 | 2,641 |
| Municipal Court | 167,041 | (4,019) | 73,287 | 3,135 | 9,622 |
| Museum & Cultural Affairs | 286,249 | (2,135) | 25,962 | 12,441 | 3,408 |
| Parks & Recreation | 783,583 | (23,361) | 306,029 | 58,603 | 40,192 |
| Planning & Inspections | 256,171 | (6,419) | 83,758 | 0 | 10,997 |
| Police | 3,009,763 | (101,281) | 997,692 | 14,906 | 131,086 |
| Public Health | 328,465 | (4,975) | 77,060 | 5,366 | 10,117 |
| Streets & Maintenance | 667,540 | (11,453) | 197,682 | 1,033 | 25,958 |
| Sun Metro | 578,868 | 0 | 0 | 0 | 0 |
| Tax | 19,428 | 0 | 0 | 0 | 0 |
| Zoo | 237,204 | (4,265) | 97,161 | 16,954 | 12,760 |
| All Other | 3 | 0 | 0 | 3 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 12,473,215 | (338,251) | 3,395,889 | 189,705 | 446,023 |

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule .5 - Allocation Summary
For Department Non-Departmental

| Receiving Department | Auto Liability | Fine Arts Coverage | City-Wide IT Contracts |
|---------------------------------------|----------------|--------------------|---------------------------|
| City Manager | 0 | 0 | 6,797 |
| City Attorney | 0 | 0 | 76,684 |
| Office of Management & Budget | 0 | 0 | 34,161 |
| Public Information | 0 | 0 | 4,855 |
| Internal Audit | 0 | 0 | 7,768 |
| Performance Office | 0 | 0 | 2,912 |
| Municipal Clerk | 0 | 0 | 26,171 |
| Human Resources | 0 | 0 | 176,831 |
| Office of the Comptroller | 945 | 0 | 126,078 |
| Purchasing & Strategic Source | 0 | 0 | 104,262 |
| Information Technology | 4,724 | 0 | 75,741 |
| Office of the Police Chief | 0 | 0 | 0 |
| Police Administrative Services | 0 | 0 | 0 |
| Fire Administration | 0 | 0 | 0 |
| PW Administration Support & Data Mgmt | 0 | 0 | 24,275 |
| Facilities Maintenance | 0 | 0 | 64,088 |
| Sustainability | 0 | 0 | 0 |
| Non-Departmental | 0 | 0 | 6,797 |
| Self Insurance Fund | 0 | 0 | 17,003 |
| Animal Services | 13,704 | 0 | 123,882 |
| Aviation | 0 | 0 | 256,515 |
| Capital Improvement Department | 7,795 | 0 | 259,791 |
| Community & Human Development | 0 | 0 | 36,921 |
| Economic Development | 0 | 0 | 9,713 |
| El Paso Employee's Pension | 0 | 0 | 6,799 |
| El Paso Water | 1,653 | 0 | 837,090 |
| Environmental Services | 0 | 0 | 352,227 |
| Fire | 73,018 | 0 | 1,347,099 |
| International Bridges | 0 | 0 | 58,537 |
| Library | 1,417 | 0 | 333,243 |
| Mayor & Council | 0 | 0 | 23,342 |
| Municipal Court | 0 | 0 | 85,016 |
| Museum & Cultural Affairs | 472 | 136,693 | 109,408 |
| Parks & Recreation | 37,096 | 0 | 365,024 |
| Planning & Inspections | 13,940 | 0 | 153,895 |
| Police | 0 | 0 | 1,967,360 |
| Public Health | 0 | 0 | 240,897 |
| Streets & Maintenance | 80,833 | 0 | 373,487 |
| Sun Metro | 0 | 0 | 578,868 |
| Tax | 0 | 0 | 19,428 |
| Zoo | 1,888 | 0 | 112,706 |
| All Other | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 237,485 | 136,693 | 8,405,671 |

Section D: Supplemental Data

City of El Paso, Texas
 Federal Cost Allocation Plan
 Indirect Expenditure Summary
 for the Fiscal Year Ended August 31, 2019

| CAP Schedule | Cost Allocation Plan | Division No. & Description | Fund No. & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Grand Total |
|--------------------|---------------------------------------|--|----------------------------------|----------------------|----------------------|----------------------|------------------------|-----------------------|
| Schedule 02 | City Manager | 12010 City Manager | 1000 General Fund | 833,440.29 | 298,906.35 | 118,891.67 | - | 1,251,238.31 |
| Schedule 03 | City Attorney | 10500 Attorneys & Paralegals | 1000 General Fund | 1,784,737.91 | 475,431.38 | - | - | 2,260,169.29 |
| | | 10510 Legal Secretarial Staff | 1000 General Fund | 308,504.73 | 118,943.10 | - | - | 427,447.83 |
| | | 10520 Legal Support Staff | 1000 General Fund | 38,338.22 | 22,785.98 | - | - | 61,124.20 |
| | | 10530 Legal Operating Expense | 1000 General Fund | - | - | 120,135.01 | - | 120,135.01 |
| | | 10540 Trial Operating Expense Damages Settlement | 1000 General Fund | - | - | 421,805.28 | - | 421,805.28 |
| | | 10550 Outside Counsel Services | 1000 General Fund | - | - | 2,423,409.55 | 135,826.80 | 2,559,236.35 |
| | | 10560 Legal CD Administration | 2400 HUD CDBG Block Grant | 34,537.85 | 10,403.17 | 4,634.86 | - | 49,575.88 |
| | | 10570 Lobbyist | 2533 Lobbyist | - | - | 4,427.80 | - | 4,427.80 |
| Schedule 04 | Office of Management & Budget | 12000 Office Of Management & Budget | 1000 General Fund | 654,503.49 | 195,387.15 | 57,504.66 | - | 907,395.30 |
| Schedule 05 | Public Information | 12020 Public Information Office | 1000 General Fund | 259,684.83 | 77,559.87 | 19,236.54 | - | 356,481.24 |
| Schedule 06 | Internal Audit | 12030 Internal Audit | 1000 General Fund | 532,160.16 | 155,637.02 | 78,753.43 | - | 766,550.61 |
| Schedule 07 | Performance Office | 12050 Performance Office | 1000 General Fund | 180,229.96 | 50,533.34 | 42,551.26 | - | 273,314.56 |
| Schedule 08 | Municipal Clerk | 11020 Municipal Clerk | 1000 General Fund | 338,876.90 | 129,996.50 | 729,503.34 | - | 1,198,376.74 |
| Schedule 09 | Human Resources | 14000 Human Resources Administration | 1000 General Fund | 352,104.84 | 110,248.60 | 30,626.02 | - | 492,979.46 |
| | | 14015 Human Capital Management | 1000 General Fund | 343,740.04 | 118,258.37 | 34,831.53 | - | 496,829.94 |
| | | 14030 Organizational Development | 1000 General Fund | 189,312.44 | 66,026.48 | 362,890.41 | - | 618,229.33 |
| | | 14050 Benefit Services | 1000 General Fund | 331,954.91 | 115,784.29 | 8,970.50 | - | 456,709.70 |
| Schedule 10 | Office of the Comptroller | 13110 City Auctions | 4930 Capital Projects - Internal | 81,473.78 | 32,297.73 | 5,944.35 | - | 119,715.86 |
| | | 13120 Office Of The Comptroller | 1000 General Fund | 263,817.18 | 75,706.38 | 41,922.87 | - | 381,446.43 |
| | | 13130 Financial Reporting & Grants | 1000 General Fund | 687,394.13 | 229,105.65 | 298,478.96 | - | 1,214,978.74 |
| | | 13140 Grant Accounting | 1000 General Fund | 635,774.35 | 191,558.11 | 17,652.06 | - | 844,984.52 |
| | | 13150 Treasury Management Division | 1000 General Fund | 238,991.78 | 66,807.25 | 569.79 | - | 306,368.82 |
| Schedule 11 | Purchasing & Strategic Source | 16000 Administration | 1000 General Fund | 318,622.55 | 97,877.04 | 113,065.25 | - | 529,564.84 |
| | | 16010 Supply Chain Management | 1000 General Fund | 780,877.84 | 268,442.72 | - | - | 1,049,320.56 |
| Schedule 12 | Information Technology | 15090 Administrative | 1000 General Fund | 431,565.01 | 123,684.47 | 1,846,391.62 | 2,849,686.28 | 5,251,327.38 |
| | | 4500 Capital Projects | - | - | - | 5,362.70 | - | 5,362.70 |
| | | 15100 Client Services | 1000 General Fund | 848,689.15 | 279,764.24 | 37,230.18 | 55,693.90 | 1,221,377.47 |
| | | 15200 Application Management | 1000 General Fund | 1,513,914.66 | 486,171.14 | 70,123.74 | 64,174.44 | 2,134,383.98 |
| | | 15210 Infrastructure Management | 1000 General Fund | 1,210,006.14 | 395,514.96 | 92,268.78 | 45,297.05 | 1,743,086.93 |
| | | 4743 Capital Projects | - | - | - | 1,668.66 | 604,194.71 | 605,863.37 |
| | | 15220 Information Security Assurance | 1000 General Fund | 216,504.24 | 73,172.35 | - | - | 289,676.59 |
| | | 15230 Strategic Innovation & Enterprise | 1000 General Fund | 555,891.45 | 167,856.60 | 20,398.93 | 117,323.40 | 861,470.38 |
| | | 15250 Records Management | 1000 General Fund | 182,899.68 | 66,273.86 | 281,680.05 | 69,050.17 | 599,903.76 |
| Schedule 13 | Office of the Police Chief | 21000 Chiefs Office | 1000 General Fund | 1,577,677.28 | 245,369.68 | 45,066.97 | - | 1,868,113.93 |
| Schedule 14 | Police Administrative Services | 21010 Internal Affairs | 1000 General Fund | 1,486,906.33 | 529,478.86 | 108,122.44 | - | 2,124,507.63 |
| | | 21020 Police Academy Administration | 1000 General Fund | 3,134,421.68 | 1,115,804.15 | 876,314.35 | - | 5,126,540.18 |
| | | 21030 Police Department Personnel | 1000 General Fund | 1,766,245.22 | 529,523.93 | 194,045.88 | - | 2,489,815.03 |
| | | 21040 Planning & Research | 1000 General Fund | 500,927.93 | 167,508.63 | 11,583.15 | - | 680,019.71 |
| | | 21060 Grant Operating Police Department Headquarters | 1000 General Fund | 238,170.90 | 79,754.08 | 4,042.24 | 562,638.19 | 884,605.41 |
| | | 21080 Records | 1000 General Fund | 1,911,301.00 | 706,950.95 | 61,373.71 | - | 2,679,625.66 |
| | | 21090 Police Supply | 1000 General Fund | 101,591.51 | 42,769.58 | 651,622.36 | - | 795,983.45 |
| | | 21100 Financial Services | 1000 General Fund | 258,135.89 | 100,573.68 | 2,801,389.39 | - | 3,160,098.96 |
| Schedule 15 | Fire Administration | 22010 Fire Administration | 1000 General Fund | 1,440,023.38 | 217,253.41 | 265,194.00 | 1,293,565.85 | 3,216,036.64 |
| | | 22020 Fire Academy Administration | 1000 General Fund | 1,146,532.04 | 452,515.80 | 351,036.61 | - | 1,950,084.45 |
| | | 22030 Operations Research | 1000 General Fund | 423,668.99 | 173,886.52 | 45,853.09 | - | 643,408.60 |
| | | 22080 Fire Communications | 1000 General Fund | 6,430,346.88 | 2,184,434.41 | 1,090,652.26 | - | 9,705,433.55 |
| | | 22090 Fire Logistics | 1000 General Fund | 1,444,669.64 | 586,554.47 | 5,143,173.16 | 3,420,449.35 | 10,594,846.62 |
| | | 4932 Fleet Replacement | - | - | - | - | 114,070.00 | 114,070.00 |
| | | 22110 Planning & Infrastructure | 1000 General Fund | 187,664.08 | 87,932.24 | 370,595.29 | - | 646,191.61 |
| | | 22120 Health & Safety | 1000 General Fund | 194,694.92 | 83,156.57 | 338,566.50 | - | 616,417.99 |
| Schedule 16 | PW Administration Support & Data Mgmt | 32060 Administration Support & Data Management | 1000 General Fund | 811,837.33 | 285,081.05 | 156,625.58 | - | 1,253,543.96 |
| | | 3600 Supply Support Fund | 1,045,918.13 | (32,510.64) | - | - | - | 1,013,407.49 |
| Schedule 17 | Facilities Maintenance | 31040 Facilities Maintenance Division | 1000 General Fund | 2,576,277.86 | 1,024,642.46 | 4,345,141.34 | - | 7,946,061.66 |
| | | 2305 Environmental Fee | - | - | - | 90,393.25 | - | 90,393.25 |
| | | 4930 Capital Projects - Internal | - | - | - | 209,374.23 | - | 209,374.23 |
| Schedule 18 | Sustainability | 31130 Sustainability | 1000 General Fund | - | - | 9,815,396.02 | 3,519,379.94 | 13,334,775.96 |
| Schedule 19 | Non-Departmental | 15240 Citywide IT Contracts | 1000 General Fund | - | - | 8,231,895.22 | 113,583.17 | 8,345,478.39 |
| | | 99997 PEG | 1000 General Fund | 280,242.48 | 84,189.41 | - | - | 364,431.89 |
| | | 99999 Non Departmental | 1000 General Fund | - | 2,225,700.62 | 6,587,585.93 | 12,915,388.82 | 21,728,675.37 |
| Grand Total | | | | 41,105,801.98 | 15,390,703.96 | 49,085,972.77 | 25,880,822.07 | 131,462,800.78 |

All Monetary Values are US Dollars

City of El Paso, Texas
 Federal Cost Allocation Plan
 Direct Cost Base Summary (Salaries Wages)
 for the Fiscal Year Ended August 31, 2019

| Federal CAP Grantee Department | Total Salaries & Wages | Relative Percentage |
|------------------------------------|------------------------------|------------------------|
| Animal Services | 4,585,405.55 | 1.59% |
| Aviation | 14,114,557.69 | 4.88% |
| Capital Improvement Department | 4,364,777.80 | 1.51% |
| Community & Human Development | 1,487,685.98 | 0.51% |
| CRRMA | 218,699.68 | 0.08% |
| Destination El Paso | 6,500,013.00 | 2.25% |
| Economic Development | 899,247.84 | 0.31% |
| El Paso Employees Pension | 471,882.06 | 0.16% |
| Environmental Services | 14,719,937.22 | 5.09% |
| Fire | 63,388,554.01 | 21.91% |
| International Bridges | 2,662,949.46 | 0.92% |
| Library | 5,039,747.18 | 1.74% |
| Mayor & Council | 896,218.09 | 0.31% |
| Metropolitan Planning Organization | 630,367.95 | 0.22% |
| Municipal Court | 3,061,444.95 | 1.06% |
| Museum & Cultural Affairs | 2,104,768.93 | 0.73% |
| Parks & Recreation | 11,629,761.81 | 4.02% |
| Planning & Inspections | 5,617,096.40 | 1.94% |
| Police | 90,345,102.55 | 31.23% |
| Public Health | 9,929,172.87 | 3.43% |
| Streets & Maintenance | 10,596,710.02 | 3.66% |
| Sun Metro | 28,957,542.20 | 10.01% |
| Tax | 868,392.37 | 0.30% |
| Zoo | 3,800,828.17 | 1.31% |
| Self Insurance Fund | 2,392,692.70 | 0.83% |
| Grand Total | <u>289,283,556.48</u> | <u>100.00%</u> |

Note: Excludes Capital Project Fund expenditures and retiree pension payouts

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards
Year Ended August 31, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Passed Through To Subrecipients | Total Federal Expenditures |
|--|------------------------|---|---------------------------------------|-------------------------------|
| U.S. Department of Agriculture (USDA) | | | | |
| Passed through from: | | | | |
| Texas Department of Health and Human Services | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 2017-049739-001A | \$ - | \$ 1,140,377 |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 2017-049739-001B | - | 4,733,862 |
| Total U.S. Department of Agriculture | | | \$ - | \$ 5,874,239 |
| U.S. Department of Housing and Urban Development (HUD) | | | | |
| Direct Programs: | | | | |
| CDBG - Entitlement Grant Cluster | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | | 5,190,109 | 5,484,504 |
| Total CDBG - Entitlement Grant Cluster | | | 5,190,109 | 5,484,504 |
| Emergency Solutions Grant Program | | | | |
| | 14.231 | | 553,685 | 553,685 |
| Home Investment Partnerships Program | | | | |
| | 14.239 | | 1,068 | 3,387,166 |
| Housing Opportunities for Persons with AIDS | | | | |
| | 14.241 | | 494,407 | 494,860 |
| Total U.S. Department of Housing and Urban Development | | | \$ 6,239,269 | \$ 9,920,215 |
| U.S. Department of The Interior | | | | |
| Direct Program: | | | | |
| Water SMART (Sustaining and Manage America's | 15.507 | | - | 50 |
| Total U.S. Department of The Interior | | | \$ - | \$ 50 |
| U.S. Department of Justice (DOJ) | | | | |
| Direct Program: | | | | |
| Equitable Sharing Program | 16.922 | | - | 394,617 |
| Passed through from: | | | | |
| Texas Office of The Attorney General | | | | |
| Missing Children's Assistance | 16.543 | 1885565 | - | 4,533 |
| Texas Office of The Governor | | | | |
| Crime Scene Investigations | 16.738 | 2016-DJ-BX-0161 | - | 59,479 |
| Crime Scene Investigations | 16.738 | 2018-DJ-BX-0406 | - | 3,306 |
| Crime Victim Assistance | 16.575 | 259806 | - | 213,511 |
| Total U.S. Department of Justice | | | \$ - | \$ 675,446 |

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Passed Through To Subrecipients | Total Federal Expenditures |
|--|------------------------|---|---------------------------------------|-------------------------------|
| U.S. Department of Transportation (DOT) | | | | |
| Direct Program: | | | | |
| Airport Improvement Program | 20.106 | | \$ - | \$ 614,020 |
| National Infrastructure Investments | 20.933 | | - | 233,335 |
| Highway Planning and Construction Cluster | | | | |
| Passed through from: | | | | |
| Texas Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | | | |
| | | 0167-02-050 | - | 1,064,889 |
| | | 0167-02-059 | - | 382,458 |
| | | 0374-02-089 | - | 47,895 |
| | | 0924-06-269 | - | 71,933 |
| | | 0924-06-421 | - | 153,576 |
| | | 0924-06-425 | - | 118,730 |
| | | 0924-06-458 | - | 102 |
| | | 0924-06-459 | - | 3,283 |
| | | 0924-06-496 | - | 630,387 |
| | | 0924-06-498 | - | 2,141,313 |
| | | 0924-06-503 | - | 1,186,015 |
| | | 0924-06-504 | - | 123,262 |
| | | 0924-06-539 | - | 129,931 |
| | | 0924-06-542 | - | 76,992 |
| | | 0924-06-544 | - | 101,993 |
| | | 0924-06-546 | - | 247,920 |
| | | 0924-06-562 | - | 320,327 |
| | | 0925-06-422 | - | 158,136 |
| | | 50-19XF0004 | - | 1,254,962 |
| | | TX PL-112 FY18 | - | 142,790 |
| | | | - | 8,356,894 |
| Passed through from: | | | | |
| New Mexico Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | D16018 | - | 46,837 |
| Total Highway Planning and Construction Cluster | | | \$ - | \$ 8,403,731 |
| Direct Programs: | | | | |
| Federal Transit Cluster | | | | |
| Federal Transit - Capital Investment Grants | 20.500 | | - | 5,510,606 |
| Federal Transit - Formula Grants | 20.507 | | - | 17,182,721 |
| Bus and Bus Facilities Formula Program | 20.526 | | - | 78,319 |
| Total Federal Transit Cluster | | | \$ - | \$ 22,771,646 |
| Transit Services Programs Cluster | | | | |
| Enhanced Mobility of Seniors and Individuals with Disabilities | 20.513 | | - | 369,962 |
| Job Access and Reverse Commute Program | 20.516 | | - | 38,043 |
| Total Transit Services Programs Cluster | | | \$ - | \$ 408,005 |
| Passed through from: | | | | |
| Texas Office of The Governor | | | | |
| Highway Safety Cluster | | | | |
| State and Community Highway Safety | 20.600 | 2018-EIPasoPD-S-1YG-0004 | - | 25,648 |
| State and Community Highway Safety | 20.600 | 2019-EIPasoPD-S-1YG-00037 | - | 253,222 |
| Total Highway Safety Cluster | | | \$ - | \$ 278,870 |
| Total Department of Transportation | | | \$ - | \$ 32,709,607 |

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Passed Through To Subrecipients | Total Federal Expenditures |
|---|------------------------|---|---------------------------------------|-------------------------------|
| National Endowment for the Arts (NEA) | | | | |
| Direct Program: | | | | |
| Promotion of the Arts Grants to Organizations and Individuals | 45.024 | | \$ - | \$ 34,991 |
| Total National Endowment for the Arts | | | \$ - | \$ 34,991 |
| Institute of Museum and Library Services | | | | |
| Direct Program: | | | | |
| National Leadership Grants | 45.312 | | - | 5,000 |
| Passed through from: | | | | |
| Texas State Library and Archives Commission (TSLAC) | 45.310 | | - | 927 |
| Grants to States | | 475-18007 | - | 9,900 |
| | | IMP-19004 | - | 10,000 |
| | | IMP-19020 | - | 13,334 |
| | | SPP-19007 | - | 44,605 |
| | | IMP-19012 | - | 7,823 |
| | | | - | 2,458 |
| | | TXR-19007 | - | 9,988 |
| | | | - | 99,035 |
| Total Institute of Museum and Library Services | | | \$ - | \$ 104,035 |
| Environmental Protection Agency (EPA) | | | | |
| Direct Programs: | | | | |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034 | | - | 107,427 |
| Performance Partnership Grants | 66.605 | | - | 97,468 |
| Total Environmental Protection Agency | | | \$ - | \$ 204,895 |

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Passed Through To Subrecipients | Total Federal Expenditures |
|--|------------------------|--|---------------------------------------|--|
| Department of Health and Human Services | | | | |
| Direct Program: | | | | |
| Family Planning Services | 93.217 | | \$ - | \$ 59,371 |
| Minority Health and Health Disparities Research | 93.307 | | - | 43,881 |
| Passed through from: | | | | |
| Texas Department of Health and Human Services | | | | |
| Public Health Emergency Preparedness | 93.069 | 537-18-0344-00001 | - | 266,874 |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Co-Op Agreements | 93.074 | 537-18-0112-00001 537-18-0126-00001 537-18-0126-00001-02 | - - - | 227,968 439,017 67,580 |
| | | | - | 734,565 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | | | |
| Immunization Cooperative Agreements | 93.116 | HHS000036000001 | - | 294,415 |
| Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations- financed in part by Prevention and Public Health Funds (PPHF) | 93.268 | HHS000111200001 | - | 931,896 |
| Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) | 93.524 | 2012-111203 | - | 621 |
| HIV Prevention Activities Health Department Based | 93.758 | 537-18-0215-00001 | - | 160,218 |
| | 93.940 | 2016-001335B 2016-001338-07 2016-001338-08 | - - - | 153,874 145,270 250,049 |
| | | | - | 549,193 |
| Preventive Health and Health Services Block Grant | 93.991 | 2016-003907B 2016-003907C | - - | 6,047 40,113 |
| | | | - | 46,160 |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | HHS000288900002 | - | 225,257 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 2012-039349 2014-044589-001 2015-046359-001 2016-003924-00 2016-003924-01 2016-003924-03 HHS000059200001 | - - - - - - - | 2,685 1,200 39 518 1,352 2,866 6,735 248,140 187,439 |
| | | | - | 450,974 |
| Total Department of Health and Human Services | | | \$ - | \$ 3,763,425 |

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Passed Through To Subrecipients | Total Federal Expenditures |
|---|------------------------|---|---------------------------------------|-------------------------------|
| Corporation for National and Community Service (CNCS) | | | | |
| Foster Grandparent/Senior Companion Cluster | | | | |
| Direct Programs: | | | | |
| Foster Grandparent Program | 94.011 | | \$ - | \$ 506,309 |
| Passed through from: | | | | |
| Texas Department of Health and Human Services Foster Grandparent Program | 94.011 | GS7119FGP | - | 4,575 |
| Total Foster Grandparent/Senior Companion Cluster | | | <u>-</u> | <u>510,884</u> |
| Retired and Senior Volunteer Program | 94.002 | | - | 130,167 |
| Passed through from: | | | | |
| Texas Department of Health and Human Services Retired and Senior Volunteer Program | 94.002 | GS7119RSVP | - | 30,686 |
| Total Corporation for National and Community Service | | | <u>\$ -</u> | <u>\$ 671,737</u> |
| Executive Office of the President | | | | |
| Direct Program: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | | - | 2,272,241 |
| Total Executive Office of the President | | | <u>\$ -</u> | <u>\$ 2,272,241</u> |
| Department of Homeland Security (DHS) | | | | |
| Direct Programs: | | | | |
| Assistance to Firefighters Grant | 97.044 | | - | 97,330 |
| Emergency Management Performance Grants | 97.042 | | - | 288,130 |
| Homeland Security Grant Program | 97.067 | | - | 138,650 |
| Homeland Security Biowatch Program | 97.091 | | - | 160,304 |
| Passed through from: | | | | |
| Texas Office of the Governor Homeland Security Grant Program | 97.067 | 2950703 | - | 263,528 |
| | | 2950603 | - | 264,253 |
| | | 3007103 | - | 834,748 |
| | | 3311801 | - | 32,223 |
| | | 2950704 | - | 359,853 |
| | | 2950604 | - | 184,010 |
| | | 3007104 | - | 145,348 |
| | | 3311802 | - | 214,804 |
| | | 3221402 | - | 49,342 |
| Total Department of Homeland Security | | | <u>-</u> | <u>2,348,109</u> |
| | | | <u>\$ -</u> | <u>\$ 3,032,523</u> |
| Department of Treasury | | | | |
| Direct Program: | | | | |
| Equitable Sharing Program | 21.016 | | - | 30,307 |
| Total Department of Treasury | | | <u>\$ -</u> | <u>\$ 30,307</u> |
| Total Federal Awards Expended | | | <u>\$ 6,239,269</u> | <u>\$ 59,293,711</u> |

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

| State Granting Agency/Grant Program | Grant or Identifying Number | Total State Expenditures |
|---|-----------------------------|--------------------------|
| Texas Commission on Environmental Quality | | |
| Compliance Grant GS341917 | 582-19-90044 | \$ 286,523 |
| Total Texas Commission on Environmental Quality | | \$ 286,523 |
| Texas Commission on the Arts (TCA) | | |
| TCA Arts Respond Natural Resources and Agriculture - Farmers Market | 18-42717 | 698 |
| TCA Arts Create Yr2 Curatorial | 19-44272 | 12,001 |
| TCA Arts Create Yr2 Operational Support | 19-44044 | 13,000 |
| TCA Arts Respond 11th Chalk the Block 2018 | 19-44042 | 1,500 |
| TCA Arts Respond Natural Resources and Agriculture | 19-44720 | 2,500 |
| Total Texas Commission on the Arts (TCA) | | \$ 29,699 |
| Texas Department of Housing and Community Affairs | | |
| Homeless Housing and Services Program | 63196030004 | 385,432 |
| Total Texas Department of Housing and Community Affairs | | \$ 385,432 |
| Texas Department of State Health Services | | |
| Info & Referral Svc 211 Operat | 529-16-0006-00001G | 243,125 |
| IDCU - SUR & SUREB | 537-18-0325-00001 | 125,543 |
| IDCU FLU | 537-18-0335-00001 | 4,764 |
| Tuberculosis Prevention -State | 537-18-0029-00001 | 415,491 |
| HIV Surveillance - State | 2016-001429C | 50,034 |
| Information & Referral Service | 529-16-0006-00001G | 32,993 |
| Total Texas Department of State Health Services | | \$ 871,950 |
| Texas Juvenile Justice Department El Paso County | | |
| Prevention and Intervention Grant | 2018-0472 | 16,775 |
| Total Texas Juvenile Justice Department El Paso County | | \$ 16,775 |
| Texas Office of the Governor | | |
| Texas Anti-Gang | 3060702 | 312,853 |
| Local Border Security 19 | 2998204 | 355,827 |
| Texas Anti Gang | 3060703 | 785,905 |
| Texas Anti Gang | 3060704 | 1,799 |
| Total Texas Office of the Governor | | \$ 1,456,384 |
| Texas Department of Motor Vehicles | | |
| Auto Theft Prevention FY19 | 608-19-0710200 | 947,156 |
| Total Texas Department of Motor Vehicles | | \$ 947,156 |
| Texas Parks and Wildlife | | |
| Futureland Park Project | 55-000024 | 16,845 |
| El Paso Northeast Regional Park | 55-000033 | 107,000 |
| Total Texas Parks and Wildlife | | \$ 123,845 |
| Total State Awards Expended | | \$ 4,117,764 |
| Total Federal and State Awards Expended | | \$ 63,411,475 |

City of El Paso, Texas
FY 2021 Indirect Cost Rate Proposal
Based on FY 2019 Actual Expenditures

Community & Human Development

I. Indirect Cost Rate Base (Direct Salary Expenses)

| | |
|--|------------------------|
| 71004 Community Development Resiliency & Sustaia | \$ 58,933.88 |
| 71010 CD Support Services | 111,913.28 |
| 71030 Relocation Services General Fund | 7,883.33 |
| 71040 CD Neighborhood Services | 134,667.76 |
| 71080 CD Social Services Grant | 8,074.59 |
| 71082 CD RSVP Program | 117,307.31 |
| 71084 CD Foster Grandparents | 128,073.98 |
| 71130 DBG Emergency Shelter Grant | 36,081.22 |
| 71140 CDBG Special Purpose Grant | 32,483.22 |
| 71150 CDBG Home Entitlement Grsnt | 108,324.76 |
| 71180 CDBG Revolving Loan Fund | 212,601.35 |
| 71200 HUD CD Administration | 443,712.69 |
| 71260 Empowerment Zone Enterprise Commission | 81,929.58 |
| 71400 CD Activity Delivery Cost | 5,699.03 |
| Total Direct Cost Base | <u>\$ 1,487,685.98</u> |

II. FY 2019 Indirect Costs

| | |
|-------------------------------|---------------------|
| Depreciation Expense | \$ 217,285 |
| City Manager | 10,508 |
| City Attorney | 145,329 |
| Office of Management & Budget | 8,255 |
| Public Information | 3,794 |
| Internal Audit | 19,529 |
| Performance Office | 2,153 |
| Municipal Clerk | 2,014 |
| Human Resources | 14,211 |
| Office of the Comptroller | 254,063 |
| Purchasing & Strategic Source | 20,263 |
| Information Technology | 203,372 |
| Facilities Maintenance | 101,060 |
| Sustainability | 49,941 |
| Non-Departmental | 47,771 |
| Total Indirect Costs | <u>\$ 1,099,548</u> |

III. FY 2019 Actual Indirect Cost Rate

$$\frac{\text{Total Indirect Costs}}{\text{Total Direct Cost Base}} = \frac{\$ 1,099,548}{\$ 1,487,685.98} = \boxed{73.91\%}$$

IV. Carry Forward Calculation

| | |
|--|------------------------|
| FY 2017 Indirect Cost Rate | 32.1886% |
| FY 2019 Actual Direct Cost Base | <u>\$ 1,487,685.98</u> |
| FY 2019 Indirect Cost Recoveries | <u>\$ 478,865.29</u> |
| LESS: FY 2019 Actual Indirect Costs | <u>\$ 1,099,548</u> |
| (Under)/Over Carry Forward for Future Rate | <u>\$ (620,682.71)</u> |

V. Total Indirect Cost Calculation

| | |
|--------------------------------|------------------------|
| FY 2019 Actual Indirect Costs | \$ 1,099,548 |
| Carry Forward (Under Recovery) | <u>\$ 620,682.71</u> |
| Total Indirect Cost Pool | <u>\$ 1,720,230.71</u> |

VI. FY 2021 Fixed Indirect Cost Rate

$$\frac{\text{FY 2019 Total Indirect Cost Pool}}{\text{Total Direct Cost Base}} = \frac{\$ 1,720,230.71}{\$ 1,487,685.98} = \boxed{115.63\%}$$

City of El Paso, Texas
FY 2021 Indirect Cost Rate Proposal
Based on FY 2019 Actual Expenditures

Metropolitan Planning Organization (MPO)

I. Indirect Cost Rate Base (Direct Salary Expenses)

| | |
|-----------------------------|---------------|
| 68010 - MPO Planning Grants | \$ 630,367.95 |
| Total Direct Cost Base | \$ 630,367.95 |

II. FY 2019 Indirect Costs

| | |
|-------------------------------|----------|
| Office of Management & Budget | \$ 1,506 |
| Public Information | 898 |
| Human Resources | 3,363 |
| Office of the Comptroller | 41,146 |
| Purchasing & Strategic Source | 13,213 |
| Information Technology | 22,141 |
| Total Indirect Costs | 82,267 |

III. FY 2021 Departmental Indirect Cost Rate

$$\frac{\text{Total Indirect Costs}}{\text{Total Direct Cost Base}} = \frac{\$ 82,267}{\$ 630,367.95} = \boxed{13.0506\%}$$

City of El Paso, Texas
FY 2021 Indirect Cost Rate Proposal
Based on FY 2019 Actual Expenditures

Public Health

I. Indirect Cost Rate Base (Direct Salary Expenses)

| | |
|--------------------------------------|------------------------|
| 41010 Environment - OSSF | \$ 863,319.70 |
| 41060 STD Clinics | 306,266.50 |
| 41080 Dental | 613,824.50 |
| 41090 Adult Immunization Services | 33,303.78 |
| 41130 Laboratory | 268,025.57 |
| 41150 Epidemiology | 371,275.17 |
| 41160 Health Administration | 1,210,172.50 |
| 41170 Health Support Services | 591,906.27 |
| 41210 Health Education Program | 133,331.22 |
| 41230 Private Local Health Grants | 62,382.20 |
| 41240 TDH Wic Servs | 2,616,668.33 |
| 41262 Health Title X Family Planning | 33,015.89 |
| 41270 TDH Laboratory Grnt | 121,394.37 |
| 41280 Miscellaneous Grant | 207,469.42 |
| 41290 TDH Clinical Servs Grnt | 182,661.72 |
| 41300 TDH STD AIDS HIV Clinic Grant | 580,417.10 |
| 41310 Tuberculosis Grant | 561,859.29 |
| 41320 TDH Immunization Grant | 644,124.18 |
| 41340 TDH Case Management Grant | 113,640.41 |
| 41350 Miscellaneous Health Grant | 414,114.75 |
| Total Direct Cost Base | <u>\$ 9,929,172.87</u> |

II. FY 2019 Indirect Costs

| | |
|-------------------------------|---------------------|
| City Manager | \$ 65,539 |
| City Attorney | 49,458 |
| Office of Management & Budget | 18,986 |
| Public Information | 23,676 |
| Performance Office | 13,432 |
| Municipal Clerk | 12,582 |
| Human Resources | 88,612 |
| Office of the Comptroller | 317,617 |
| Purchasing & Strategic Source | 345,861 |
| Information Technology | 835,674 |
| Facilities Maintenance | 294,690 |
| Sustainability | 1,488 |
| Non-Departmental | 328,465 |
| Total Indirect Costs | <u>\$ 2,396,080</u> |

III. Final FY 2019 City-Wide Indirect Cost Rate

$$\frac{\text{Total Indirect Costs}}{\text{Total Direct Cost Base}} = \frac{\$ 2,396,080}{\$ 9,929,172.87} = 24.13\%$$

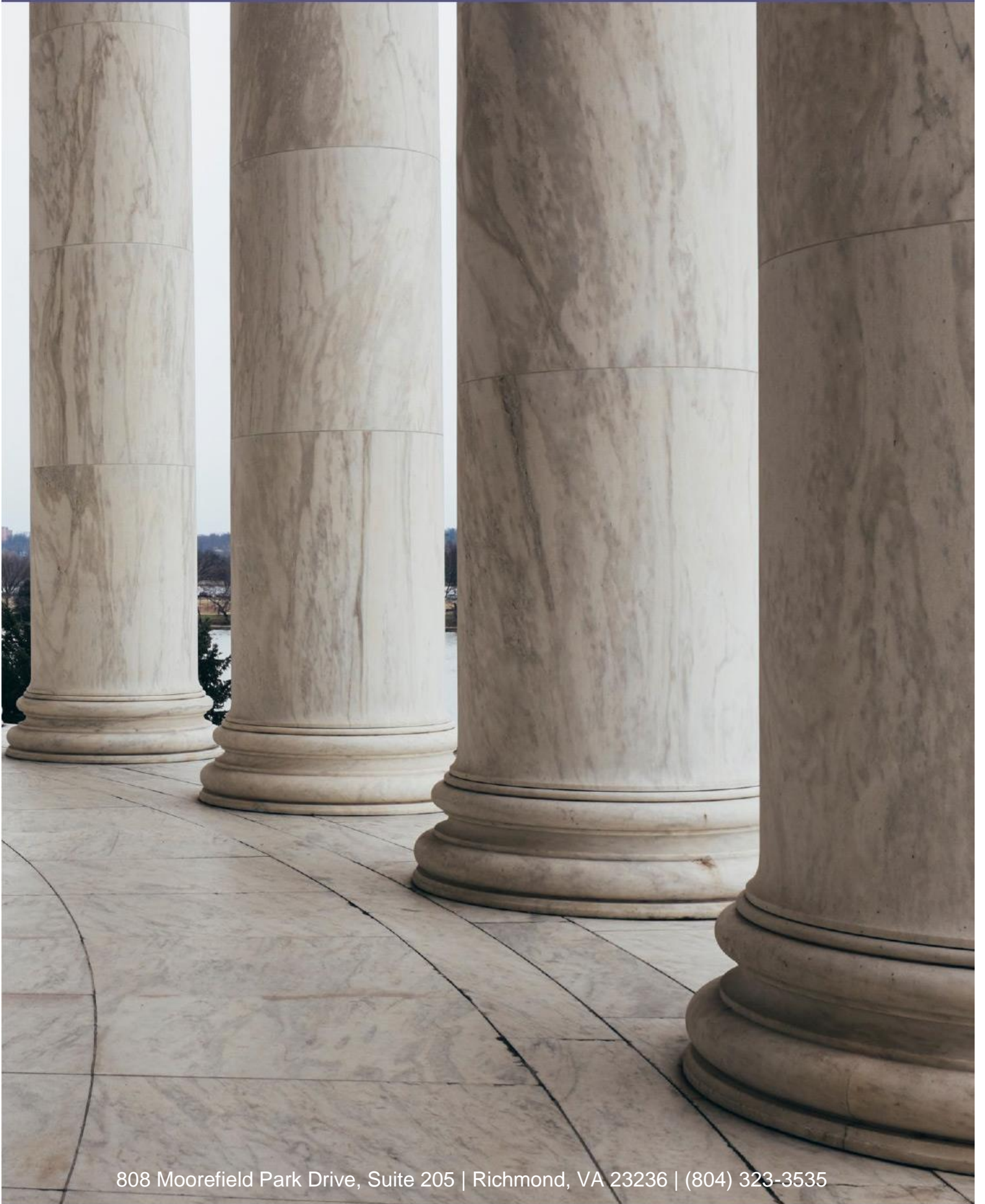
IV. Departmental Administrative Costs

| | |
|-----------------------------|------------------------|
| GF Health Admin Total Costs | \$ 756,977.83 |
| Less: City Grant Match | <u>\$ (198,872.14)</u> |
| Total | <u>\$ 558,105.69</u> |

V. Final FY 2021 Departmental Indirect Cost Rate

$$\frac{\text{FY 2019 Indirect Costs + Departmental Admin Costs}}{\text{Direct Cost Base less Departmental Admin Costs}} = \frac{\$ 2,954,186}{\$ 9,371,067.18} = 31.52\%$$

MAXIMUS[®]



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

Helping Government Serve the People[®]