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

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FY 2016  
Federal Cost Allocation Plan  
2 CFR Part 200

Based on actual expenditures for  
Fiscal Year ended August 31, 2016

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

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FY 2016  
Federal Cost Allocation Plan  
2 CFR Part 200

Based on actual expenditures for  
Fiscal Year ended August 31, 2016

## 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 September 1, 2015 through August 31, 2016 to establish cost allocations or billings for fiscal year ending August 31, 2018 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:** City of El Paso, Texas

**Signature:** *Pat Degman*

**Name of Official:** Pat Degman

**Title:** Comptroller

**Date of Execution:** 06/20/17

**CITY OF EL PASO, TEXAS  
 FEDERAL COST ALLOCATION PLAN  
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## Section A: Cost Allocation Methodology and Process

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**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF EL PASO, TEXAS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2016.

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

**Process**

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

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

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- Results

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

#### **A.1.2 Second Step-Down**

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

#### **Process**

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

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

#### **Results**

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

#### **A.1.3 Supplemental Comments**

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

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

### **A.2 Cost Allocation Process**

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

#### **A.2.1 Initiating the Process**

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

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

#### **A.2.2 Establishing the Cost Pools to be Allocated**

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



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Cost Allocation Methodology and Process**

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

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

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

### **A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

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

### **A.2.4 Accommodating Exceptions and Adjustments**

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

### **A.2.5 Developing the CAP**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

#### **Summary Schedules**

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

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

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

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

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

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

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

**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. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. 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

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Cost Allocation Methodology and Process**

defined on Schedule \_\_.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule \_\_.4 includes:

- Statistical measurement used as a basis for allocation
- 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.

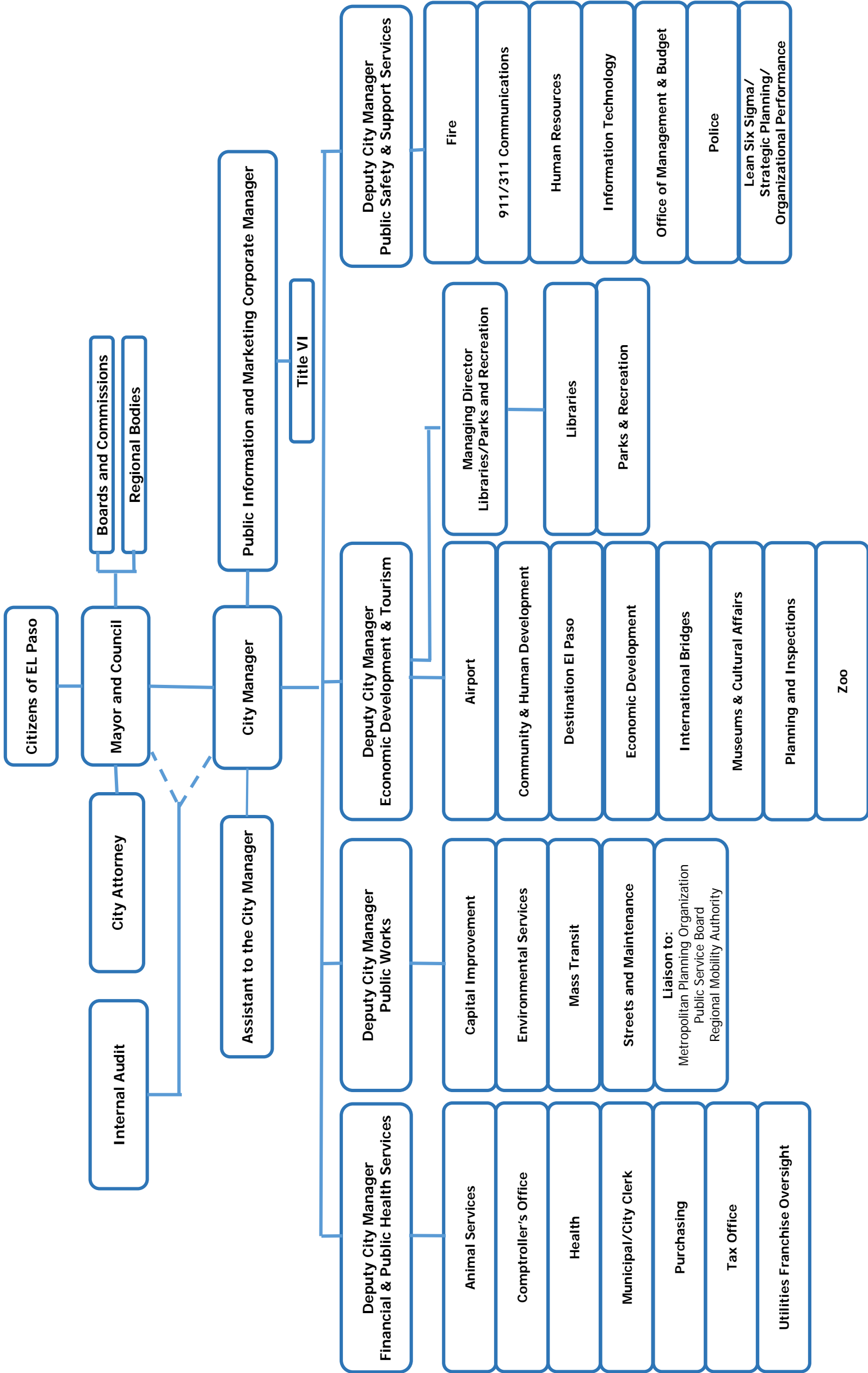
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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## Section C: Cost Allocation Plan

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**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b> | <b>MUNICIPAL CLERK-<br/>CITY CLERK</b> | <b>MAYOR AND<br/>COUNCIL</b> | <b>RISK<br/>MANAGEMENT</b> | <b>PLANNING &amp;<br/>INSPECTIONS</b> | <b>ANIMAL SERVICES</b> |
|------------------------------------|--|------------------------------|----------------------------|---------------------------------------|------------------------|
| BUILDING DEPRECIATION              | 13,298                                 | 53,191                       | 0                          | 36,928                                | 0                      |
| EQUIPMENT DEPRECIATION             | 0                                      | 0                            | 0                          | 393,020                               | 0                      |
| NONDEPARTMENTAL                    | 11,095                                 | 47,540                       | 3,727                      | 262,380                               | 0                      |
| CITY MANAGER                       | 2,985                                  | 48,809                       | 88,780                     | 51,781                                | 57,610                 |
| STREETS & MAINTENANCE              | 12,381                                 | 68,904                       | 0                          | 103,571                               | 0                      |
| OFFICE OF THE COMPTROLLER          | 2,806                                  | 9,961                        | 108,943                    | 107,928                               | 33,563                 |
| PURCHASING                         | 0                                      | 0                            | 0                          | 2,400                                 | 0                      |
| HUMAN RESOURCES                    | 2,896                                  | 18,186                       | 2,896                      | 56,572                                | 0                      |
| CITY ATTORNEY OFFICE               | 0                                      | 135,472                      | 0                          | 241,705                               | 28,356                 |
| INFORMATION TECHNOLOGY             | 0                                      | 90,002                       | 0                          | 719,036                               | 78,690                 |
| POLICE-OFFICE OF THE CHIEF         | 0                                      | 0                            | 0                          | 0                                     | 0                      |
| POLICE-ADMINISTRATIVE SERVICES     | 0                                      | 0                            | 0                          | 0                                     | 0                      |
| FIRE                               | 0                                      | 0                            | 0                          | 0                                     | 0                      |
| Allocated Costs for Fiscal 2016    | 45,461                                 | 472,065                      | 204,346                    | 1,975,321                             | 198,219                |

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Schedule A - Allocated Costs By Department**

| Central Service Departments     | METRO PLANNING |                |                 | POLICE     | FIRE DEPARTMENT |
|---------------------------------|----------------|----------------|-----------------|------------|-----------------|
|                                 | TAX OFFICE     | ORGAN.- M.P.O. | MUNICIPAL CLERK |            |                 |
| BUILDING DEPRECIATION           | 0              | 0              | 0               | 0          | 0               |
| EQUIPMENT DEPRECIATION          | 0              | 0              | 9,970           | 90,984     | 0               |
| NONDEPARTMENTAL                 | 14,304         | 10,728         | 158,779         | 2,520,625  | 0               |
| CITY MANAGER                    | 52,883         | 6,994          | 41,651          | 501,518    | 0               |
| STREETS & MAINTENANCE           | 18,579         | 3,346          | 103,632         | 1,648,177  | 0               |
| OFFICE OF THE COMPTROLLER       | 8,814          | 9,367          | 24,105          | 390,021    | 0               |
| PURCHASING                      | 6,410          | 14,032         | 27,661          | 133,544    | 0               |
| HUMAN RESOURCES                 | 13,979         | 5,315          | 50,052          | 574,109    | 0               |
| CITY ATTORNEY OFFICE            | 141,714        | 25,552         | 18,860          | 89,836     | 0               |
| INFORMATION TECHNOLOGY          | 49,649         | 38,182         | 357,453         | 2,735,621  | 0               |
| POLICE-OFFICE OF THE CHIEF      | 0              | 0              | 0               | 2,117,182  | 0               |
| POLICE-ADMINISTRATIVE SERVICES  | 0              | 0              | 0               | 12,301,638 | 0               |
| FIRE                            | 0              | 0              | 0               | 6,611,924  | 19,632,364      |
| Allocated Costs for Fiscal 2016 | 306,332        | 113,516        | 792,163         | 29,715,179 | 19,632,364      |



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BASED ON FY 2016 ACTUAL EXPENSES  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b> | <b>ENVIRONMENTAL SERVICES</b> | <b>CAPITAL IMPROVEMENT</b> | <b>PUBLIC HEALTH</b> | <b>PARKS AND RECREATION</b> | <b>ZOO</b> |
|------------------------------------|-------------------------------|----------------------------|----------------------|-----------------------------|------------|
| BUILDING DEPRECIATION              | 704                           | 224,031                    | 0                    | 88,837                      | 0          |
| EQUIPMENT DEPRECIATION             | 0                             | 0                          | 47,731               | 198,819                     | 3,820      |
| NONDEPARTMENTAL                    | 384,738                       | 136,069                    | 307,660              | 857,583                     | 235,197    |
| CITY MANAGER                       | 223,536                       | 29,683                     | 100,985              | 148,395                     | 39,460     |
| STREETS & MAINTENANCE              | 110,152                       | 205,539                    | 572,604              | 5,654,215                   | 489,568    |
| OFFICE OF THE COMPTROLLER          | 161,189                       | 16,193                     | 127,372              | 110,822                     | 30,408     |
| PURCHASING                         | 105,841                       | 95,014                     | 113,453              | 95,014                      | 67,752     |
| HUMAN RESOURCES                    | 216,974                       | 48,259                     | 153,095              | 205,146                     | 56,142     |
| CITY ATTORNEY OFFICE               | 69,456                        | 16,166                     | 77,544               | 279,459                     | 9,155      |
| INFORMATION TECHNOLOGY             | 1,255,896                     | 295,434                    | 844,591              | 990,244                     | 402,206    |
| POLICE-OFFICE OF THE CHIEF         | 0                             | 0                          | 0                    | 0                           | 0          |
| POLICE-ADMINISTRATIVE SERVICES     | 0                             | 0                          | 0                    | 0                           | 0          |
| FIRE                               | 0                             | 0                          | 0                    | 0                           | 0          |
| Allocated Costs for Fiscal 2016    | 2,528,486                     | 1,066,388                  | 2,345,035            | 8,628,534                   | 1,333,708  |

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BASED ON FY 2016 ACTUAL EXPENSES  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b> | <b>LIBRARY</b> | <b>DEPT OF<br/>MUSEUMS &amp;<br/>CULTURAL AFF</b> | <b>DESTINATION EL<br/>PASO</b> | <b>ECONOMIC<br/>DEVELOPMENT</b> | <b>SUN METRO</b> |
|------------------------------------|----------------|---|--------------------------------|---------------------------------|------------------|
| BUILDING DEPRECIATION              | 0              | 0   | 0                              | 114,241                         | 0                |
| EQUIPMENT DEPRECIATION             | 28,386         | 24,160  | 0                              | 0                               | 0                |
| NONDEPARTMENTAL                    | 554,337        | 130,237   | 0                              | 13,870                          | 517,625          |
| CITY MANAGER                       | 54,043         | 58,997  | 37,100                         | 36,831                          | 289,490          |
| STREETS & MAINTENANCE              | 879,162        | 403,471   | 0                              | 86,888                          | 2,512            |
| OFFICE OF THE COMPTROLLER          | 39,329         | 26,935  | 22,706                         | 17,341                          | 90,295           |
| PURCHASING                         | 29,666         | 84,992  | 0                              | 15,629                          | 117,066          |
| HUMAN RESOURCES                    | 80,418         | 21,158  | 0                              | 9,284                           | 276,107          |
| CITY ATTORNEY OFFICE               | 15,732         | 80,668  | 7,433                          | 1,290                           | 56,948           |
| INFORMATION TECHNOLOGY             | 673,953        | 167,320   | 1,168                          | 53,938                          | 301,129          |
| POLICE-OFFICE OF THE CHIEF         | 0              | 0   | 0                              | 0                               | 0                |
| POLICE-ADMINISTRATIVE SERVICES     | 0              | 0   | 0                              | 0                               | 0                |
| FIRE                               | 0              | 0   | 0                              | 0                               | 0                |
| Allocated Costs for Fiscal 2016    | 2,355,026      | 997,938   | 68,407                         | 349,312                         | 1,651,172        |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>     | <b>AIRPORT</b>   | <b>AIRPORT POLICE</b> | <b>AIRPORT FIRE</b> | <b>COMMUNITY/HUMAN DEVELOPMENT</b> | <b>PENSION ADMINISTRATION</b> |
|--|------------------|-----------------------|---------------------|------------------------------------|-------------------------------|
| BUILDING DEPRECIATION                  | 0                | 0                     | 0                   | 211,076                            | 0                             |
| EQUIPMENT DEPRECIATION                 | 0                | 0                     | 0                   | 0                                  | 0                             |
| NONDEPARTMENTAL                        | 246,741          | 0                     | 0                   | 50,657                             | 0                             |
| CITY MANAGER                           | 171,765          | 9,617                 | 9,326               | 50,498                             | 19,988                        |
| STREETS & MAINTENANCE                  | 0                | 0                     | 0                   | 186,334                            | 0                             |
| OFFICE OF THE COMPTROLLER              | 283,151          | 0                     | 0                   | 117,687                            | 0                             |
| PURCHASING                             | 95,818           | 0                     | 0                   | 23,246                             | 0                             |
| HUMAN RESOURCES                        | 101,066          | 15,951                | 15,468              | 22,268                             | 865                           |
| CITY ATTORNEY OFFICE                   | 132,872          | 0                     | 0                   | 117,771                            | 0                             |
| INFORMATION TECHNOLOGY                 | 375,075          | 0                     | 0                   | 151,047                            | 110,122                       |
| POLICE-OFFICE OF THE CHIEF             | 0                | 67,113                | 0                   | 0                                  | 0                             |
| POLICE-ADMINISTRATIVE SERVICES         | 0                | 59,777                | 0                   | 0                                  | 0                             |
| FIRE                                   | 0                | 3,498                 | 267,957             | 0                                  | 0                             |
| <b>Allocated Costs for Fiscal 2016</b> | <b>1,406,488</b> | <b>155,956</b>        | <b>292,751</b>      | <b>930,584</b>                     | <b>130,975</b>                |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b> | <b>INTERNATIONAL<br/>BRIDGES</b> | <b>ALL OTHERS</b> | <b>Total Allocated</b> | <b>Direct Billed</b> | <b>Unallocated</b> |
|------------------------------------|----------------------------------|-------------------|------------------------|----------------------|--------------------|
| BUILDING DEPRECIATION              | 0                                | 0                 | 742,306                | 0                    | 0                  |
| EQUIPMENT DEPRECIATION             | 0                                | 0                 | 796,890                | 0                    | 0                  |
| NONDEPARTMENTAL                    | 48,274                           | 94,890            | 6,607,056              | 0                    | 328,949            |
| CITY MANAGER                       | 26,484                           | 14,284            | 2,173,493              | 0                    | 360,414            |
| STREETS & MAINTENANCE              | 0                                | 4,912             | 10,553,947             | 0                    | 42,750,330         |
| OFFICE OF THE COMPTROLLER          | 28,304                           | 204,922           | 1,972,162              | 0                    | 0                  |
| PURCHASING                         | 13,226                           | 0                 | 1,040,764              | 0                    | 0                  |
| HUMAN RESOURCES                    | 26,346                           | 0                 | 1,972,552              | 0                    | 0                  |
| CITY ATTORNEY OFFICE               | 29,973                           | 0                 | 1,575,962              | 0                    | 1,865,529          |
| INFORMATION TECHNOLOGY             | 52,014                           | 379,832           | 10,122,602             | 0                    | 0                  |
| POLICE-OFFICE OF THE CHIEF         | 0                                | 0                 | 2,184,295              | 0                    | 0                  |
| POLICE-ADMINISTRATIVE SERVICES     | 0                                | 0                 | 12,361,415             | 0                    | 0                  |
| FIRE                               | 0                                | 0                 | 26,515,743             | 0                    | 0                  |
| Allocated Costs for Fiscal 2016    | 224,621                          | 698,840           | 78,619,187             | 0                    | 45,305,222         |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b> | <b>Cost Adjustments</b> | <b>Disallowed</b> | <b>Total Expenditures</b> |
|------------------------------------|-------------------------|-------------------|---------------------------|
| BUILDING DEPRECIATION              | (1,530,389)             |                   |                           |
| EQUIPMENT DEPRECIATION             | (6,588,327)             |                   |                           |
| NONDEPARTMENTAL                    | 0                       | 28,440,587        |                           |
| CITY MANAGER                       | 53,276                  |                   |                           |
| STREETS & MAINTENANCE              | 726                     | 3,568,450         |                           |
| OFFICE OF THE COMPTROLLER          | 111,278                 |                   |                           |
| PURCHASING                         | 0                       |                   |                           |
| HUMAN RESOURCES                    | 3,006                   |                   |                           |
| CITY ATTORNEY OFFICE               | 41,202                  | 507,431           |                           |
| INFORMATION TECHNOLOGY             | 0                       |                   |                           |
| POLICE-OFFICE OF THE CHIEF         | 0                       |                   |                           |
| POLICE-ADMINISTRATIVE SERVICES     | 15                      | 3,612,074         |                           |
| FIRE                               | 73,834,652              | 4,421,256         |                           |
| Allocated Costs for Fiscal 2016    | 65,925,439              | 40,549,798        | 230,399,646               |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule C - Summary of Allocated Costs**

| Department Name                | Total Expenditures | Disallowed          | Cost Adjustments    | Unallocated         | Direct Billed | Total Allocated   |
|--------------------------------|--------------------|---------------------|---------------------|---------------------|---------------|-------------------|
| BUILDING DEPRECIATION          | 0                  |                     | 1,530,389           |                     | 0             |                   |
| EQUIPMENT DEPRECIATION         | 0                  |                     | 6,588,327           |                     | 0             |                   |
| NONDEPARTMENTAL                | 39,313,091         | (28,440,587)        | 0                   | (328,949)           | 0             |                   |
| CITY MANAGER                   | 2,852,664          |                     | (53,276)            | (360,414)           | 0             |                   |
| STREETS & MAINTENANCE          | 54,729,331         | (3,568,450)         | (726)               | (42,750,330)        | 0             |                   |
| OFFICE OF THE COMPTROLLER      | 2,159,290          |                     | (111,278)           |                     | 0             |                   |
| PURCHASING                     | 1,196,324          |                     | 0                   |                     | 0             |                   |
| HUMAN RESOURCES                | 1,962,701          |                     | (3,006)             |                     | 0             |                   |
| CITY ATTORNEY OFFICE           | 3,680,348          | (507,431)           | (41,202)            | (1,865,529)         | 0             |                   |
| INFORMATION TECHNOLOGY         | 9,927,586          |                     | 0                   |                     | 0             |                   |
| POLICE-OFFICE OF THE CHIEF     | 2,596,591          |                     | 0                   |                     | 0             |                   |
| POLICE-ADMINISTRATIVE SERVICES | 15,102,727         | (3,612,074)         | (15)                |                     | 0             |                   |
| FIRE                           | 96,878,993         | (4,421,256)         | (73,834,652)        |                     | 0             |                   |
| MUNICIPAL CLERK-CITY CLERK     |                    |                     |                     |                     |               | 45,461            |
| MAYOR AND COUNCIL              |                    |                     |                     |                     |               | 472,065           |
| RISK MANAGEMENT                |                    |                     |                     |                     |               | 204,346           |
| PLANNING & INSPECTIONS         |                    |                     |                     |                     |               | 1,975,321         |
| ANIMAL SERVICES                |                    |                     |                     |                     |               | 198,219           |
| TAX OFFICE                     |                    |                     |                     |                     |               | 306,332           |
| METRO PLANNING ORGAN.- M.P.O.  |                    |                     |                     |                     |               | 113,516           |
| MUNICIPAL CLERK                |                    |                     |                     |                     |               | 792,163           |
| POLICE                         |                    |                     |                     |                     |               | 29,715,179        |
| FIRE DEPARTMENT                |                    |                     |                     |                     |               | 19,632,364        |
| ENVIRONMENTAL SERVICES         |                    |                     |                     |                     |               | 2,528,486         |
| CAPITAL IMPROVEMENT            |                    |                     |                     |                     |               | 1,066,388         |
| PUBLIC HEALTH                  |                    |                     |                     |                     |               | 2,345,035         |
| PARKS AND RECREATION           |                    |                     |                     |                     |               | 8,628,534         |
| ZOO                            |                    |                     |                     |                     |               | 1,333,708         |
| LIBRARY                        |                    |                     |                     |                     |               | 2,355,026         |
| DEPT OF MUSEUMS & CULTURAL AFF |                    |                     |                     |                     |               | 997,938           |
| DESTINATION EL PASO            |                    |                     |                     |                     |               | 68,407            |
| ECONOMIC DEVELOPMENT           |                    |                     |                     |                     |               | 349,312           |
| SUN METRO                      |                    |                     |                     |                     |               | 1,651,172         |
| AIRPORT                        |                    |                     |                     |                     |               | 1,406,488         |
| AIRPORT POLICE                 |                    |                     |                     |                     |               | 155,956           |
| AIRPORT FIRE                   |                    |                     |                     |                     |               | 292,751           |
| COMMUNITY/HUMAN DEVELOPMENT    |                    |                     |                     |                     |               | 930,584           |
| PENSION ADMINISTRATION         |                    |                     |                     |                     |               | 130,975           |
| INTERNATIONAL BRIDGES          |                    |                     |                     |                     |               | 224,621           |
| ALL OTHERS                     |                    |                     |                     |                     |               | 698,840           |
| <b>Totals</b>                  | <b>230,399,646</b> | <b>(40,549,798)</b> | <b>(65,925,439)</b> | <b>(45,305,222)</b> | <b>0</b>      | <b>78,619,187</b> |

Deviation: 0

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule E - Summary of Allocation Basis**

| Department                       | Allocation Basis   | Allocation Source                   |
|----------------------------------|--|-------------------------------------|
| <b>BUILDING DEPRECIATION</b>     |  |                                     |
| 1.4.1 CITY 1                     | FTE'S PER DEPT OCCUPYING CITY 1  | STREETS & MAINTENANCE DEPARTMENT    |
| 1.4.2 CITY 2                     | FTE'S PER DEPT OCCUPYING CITY 2  | STREETS & MAINTENANCE DEPARTMENT    |
| 1.4.3 CITY 3 & 4                 | SQUARE FOOTAGE PER DEPT IN CITY 3 & 4                                  | STREETS & MAINTENANCE DEPARTMENT    |
| 1.4.4 SERVICE CENTER             | SQUARE FOOTAGE OCCUPIED AT MSC   | STREETS & MAINTENANCE DEPARTMENT    |
| 1.4.5 FIRE TRAINING              | DIRECT ALLOCATION TO FIRE  | DIRECT ALLOCATION                   |
| 1.4.6 FIRE ADMIN                 | DIRECT ALLOCATION TO FIRE  | DIRECT ALLOCATION                   |
| <b>EQUIPMENT DEPRECIATION</b>    |  |                                     |
| 2.4.1 FIXED ASSETS               | DEPRECIATION OF EQUIPMENT  | FY 2016 FIXED ASSET SCHEDULE (CAFR) |
| <b>NONDEPARTMENTAL</b>           |  |                                     |
| 3.4.1 GENERAL EXPENSE            | TOTAL GENERAL FUND EXPENDITURES  | TRIAL BALANCE                       |
| 3.4.2 MOTOR POOL                 | MOTOR POOL USAGE COSTS PER DEPARTMENT, ACCOUNT 523010                  | FY 16 TRIAL BALANCE                 |
| 3.4.3 CITYWIDE IT CONTRACTS      | IT CONTRACT VALUE PER DEPARTMENT                                       | IT ADMIN                            |
| 3.4.4 RETIREES INSURANCE         | TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT                       | ACTUAL POSITION ANALYSIS            |
| 3.4.5 LIABILITY INS              | GENERAL FUND INSURED PROPERTY VALUES PER DEPT                          | INSURED PROPERTY LISTING - RISK     |
| <b>CITY MANAGER</b>              |  |                                     |
| 4.4.1 CITY MANAGER               | TOTAL NUMBER OF FTE'S BY DEPARTMENT                                    | ACTUAL POSITION ANALYSIS            |
| 4.4.2 INTERNAL AUDIT             | AUDIT HOURS PER DEPARTMENT   | CHIEF INTERNAL AUDITOR              |
| 4.4.3 MGMNT & BUDGET             | TOTAL EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER             | TRIAL BALANCE                       |
| 4.4.4 PERFORMANCE OFFICE         | TOTAL NUMBER OF FTE'S BY DEPARTMENT                                    | ACTUAL POSITION ANALYSIS            |
| <b>STREETS &amp; MAINTENANCE</b> |  |                                     |
| 5.4.1 FACILITIES                 | NUMBER OF LABOR HOURS PER BUILDING                                     | FACILITIES DIRECTOR                 |
| 5.4.2 DEPT JANITORIAL            | YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT                         | GENERAL SERVICES DEPARTMENT         |
| 5.4.3 CITY 1                     | FTE'S PER DEPT OCCUPYING CITY 1  | STREETS & MAINTENANCE DEPARTMENT    |
| 5.4.4 CITY 2                     | FTE'S PER DEPT OCCUPYING CITY 2  | STREETS & MAINTENANCE DEPARTMENT    |
| 5.4.5 CITY 3                     | FTE'S PER DEPT OCCUPYING CITY 3  | STREETS & MAINTENANCE DEPARTMENT    |
| 5.4.6 CITY 4                     | SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP             | STREETS & MAINTENANCE DEPARTMENT    |
| 5.4.7 DEPT UTILITIES             | UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING                    | STREETS & MAINTENANCE DEPARTMENT    |
| 5.4.8 MSC                        | SQUARE FOOTAGE OCCUPIED AT MSC   | STREETS & MAINTENANCE DEPARTMENT    |
| 5.4.9 RECORDS                    | NUMBER OF BOXES AND MAP CASES STORED BY DEPT                           | ARCHIVES & RECORDS MANAGER          |
| <b>OFFICE OF THE COMPTROLLER</b> |  |                                     |
| 6.4.1 FISCAL OPERATIONS          | TOTAL GENERAL LEDGER TRANSACTIONS                                      | OFFICE OF THE COMPTROLLER           |
| 6.4.2 FINANCIAL REPORTING        | TOTAL EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER             | TRIAL BALANCE                       |
| 6.4.3 TREASURY                   | TOTAL POOLED CASH INVESTMENTS  | OFFICE OF THE COMPTROLLER           |
| 6.4.4 GRANTS                     | TOTAL GRANT EXPENDITURES (Excl. Health and HUD)                        | SINGLE AUDIT                        |
| 6.4.5 ANNUAL AUDIT               | TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges) | TRIAL BALANCE                       |
| 6.4.6 CAPITAL ASSESTS            | DEPRECIATION OF EQUIPMENT  | FY 2016 FIXED ASSET SCHEDULE (CAFR) |
| 6.4.7 CD ADMIN                   | DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP                           | DIRECT ALLOCATION                   |
| <b>PURCHASING</b>                |  |                                     |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule E - Summary of Allocation Basis**

| Department                            | Allocation Basis                                   | Allocation Source                      |
|---------------------------------------|--|--|
| 7.4.1 PURCHASING                      | TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED | PURCHASING - P.O. REPORT               |
| <b>HUMAN RESOURCES</b>                |  |  |
| 8.4.1 HR SERVICES                     | TOTAL NUMBER OF FTE'S BY DEPARTMENT                | ACTUAL POSITION ANALYSIS               |
| 8.4.2 TUITION                         | TUITION REIMBURSEMENT FOR GF DEPARTMENTS           | HR                                     |
| <b>CITY ATTORNEY OFFICE</b>           |  |  |
| 9.4.1 LEGAL SVCS                      | NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT       | CITY ATTORNEY'S YEAR END REPORT        |
| <b>INFORMATION TECHNOLOGY</b>         |  |  |
| 10.4.1 APPLICATION MGMNT              | TOTAL NUMBER OF IT TICKETS BY DEPARTMENT           | INFORMATION TECHNOLOGY ACTIVITY REPORT |
| 10.4.2 CLIENT SERVICES                | TOTAL NUMBER OF IT TICKETS BY DEPARTMENT           | INFORMATION TECHNOLOGY ACTIVITY REPORT |
| 10.4.3 PHONES                         | TOTAL SWB CHARGES PER DEPARTMENT                   | COMMUNICATION RECORDS                  |
| 10.4.4 INFRASTRUCTURE MANAGEMENT      | TOTAL NUMBER OF IT TICKETS BY DEPARTMENT           | INFORMATION TECHNOLOGY ACTIVITY REPORT |
| 10.4.5 STR INNOVATION & ENTERPR       | NUMBER OF STRATEGIC PROJECTS PER DEPT              | IT                                     |
| 10.4.6 GIS                            | TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT       | GIS                                    |
| <b>POLICE-OFFICE OF THE CHIEF</b>     |  |  |
| 11.4.1 OFFICE OF CHIEF                | ACTUAL EMPLOYEES SUPERVISED                        | ACTUAL POSITION ANALYSIS               |
| <b>POLICE-ADMINISTRATIVE SERVICES</b> |  |  |
| 12.4.1 RECORDS                        | INCIDENT & ACCIDENT REPORTS PER DEPARTMENT         | PD                                     |
| 12.4.2 POLICE SUPPLY                  | DIRECT ALLOCATION TO POLICE                        | DIRECT ALLOCATION                      |
| 12.4.3 TRAINING                       | PD TRAINING HOURS PER DEPARTMENT                   | PD                                     |
| 12.4.4 PERSONNEL                      | NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION    | ACTUAL POSITION ANALYSIS               |
| 12.4.5 INTERNAL AFFAIRS               | NUMBER OF INTERNAL AFFAIRS CASES MANAGED BY PD     | PD                                     |
| 12.4.6 PLANNING & RESEARCH            | DIRECT ALLOCATION TO POLICE                        | DIRECT ALLOCATION                      |
| 12.4.7 GRANT OPER                     | DIRECT ALLOCATION TO POLICE                        | DIRECT ALLOCATION                      |
| 12.4.8 FIN SVCS                       | DIRECT ALLOCATION TO POLICE                        | DIRECT ALLOCATION                      |
| <b>FIRE</b>                           |  |  |
| 13.4.1 DEPT ADMIN                     | NUMBER OF FIRE FTE'S                               | ACTUAL POSITION ANALYSIS               |
| 13.4.2 TRAINING                       | NUMBER OF TRAINING HOURS FOR FIRE                  | FIRE DEPARTMENT                        |
| 13.4.3 COMMUNICATIONS                 | NUMBER OF COMMUNICATION CALLS FOR SERVICE          | FIRE DEPARTMENT                        |
| 13.4.4 STRATEGIC PLANNING             | DIRECT ALLOCATION TO FIRE DEPT RECEIVING           | DIRECT ALLOCATION                      |
| 13.4.5 HUMAN RESOURCES                | DIRECT ALLOCATION TO FIRE DEPT RECEIVING           | DIRECT ALLOCATION                      |
| 13.4.6 SUPPORT PERSONNEL              | NUMBER OF FIRE FTE'S                               | ACTUAL POSITION ANALYSIS               |
| 13.4.7 PLANNING & INFRASTRUCTURE      | DIRECT ALLOCATION TO FIRE DEPT RECEIVING           | DIRECT ALLOCATION                      |
| 13.4.8 ALL OTHER FIRE                 | DIRECT ALLOCATION TO FIRE DEPT RECEIVING           | DIRECT ALLOCATION                      |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 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 |
|--------------------------------|-----------------------|----------------------------|------------------------|----------------------|-------------------------|--------------------|
| RISK MANAGEMENT                | 204,346               | 0                          | 0                      | 204,346              | 535,241                 | 38.1800%           |
| PLANNING & INSPECTIONS         | 1,975,321             | 0                          | 0                      | 1,975,321            | 5,478,503               | 36.0600%           |
| TAX OFFICE                     | 306,332               | 0                          | 0                      | 306,332              | 966,808                 | 31.6800%           |
| MUNICIPAL CLERK                | 792,163               | 0                          | 0                      | 792,163              | 3,276,063               | 24.1800%           |
| POLICE                         | 29,715,179            | 0                          | 0                      | 29,715,179           | 75,045,698              | 39.6000%           |
| FIRE DEPARTMENT                | 19,632,364            | 0                          | 0                      | 19,632,364           | 55,346,855              | 35.4700%           |
| ENVIRONMENTAL SERVICES         | 2,528,486             | 0                          | 0                      | 2,528,486            | 15,481,362              | 16.3300%           |
| CAPITAL IMPROVEMENT            | 1,066,388             | 0                          | 0                      | 1,066,388            | 3,451,940               | 30.8900%           |
| PARKS AND RECREATION           | 8,628,534             | 0                          | 0                      | 8,628,534            | 9,536,215               | 90.4800%           |
| ZOO                            | 1,333,708             | 0                          | 0                      | 1,333,708            | 3,448,460               | 38.6800%           |
| DEPT OF MUSEUMS & CULTURAL AFF | 997,938               | 0                          | 0                      | 997,938              | 2,030,988               | 49.1400%           |
| DESTINATION EL PASO            | 68,407                | 0                          | 0                      | 68,407               | 5,729,964               | 1.1900%            |
| ECONOMIC DEVELOPMENT           | 349,312               | 0                          | 0                      | 349,312              | 957,357                 | 36.4900%           |
| SUN METRO                      | 1,651,172             | 0                          | 0                      | 1,651,172            | 25,726,422              | 6.4200%            |
| AIRPORT                        | 1,406,488             | 0                          | 0                      | 1,406,488            | 9,531,246               | 14.7600%           |
| AIRPORT POLICE                 | 155,956               | 0                          | 0                      | 155,956              | 1,706,510               | 9.1400%            |
| AIRPORT FIRE                   | 292,751               | 0                          | 0                      | 292,751              | 1,917,951               | 15.2600%           |
| INTERNATIONAL BRIDGES          | 224,621               | 0                          | 0                      | 224,621              | 2,334,967               | 9.6200%            |
| Composite Rate                 | 71,329,466            | 0                          | 0                      | 71,329,466           | 222,502,550             | 32.0578%           |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department BUILDING DEPRECIATION**

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

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department BUILDING DEPRECIATION**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0              |                | 0         |       |
| Cost Adjustments:                     |                |                |           |       |
| DEPRECIATION                          | 1,530,389      |                |           |       |
| Total Departmental Cost Adjustments:  | 1,530,389      |                | 1,530,389 |       |
| Total To Be Allocated:                | 1,530,389      |                | 1,530,389 |       |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING DEPRECIATION**

|  | Total     | G&A | CITY 1  | CITY 2  | CITY 3 & 4 |
|--|-----------|-----|---------|---------|------------|
| <b>Wages &amp; Benefits</b>            |           |     |         |         |            |
| SALARIES & WAGES                       | 0         | 0   | 0       | 0       | 0          |
| FRINGE BENEFITS                        | 0         | 0   | 0       | 0       | 0          |
| <b>Departmental Total</b>              |           |     |         |         |            |
| Expenditures Per Financial Statement   | 0         |     |         |         |            |
| <b>Deductions</b>                      |           |     |         |         |            |
| *Total Disallowed Costs                | 0         | 0   | 0       | 0       | 0          |
| <b>Cost Adjustments</b>                |           |     |         |         |            |
| DEPRECIATION                           | 1,530,389 | 0   | 461,874 | 524,979 | 449,288    |
| Functional Cost                        | 1,530,389 | 0   | 461,874 | 524,979 | 449,288    |
| <b>Allocation Step 1</b>               |           |     |         |         |            |
| Reallocate Admin Costs                 |           | 0   | 0       | 0       | 0          |
| Unallocated Costs                      | 0         | 0   | 0       | 0       | 0          |
| 1st Allocation                         | 1,530,389 | 0   | 461,874 | 524,979 | 449,288    |
| <b>Allocation Step 2</b>               |           |     |         |         |            |
| 2nd Allocation                         | 0         | 0   | 0       | 0       | 0          |
| <b>Total For BUILDING DEPRECIATION</b> |           |     |         |         |            |
| Schedule .3 Total                      | 1,530,389 | 0   | 461,874 | 524,979 | 449,288    |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING DEPRECIATION**

|  | SERVICE CENTER | FIRE TRAINING | FIRE ADMIN |
|--|----------------|---------------|------------|
| <b>Wages &amp; Benefits</b>            |                |               |            |
| SALARIES & WAGES                       | 0              | 0             | 0          |
| FRINGE BENEFITS                        | 0              | 0             | 0          |
| <b>Departmental Total</b>              |                |               |            |
| Expenditures Per Financial Statement   |                |               |            |
| <b>Deductions</b>                      |                |               |            |
| *Total Disallowed Costs                | 0              | 0             | 0          |
| <b>Cost Adjustments</b>                |                |               |            |
| DEPRECIATION                           | 13,404         | 18,888        | 61,956     |
| Functional Cost                        | 13,404         | 18,888        | 61,956     |
| <b>Allocation Step 1</b>               |                |               |            |
| Reallocate Admin Costs                 | 0              | 0             | 0          |
| Unallocated Costs                      | 0              | 0             | 0          |
| 1st Allocation                         | 13,404         | 18,888        | 61,956     |
| <b>Allocation Step 2</b>               |                |               |            |
| 2nd Allocation                         | 0              | 0             | 0          |
| <b>Total For BUILDING DEPRECIATION</b> |                |               |            |
| Schedule .3 Total                      | 13,404         | 18,888        | 61,956     |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION**

Activity - CITY 1

| Receiving Department                | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|-------------------------------------|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| CITY MANAGER                        | 30.50            | 14.635317         | 67,597           |               | 67,597            |                   | 67,597         |
| MUNICIPAL CLERK-CITY CLERK          | 6.00             | 2.879079          | 13,298           |               | 13,298            |                   | 13,298         |
| MAYOR AND COUNCIL                   | 24.00            | 11.516315         | 53,191           |               | 53,191            |                   | 53,191         |
| OFFICE OF THE COMPTROLLER           | 40.00            | 19.193858         | 88,651           |               | 88,651            |                   | 88,651         |
| PURCHASING                          | 28.00            | 13.435701         | 62,056           |               | 62,056            |                   | 62,056         |
| HUMAN RESOURCES                     | 37.90            | 18.186180         | 83,997           |               | 83,997            |                   | 83,997         |
| CITY ATTORNEY OFFICE                | 42.00            | 20.153550         | 93,084           |               | 93,084            |                   | 93,084         |
| <b>Schedule .4 Total for CITY 1</b> | <b>208.40</b>    | <b>100.000000</b> | <b>461,874</b>   |               | <b>461,874</b>    | <b>0</b>          | <b>461,874</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION**

Activity - CITY 2

| Receiving Department         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| CITY MANAGER                 | 8.00             | 4.551920       | 23,897           |               | 23,897            |                   | 23,897  |
| OFFICE OF THE COMPTROLLER    | 2.00             | 1.137980       | 5,974            |               | 5,974             |                   | 5,974   |
| INFORMATION TECHNOLOGY       | 90.75            | 51.635847      | 271,077          |               | 271,077           |                   | 271,077 |
| CAPITAL IMPROVEMENT          | 75.00            | 42.674253      | 224,031          |               | 224,031           |                   | 224,031 |
| Schedule .4 Total for CITY 2 | 175.75           | 100.000000     | 524,979          |               | 524,979           | 0                 | 524,979 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

| Receiving Department             | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| PLANNING & INSPECTIONS           | 6,600            | 8.219178       | 36,928           |               | 36,928            |                   | 36,928  |
| PARKS AND RECREATION             | 15,557           | 19.373599      | 87,043           |               | 87,043            |                   | 87,043  |
| ECONOMIC DEVELOPMENT             | 20,418           | 25.427148      | 114,241          |               | 114,241           |                   | 114,241 |
| COMMUNITY/HUMAN DEVELOPMENT      | 37,725           | 46.980075      | 211,076          |               | 211,076           |                   | 211,076 |
| Schedule .4 Total for CITY 3 & 4 | 80,300           | 100.000000     | 449,288          |               | 449,288           | 0                 | 449,288 |

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4  
Allocation Source: STREETS & MAINTENANCE DEPARTMENT



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION**

Activity - SERVICE CENTER

| Receiving Department                 | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| STREETS & MAINTENANCE                | 85,706           | 81.364396      | 10,906           |               | 10,906            |                   | 10,906 |
| ENVIRONMENTAL SERVICES               | 5,529            | 5.248918       | 704              |               | 704               |                   | 704    |
| PARKS AND RECREATION                 | 14,101           | 13.386686      | 1,794            |               | 1,794             |                   | 1,794  |
| Schedule .4 Total for SERVICE CENTER | 105,336          | 100.000000     | 13,404           |               | 13,404            | 0                 | 13,404 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION**

Activity - FIRE TRAINING

| Receiving Department                | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|-------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| FIRE                                | 100              | 100.000000     | 18,888           |               | 18,888            |                   | 18,888 |
| Schedule .4 Total for FIRE TRAINING | 100              | 100.000000     | 18,888           |               | 18,888            | 0                 | 18,888 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION**

Activity - FIRE ADMIN

| Receiving Department             | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| FIRE                             | 100                 | 100.000000        | 61,956              |                  | 61,956               |                      | 61,956 |
| Schedule .4 Total for FIRE ADMIN | 100                 | 100.000000        | 61,956              |                  | 61,956               | 0                    | 61,956 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department BUILDING DEPRECIATION**

| Receiving Department        | Total            | CITY 1         | CITY 2         | CITY 3 & 4     | SERVICE CENTER |
|-----------------------------|------------------|----------------|----------------|----------------|----------------|
| CITY MANAGER                | 91,494           | 67,597         | 23,897         | 0              | 0              |
| STREETS & MAINTENANCE       | 10,906           | 0              | 0              | 0              | 10,906         |
| MUNICIPAL CLERK-CITY CLERK  | 13,298           | 13,298         | 0              | 0              | 0              |
| MAYOR AND COUNCIL           | 53,191           | 53,191         | 0              | 0              | 0              |
| OFFICE OF THE COMPTROLLER   | 94,625           | 88,651         | 5,974          | 0              | 0              |
| PURCHASING                  | 62,056           | 62,056         | 0              | 0              | 0              |
| HUMAN RESOURCES             | 83,997           | 83,997         | 0              | 0              | 0              |
| CITY ATTORNEY OFFICE        | 93,084           | 93,084         | 0              | 0              | 0              |
| INFORMATION TECHNOLOGY      | 271,077          | 0              | 271,077        | 0              | 0              |
| PLANNING & INSPECTIONS      | 36,928           | 0              | 0              | 36,928         | 0              |
| FIRE                        | 80,844           | 0              | 0              | 0              | 0              |
| ENVIRONMENTAL SERVICES      | 704              | 0              | 0              | 0              | 704            |
| CAPITAL IMPROVEMENT         | 224,031          | 0              | 224,031        | 0              | 0              |
| PARKS AND RECREATION        | 88,837           | 0              | 0              | 87,043         | 1,794          |
| ECONOMIC DEVELOPMENT        | 114,241          | 0              | 0              | 114,241        | 0              |
| COMMUNITY/HUMAN DEVELOPMENT | 211,076          | 0              | 0              | 211,076        | 0              |
| Direct Bill                 | 0                | 0              | 0              | 0              | 0              |
| <b>Total</b>                | <b>1,530,389</b> | <b>461,874</b> | <b>524,979</b> | <b>449,288</b> | <b>13,404</b>  |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department BUILDING DEPRECIATION**

| Receiving Department        | FIRE TRAINING | FIRE ADMIN    |
|-----------------------------|---------------|---------------|
| CITY MANAGER                | 0             | 0             |
| STREETS & MAINTENANCE       | 0             | 0             |
| MUNICIPAL CLERK-CITY CLERK  | 0             | 0             |
| MAYOR AND COUNCIL           | 0             | 0             |
| OFFICE OF THE COMPTROLLER   | 0             | 0             |
| PURCHASING                  | 0             | 0             |
| HUMAN RESOURCES             | 0             | 0             |
| CITY ATTORNEY OFFICE        | 0             | 0             |
| INFORMATION TECHNOLOGY      | 0             | 0             |
| PLANNING & INSPECTIONS      | 0             | 0             |
| FIRE                        | 18,888        | 61,956        |
| ENVIRONMENTAL SERVICES      | 0             | 0             |
| CAPITAL IMPROVEMENT         | 0             | 0             |
| PARKS AND RECREATION        | 0             | 0             |
| ECONOMIC DEVELOPMENT        | 0             | 0             |
| COMMUNITY/HUMAN DEVELOPMENT | 0             | 0             |
| Direct Bill                 | 0             | 0             |
| <b>Total</b>                | <b>18,888</b> | <b>61,956</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department EQUIPMENT DEPRECIATION**

Equipment depreciation is computed and allocated to General Fund departments based on their actual FY 15 depreciation.

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department EQUIPMENT DEPRECIATION**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0              |                | 0         |       |
| Cost Adjustments:                     |                |                |           |       |
| DEPRECIATION                          | 6,588,327      |                |           |       |
| Total Departmental Cost Adjustments:  | 6,588,327      |                | 6,588,327 |       |
| Total To Be Allocated:                | 6,588,327      |                | 6,588,327 |       |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department EQUIPMENT DEPRECIATION**

|   | Total     | G&A | FIXED ASSETS |
|---|-----------|-----|--------------|
| <b>Wages &amp; Benefits</b>             |           |     |              |
| SALARIES & WAGES                        | 0         | 0   | 0            |
| FRINGE BENEFITS                         | 0         | 0   | 0            |
| <b>Departmental Total</b>               |           |     |              |
| Expenditures Per Financial Statement    | 0         |     |              |
| <b>Deductions</b>                       |           |     |              |
| *Total Disallowed Costs                 | 0         | 0   | 0            |
| <b>Cost Adjustments</b>                 |           |     |              |
| DEPRECIATION                            | 6,588,327 | 0   | 6,588,327    |
| <b>Functional Cost</b>                  |           |     |              |
|   | 6,588,327 | 0   | 6,588,327    |
| <b>Allocation Step 1</b>                |           |     |              |
| Reallocate Admin Costs                  |           | 0   | 0            |
| Unallocated Costs                       | 0         | 0   | 0            |
| 1st Allocation                          | 6,588,327 | 0   | 6,588,327    |
| <b>Allocation Step 2</b>                |           |     |              |
| 2nd Allocation                          | 0         | 0   | 0            |
| <b>Total For EQUIPMENT DEPRECIATION</b> |           |     |              |
| Schedule .3 Total                       | 6,588,327 | 0   | 6,588,327    |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT DEPRECIATION**

Activity - FIXED ASSETS

| Receiving Department                      | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| NONDEPARTMENTAL                           | 54,608           | 0.828860          | 54,608           |               | 54,608            |                   | 54,608           |
| CITY MANAGER                              | 18,728           | 0.284260          | 18,728           |               | 18,728            |                   | 18,728           |
| STREETS & MAINTENANCE                     | 2,574,793        | 39.081137         | 2,574,793        |               | 2,574,793         |                   | 2,574,793        |
| INFORMATION TECHNOLOGY                    | 1,986,970        | 30.158946         | 1,986,970        |               | 1,986,970         |                   | 1,986,970        |
| PLANNING & INSPECTIONS                    | 393,020          | 5.965399          | 393,020          |               | 393,020           |                   | 393,020          |
| MUNICIPAL CLERK                           | 9,970            | 0.151328          | 9,970            |               | 9,970             |                   | 9,970            |
| POLICE                                    | 90,984           | 1.380988          | 90,984           |               | 90,984            |                   | 90,984           |
| FIRE                                      | 1,156,338        | 17.551315         | 1,156,338        |               | 1,156,338         |                   | 1,156,338        |
| PUBLIC HEALTH                             | 47,731           | 0.724478          | 47,731           |               | 47,731            |                   | 47,731           |
| PARKS AND RECREATION                      | 198,819          | 3.017746          | 198,819          |               | 198,819           |                   | 198,819          |
| ZOO                                       | 3,820            | 0.057981          | 3,820            |               | 3,820             |                   | 3,820            |
| LIBRARY                                   | 28,386           | 0.430853          | 28,386           |               | 28,386            |                   | 28,386           |
| DEPT OF MUSEUMS & CULTURAL AFF            | 24,160           | 0.366709          | 24,160           |               | 24,160            |                   | 24,160           |
| <b>Schedule .4 Total for FIXED ASSETS</b> | <b>6,588,327</b> | <b>100.000000</b> | <b>6,588,327</b> |               | <b>6,588,327</b>  | <b>0</b>          | <b>6,588,327</b> |

Allocation Basis: DEPRECIATION OF EQUIPMENT  
Allocation Source: FY 2016 FIXED ASSET SCHEDULE (CAFR)

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department EQUIPMENT DEPRECIATION**

| Receiving Department           | Total            | FIXED ASSETS     |
|--------------------------------|------------------|------------------|
| NONDEPARTMENTAL                | 54,608           | 54,608           |
| CITY MANAGER                   | 18,728           | 18,728           |
| STREETS & MAINTENANCE          | 2,574,793        | 2,574,793        |
| INFORMATION TECHNOLOGY         | 1,986,970        | 1,986,970        |
| PLANNING & INSPECTIONS         | 393,020          | 393,020          |
| MUNICIPAL CLERK                | 9,970            | 9,970            |
| POLICE                         | 90,984           | 90,984           |
| FIRE                           | 1,156,338        | 1,156,338        |
| PUBLIC HEALTH                  | 47,731           | 47,731           |
| PARKS AND RECREATION           | 198,819          | 198,819          |
| ZOO                            | 3,820            | 3,820            |
| LIBRARY                        | 28,386           | 28,386           |
| DEPT OF MUSEUMS & CULTURAL AFF | 24,160           | 24,160           |
| Direct Bill                    | 0                | 0                |
| Total                          | <u>6,588,327</u> | <u>6,588,327</u> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department NONDEPARTMENTAL**

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

- General Expenses – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- Motor Pool - Costs for the downtown parking lot that houses the motor pool cars is allocated based on actual motor pool usage per department.
- Citywide IT Contracts – Costs for citywide IT contracts are all budgeted in Nondepartmental, rather than in individual departmental budgets. Costs that are associated with a specific department have been allocated directly; costs that benefit all departments have been spread based on the number of fte's per department.
- Retirees Insurance - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
- Liability Insurance - The costs for liability insurance and property insurance payments have been allocated based on the insured property values of General Fund buildings.
- PEG – Costs for PEG have not been allocated within this Plan.
- General Government - All other costs are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department NONDEPARTMENTAL**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|---------------------------------------|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement: | 39,313,091     |                |           | 39,313,091  |
| Deductions:                           |                |                |           |             |
| NON-UNIFORM WAGES & SALARIES          | -1,710,569     |                |           |             |
| APPRAISAL SERVICES                    | -3,007,521     |                |           |             |
| EXTERNAL LEGAL COUNSEL                | -1,443,771     |                |           |             |
| OPER CONT RESERVES                    | -981,366       |                |           |             |
| COMMUNITY SERVICE PROJECTS            | -192,508       |                |           |             |
| CASH RECEIPTS SHORT(OVER)             | 11             |                |           |             |
| BILLING/COLLECT AGEN CONTRACTS        | -309,278       |                |           |             |
| TRANSFERS                             | -19,772,140    |                |           |             |
| DAMAGES SETTLEMENTS                   | -1,023,445     |                |           |             |
| Total Deductions:                     | -28,440,587    |                |           | -28,440,587 |
| Inbound Costs:                        |                |                |           |             |
| EQUIPMENT DEPRECIATION                | 54,608         |                | 54,608    |             |
| NONDEPARTMENTAL                       |                | 8,918          | 8,918     |             |
| CITY MANAGER                          |                | 25,181         | 25,181    |             |
| OFFICE OF THE COMPTROLLER             |                | 60,887         | 60,887    |             |
| HUMAN RESOURCES                       |                | 1,585          | 1,585     |             |
| Total Allocated Additions:            | 54,608         | 96,571         | 151,179   | 151,179     |
| Total To Be Allocated:                | 10,927,112     | 96,571         |           | 11,023,683  |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department NONDEPARTMENTAL**

|                                      | Total        | G&A      | GENERAL EXPENSE | MOTOR POOL | CITYWIDE IT CONTRACTS |
|--------------------------------------|--------------|----------|-----------------|------------|-----------------------|
| <b>Wages &amp; Benefits</b>          |              |          |                 |            |                       |
| SALARIES & WAGES                     | 100,145      | 0        | 0               | 0          | 0                     |
| FRINGE BENEFITS                      | 26,060       | 0        | 0               | 0          | 0                     |
| <b>Other Expense &amp; Cost</b>      |              |          |                 |            |                       |
| *NON-UNIFORM WAGES & SALARIES        | 1,710,569    | 0        | 0               | 0          | 0                     |
| RETIRESS HEALTH                      | 3,005,430    | 0        | 0               | 0          | 0                     |
| *APPRAISAL SERVICES                  | 3,007,521    | 0        | 0               | 0          | 0                     |
| *EXTERNAL LEGAL COUNSEL              | 1,443,771    | 0        | 0               | 0          | 0                     |
| OFFICE EQUIP MAINT CONTRACTS         | 817,025      | 0        | 0               | 0          | 817,025               |
| OUTSIDE CONTRACTS                    | 749,373      | 0        | 0               | 0          | 728,111               |
| DATA PROCESS SERVICES CONTRACT       | 5,046,755    | 0        | 0               | 0          | 5,046,755             |
| LAND - LEASES                        | 36,000       | 0        | 0               | 36,000     | 0                     |
| LIABILITY INSURANCE                  | 639,696      | 0        | 0               | 0          | 0                     |
| *OPER CONT RESERVES                  | 981,366      | 0        | 0               | 0          | 0                     |
| OTHER SERVICES/CHARGES EXPENSE       | 176,972      | 0        | 0               | 0          | 0                     |
| PROPERTY INS PMNTS                   | 172,099      | 0        | 0               | 0          | 0                     |
| PROF LICENSES                        | 102,949      | 0        | 102,949         | 0          | 0                     |
| *COMMUNITY SERVICE PROJECTS          | 192,508      | 0        | 0               | 0          | 0                     |
| SEMINARS CONTINUING ED               | 0            | 0        | 0               | 0          | 0                     |
| TRAVEL EXPENSES                      | 0            | 0        | 0               | 0          | 0                     |
| *CASH RECEIPTS SHORT(OVER)           | (11)         | 0        | 0               | 0          | 0                     |
| *BILLING/COLLECT AGEN CONTRACTS      | 309,278      | 0        | 0               | 0          | 0                     |
| *TRANSFERS                           | 19,772,140   | 0        | 0               | 0          | 0                     |
| *DAMAGES SETTLEMENTS                 | 1,023,445    | 0        | 0               | 0          | 0                     |
| <b>Departmental Total</b>            |              |          |                 |            |                       |
| Expenditures Per Financial Statement | 39,313,091   |          |                 |            |                       |
| <b>Deductions</b>                    |              |          |                 |            |                       |
| *Total Disallowed Costs              | (28,440,587) | 0        | 0               | 0          | 0                     |
| Functional Cost                      | 10,872,504   | 0        | 102,949         | 36,000     | 6,591,891             |
| <b>Allocation Step 1</b>             |              |          |                 |            |                       |
| Inbound - All Others                 | 54,608       | 54,608   | 0               | 0          | 0                     |
| Reallocate Admin Costs               |              | (54,608) | 517             | 181        | 33,109                |
| Unallocated Costs                    | (326,068)    | 0        | 0               | 0          | 0                     |
| 1st Allocation                       | 10,601,044   | 0        | 103,466         | 36,181     | 6,625,000             |
| <b>Allocation Step 2</b>             |              |          |                 |            |                       |
| Inbound - All Others                 | 96,571       | 96,571   | 0               | 0          | 0                     |
| Reallocate Admin Costs               |              | (96,571) | 913             | 318        | 58,554                |
| Unallocated Costs                    | (2,881)      | 0        | 0               | 0          | 0                     |
| 2nd Allocation                       | 93,690       | 0        | 913             | 318        | 58,554                |
| <b>Total For NONDEPARTMENTAL</b>     |              |          |                 |            |                       |
| Schedule .3 Total                    | 10,694,734   | 0        | 104,379         | 36,499     | 6,683,554             |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department NONDEPARTMENTAL**

|   | RETIREES<br>INSURANCE | LIABILITY INS | PEG**       | GENERAL GOVT** |
|---|-----------------------|---------------|-------------|----------------|
| <b>Wages &amp; Benefits</b>                 |                       |               |             |                |
| SALARIES & WAGES                            | 0                     | 0             | 100,145     | 0              |
| FRINGE BENEFITS                             | 0                     | 0             | 26,171      | (111)          |
| <b>Other Expense &amp; Cost</b>             |                       |               |             |                |
| *NON-UNIFORM WAGES & SALARIES               | 0                     | 0             | 0           | 0              |
| RETIRESS HEALTH                             | 3,005,430             | 0             | 0           | 0              |
| *APPRAISAL SERVICES                         | 0                     | 0             | 0           | 0              |
| *EXTERNAL LEGAL COUNSEL                     | 0                     | 0             | 0           | 0              |
| OFFICE EQUIP MAINT CONTRACTS                | 0                     | 0             | 0           | 0              |
| OUTSIDE CONTRACTS                           | 0                     | 0             | 0           | 21,262         |
| DATA PROCESS SERVICES<br>CONTRACT           | 0                     | 0             | 0           | 0              |
| LAND - LEASES                               | 0                     | 0             | 0           | 0              |
| LIABILITY INSURANCE                         | 0                     | 639,696       | 0           | 0              |
| *OPER CONT RESERVES                         | 0                     | 0             | 0           | 0              |
| OTHER SERVICES/CHARGES<br>EXPENSE           | 0                     | 0             | 0           | 176,972        |
| PROPERTY INS PMNTS                          | 0                     | 172,099       | 0           | 0              |
| PROF LICENSES                               | 0                     | 0             | 0           | 0              |
| *COMMUNITY SERVICE PROJECTS                 | 0                     | 0             | 0           | 0              |
| SEMINARS CONTINUING ED                      | 0                     | 0             | 0           | 0              |
| TRAVEL EXPENSES                             | 0                     | 0             | 0           | 0              |
| *CASH RECEIPTS SHORT(OVER)                  | 0                     | 0             | 0           | 0              |
| *BILLING/COLLECT AGEN<br>CONTRACTS          | 0                     | 0             | 0           | 0              |
| *TRANSFERS                                  | 0                     | 0             | 0           | 0              |
| *DAMAGES SETTLEMENTS                        | 0                     | 0             | 0           | 0              |
| <b>Departmental Total</b>                   |                       |               |             |                |
| <b>Expenditures Per Financial Statement</b> |                       |               |             |                |
| <b>Deductions</b>                           |                       |               |             |                |
| *Total Disallowed Costs                     | 0                     | 0             | 0           | 0              |
| <br>Functional Cost                         | <br>3,005,430         | <br>811,795   | <br>126,316 | <br>198,123    |
| <b>Allocation Step 1</b>                    |                       |               |             |                |
| Inbound - All Others                        | 0                     | 0             | 0           | 0              |
| Reallocate Admin Costs                      | 15,095                | 4,077         | 634         | 995            |
| Unallocated Costs                           | 0                     | 0             | (126,950)   | (199,118)      |
| 1st Allocation                              | 3,020,525             | 815,872       | 0           | 0              |
| <b>Allocation Step 2</b>                    |                       |               |             |                |
| Inbound - All Others                        | 0                     | 0             | 0           | 0              |
| Reallocate Admin Costs                      | 26,695                | 7,210         | 1,122       | 1,759          |
| Unallocated Costs                           | 0                     | 0             | (1,122)     | (1,759)        |
| 2nd Allocation                              | 26,695                | 7,210         | 0           | 0              |
| <b>Total For NONDEPARTMENTAL</b>            |                       |               |             |                |
| Schedule .3 Total                           | 3,047,220             | 823,082       | 0           | 0              |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Activity - GENERAL EXPENSE

| Receiving Department                  | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                       | 18,517,506       | 5.386087       | 5,573            |               | 5,573             |                   | 5,573   |
| CITY MANAGER                          | 2,852,664        | 0.829739       | 858              |               | 858               | 7                 | 865     |
| STREETS & MAINTENANCE                 | 30,808,581       | 8.961126       | 9,271            |               | 9,271             | 87                | 9,358   |
| MUNICIPAL CLERK-CITY CLERK            | 774,394          | 0.225244       | 233              |               | 233               | 2                 | 235     |
| MAYOR AND COUNCIL                     | 1,144,294        | 0.332835       | 345              |               | 345               | 3                 | 348     |
| OFFICE OF THE COMPTROLLER             | 2,048,012        | 0.595694       | 616              |               | 616               | 5                 | 621     |
| PURCHASING                            | 1,196,324        | 0.347968       | 360              |               | 360               | 3                 | 363     |
| HUMAN RESOURCES                       | 1,962,701        | 0.570880       | 591              |               | 591               | 5                 | 596     |
| CITY ATTORNEY OFFICE                  | 3,172,917        | 0.922889       | 955              |               | 955               | 8                 | 963     |
| INFORMATION TECHNOLOGY                | 9,927,586        | 2.887583       | 2,988            |               | 2,988             | 28                | 3,016   |
| PLANNING & INSPECTIONS                | 7,063,360        | 2.054481       | 2,126            |               | 2,126             | 19                | 2,145   |
| MUNICIPAL CLERK                       | 4,589,884        | 1.335035       | 1,381            |               | 1,381             | 11                | 1,392   |
| POLICE-OFFICE OF THE CHIEF            | 2,596,591        | 0.755256       | 782              |               | 782               | 7                 | 789     |
| POLICE-ADMINISTRATIVE SERVICES        | 15,683,082       | 4.561654       | 4,720            |               | 4,720             | 43                | 4,763   |
| POLICE                                | 98,548,307       | 28.664217      | 29,657           |               | 29,657            | 293               | 29,950  |
| FIRE                                  | 94,434,583       | 27.467678      | 28,420           |               | 28,420            | 264               | 28,684  |
| CAPITAL IMPROVEMENT                   | 5,294,106        | 1.539868       | 1,593            |               | 1,593             | 13                | 1,606   |
| PUBLIC HEALTH                         | 5,250,410        | 1.527158       | 1,580            |               | 1,580             | 13                | 1,593   |
| PARKS AND RECREATION                  | 20,422,578       | 5.940205       | 6,146            |               | 6,146             | 56                | 6,202   |
| ZOO                                   | 3,986,778        | 1.159613       | 1,200            |               | 1,200             | 10                | 1,210   |
| LIBRARY                               | 8,702,007        | 2.531106       | 2,619            |               | 2,619             | 24                | 2,643   |
| DEPT OF MUSEUMS & CULTURAL AFF        | 2,428,027        | 0.706227       | 731              |               | 731               | 7                 | 738     |
| ECONOMIC DEVELOPMENT                  | 1,494,414        | 0.434672       | 449              |               | 449               | 3                 | 452     |
| COMMUNITY/HUMAN DEVELOPMENT           | 903,461          | 0.262785       | 272              |               | 272               | 2                 | 274     |
| Schedule .4 Total for GENERAL EXPENSE | 343,802,567      | 100.000000     | 103,466          |               | 103,466           | 913               | 104,379 |

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES

Allocation Source: TRIAL BALANCE

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Activity - MOTOR POOL

| Receiving Department                    | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total         |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| CITY MANAGER                            | 1,043            | 2.164170          | 783              |               | 783               | 7                 | 790           |
| STREETS & MAINTENANCE                   | 4,666            | 9.681703          | 3,503            |               | 3,503             | 31                | 3,534         |
| MUNICIPAL CLERK-CITY CLERK              | 34               | 0.070548          | 25               |               | 25                |                   | 25            |
| OFFICE OF THE COMPTROLLER               | 403              | 0.836204          | 303              |               | 303               | 2                 | 305           |
| PURCHASING                              | 5                | 0.010375          | 4                |               | 4                 |                   | 4             |
| HUMAN RESOURCES                         | 23               | 0.047724          | 17               |               | 17                |                   | 17            |
| INFORMATION TECHNOLOGY                  | 17,818           | 36.971406         | 13,377           |               | 13,377            | 122               | 13,499        |
| RISK MANAGEMENT                         | 200              | 0.414989          | 150              |               | 150               | 1                 | 151           |
| PLANNING & INSPECTIONS                  | 4,542            | 9.424410          | 3,410            |               | 3,410             | 30                | 3,440         |
| MUNICIPAL CLERK                         | 3,600            | 7.469810          | 2,703            |               | 2,703             | 23                | 2,726         |
| FIRE                                    | 6                | 0.012450          | 4                |               | 4                 |                   | 4             |
| PUBLIC HEALTH                           | 217              | 0.450264          | 163              |               | 163               | 1                 | 164           |
| PARKS AND RECREATION                    | 7,200            | 14.939619         | 5,405            |               | 5,405             | 46                | 5,451         |
| DEPT OF MUSEUMS & CULTURAL AFF          | 1,034            | 2.145495          | 776              |               | 776               | 7                 | 783           |
| ECONOMIC DEVELOPMENT                    | 69               | 0.143171          | 52               |               | 52                |                   | 52            |
| COMMUNITY/HUMAN DEVELOPMENT             | 7,334            | 15.217662         | 5,506            |               | 5,506             | 48                | 5,554         |
| <b>Schedule .4 Total for MOTOR POOL</b> | <b>48,194</b>    | <b>100.000000</b> | <b>36,181</b>    |               | <b>36,181</b>     | <b>318</b>        | <b>36,499</b> |

Allocation Basis: MOTOR POOL USAGE COSTS PER DEPARTMENT, ACCOUNT 523010

Allocation Source: FY 16 TRIAL BALANCE



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Activity - CITYWIDE IT CONTRACTS

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| NONDEPARTMENTAL                             | 1,893            | 0.026749       | 1,772            |               | 1,772             |                   | 1,772     |
| CITY MANAGER                                | 73,604           | 1.040072       | 68,904           |               | 68,904            | 607               | 69,511    |
| STREETS & MAINTENANCE                       | 488,663          | 6.905121       | 457,464          |               | 457,464           | 4,044             | 461,508   |
| MUNICIPAL CLERK-CITY CLERK                  | 5,680            | 0.080262       | 5,318            |               | 5,318             | 45                | 5,363     |
| MAYOR AND COUNCIL                           | 28,162           | 0.397947       | 26,364           |               | 26,364            | 233               | 26,597    |
| OFFICE OF THE COMPTROLLER                   | 112,407          | 1.588383       | 105,230          |               | 105,230           | 931               | 106,161   |
| PURCHASING                                  | 18,932           | 0.267521       | 17,724           |               | 17,724            | 155               | 17,879    |
| HUMAN RESOURCES                             | 403,968          | 5.708327       | 378,177          |               | 378,177           | 3,342             | 381,519   |
| CITY ATTORNEY OFFICE                        | 65,924           | 0.931548       | 61,715           |               | 61,715            | 544               | 62,259    |
| INFORMATION TECHNOLOGY                      | 61,293           | 0.866109       | 57,380           |               | 57,380            | 507               | 57,887    |
| RISK MANAGEMENT                             | 3,786            | 0.053499       | 3,545            |               | 3,545             | 31                | 3,576     |
| PLANNING & INSPECTIONS                      | 171,599          | 2.424804       | 160,643          |               | 160,643           | 1,419             | 162,062   |
| TAX OFFICE                                  | 15,146           | 0.214023       | 14,179           |               | 14,179            | 125               | 14,304    |
| METRO PLANNING ORGAN.- M.P.O.               | 11,359           | 0.160510       | 10,634           |               | 10,634            | 94                | 10,728    |
| MUNICIPAL CLERK                             | 79,881           | 1.128770       | 74,781           |               | 74,781            | 659               | 75,440    |
| POLICE                                      | 1,702,758        | 24.061061      | 1,594,046        |               | 1,594,046         | 14,123            | 1,608,169 |
| FIRE  | 1,358,741        | 19.199881      | 1,271,992        |               | 1,271,992         | 11,244            | 1,283,236 |
| ENVIRONMENTAL SERVICES                      | 406,756          | 5.747723       | 380,787          |               | 380,787           | 3,364             | 384,151   |
| CAPITAL IMPROVEMENT                         | 81,164           | 1.146899       | 75,982           |               | 75,982            | 671               | 76,653    |
| PUBLIC HEALTH                               | 243,508          | 3.440924       | 227,961          |               | 227,961           | 2,013             | 229,974   |
| PARKS AND RECREATION                        | 362,290          | 5.119390       | 339,160          |               | 339,160           | 2,996             | 342,156   |
| ZOO   | 99,532           | 1.406451       | 93,178           |               | 93,178            | 825               | 94,003    |
| LIBRARY                                     | 336,105          | 4.749379       | 314,646          |               | 314,646           | 2,780             | 317,426   |
| DEPT OF MUSEUMS & CULTURAL AFF              | 46,478           | 0.656764       | 43,510           |               | 43,510            | 385               | 43,895    |
| SUN METRO                                   | 548,084          | 7.744778       | 513,091          |               | 513,091           | 4,534             | 517,625   |
| AIRPORT                                     | 261,262          | 3.691799       | 244,581          |               | 244,581           | 2,160             | 246,741   |
| COMMUNITY/HUMAN DEVELOPMENT                 | 36,728           | 0.518990       | 34,383           |               | 34,383            | 302               | 34,685    |
| INTERNATIONAL BRIDGES                       | 51,117           | 0.722316       | 47,853           |               | 47,853            | 421               | 48,274    |
| Schedule .4 Total for CITYWIDE IT CONTRACTS | 7,076,820        | 100.000000     | 6,625,000        |               | 6,625,000         | 58,554            | 6,683,554 |

Allocation Basis: IT CONTRACT VALUE PER DEPARTMENT  
Allocation Source: IT ADMIN

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Activity - RETIREES INSURANCE

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| NONDEPARTMENTAL                          | 2.00             | 0.052066       | 1,573            |               | 1,573             |                   | 1,573     |
| CITY MANAGER                             | 30.15            | 0.784895       | 23,707           |               | 23,707            | 210               | 23,917    |
| STREETS & MAINTENANCE                    | 265.90           | 6.922172       | 209,086          |               | 209,086           | 1,848             | 210,934   |
| MUNICIPAL CLERK-CITY CLERK               | 6.00             | 0.156198       | 4,718            |               | 4,718             | 40                | 4,758     |
| MAYOR AND COUNCIL                        | 21.50            | 0.559709       | 16,906           |               | 16,906            | 148               | 17,054    |
| OFFICE OF THE COMPTROLLER                | 27.25            | 0.709399       | 21,427           |               | 21,427            | 188               | 21,615    |
| PURCHASING                               | 19.00            | 0.494627       | 14,941           |               | 14,941            | 131               | 15,072    |
| HUMAN RESOURCES                          | 28.35            | 0.738035       | 22,292           |               | 22,292            | 195               | 22,487    |
| CITY ATTORNEY OFFICE                     | 34.11            | 0.887985       | 26,822           |               | 26,822            | 237               | 27,059    |
| INFORMATION TECHNOLOGY                   | 72.75            | 1.893900       | 57,206           |               | 57,206            | 503               | 57,709    |
| PLANNING & INSPECTIONS                   | 117.00           | 3.045860       | 92,001           |               | 92,001            | 813               | 92,814    |
| MUNICIPAL CLERK                          | 84.50            | 2.199788       | 66,445           |               | 66,445            | 585               | 67,030    |
| POLICE-OFFICE OF THE CHIEF               | 19.00            | 0.494627       | 14,941           |               | 14,941            | 131               | 15,072    |
| POLICE-ADMINISTRATIVE SERVICES           | 235.60           | 6.133372       | 185,260          |               | 185,260           | 1,639             | 186,899   |
| POLICE                                   | 1,034.30         | 26.925921      | 813,304          |               | 813,304           | 7,191             | 820,495   |
| FIRE                                     | 1,050.25         | 27.341146      | 825,849          |               | 825,849           | 7,322             | 833,171   |
| CAPITAL IMPROVEMENT                      | 55.00            | 1.431814       | 43,248           |               | 43,248            | 383               | 43,631    |
| PUBLIC HEALTH                            | 69.42            | 1.807210       | 54,587           |               | 54,587            | 482               | 55,069    |
| PARKS AND RECREATION                     | 373.84           | 9.732173       | 293,963          |               | 293,963           | 2,598             | 296,561   |
| ZOO                                      | 93.40            | 2.431481       | 73,443           |               | 73,443            | 649               | 74,092    |
| LIBRARY                                  | 138.75           | 3.612077       | 109,103          |               | 109,103           | 966               | 110,069   |
| DEPT OF MUSEUMS & CULTURAL AFF           | 42.51            | 1.106662       | 33,427           |               | 33,427            | 295               | 33,722    |
| ECONOMIC DEVELOPMENT                     | 16.00            | 0.416528       | 12,581           |               | 12,581            | 109               | 12,690    |
| COMMUNITY/HUMAN DEVELOPMENT              | 4.70             | 0.122355       | 3,695            |               | 3,695             | 32                | 3,727     |
| Schedule .4 Total for RETIREES INSURANCE | 3,841.28         | 100.000000     | 3,020,525        |               | 3,020,525         | 26,695            | 3,047,220 |

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

Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

| Receiving Department                       | Allocation Units   | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|--------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| CITY MANAGER                               | 2,603,889          | 0.643010          | 5,246            |               | 5,246             | 45                | 5,291          |
| STREETS & MAINTENANCE                      | 4,762,264          | 1.176004          | 9,595            |               | 9,595             | 86                | 9,681          |
| MUNICIPAL CLERK-CITY CLERK                 | 351,295            | 0.086750          | 708              |               | 708               | 6                 | 714            |
| MAYOR AND COUNCIL                          | 1,741,836          | 0.430133          | 3,510            |               | 3,510             | 31                | 3,541          |
| OFFICE OF THE COMPTROLLER                  | 1,697,924          | 0.419289          | 3,421            |               | 3,421             | 30                | 3,451          |
| PURCHASING                                 | 1,170,982          | 0.289165          | 2,359            |               | 2,359             | 20                | 2,379          |
| HUMAN RESOURCES                            | 2,052,146          | 0.506762          | 4,135            |               | 4,135             | 35                | 4,170          |
| CITY ATTORNEY OFFICE                       | 2,049,218          | 0.506039          | 4,129            |               | 4,129             | 35                | 4,164          |
| INFORMATION TECHNOLOGY                     | 10,525,749         | 2.599252          | 21,207           |               | 21,207            | 187               | 21,394         |
| PLANNING & INSPECTIONS                     | 944,444            | 0.233223          | 1,903            |               | 1,903             | 16                | 1,919          |
| MUNICIPAL CLERK                            | 5,999,066          | 1.481423          | 12,086           |               | 12,086            | 105               | 12,191         |
| POLICE                                     | 30,510,506         | 7.534334          | 61,470           |               | 61,470            | 541               | 62,011         |
| FIRE                                       | 52,231,606         | 12.898192         | 105,233          |               | 105,233           | 931               | 106,164        |
| ENVIRONMENTAL SERVICES                     | 289,513            | 0.071493          | 583              |               | 583               | 4                 | 587            |
| CAPITAL IMPROVEMENT                        | 6,976,800          | 1.722867          | 14,056           |               | 14,056            | 123               | 14,179         |
| PUBLIC HEALTH                              | 10,263,378         | 2.534462          | 20,678           |               | 20,678            | 182               | 20,860         |
| PARKS AND RECREATION                       | 101,939,905        | 25.173271         | 205,383          |               | 205,383           | 1,830             | 207,213        |
| ZOO  | 32,419,088         | 8.005643          | 65,315           |               | 65,315            | 577               | 65,892         |
| LIBRARY                                    | 61,104,959         | 15.089398         | 123,110          |               | 123,110           | 1,089             | 124,199        |
| DEPT OF MUSEUMS & CULTURAL AFF             | 25,141,570         | 6.208517          | 50,653           |               | 50,653            | 446               | 51,099         |
| ECONOMIC DEVELOPMENT                       | 333,333            | 0.082314          | 671              |               | 671               | 5                 | 676            |
| COMMUNITY/HUMAN DEVELOPMENT                | 3,157,778          | 0.779789          | 6,362            |               | 6,362             | 55                | 6,417          |
| ALL OTHERS                                 | 46,685,687         | 11.528670         | 94,059           |               | 94,059            | 831               | 94,890         |
| <b>Schedule .4 Total for LIABILITY INS</b> | <b>404,952,936</b> | <b>100.000000</b> | <b>815,872</b>   |               | <b>815,872</b>    | <b>7,210</b>      | <b>823,082</b> |

Allocation Basis: GENERAL FUND INSURED PROPERTY VALUES PER DEPT  
Allocation Source: INSURED PROPERTY LISTING - RISK

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL**

| Receiving Department           | Total             | GENERAL EXPENSE | MOTOR POOL    | CITYWIDE IT CONTRACTS | RETIREEES INSURANCE |
|--------------------------------|-------------------|-----------------|---------------|-----------------------|---------------------|
| NONDEPARTMENTAL                | 8,918             | 5,573           | 0             | 1,772                 | 1,573               |
| CITY MANAGER                   | 100,374           | 865             | 790           | 69,511                | 23,917              |
| STREETS & MAINTENANCE          | 695,015           | 9,358           | 3,534         | 461,508               | 210,934             |
| MUNICIPAL CLERK-CITY CLERK     | 11,095            | 235             | 25            | 5,363                 | 4,758               |
| MAYOR AND COUNCIL              | 47,540            | 348             | 0             | 26,597                | 17,054              |
| OFFICE OF THE COMPTROLLER      | 132,153           | 621             | 305           | 106,161               | 21,615              |
| PURCHASING                     | 35,697            | 363             | 4             | 17,879                | 15,072              |
| HUMAN RESOURCES                | 408,789           | 596             | 17            | 381,519               | 22,487              |
| CITY ATTORNEY OFFICE           | 94,445            | 963             | 0             | 62,259                | 27,059              |
| INFORMATION TECHNOLOGY         | 153,505           | 3,016           | 13,499        | 57,887                | 57,709              |
| RISK MANAGEMENT                | 3,727             | 0               | 151           | 3,576                 | 0                   |
| PLANNING & INSPECTIONS         | 262,380           | 2,145           | 3,440         | 162,062               | 92,814              |
| TAX OFFICE                     | 14,304            | 0               | 0             | 14,304                | 0                   |
| METRO PLANNING ORGAN.- M.P.O.  | 10,728            | 0               | 0             | 10,728                | 0                   |
| MUNICIPAL CLERK                | 158,779           | 1,392           | 2,726         | 75,440                | 67,030              |
| POLICE-OFFICE OF THE CHIEF     | 15,861            | 789             | 0             | 0                     | 15,072              |
| POLICE-ADMINISTRATIVE SERVICES | 191,662           | 4,763           | 0             | 0                     | 186,899             |
| POLICE                         | 2,520,625         | 29,950          | 0             | 1,608,169             | 820,495             |
| FIRE                           | 2,251,259         | 28,684          | 4             | 1,283,236             | 833,171             |
| ENVIRONMENTAL SERVICES         | 384,738           | 0               | 0             | 384,151               | 0                   |
| CAPITAL IMPROVEMENT            | 136,069           | 1,606           | 0             | 76,653                | 43,631              |
| PUBLIC HEALTH                  | 307,660           | 1,593           | 164           | 229,974               | 55,069              |
| PARKS AND RECREATION           | 857,583           | 6,202           | 5,451         | 342,156               | 296,561             |
| ZOO                            | 235,197           | 1,210           | 0             | 94,003                | 74,092              |
| LIBRARY                        | 554,337           | 2,643           | 0             | 317,426               | 110,069             |
| DEPT OF MUSEUMS & CULTURAL AFF | 130,237           | 738             | 783           | 43,895                | 33,722              |
| ECONOMIC DEVELOPMENT           | 13,870            | 452             | 52            | 0                     | 12,690              |
| SUN METRO                      | 517,625           | 0               | 0             | 517,625               | 0                   |
| AIRPORT                        | 246,741           | 0               | 0             | 246,741               | 0                   |
| COMMUNITY/HUMAN DEVELOPMENT    | 50,657            | 274             | 5,554         | 34,685                | 3,727               |
| INTERNATIONAL BRIDGES          | 48,274            | 0               | 0             | 48,274                | 0                   |
| ALL OTHERS                     | 94,890            | 0               | 0             | 0                     | 0                   |
| Direct Bill                    | 0                 | 0               | 0             | 0                     | 0                   |
| <b>Total</b>                   | <b>10,694,734</b> | <b>104,379</b>  | <b>36,499</b> | <b>6,683,554</b>      | <b>3,047,220</b>    |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL**

| Receiving Department           | LIABILITY INS |
|--------------------------------|---------------|
| NONDEPARTMENTAL                | 0             |
| CITY MANAGER                   | 5,291         |
| STREETS & MAINTENANCE          | 9,681         |
| MUNICIPAL CLERK-CITY CLERK     | 714           |
| MAYOR AND COUNCIL              | 3,541         |
| OFFICE OF THE COMPTROLLER      | 3,451         |
| PURCHASING                     | 2,379         |
| HUMAN RESOURCES                | 4,170         |
| CITY ATTORNEY OFFICE           | 4,164         |
| INFORMATION TECHNOLOGY         | 21,394        |
| RISK MANAGEMENT                | 0             |
| PLANNING & INSPECTIONS         | 1,919         |
| TAX OFFICE                     | 0             |
| METRO PLANNING ORGAN.- M.P.O.  | 0             |
| MUNICIPAL CLERK                | 12,191        |
| POLICE-OFFICE OF THE CHIEF     | 0             |
| POLICE-ADMINISTRATIVE SERVICES | 0             |
| POLICE                         | 62,011        |
| FIRE                           | 106,164       |
| ENVIRONMENTAL SERVICES         | 587           |
| CAPITAL IMPROVEMENT            | 14,179        |
| PUBLIC HEALTH                  | 20,860        |
| PARKS AND RECREATION           | 207,213       |
| ZOO                            | 65,892        |
| LIBRARY                        | 124,199       |
| DEPT OF MUSEUMS & CULTURAL AFF | 51,099        |
| ECONOMIC DEVELOPMENT           | 676           |
| SUN METRO                      | 0             |
| AIRPORT                        | 0             |
| COMMUNITY/HUMAN DEVELOPMENT    | 6,417         |
| INTERNATIONAL BRIDGES          | 0             |
| ALL OTHERS                     | 94,890        |
| Direct Bill                    | 0             |
| Total                          | 823,082       |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department CITY MANAGER**

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

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department CITY MANAGER**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,852,664      |                |           | 2,852,664 |
| Cost Adjustments:                     |                |                |           |           |
| REIMBUSED EXPENDITURES                | -53,276        |                |           |           |
| Total Departmental Cost Adjustments:  | -53,276        |                |           | -53,276   |
| Inbound Costs:                        |                |                |           |           |
| BUILDING DEPRECIATION                 | 91,494         |                | 91,494    |           |
| EQUIPMENT DEPRECIATION                | 18,728         |                | 18,728    |           |
| NONDEPARTMENTAL                       | 99,498         | 876            | 100,374   |           |
| CITY MANAGER                          |                | 11,221         | 11,221    |           |
| STREETS & MAINTENANCE                 |                | 86,649         | 86,649    |           |
| OFFICE OF THE COMPTROLLER             |                | 8,744          | 8,744     |           |
| PURCHASING                            |                | 10,328         | 10,328    |           |
| HUMAN RESOURCES                       |                | 19,732         | 19,732    |           |
| CITY ATTORNEY OFFICE                  |                | 60,037         | 60,037    |           |
| INFORMATION TECHNOLOGY                |                | 358,918        | 358,918   |           |
| Total Allocated Additions:            | 209,720        | 556,505        | 766,225   | 766,225   |
| Total To Be Allocated:                | 3,009,108      | 556,505        |           | 3,565,613 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department CITY MANAGER**

|                                      | Total     | G&A | CITY MANAGER | INTERNAL AUDIT | MGMNT & BUDGET |
|--------------------------------------|-----------|-----|--------------|----------------|----------------|
| <b>Wages &amp; Benefits</b>          |           |     |              |                |                |
| SALARIES & WAGES                     | 2,082,037 | 0   | 787,903      | 365,131        | 531,114        |
| FRINGE BENEFITS                      | 542,560   | 0   | 182,825      | 102,785        | 137,622        |
| <b>Other Expense &amp; Cost</b>      |           |     |              |                |                |
| CONTRACTUAL SERVICES                 | 155,302   | 0   | 28,069       | 6,887          | 89,345         |
| MATERIALS/SUPPLIES                   | 30,318    | 0   | 16,174       | 6,502          | 3,998          |
| OPERATING EXP                        | 42,447    | 0   | 11,568       | 17,263         | 4,333          |
| <b>Departmental Total</b>            |           |     |              |                |                |
| Expenditures Per Financial Statement | 2,852,664 |     |              |                |                |
| <b>Deductions</b>                    |           |     |              |                |                |
| *Total Disallowed Costs              | 0         | 0   | 0            | 0              | 0              |
| <b>Cost Adjustments</b>              |           |     |              |                |                |
| REIMBURSED EXPENDITURES              | (53,276)  | 0   | (15,776)     | (37,500)       | 0              |
| <b>Functional Cost</b>               |           |     |              |                |                |
|                                      | 2,799,388 | 0   | 1,010,763    | 461,068        | 766,412        |
| <b>Allocation Step 1</b>             |           |     |              |                |                |
| Inbound - All Others                 | 209,720   | 0   | 79,354       | 36,788         | 53,502         |
| Reallocate Admin Costs               |           | 0   | 0            | 0              | 0              |
| Unallocated Costs                    | (308,798) | 0   | 0            | 0              | 0              |
| 1st Allocation                       | 2,700,310 | 0   | 1,090,117    | 497,856        | 819,914        |
| <b>Allocation Step 2</b>             |           |     |              |                |                |
| Inbound - All Others                 | 556,505   | 0   | 210,666      | 97,598         | 141,953        |
| Unallocated Costs                    | (51,616)  | 0   | 0            | 0              | 0              |
| 2nd Allocation                       | 504,889   | 0   | 210,666      | 97,598         | 141,953        |
| <b>Total For CITY MANAGER</b>        |           |     |              |                |                |
| Schedule .3 Total                    | 3,205,199 | 0   | 1,300,783    | 595,454        | 961,867        |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department CITY MANAGER**

|   | PERFORMANCE<br>OFFICE | PUBLIC INFOR** |
|---|-----------------------|----------------|
| <hr/>   |                       |                |
| Wages & Benefits                              |                       |                |
| -----<br>SALARIES & WAGES                     | 204,686               | 193,203        |
| FRINGE BENEFITS                               | 47,707                | 71,621         |
| Other Expense & Cost                          |                       |                |
| -----<br>CONTRACTUAL SERVICES                 | 8,755                 | 22,246         |
| MATERIALS/SUPPLIES                            | 1,376                 | 2,268          |
| OPERATING EXP                                 | 9,283                 | 0              |
| Departmental Total                            |                       |                |
| -----<br>Expenditures Per Financial Statement |                       |                |
| Deductions                                    |                       |                |
| -----<br>*Total Disallowed Costs              | 0                     | 0              |
| Cost Adjustments                              |                       |                |
| -----<br>REIMBUSED EXPENDITURES               | 0                     | 0              |
| Functional Cost                               | 271,807               | 289,338        |
| Allocation Step 1                             |                       |                |
| -----<br>Inbound - All Others                 | 20,616                | 19,460         |
| Reallocate Admin Costs                        | 0                     | 0              |
| Unallocated Costs                             | 0                     | (308,798)      |
| 1st Allocation                                | 292,423               | 0              |
| Allocation Step 2                             |                       |                |
| -----<br>Inbound - All Others                 | 54,672                | 51,616         |
| Unallocated Costs                             | 0                     | (51,616)       |
| 2nd Allocation                                | 54,672                | 0              |
| Total For CITY MANAGER                        |                       |                |
| -----<br>Schedule .3 Total                    | 347,095               | 0              |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER**

Activity - CITY MANAGER

| Receiving Department               | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| NONDEPARTMENTAL                    | 4.00             | 0.070728       | 770              |               | 770               |                   | 770       |
| CITY MANAGER                       | 31.00            | 0.548143       | 5,975            |               | 5,975             |                   | 5,975     |
| STREETS & MAINTENANCE              | 413.00           | 7.302677       | 79,608           |               | 79,608            | 15,480            | 95,088    |
| MUNICIPAL CLERK-CITY CLERK         | 6.00             | 0.106092       | 1,157            |               | 1,157             | 223               | 1,380     |
| MAYOR AND COUNCIL                  | 21.50            | 0.380164       | 4,145            |               | 4,145             | 805               | 4,950     |
| OFFICE OF THE COMPTROLLER          | 34.00            | 0.601189       | 6,554            |               | 6,554             | 1,272             | 7,826     |
| PURCHASING                         | 19.00            | 0.335959       | 3,663            |               | 3,663             | 710               | 4,373     |
| HUMAN RESOURCES                    | 34.23            | 0.605256       | 6,599            |               | 6,599             | 1,280             | 7,879     |
| CITY ATTORNEY OFFICE               | 37.00            | 0.654235       | 7,131            |               | 7,131             | 1,386             | 8,517     |
| INFORMATION TECHNOLOGY             | 77.75            | 1.374778       | 14,987           |               | 14,987            | 2,910             | 17,897    |
| RISK MANAGEMENT                    | 6.00             | 0.106092       | 1,157            |               | 1,157             | 223               | 1,380     |
| PLANNING & INSPECTIONS             | 117.00           | 2.068797       | 22,553           |               | 22,553            | 4,385             | 26,938    |
| TAX OFFICE                         | 20.00            | 0.353641       | 3,854            |               | 3,854             | 746               | 4,600     |
| METRO PLANNING ORGAN.- M.P.O.      | 11.00            | 0.194502       | 2,120            |               | 2,120             | 409               | 2,529     |
| MUNICIPAL CLERK                    | 86.50            | 1.529495       | 16,674           |               | 16,674            | 3,243             | 19,917    |
| POLICE-OFFICE OF THE CHIEF         | 19.00            | 0.335959       | 3,663            |               | 3,663             | 710               | 4,373     |
| POLICE-ADMINISTRATIVE SERVICES     | 235.60           | 4.165886       | 45,413           |               | 45,413            | 8,828             | 54,241    |
| POLICE                             | 1,041.00         | 18.406991      | 200,657          |               | 200,657           | 39,019            | 239,676   |
| FIRE                               | 1,050.25         | 18.570547      | 202,439          |               | 202,439           | 39,416            | 241,855   |
| ENVIRONMENTAL SERVICES             | 448.70           | 7.933926       | 86,489           |               | 86,489            | 16,815            | 103,304   |
| CAPITAL IMPROVEMENT                | 55.00            | 0.972512       | 10,602           |               | 10,602            | 2,062             | 12,664    |
| PUBLIC HEALTH                      | 255.25           | 4.513338       | 49,201           |               | 49,201            | 9,564             | 58,765    |
| PARKS AND RECREATION               | 394.28           | 6.971670       | 76,000           |               | 76,000            | 14,779            | 90,779    |
| ZOO                                | 104.25           | 1.843351       | 20,095           |               | 20,095            | 3,906             | 24,001    |
| LIBRARY                            | 138.75           | 2.453381       | 26,745           |               | 26,745            | 5,199             | 31,944    |
| DEPT OF MUSEUMS & CULTURAL AFF     | 42.60            | 0.753254       | 8,211            |               | 8,211             | 1,595             | 9,806     |
| ECONOMIC DEVELOPMENT               | 16.00            | 0.282912       | 3,085            |               | 3,085             | 595               | 3,680     |
| SUN METRO                          | 571.00           | 10.096438      | 110,062          |               | 110,062           | 21,400            | 131,462   |
| AIRPORT                            | 209.00           | 3.695544       | 40,285           |               | 40,285            | 7,833             | 48,118    |
| AIRPORT POLICE                     | 33.00            | 0.583507       | 6,361            |               | 6,361             | 1,235             | 7,596     |
| AIRPORT FIRE                       | 32.00            | 0.565825       | 6,168            |               | 6,168             | 1,198             | 7,366     |
| COMMUNITY/HUMAN DEVELOPMENT        | 37.30            | 0.659540       | 7,189            |               | 7,189             | 1,397             | 8,586     |
| INTERNATIONAL BRIDGES              | 54.50            | 0.963671       | 10,505           |               | 10,505            | 2,043             | 12,548    |
| Schedule .4 Total for CITY MANAGER | 5,655.46         | 100.000000     | 1,090,117        |               | 1,090,117         | 210,666           | 1,300,783 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER**

Activity - INTERNAL AUDIT

| Receiving Department                        | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| STREETS & MAINTENANCE                       | 807              | 10.299936         | 51,279           |               | 51,279            | 10,052            | 61,331         |
| MAYOR AND COUNCIL                           | 535              | 6.828334          | 33,995           |               | 33,995            | 6,662             | 40,657         |
| PURCHASING                                  | 224              | 2.858966          | 14,234           |               | 14,234            | 2,787             | 17,021         |
| INFORMATION TECHNOLOGY                      | 651              | 8.308870          | 41,366           |               | 41,366            | 8,106             | 49,472         |
| PLANNING & INSPECTIONS                      | 77               | 0.982770          | 4,893            |               | 4,893             | 959               | 5,852          |
| ANIMAL SERVICES                             | 758              | 9.674537          | 48,166           |               | 48,166            | 9,444             | 57,610         |
| TAX OFFICE                                  | 585              | 7.466496          | 37,173           |               | 37,173            | 7,284             | 44,457         |
| MUNICIPAL CLERK                             | 113              | 1.442246          | 7,179            |               | 7,179             | 1,406             | 8,585          |
| POLICE                                      | 477              | 6.088066          | 30,309           |               | 30,309            | 5,943             | 36,252         |
| FIRE  | 340              | 4.339502          | 21,605           |               | 21,605            | 4,234             | 25,839         |
| ENVIRONMENTAL SERVICES                      | 411              | 5.245692          | 26,116           |               | 26,116            | 5,118             | 31,234         |
| CAPITAL IMPROVEMENT                         | 73               | 0.931717          | 4,640            |               | 4,640             | 909               | 5,549          |
| DEPT OF MUSEUMS & CULTURAL AFF              | 522              | 6.662412          | 33,169           |               | 33,169            | 6,499             | 39,668         |
| DESTINATION EL PASO                         | 179              | 2.284620          | 11,375           |               | 11,375            | 2,228             | 13,603         |
| ECONOMIC DEVELOPMENT                        | 246              | 3.139757          | 15,631           |               | 15,631            | 3,063             | 18,694         |
| SUN METRO                                   | 232              | 2.961072          | 14,742           |               | 14,742            | 2,889             | 17,631         |
| AIRPORT                                     | 870              | 11.104024         | 55,280           |               | 55,280            | 10,863            | 66,143         |
| COMMUNITY/HUMAN DEVELOPMENT                 | 284              | 3.624761          | 18,046           |               | 18,046            | 3,538             | 21,584         |
| PENSION ADMINISTRATION                      | 263              | 3.356733          | 16,712           |               | 16,712            | 3,276             | 19,988         |
| ALL OTHERS                                  | 188              | 2.399489          | 11,946           |               | 11,946            | 2,338             | 14,284         |
| <b>Schedule .4 Total for INTERNAL AUDIT</b> | <b>7,835</b>     | <b>100.000000</b> | <b>497,856</b>   |               | <b>497,856</b>    | <b>97,598</b>     | <b>595,454</b> |

Allocation Basis: AUDIT HOURS PER DEPARTMENT  
Allocation Source: CHIEF INTERNAL AUDITOR

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER**

Activity - MGMNT & BUDGET

| Receiving Department                 | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                      | 18,947,860       | 2.952117       | 24,205           |               | 24,205            |                   | 24,205  |
| CITY MANAGER                         | 2,852,664        | 0.444451       | 3,644            |               | 3,644             |                   | 3,644   |
| STREETS & MAINTENANCE                | 51,997,527       | 8.101325       | 66,424           |               | 66,424            | 11,908            | 78,332  |
| MUNICIPAL CLERK-CITY CLERK           | 820,600          | 0.127851       | 1,048            |               | 1,048             | 189               | 1,237   |
| MAYOR AND COUNCIL                    | 1,254,109        | 0.195393       | 1,602            |               | 1,602             | 283               | 1,885   |
| OFFICE OF THE COMPTROLLER            | 2,142,645        | 0.333829       | 2,737            |               | 2,737             | 484               | 3,221   |
| PURCHASING                           | 1,196,324        | 0.186390       | 1,529            |               | 1,529             | 269               | 1,798   |
| HUMAN RESOURCES                      | 1,962,701        | 0.305793       | 2,507            |               | 2,507             | 443               | 2,950   |
| CITY ATTORNEY OFFICE                 | 3,352,664        | 0.522352       | 4,283            |               | 4,283             | 767               | 5,050   |
| INFORMATION TECHNOLOGY               | 10,072,586       | 1.569330       | 12,867           |               | 12,867            | 2,306             | 15,173  |
| RISK MANAGEMENT                      | 57,776,514       | 9.001704       | 73,806           |               | 73,806            | 13,226            | 87,032  |
| PLANNING & INSPECTIONS               | 7,836,809        | 1.220992       | 10,011           |               | 10,011            | 1,794             | 11,805  |
| TAX OFFICE                           | 1,728,472        | 0.269300       | 2,208            |               | 2,208             | 389               | 2,597   |
| METRO PLANNING ORGAN.- M.P.O.        | 2,521,716        | 0.392889       | 3,221            |               | 3,221             | 573               | 3,794   |
| MUNICIPAL CLERK                      | 5,200,613        | 0.810267       | 6,644            |               | 6,644             | 1,190             | 7,834   |
| POLICE-OFFICE OF THE CHIEF           | 3,323,803        | 0.517856       | 4,247            |               | 4,247             | 759               | 5,006   |
| POLICE-ADMINISTRATIVE SERVICES       | 15,683,082       | 2.443458       | 20,034           |               | 20,034            | 3,588             | 23,622  |
| POLICE                               | 107,268,669      | 16.712684      | 137,028          |               | 137,028           | 24,611            | 161,639 |
| FIRE                                 | 97,210,959       | 15.145674      | 124,181          |               | 124,181           | 22,256            | 146,437 |
| ENVIRONMENTAL SERVICES               | 40,783,918       | 6.354221       | 52,100           |               | 52,100            | 9,336             | 61,436  |
| CAPITAL IMPROVEMENT                  | 5,375,596        | 0.837529       | 6,867            |               | 6,867             | 1,230             | 8,097   |
| PUBLIC HEALTH                        | 17,621,666       | 2.745493       | 22,510           |               | 22,510            | 4,032             | 26,542  |
| PARKS AND RECREATION                 | 22,172,317       | 3.454494       | 28,324           |               | 28,324            | 5,075             | 33,399  |
| ZOO                                  | 6,012,599        | 0.936776       | 7,682            |               | 7,682             | 1,375             | 9,057   |
| LIBRARY                              | 9,009,271        | 1.403664       | 11,510           |               | 11,510            | 2,066             | 13,576  |
| DEPT OF MUSEUMS & CULTURAL AFF       | 4,587,487        | 0.714740       | 5,861            |               | 5,861             | 1,050             | 6,911   |
| DESTINATION EL PASO                  | 15,600,837       | 2.430644       | 19,929           |               | 19,929            | 3,568             | 23,497  |
| ECONOMIC DEVELOPMENT                 | 8,945,321        | 1.393700       | 11,427           |               | 11,427            | 2,048             | 13,475  |
| SUN METRO                            | 69,913,420       | 10.892659      | 89,310           |               | 89,310            | 16,008            | 105,318 |
| AIRPORT                              | 29,652,019       | 4.619848       | 37,879           |               | 37,879            | 6,785             | 44,664  |
| COMMUNITY/HUMAN DEVELOPMENT          | 11,980,936       | 1.866655       | 15,304           |               | 15,304            | 2,738             | 18,042  |
| INTERNATIONAL BRIDGES                | 7,034,062        | 1.095922       | 8,985            |               | 8,985             | 1,607             | 10,592  |
| Schedule .4 Total for MGMNT & BUDGET | 641,839,766      | 100.000000     | 819,914          |               | 819,914           | 141,953           | 961,867 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER**

Activity - PERFORMANCE OFFICE

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                          | 4.00             | 0.070728       | 206              |               | 206               |                   | 206     |
| CITY MANAGER                             | 31.00            | 0.548143       | 1,602            |               | 1,602             |                   | 1,602   |
| STREETS & MAINTENANCE                    | 413.00           | 7.302677       | 21,355           |               | 21,355            | 4,016             | 25,371  |
| MUNICIPAL CLERK-CITY CLERK               | 6.00             | 0.106092       | 310              |               | 310               | 58                | 368     |
| MAYOR AND COUNCIL                        | 21.50            | 0.380164       | 1,111            |               | 1,111             | 206               | 1,317   |
| OFFICE OF THE COMPTROLLER                | 34.00            | 0.601189       | 1,758            |               | 1,758             | 327               | 2,085   |
| PURCHASING                               | 19.00            | 0.335959       | 982              |               | 982               | 185               | 1,167   |
| HUMAN RESOURCES                          | 34.23            | 0.605256       | 1,769            |               | 1,769             | 329               | 2,098   |
| CITY ATTORNEY OFFICE                     | 37.00            | 0.654235       | 1,913            |               | 1,913             | 355               | 2,268   |
| INFORMATION TECHNOLOGY                   | 77.75            | 1.374778       | 4,021            |               | 4,021             | 754               | 4,775   |
| RISK MANAGEMENT                          | 6.00             | 0.106092       | 310              |               | 310               | 58                | 368     |
| PLANNING & INSPECTIONS                   | 117.00           | 2.068797       | 6,049            |               | 6,049             | 1,137             | 7,186   |
| TAX OFFICE                               | 20.00            | 0.353641       | 1,034            |               | 1,034             | 195               | 1,229   |
| METRO PLANNING ORGAN.- M.P.O.            | 11.00            | 0.194502       | 569              |               | 569               | 102               | 671     |
| MUNICIPAL CLERK                          | 86.50            | 1.529495       | 4,473            |               | 4,473             | 842               | 5,315   |
| POLICE-OFFICE OF THE CHIEF               | 19.00            | 0.335959       | 982              |               | 982               | 185               | 1,167   |
| POLICE-ADMINISTRATIVE SERVICES           | 235.60           | 4.165886       | 12,182           |               | 12,182            | 2,292             | 14,474  |
| POLICE                                   | 1,041.00         | 18.406991      | 53,826           |               | 53,826            | 10,125            | 63,951  |
| FIRE                                     | 1,050.25         | 18.570547      | 54,313           |               | 54,313            | 10,285            | 64,598  |
| ENVIRONMENTAL SERVICES                   | 448.70           | 7.933926       | 23,201           |               | 23,201            | 4,361             | 27,562  |
| CAPITAL IMPROVEMENT                      | 55.00            | 0.972512       | 2,843            |               | 2,843             | 530               | 3,373   |
| PUBLIC HEALTH                            | 255.25           | 4.513338       | 13,198           |               | 13,198            | 2,480             | 15,678  |
| PARKS AND RECREATION                     | 394.28           | 6.971670       | 20,385           |               | 20,385            | 3,832             | 24,217  |
| ZOO                                      | 104.25           | 1.843351       | 5,390            |               | 5,390             | 1,012             | 6,402   |
| LIBRARY                                  | 138.75           | 2.453381       | 7,174            |               | 7,174             | 1,349             | 8,523   |
| DEPT OF MUSEUMS & CULTURAL AFF           | 42.60            | 0.753254       | 2,202            |               | 2,202             | 410               | 2,612   |
| ECONOMIC DEVELOPMENT                     | 16.00            | 0.282912       | 827              |               | 827               | 155               | 982     |
| SUN METRO                                | 571.00           | 10.096438      | 29,525           |               | 29,525            | 5,554             | 35,079  |
| AIRPORT                                  | 209.00           | 3.695544       | 10,807           |               | 10,807            | 2,033             | 12,840  |
| AIRPORT POLICE                           | 33.00            | 0.583507       | 1,706            |               | 1,706             | 315               | 2,021   |
| AIRPORT FIRE                             | 32.00            | 0.565825       | 1,654            |               | 1,654             | 306               | 1,960   |
| COMMUNITY/HUMAN DEVELOPMENT              | 37.30            | 0.659540       | 1,928            |               | 1,928             | 358               | 2,286   |
| INTERNATIONAL BRIDGES                    | 54.50            | 0.963671       | 2,818            |               | 2,818             | 526               | 3,344   |
| Schedule .4 Total for PERFORMANCE OFFICE | 5,655.46         | 100.000000     | 292,423          |               | 292,423           | 54,672            | 347,095 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER**

| Receiving Department           | Total            | CITY MANAGER     | INTERNAL AUDIT | MGMNT & BUDGET | PERFORMANCE OFFICE |
|--------------------------------|------------------|------------------|----------------|----------------|--------------------|
| NONDEPARTMENTAL                | 25,181           | 770              | 0              | 24,205         | 206                |
| CITY MANAGER                   | 11,221           | 5,975            | 0              | 3,644          | 1,602              |
| STREETS & MAINTENANCE          | 260,122          | 95,088           | 61,331         | 78,332         | 25,371             |
| MUNICIPAL CLERK-CITY CLERK     | 2,985            | 1,380            | 0              | 1,237          | 368                |
| MAYOR AND COUNCIL              | 48,809           | 4,950            | 40,657         | 1,885          | 1,317              |
| OFFICE OF THE COMPTROLLER      | 13,132           | 7,826            | 0              | 3,221          | 2,085              |
| PURCHASING                     | 24,359           | 4,373            | 17,021         | 1,798          | 1,167              |
| HUMAN RESOURCES                | 12,927           | 7,879            | 0              | 2,950          | 2,098              |
| CITY ATTORNEY OFFICE           | 15,835           | 8,517            | 0              | 5,050          | 2,268              |
| INFORMATION TECHNOLOGY         | 87,317           | 17,897           | 49,472         | 15,173         | 4,775              |
| RISK MANAGEMENT                | 88,780           | 1,380            | 0              | 87,032         | 368                |
| PLANNING & INSPECTIONS         | 51,781           | 26,938           | 5,852          | 11,805         | 7,186              |
| ANIMAL SERVICES                | 57,610           | 0                | 57,610         | 0              | 0                  |
| TAX OFFICE                     | 52,883           | 4,600            | 44,457         | 2,597          | 1,229              |
| METRO PLANNING ORGAN.- M.P.O.  | 6,994            | 2,529            | 0              | 3,794          | 671                |
| MUNICIPAL CLERK                | 41,651           | 19,917           | 8,585          | 7,834          | 5,315              |
| POLICE-OFFICE OF THE CHIEF     | 10,546           | 4,373            | 0              | 5,006          | 1,167              |
| POLICE-ADMINISTRATIVE SERVICES | 92,337           | 54,241           | 0              | 23,622         | 14,474             |
| POLICE                         | 501,518          | 239,676          | 36,252         | 161,639        | 63,951             |
| FIRE                           | 478,729          | 241,855          | 25,839         | 146,437        | 64,598             |
| ENVIRONMENTAL SERVICES         | 223,536          | 103,304          | 31,234         | 61,436         | 27,562             |
| CAPITAL IMPROVEMENT            | 29,683           | 12,664           | 5,549          | 8,097          | 3,373              |
| PUBLIC HEALTH                  | 100,985          | 58,765           | 0              | 26,542         | 15,678             |
| PARKS AND RECREATION           | 148,395          | 90,779           | 0              | 33,399         | 24,217             |
| ZOO                            | 39,460           | 24,001           | 0              | 9,057          | 6,402              |
| LIBRARY                        | 54,043           | 31,944           | 0              | 13,576         | 8,523              |
| DEPT OF MUSEUMS & CULTURAL AFF | 58,997           | 9,806            | 39,668         | 6,911          | 2,612              |
| DESTINATION EL PASO            | 37,100           | 0                | 13,603         | 23,497         | 0                  |
| ECONOMIC DEVELOPMENT           | 36,831           | 3,680            | 18,694         | 13,475         | 982                |
| SUN METRO                      | 289,490          | 131,462          | 17,631         | 105,318        | 35,079             |
| AIRPORT                        | 171,765          | 48,118           | 66,143         | 44,664         | 12,840             |
| AIRPORT POLICE                 | 9,617            | 7,596            | 0              | 0              | 2,021              |
| AIRPORT FIRE                   | 9,326            | 7,366            | 0              | 0              | 1,960              |
| COMMUNITY/HUMAN DEVELOPMENT    | 50,498           | 8,586            | 21,584         | 18,042         | 2,286              |
| PENSION ADMINISTRATION         | 19,988           | 0                | 19,988         | 0              | 0                  |
| INTERNATIONAL BRIDGES          | 26,484           | 12,548           | 0              | 10,592         | 3,344              |
| ALL OTHERS                     | 14,284           | 0                | 14,284         | 0              | 0                  |
| Direct Bill                    | 0                | 0                | 0              | 0              | 0                  |
| <b>Total</b>                   | <b>3,205,199</b> | <b>1,300,783</b> | <b>595,454</b> | <b>961,867</b> | <b>347,095</b>     |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department STREETS & MAINTENANCE**

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

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department STREETS & MAINTENANCE**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 54,729,331     |                |           | 54,729,331 |
| Deductions:                           |                |                |           |            |
| OUTSIDE CONTRACTS -NOC                | -236,846       |                |           |            |
| UTILITIES - BALLPARK                  | -346,662       |                |           |            |
| INTEREST EXPENSE                      | -311,979       |                |           |            |
| PRINCIPAL PAYMENT EXPENSE             | -2,472,855     |                |           |            |
| CAPITAL OUTLAY                        | -200,108       |                |           |            |
| Total Deductions:                     | -3,568,450     |                |           | -3,568,450 |
| Cost Adjustments:                     |                |                |           |            |
| REIMBURSED EXPENDIURES                | -726           |                |           |            |
| Total Departmental Cost Adjustments:  | -726           |                |           | -726       |
| Inbound Costs:                        |                |                |           |            |
| BUILDING DEPRECIATION                 | 10,906         |                | 10,906    |            |
| EQUIPMENT DEPRECIATION                | 2,574,793      |                | 2,574,793 |            |
| NONDEPARTMENTAL                       | 688,919        | 6,096          | 695,015   |            |
| CITY MANAGER                          | 218,666        | 41,456         | 260,122   |            |
| STREETS & MAINTENANCE                 |                | 1,092,612      | 1,092,612 |            |
| OFFICE OF THE COMPTROLLER             |                | 376,206        | 376,206   |            |
| PURCHASING                            |                | 222,789        | 222,789   |            |
| HUMAN RESOURCES                       |                | 173,395        | 173,395   |            |
| CITY ATTORNEY OFFICE                  |                | 51,164         | 51,164    |            |
| INFORMATION TECHNOLOGY                |                | 330,239        | 330,239   |            |
| Total Allocated Additions:            | 3,493,284      | 2,293,957      | 5,787,241 | 5,787,241  |
| Total To Be Allocated:                | 54,653,439     | 2,293,957      |           | 56,947,396 |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department STREETS & MAINTENANCE**

|  | Total        | G&A       | FACILITIES | DEPT JANITORIAL | CITY 1  |
|--|--------------|-----------|------------|-----------------|---------|
| <b>Wages &amp; Benefits</b>                |              |           |            |                 |         |
| SALARIES & WAGES                           | 14,339,306   | 482,463   | 2,397,836  | 0               | 0       |
| FRINGE BENEFITS                            | 5,492,514    | 156,170   | 1,027,574  | 0               | 0       |
| <b>Other Expense &amp; Cost</b>            |              |           |            |                 |         |
| CONTRACTUAL SVCS                           | 6,066,429    | 12,411    | 1,682,814  | 0               | 0       |
| *OUTSIDE CONTRACTS -NOC                    | 236,846      | 0         | 0          | 0               | 0       |
| PARKING LOT LEASES                         | 65,331       | 0         | 0          | 0               | 24,029  |
| LAND LEASES                                | 61,055       | 0         | 0          | 0               | 22,456  |
| MAINT SVCS CONTRACT-<br>JANITORIAL         | 683,153      | 0         | 0          | 419,170         | 64,473  |
| SECURITY CONTRACTS                         | 160,722      | 0         | 0          | 0               | 59,114  |
| MATERIALS/SUPPLIES                         | 14,460,547   | 13,966    | 1,049,574  | 0               | 0       |
| OPERATING EXPENSES                         | 100,485      | 37,958    | 2,169      | 0               | 0       |
| UTILITIES                                  | 9,731,339    | 0         | 0          | 0               | 102,179 |
| *UTILITIES - BALLPARK                      | 346,662      | 0         | 0          | 0               | 0       |
| *INTEREST EXPENSE                          | 311,979      | 0         | 0          | 0               | 0       |
| *PRINCIPAL PAYMENT EXPENSE                 | 2,472,855    | 0         | 0          | 0               | 0       |
| *CAPITAL OUTLAY                            | 200,108      | 0         | 0          | 0               | 0       |
| <b>Departmental Total</b>                  |              |           |            |                 |         |
| Expenditures Per Financial Statement       | 54,729,331   |           |            |                 |         |
| <b>Deductions</b>                          |              |           |            |                 |         |
| *Total Disallowed Costs                    | (3,568,450)  | 0         | 0          | 0               | 0       |
| <b>Cost Adjustments</b>                    |              |           |            |                 |         |
| REIMBURSED EXPENDIURES                     | (726)        | (576)     | 0          | 0               | 0       |
| Functional Cost                            | 51,160,155   | 702,392   | 6,159,967  | 419,170         | 272,251 |
| <b>Allocation Step 1</b>                   |              |           |            |                 |         |
| Inbound - All Others                       | 3,493,284    | 117,375   | 584,076    | 0               | 0       |
| Reallocate Admin Costs                     |              | (819,767) | 102,698    | 6,383           | 4,146   |
| Unallocated Costs                          | (40,876,036) | 0         | 0          | 0               | 0       |
| 1st Allocation                             | 13,777,403   | 0         | 6,846,741  | 425,553         | 276,397 |
| <b>Allocation Step 2</b>                   |              |           |            |                 |         |
| Inbound - All Others                       | 2,293,957    | 77,047    | 383,562    | 0               | 0       |
| Reallocate Admin Costs                     |              | (77,047)  | 9,652      | 597             | 390     |
| Unallocated Costs                          | (1,874,294)  | 0         | 0          | 0               | 0       |
| 2nd Allocation                             | 419,663      | 0         | 393,214    | 597             | 390     |
| <b>Total For STREETS &amp; MAINTENANCE</b> |              |           |            |                 |         |
| Schedule .3 Total                          | 14,197,066   | 0         | 7,239,955  | 426,150         | 276,787 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department STREETS & MAINTENANCE**

|  | CITY 2  | CITY 3  | CITY 4 | DEPT UTILITIES | MSC     |
|--|---------|---------|--------|----------------|---------|
| <b>Wages &amp; Benefits</b>                |         |         |        |                |         |
| SALARIES & WAGES                           | 0       | 0       | 0      | 0              | 0       |
| FRINGE BENEFITS                            | 0       | 0       | 0      | 0              | 0       |
| <b>Other Expense &amp; Cost</b>            |         |         |        |                |         |
| CONTRACTUAL SVCS                           | 0       | 0       | 0      | 0              | 0       |
| *OUTSIDE CONTRACTS -NOC                    | 0       | 0       | 0      | 0              | 0       |
| PARKING LOT LEASES                         | 18,044  | 21,344  | 1,914  | 0              | 0       |
| LAND LEASES                                | 16,863  | 19,947  | 1,789  | 0              | 0       |
| MAINT SVCS CONTRACT-<br>JANITORIAL         | 48,394  | 57,249  | 5,127  | 0              | 88,740  |
| SECURITY CONTRACTS                         | 44,391  | 52,508  | 4,709  | 0              | 0       |
| MATERIALS/SUPPLIES                         | 0       | 0       | 0      | 0              | 0       |
| OPERATING EXPENSES                         | 0       | 0       | 0      | 0              | 0       |
| UTILITIES                                  | 125,534 | 81,743  | 16,543 | 5,006,775      | 259,827 |
| *UTILITIES - BALLPARK                      | 0       | 0       | 0      | 0              | 0       |
| *INTEREST EXPENSE                          | 0       | 0       | 0      | 0              | 0       |
| *PRINCIPAL PAYMENT EXPENSE                 | 0       | 0       | 0      | 0              | 0       |
| *CAPITAL OUTLAY                            | 0       | 0       | 0      | 0              | 0       |
| <b>Departmental Total</b>                  |         |         |        |                |         |
| Expenditures Per Financial Statement       |         |         |        |                |         |
| <b>Deductions</b>                          |         |         |        |                |         |
| *Total Disallowed Costs                    | 0       | 0       | 0      | 0              | 0       |
| <b>Cost Adjustments</b>                    |         |         |        |                |         |
| REIMBURSED EXPENDIURES                     | 0       | 0       | 0      | 0              | 0       |
| Functional Cost                            | 253,226 | 232,791 | 30,082 | 5,006,775      | 348,567 |
| <b>Allocation Step 1</b>                   |         |         |        |                |         |
| Inbound - All Others                       | 0       | 0       | 0      | 0              | 0       |
| Reallocate Admin Costs                     | 3,856   | 3,546   | 457    | 76,242         | 5,307   |
| Unallocated Costs                          | 0       | 0       | 0      | 0              | 0       |
| 1st Allocation                             | 257,082 | 236,337 | 30,539 | 5,083,017      | 353,874 |
| <b>Allocation Step 2</b>                   |         |         |        |                |         |
| Inbound - All Others                       | 0       | 0       | 0      | 0              | 0       |
| Reallocate Admin Costs                     | 360     | 329     | 41     | 7,161          | 492     |
| Unallocated Costs                          | 0       | 0       | 0      | 0              | 0       |
| 2nd Allocation                             | 360     | 329     | 41     | 7,161          | 492     |
| <b>Total For STREETS &amp; MAINTENANCE</b> |         |         |        |                |         |
| Schedule .3 Total                          | 257,442 | 236,666 | 30,580 | 5,090,178      | 354,366 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department STREETS & MAINTENANCE**

|  | RECORDS | ENGR TRAFFIC -<br>STR** | PAVEMENT MGMT** | FLEET FUND** | QUICK COPY** |
|--|---------|-------------------------|-----------------|--------------|--------------|
| <b>Wages &amp; Benefits</b>                |         |                         |                 |              |              |
| SALARIES & WAGES                           | 104,672 | 2,283,693               | 609,731         | 3,814,564    | 108,708      |
| FRINGE BENEFITS                            | 33,950  | 845,300                 | 178,377         | 1,396,114    | 44,512       |
| <b>Other Expense &amp; Cost</b>            |         |                         |                 |              |              |
| CONTRACTUAL SVCS                           | 94,483  | 403,758                 | 994,046         | 192,503      | 389,267      |
| *OUTSIDE CONTRACTS -NOC                    | 0       | 0                       | 0               | 0            | 0            |
| PARKING LOT LEASES                         | 0       | 0                       | 0               | 0            | 0            |
| LAND LEASES                                | 0       | 0                       | 0               | 0            | 0            |
| MAINT SVCS CONTRACT-<br>JANITORIAL         | 0       | 0                       | 0               | 0            | 0            |
| SECURITY CONTRACTS                         | 0       | 0                       | 0               | 0            | 0            |
| MATERIALS/SUPPLIES                         | 938     | 1,246,644               | 40,382          | 10,684,121   | 5,470        |
| OPERATING EXPENSES                         | 4,451   | 0                       | 0               | 49,503       | 0            |
| UTILITIES                                  | 0       | 0                       | 0               | 0            | 0            |
| *UTILITIES - BALLPARK                      | 0       | 0                       | 0               | 0            | 0            |
| *INTEREST EXPENSE                          | 0       | 0                       | 0               | 0            | 0            |
| *PRINCIPAL PAYMENT EXPENSE                 | 0       | 0                       | 0               | 0            | 0            |
| *CAPITAL OUTLAY                            | 0       | 0                       | 0               | 0            | 0            |
| <b>Departmental Total</b>                  |         |                         |                 |              |              |
| Expenditures Per Financial Statement       |         |                         |                 |              |              |
| <b>Deductions</b>                          |         |                         |                 |              |              |
| *Total Disallowed Costs                    | 0       | 0                       | 0               | 0            | 0            |
| <b>Cost Adjustments</b>                    |         |                         |                 |              |              |
| REIMBURSED EXPENDIURES                     | (150)   | 0                       | 0               | 0            | 0            |
| <b>Functional Cost</b>                     |         |                         |                 |              |              |
|  | 238,344 | 4,779,395               | 1,822,536       | 16,136,805   | 547,957      |
| <b>Allocation Step 1</b>                   |         |                         |                 |              |              |
| Inbound - All Others                       | 25,501  | 556,480                 | 148,463         | 929,215      | 26,548       |
| Reallocate Admin Costs                     | 4,018   | 81,254                  | 30,013          | 259,876      | 8,748        |
| Unallocated Costs                          | 0       | (5,417,129)             | (2,001,012)     | (17,325,896) | (583,253)    |
| 1st Allocation                             | 267,863 | 0                       | 0               | 0            | 0            |
| <b>Allocation Step 2</b>                   |         |                         |                 |              |              |
| Inbound - All Others                       | 16,704  | 365,369                 | 97,457          | 610,178      | 17,398       |
| Reallocate Admin Costs                     | 375     | 7,634                   | 2,822           | 24,459       | 820          |
| Unallocated Costs                          | 0       | (373,003)               | (100,279)       | (634,637)    | (18,218)     |
| 2nd Allocation                             | 17,079  | 0                       | 0               | 0            | 0            |
| <b>Total For STREETS &amp; MAINTENANCE</b> |         |                         |                 |              |              |
| Schedule .3 Total                          | 284,942 | 0                       | 0               | 0            | 0            |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department STREETS & MAINTENANCE**

|                                      | STREETS**    | OTHER UTILITIES** |
|--------------------------------------|--------------|-------------------|
| <hr/>                                |              |                   |
| Wages & Benefits                     |              |                   |
| -----                                |              |                   |
| SALARIES & WAGES                     | 4,537,639    | 0                 |
| FRINGE BENEFITS                      | 1,810,517    | 0                 |
| Other Expense & Cost                 |              |                   |
| -----                                |              |                   |
| CONTRACTUAL SVCS                     | 2,297,147    | 0                 |
| *OUTSIDE CONTRACTS -NOC              | 0            | 0                 |
| PARKING LOT LEASES                   | 0            | 0                 |
| LAND LEASES                          | 0            | 0                 |
| MAINT SVCS CONTRACT-                 |              |                   |
| JANITORIAL                           | 0            | 0                 |
| SECURITY CONTRACTS                   | 0            | 0                 |
| MATERIALS/SUPPLIES                   | 1,419,452    | 0                 |
| OPERATING EXPENSES                   | 6,404        | 0                 |
| UTILITIES                            | 0            | 4,138,738         |
| *UTILITIES - BALLPARK                | 0            | 0                 |
| *INTEREST EXPENSE                    | 0            | 0                 |
| *PRINCIPAL PAYMENT EXPENSE           | 0            | 0                 |
| *CAPITAL OUTLAY                      | 0            | 0                 |
| Departmental Total                   |              |                   |
| -----                                |              |                   |
| Expenditures Per Financial Statement |              |                   |
| Deductions                           |              |                   |
| -----                                |              |                   |
| *Total Disallowed Costs              | 0            | 0                 |
| Cost Adjustments                     |              |                   |
| -----                                |              |                   |
| REIMBURSED EXPENDIURES               | 0            | 0                 |
| Functional Cost                      | 10,071,159   | 4,138,738         |
| Allocation Step 1                    |              |                   |
| -----                                |              |                   |
| Inbound - All Others                 | 1,105,626    | 0                 |
| Reallocate Admin Costs               | 170,199      | 63,024            |
| Unallocated Costs                    | (11,346,984) | (4,201,762)       |
| 1st Allocation                       | 0            | 0                 |
| Allocation Step 2                    |              |                   |
| -----                                |              |                   |
| Inbound - All Others                 | 726,242      | 0                 |
| Reallocate Admin Costs               | 15,993       | 5,922             |
| Unallocated Costs                    | (742,235)    | (5,922)           |
| 2nd Allocation                       | 0            | 0                 |
| Total For STREETS & MAINTENANCE      |              |                   |
| -----                                |              |                   |
| Schedule .3 Total                    | 0            | 0                 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - FACILITIES

| Receiving Department                    | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| CITY MANAGER                            | 326.75           | 0.490400          | 33,576           |               | 33,576            |                   | 33,576           |
| STREETS & MAINTENANCE                   | 5,680.09         | 8.524908          | 583,678          |               | 583,678           |                   | 583,678          |
| MUNICIPAL CLERK-CITY CLERK              | 40.41            | 0.060649          | 4,154            |               | 4,154             | 258               | 4,412            |
| MAYOR AND COUNCIL                       | 335.13           | 0.502977          | 34,437           |               | 34,437            | 2,166             | 36,603           |
| OFFICE OF THE COMPTROLLER               | 279.71           | 0.419800          | 28,742           |               | 28,742            | 1,809             | 30,551           |
| PURCHASING                              | 188.56           | 0.282998          | 19,375           |               | 19,375            | 1,221             | 20,596           |
| HUMAN RESOURCES                         | 255.23           | 0.383059          | 26,226           |               | 26,226            | 1,652             | 27,878           |
| CITY ATTORNEY OFFICE                    | 282.85           | 0.424513          | 29,066           |               | 29,066            | 1,829             | 30,895           |
| INFORMATION TECHNOLOGY                  | 500.38           | 0.750990          | 51,417           |               | 51,417            | 3,240             | 54,657           |
| PLANNING & INSPECTIONS                  | 405.87           | 0.609146          | 41,705           |               | 41,705            | 2,630             | 44,335           |
| TAX OFFICE                              | 58.50            | 0.087799          | 6,013            |               | 6,013             | 374               | 6,387            |
| METRO PLANNING ORGAN.- M.P.O.           | 15.50            | 0.023263          | 1,592            |               | 1,592             | 95                | 1,687            |
| MUNICIPAL CLERK                         | 632.28           | 0.948951          | 64,970           |               | 64,970            | 4,096             | 69,066           |
| POLICE                                  | 7,292.78         | 10.945298         | 749,397          |               | 749,397           | 47,301            | 796,698          |
| FIRE                                    | 10,813.90        | 16.229937         | 1,111,221        |               | 1,111,221         | 70,136            | 1,181,357        |
| ENVIRONMENTAL SERVICES                  | 654.06           | 0.981640          | 67,209           |               | 67,209            | 4,237             | 71,446           |
| CAPITAL IMPROVEMENT                     | 387.65           | 0.581801          | 39,835           |               | 39,835            | 2,510             | 42,345           |
| PUBLIC HEALTH                           | 4,794.56         | 7.195869          | 492,682          |               | 492,682           | 31,093            | 523,775          |
| PARKS AND RECREATION                    | 28,494.18        | 42.765214         | 2,928,037        |               | 2,928,037         | 184,919           | 3,112,956        |
| LIBRARY                                 | 4,257.44         | 6.389738          | 437,489          |               | 437,489           | 27,606            | 465,095          |
| DEPT OF MUSEUMS & CULTURAL AFF          | 353.70           | 0.530847          | 36,344           |               | 36,344            | 2,292             | 38,636           |
| ECONOMIC DEVELOPMENT                    | 187.81           | 0.281873          | 19,298           |               | 19,298            | 1,217             | 20,515           |
| COMMUNITY/HUMAN DEVELOPMENT             | 347.00           | 0.520792          | 35,655           |               | 35,655            | 2,244             | 37,899           |
| ALL OTHERS                              | 45.00            | 0.067538          | 4,623            |               | 4,623             | 289               | 4,912            |
| <b>Schedule .4 Total for FACILITIES</b> | <b>66,629.34</b> | <b>100.000000</b> | <b>6,846,741</b> |               | <b>6,846,741</b>  | <b>393,214</b>    | <b>7,239,955</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - DEPT JANITORIAL

| Receiving Department                  | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| STREETS & MAINTENANCE                 | 41,460           | 7.531732       | 32,051           |               | 32,051            |                   | 32,051  |
| POLICE                                | 309,138          | 56.158816      | 238,988          |               | 238,988           | 367               | 239,355 |
| FIRE                                  | 63,305           | 11.500152      | 48,939           |               | 48,939            | 70                | 49,009  |
| PARKS AND RECREATION                  | 4,437            | 0.806037       | 3,429            |               | 3,429             | 4                 | 3,433   |
| DEPT OF MUSEUMS & CULTURAL AFF        | 132,131          | 24.003263      | 102,146          |               | 102,146           | 156               | 102,302 |
| Schedule .4 Total for DEPT JANITORIAL | 550,471          | 100.000000     | 425,553          |               | 425,553           | 597               | 426,150 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - CITY 1

| Receiving Department         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| CITY MANAGER                 | 30.50            | 14.635317      | 40,451           |               | 40,451            |                   | 40,451  |
| MUNICIPAL CLERK-CITY CLERK   | 6.00             | 2.879079       | 7,957            |               | 7,957             | 12                | 7,969   |
| MAYOR AND COUNCIL            | 24.00            | 11.516315      | 31,829           |               | 31,829            | 49                | 31,878  |
| OFFICE OF THE COMPTROLLER    | 40.00            | 19.193858      | 53,050           |               | 53,050            | 84                | 53,134  |
| PURCHASING                   | 28.00            | 13.435701      | 37,136           |               | 37,136            | 57                | 37,193  |
| HUMAN RESOURCES              | 37.90            | 18.186180      | 50,265           |               | 50,265            | 80                | 50,345  |
| CITY ATTORNEY OFFICE         | 42.00            | 20.153550      | 55,709           |               | 55,709            | 108               | 55,817  |
| Schedule .4 Total for CITY 1 | 208.40           | 100.000000     | 276,397          |               | 276,397           | 390               | 276,787 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - CITY 2

| Receiving Department         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| CITY MANAGER                 | 8.00             | 4.551920       | 11,702           |               | 11,702            |                   | 11,702  |
| OFFICE OF THE COMPTROLLER    | 2.00             | 1.137980       | 2,926            |               | 2,926             | 4                 | 2,930   |
| INFORMATION TECHNOLOGY       | 90.75            | 51.635847      | 132,747          |               | 132,747           | 200               | 132,947 |
| CAPITAL IMPROVEMENT          | 75.00            | 42.674253      | 109,707          |               | 109,707           | 156               | 109,863 |
| Schedule .4 Total for CITY 2 | 175.75           | 100.000000     | 257,082          |               | 257,082           | 360               | 257,442 |

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



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - CITY 3

| Receiving Department         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| PARKS AND RECREATION         | 16.00            | 21.108179      | 49,885           |               | 49,885            | 66                | 49,951  |
| ECONOMIC DEVELOPMENT         | 21.00            | 27.704485      | 65,476           |               | 65,476            | 91                | 65,567  |
| COMMUNITY/HUMAN DEVELOPMENT  | 38.80            | 51.187336      | 120,976          |               | 120,976           | 172               | 121,148 |
| Schedule .4 Total for CITY 3 | 75.80            | 100.000000     | 236,337          |               | 236,337           | 329               | 236,666 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - CITY 4

| Receiving Department         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| PLANNING & INSPECTIONS       | 6,600               | 100.000000        | 30,539              |                  | 30,539               | 41                   | 30,580 |
| Schedule .4 Total for CITY 4 | 6,600               | 100.000000        | 30,539              |                  | 30,539               | 41                   | 30,580 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - DEPT UTILITIES

| Receiving Department                        | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| STREETS & MAINTENANCE                       | 189,254          | 3.655921          | 185,830          |               | 185,830           |                   | 185,830          |
| INFORMATION TECHNOLOGY                      | 11,453           | 0.221244          | 11,246           |               | 11,246            | 13                | 11,259           |
| POLICE                                      | 622,493          | 12.025032         | 611,234          |               | 611,234           | 890               | 612,124          |
| FIRE  | 668,798          | 12.919531         | 656,703          |               | 656,703           | 958               | 657,661          |
| ENVIRONMENTAL SERVICES                      | 18,714           | 0.361508          | 18,375           |               | 18,375            | 24                | 18,399           |
| CAPITAL IMPROVEMENT                         | 1,717            | 0.033168          | 1,687            |               | 1,687             | 1                 | 1,688            |
| PARKS AND RECREATION                        | 2,479,512        | 47.898070         | 2,434,668        |               | 2,434,668         | 3,589             | 2,438,257        |
| ZOO   | 497,634          | 9.613064          | 488,632          |               | 488,632           | 705               | 489,337          |
| LIBRARY                                     | 421,081          | 8.134248          | 413,465          |               | 413,465           | 602               | 414,067          |
| DEPT OF MUSEUMS & CULTURAL AFF              | 265,987          | 5.138214          | 261,177          |               | 261,177           | 379               | 261,556          |
| <b>Schedule .4 Total for DEPT UTILITIES</b> | <b>5,176,643</b> | <b>100.000000</b> | <b>5,083,017</b> |               | <b>5,083,017</b>  | <b>7,161</b>      | <b>5,090,178</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - MSC

| Receiving Department      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| STREETS & MAINTENANCE     | 85,706           | 81.364396      | 287,928          |               | 287,928           |                   | 287,928 |
| ENVIRONMENTAL SERVICES    | 5,529            | 5.248918       | 18,574           |               | 18,574            | 139               | 18,713  |
| PARKS AND RECREATION      | 14,101           | 13.386686      | 47,372           |               | 47,372            | 353               | 47,725  |
| Schedule .4 Total for MSC | 105,336          | 100.000000     | 353,874          |               | 353,874           | 492               | 354,366 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department STREETS & MAINTENANCE**

Activity - RECORDS

| Receiving Department                 | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--------------------------------------|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| CITY MANAGER                         | 46               | 0.344208          | 920              |               | 920               |                   | 920            |
| STREETS & MAINTENANCE                | 156              | 1.167315          | 3,125            |               | 3,125             |                   | 3,125          |
| MAYOR AND COUNCIL                    | 20               | 0.149656          | 400              |               | 400               | 23                | 423            |
| OFFICE OF THE COMPTROLLER            | 189              | 1.414247          | 3,789            |               | 3,789             | 239               | 4,028          |
| PURCHASING                           | 251              | 1.878180          | 5,032            |               | 5,032             | 320               | 5,352          |
| HUMAN RESOURCES                      | 1,172            | 8.769829          | 23,490           |               | 23,490            | 1,518             | 25,008         |
| CITY ATTORNEY OFFICE                 | 1,537            | 11.501048         | 30,808           |               | 30,808            | 1,992             | 32,800         |
| INFORMATION TECHNOLOGY               | 13               | 0.097276          | 259              |               | 259               | 13                | 272            |
| PLANNING & INSPECTIONS               | 1,343            | 10.049386         | 26,918           |               | 26,918            | 1,738             | 28,656         |
| TAX OFFICE                           | 572              | 4.280156          | 11,462           |               | 11,462            | 730               | 12,192         |
| METRO PLANNING ORGAN.- M.P.O.        | 78               | 0.583658          | 1,562            |               | 1,562             | 97                | 1,659          |
| MUNICIPAL CLERK                      | 1,620            | 12.122119         | 32,469           |               | 32,469            | 2,097             | 34,566         |
| FIRE                                 | 8                | 0.059862          | 160              |               | 160               | 9                 | 169            |
| ENVIRONMENTAL SERVICES               | 75               | 0.561209          | 1,501            |               | 1,501             | 93                | 1,594          |
| CAPITAL IMPROVEMENT                  | 2,415            | 18.070938         | 48,426           |               | 48,426            | 3,217             | 51,643         |
| PUBLIC HEALTH                        | 2,288            | 17.120623         | 45,859           |               | 45,859            | 2,970             | 48,829         |
| PARKS AND RECREATION                 | 89               | 0.665968          | 1,783            |               | 1,783             | 110               | 1,893          |
| ZOO                                  | 11               | 0.082311          | 219              |               | 219               | 12                | 231            |
| DEPT OF MUSEUMS & CULTURAL AFF       | 46               | 0.344208          | 920              |               | 920               | 57                | 977            |
| ECONOMIC DEVELOPMENT                 | 38               | 0.284346          | 760              |               | 760               | 46                | 806            |
| SUN METRO                            | 118              | 0.882969          | 2,364            |               | 2,364             | 148               | 2,512          |
| COMMUNITY/HUMAN DEVELOPMENT          | 1,279            | 9.570488          | 25,637           |               | 25,637            | 1,650             | 27,287         |
| <b>Schedule .4 Total for RECORDS</b> | <b>13,364</b>    | <b>100.000000</b> | <b>267,863</b>   |               | <b>267,863</b>    | <b>17,079</b>     | <b>284,942</b> |

Allocation Basis: NUMBER OF BOXES AND MAP CASES STORED BY DEPT  
Allocation Source: ARCHIVES & RECORDS MANAGER

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department STREETS & MAINTENANCE**

| Receiving Department           | Total             | FACILITIES       | DEPT JANITORIAL | CITY 1         | CITY 2         |
|--------------------------------|-------------------|------------------|-----------------|----------------|----------------|
| CITY MANAGER                   | 86,649            | 33,576           | 0               | 40,451         | 11,702         |
| STREETS & MAINTENANCE          | 1,092,612         | 583,678          | 32,051          | 0              | 0              |
| MUNICIPAL CLERK-CITY CLERK     | 12,381            | 4,412            | 0               | 7,969          | 0              |
| MAYOR AND COUNCIL              | 68,904            | 36,603           | 0               | 31,878         | 0              |
| OFFICE OF THE COMPTROLLER      | 90,643            | 30,551           | 0               | 53,134         | 2,930          |
| PURCHASING                     | 63,141            | 20,596           | 0               | 37,193         | 0              |
| HUMAN RESOURCES                | 103,231           | 27,878           | 0               | 50,345         | 0              |
| CITY ATTORNEY OFFICE           | 119,512           | 30,895           | 0               | 55,817         | 0              |
| INFORMATION TECHNOLOGY         | 199,135           | 54,657           | 0               | 0              | 132,947        |
| PLANNING & INSPECTIONS         | 103,571           | 44,335           | 0               | 0              | 0              |
| TAX OFFICE                     | 18,579            | 6,387            | 0               | 0              | 0              |
| METRO PLANNING ORGAN.- M.P.O.  | 3,346             | 1,687            | 0               | 0              | 0              |
| MUNICIPAL CLERK                | 103,632           | 69,066           | 0               | 0              | 0              |
| POLICE                         | 1,648,177         | 796,698          | 239,355         | 0              | 0              |
| FIRE                           | 1,888,196         | 1,181,357        | 49,009          | 0              | 0              |
| ENVIRONMENTAL SERVICES         | 110,152           | 71,446           | 0               | 0              | 0              |
| CAPITAL IMPROVEMENT            | 205,539           | 42,345           | 0               | 0              | 109,863        |
| PUBLIC HEALTH                  | 572,604           | 523,775          | 0               | 0              | 0              |
| PARKS AND RECREATION           | 5,654,215         | 3,112,956        | 3,433           | 0              | 0              |
| ZOO                            | 489,568           | 0                | 0               | 0              | 0              |
| LIBRARY                        | 879,162           | 465,095          | 0               | 0              | 0              |
| DEPT OF MUSEUMS & CULTURAL AFF | 403,471           | 38,636           | 102,302         | 0              | 0              |
| ECONOMIC DEVELOPMENT           | 86,888            | 20,515           | 0               | 0              | 0              |
| SUN METRO                      | 2,512             | 0                | 0               | 0              | 0              |
| COMMUNITY/HUMAN DEVELOPMENT    | 186,334           | 37,899           | 0               | 0              | 0              |
| ALL OTHERS                     | 4,912             | 4,912            | 0               | 0              | 0              |
| Direct Bill                    | 0                 | 0                | 0               | 0              | 0              |
| <b>Total</b>                   | <b>14,197,066</b> | <b>7,239,955</b> | <b>426,150</b>  | <b>276,787</b> | <b>257,442</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department STREETS & MAINTENANCE**

| Receiving Department           | CITY 3         | CITY 4        | DEPT UTILITIES   | MSC            | RECORDS        |
|--------------------------------|----------------|---------------|------------------|----------------|----------------|
| CITY MANAGER                   | 0              | 0             | 0                | 0              | 920            |
| STREETS & MAINTENANCE          | 0              | 0             | 185,830          | 287,928        | 3,125          |
| MUNICIPAL CLERK-CITY CLERK     | 0              | 0             | 0                | 0              | 0              |
| MAYOR AND COUNCIL              | 0              | 0             | 0                | 0              | 423            |
| OFFICE OF THE COMPTROLLER      | 0              | 0             | 0                | 0              | 4,028          |
| PURCHASING                     | 0              | 0             | 0                | 0              | 5,352          |
| HUMAN RESOURCES                | 0              | 0             | 0                | 0              | 25,008         |
| CITY ATTORNEY OFFICE           | 0              | 0             | 0                | 0              | 32,800         |
| INFORMATION TECHNOLOGY         | 0              | 0             | 11,259           | 0              | 272            |
| PLANNING & INSPECTIONS         | 0              | 30,580        | 0                | 0              | 28,656         |
| TAX OFFICE                     | 0              | 0             | 0                | 0              | 12,192         |
| METRO PLANNING ORGAN.- M.P.O.  | 0              | 0             | 0                | 0              | 1,659          |
| MUNICIPAL CLERK                | 0              | 0             | 0                | 0              | 34,566         |
| POLICE                         | 0              | 0             | 612,124          | 0              | 0              |
| FIRE                           | 0              | 0             | 657,661          | 0              | 169            |
| ENVIRONMENTAL SERVICES         | 0              | 0             | 18,399           | 18,713         | 1,594          |
| CAPITAL IMPROVEMENT            | 0              | 0             | 1,688            | 0              | 51,643         |
| PUBLIC HEALTH                  | 0              | 0             | 0                | 0              | 48,829         |
| PARKS AND RECREATION           | 49,951         | 0             | 2,438,257        | 47,725         | 1,893          |
| ZOO                            | 0              | 0             | 489,337          | 0              | 231            |
| LIBRARY                        | 0              | 0             | 414,067          | 0              | 0              |
| DEPT OF MUSEUMS & CULTURAL AFF | 0              | 0             | 261,556          | 0              | 977            |
| ECONOMIC DEVELOPMENT           | 65,567         | 0             | 0                | 0              | 806            |
| SUN METRO                      | 0              | 0             | 0                | 0              | 2,512          |
| COMMUNITY/HUMAN DEVELOPMENT    | 121,148        | 0             | 0                | 0              | 27,287         |
| ALL OTHERS                     | 0              | 0             | 0                | 0              | 0              |
| Direct Bill                    | 0              | 0             | 0                | 0              | 0              |
| <b>Total</b>                   | <b>236,666</b> | <b>30,580</b> | <b>5,090,178</b> | <b>354,366</b> | <b>284,942</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department OFFICE OF THE COMPTROLLER**

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

- Fiscal Operations - Costs associated with disbursement are allocated based upon the total general ledger transactions by department.
- Finance & Reporting - Costs associated with finance & reporting are allocated based upon total expenditures by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash investments.
- Grant Accounting - Costs associated with accounting services provided to grant-funded programs are allocated based upon grant expenditures. The Health fund has been excluded from this allocation. HUD has also been excluded from the allocation as they pay directly for these services.
- Annual Audit - Costs associated with the fee for the City's annual independent audit are allocated based upon total actual expenditures by department. Sun Metro, Airport, Environmental Services, and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
- Capital Assets – Costs associated with capital assets are allocated based on the most current year's equipment depreciation.
- Community Development Admin - Indirect costs associated with administration of the Community and Human Development grants have been allocated directly.



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 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: | 2,159,290      |                |           | 2,159,290 |
| Cost Adjustments:                     |                |                |           |           |
| CREDIT DIRECT EXPENSE                 | -111,278       |                |           |           |
| Total Departmental Cost Adjustments:  | -111,278       |                |           | -111,278  |
| Inbound Costs:                        |                |                |           |           |
| BUILDING DEPRECIATION                 | 94,625         |                | 94,625    |           |
| NONDEPARTMENTAL                       | 130,997        | 1,156          | 132,153   |           |
| CITY MANAGER                          | 11,049         | 2,083          | 13,132    |           |
| STREETS & MAINTENANCE                 | 88,507         | 2,136          | 90,643    |           |
| OFFICE OF THE COMPTROLLER             |                | 9,686          | 9,686     |           |
| PURCHASING                            |                | 20,290         | 20,290    |           |
| HUMAN RESOURCES                       |                | 16,965         | 16,965    |           |
| CITY ATTORNEY OFFICE                  |                | 70,094         | 70,094    |           |
| INFORMATION TECHNOLOGY                |                | 346,723        | 346,723   |           |
| Total Allocated Additions:            | 325,178        | 469,133        | 794,311   | 794,311   |
| Total To Be Allocated:                | 2,373,190      | 469,133        |           | 2,842,323 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department OFFICE OF THE COMPTROLLER**

|  | Total     | G&A       | FISCAL<br>OPERATIONS | FINANCIAL<br>REPORTING | TREASURY |
|--|-----------|-----------|----------------------|------------------------|----------|
| <b>Wages &amp; Benefits</b>                |           |           |                      |                        |          |
| SALARIES                                   | 1,408,086 | 208,487   | 464,946              | 185,295                | 176,842  |
| FRINGE BENEFITS                            | 413,194   | 54,419    | 157,408              | 50,937                 | 43,526   |
| <b>Other Expense &amp; Cost</b>            |           |           |                      |                        |          |
| AUDIT SERVICES                             | 263,557   | 0         | 0                    | 0                      | 0        |
| CONTRACTUAL SERVICES                       | 34,460    | 1,258     | 2,566                | 21,076                 | 454      |
| MATERIALS/SUPPLIES                         | 12,861    | 1,851     | 4,550                | 2,900                  | 528      |
| OPERATING EXPENSES                         | 27,132    | 1,091     | 1,042                | 4,067                  | 2,327    |
| <b>Departmental Total</b>                  |           |           |                      |                        |          |
| Expenditures Per Financial Statement       | 2,159,290 |           |                      |                        |          |
| <b>Deductions</b>                          |           |           |                      |                        |          |
| *Total Disallowed Costs                    | 0         | 0         | 0                    | 0                      | 0        |
| <b>Cost Adjustments</b>                    |           |           |                      |                        |          |
| CREDIT DIRECT EXPENSE                      | (111,278) | 0         | 0                    | 0                      | 0        |
| <b>Functional Cost</b>                     |           |           |                      |                        |          |
|  | 2,048,012 | 267,106   | 630,512              | 264,275                | 223,677  |
| <b>Allocation Step 1</b>                   |           |           |                      |                        |          |
| Inbound - All Others                       | 325,178   | 48,159    | 107,350              | 42,794                 | 40,842   |
| Reallocate Admin Costs                     |           | (315,265) | 113,038              | 47,041                 | 40,522   |
| Unallocated Costs                          | 0         | 0         | 0                    | 0                      | 0        |
| 1st Allocation                             | 2,373,190 | 0         | 850,900              | 354,110                | 305,041  |
| <b>Allocation Step 2</b>                   |           |           |                      |                        |          |
| Inbound - All Others                       | 469,133   | 69,447    | 155,021              | 61,725                 | 58,917   |
| Reallocate Admin Costs                     |           | (69,447)  | 24,905               | 10,364                 | 8,930    |
| Unallocated Costs                          | 0         | 0         | 0                    | 0                      | 0        |
| 2nd Allocation                             | 469,133   | 0         | 179,926              | 72,089                 | 67,847   |
| <b>Total For OFFICE OF THE COMPTROLLER</b> |           |           |                      |                        |          |
| Schedule .3 Total                          | 2,842,323 | 0         | 1,030,826            | 426,199                | 372,888  |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department OFFICE OF THE COMPTROLLER**

|  | GRANTS  | ANNUAL AUDIT | CAPITAL ASSESTS | CD ADMIN  |
|--|---------|--------------|-----------------|-----------|
| <b>Wages &amp; Benefits</b>                |         |              |                 |           |
| SALARIES                                   | 221,184 | 0            | 77,014          | 74,318    |
| FRINGE BENEFITS                            | 66,251  | 0            | 20,378          | 20,275    |
| <b>Other Expense &amp; Cost</b>            |         |              |                 |           |
| AUDIT SERVICES                             | 0       | 263,557      | 0               | 0         |
| CONTRACTUAL SERVICES                       | 8,248   | 0            | 858             | 0         |
| MATERIALS/SUPPLIES                         | 2,575   | 0            | 417             | 40        |
| OPERATING EXPENSES                         | 1,567   | 0            | 393             | 16,645    |
| <b>Departmental Total</b>                  |         |              |                 |           |
| Expenditures Per Financial Statement       |         |              |                 |           |
| <b>Deductions</b>                          |         |              |                 |           |
| *Total Disallowed Costs                    | 0       | 0            | 0               | 0         |
| <b>Cost Adjustments</b>                    |         |              |                 |           |
| CREDIT DIRECT EXPENSE                      | 0       | 0            | 0               | (111,278) |
| <b>Functional Cost</b>                     |         |              |                 |           |
|  | 299,825 | 263,557      | 99,060          | 0         |
| <b>Allocation Step 1</b>                   |         |              |                 |           |
| Inbound - All Others                       | 51,085  | 0            | 17,783          | 17,165    |
| Reallocate Admin Costs                     | 53,758  | 40,375       | 17,901          | 2,630     |
| Unallocated Costs                          | 0       | 0            | 0               | 0         |
| 1st Allocation                             | 404,668 | 303,932      | 134,744         | 19,795    |
| <b>Allocation Step 2</b>                   |         |              |                 |           |
| Inbound - All Others                       | 73,667  | 0            | 25,621          | 24,735    |
| Reallocate Admin Costs                     | 11,841  | 8,896        | 3,936           | 575       |
| Unallocated Costs                          | 0       | 0            | 0               | 0         |
| 2nd Allocation                             | 85,508  | 8,896        | 29,557          | 25,310    |
| <b>Total For OFFICE OF THE COMPTROLLER</b> |         |              |                 |           |
| Schedule .3 Total                          | 490,176 | 312,828      | 164,301         | 45,105    |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - FISCAL OPERATIONS

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| NONDEPARTMENTAL                         | 50,890           | 4.228251       | 35,975           |               | 35,975            |                   | 35,975    |
| CITY MANAGER                            | 6,679            | 0.554932       | 4,721            |               | 4,721             |                   | 4,721     |
| STREETS & MAINTENANCE                   | 55,000           | 4.569735       | 38,883           |               | 38,883            |                   | 38,883    |
| MUNICIPAL CLERK-CITY CLERK              | 1,889            | 0.156950       | 1,334            |               | 1,334             | 309               | 1,643     |
| MAYOR AND COUNCIL                       | 9,365            | 0.778101       | 6,620            |               | 6,620             | 1,553             | 8,173     |
| OFFICE OF THE COMPTROLLER               | 9,790            | 0.813413       | 6,921            |               | 6,921             |                   | 6,921     |
| PURCHASING                              | 3,254            | 0.270362       | 2,299            |               | 2,299             | 532               | 2,831     |
| HUMAN RESOURCES                         | 7,033            | 0.584344       | 4,971            |               | 4,971             | 1,164             | 6,135     |
| CITY ATTORNEY OFFICE                    | 6,322            | 0.525270       | 4,469            |               | 4,469             | 1,050             | 5,519     |
| INFORMATION TECHNOLOGY                  | 71,292           | 5.923373       | 50,402           |               | 50,402            | 11,863            | 62,265    |
| RISK MANAGEMENT                         | 7,499            | 0.623063       | 5,300            |               | 5,300             | 1,240             | 6,540     |
| PLANNING & INSPECTIONS                  | 98,182           | 8.157558       | 69,413           |               | 69,413            | 16,336            | 85,749    |
| ANIMAL SERVICES                         | 38,434           | 3.193331       | 27,170           |               | 27,170            | 6,393             | 33,563    |
| TAX OFFICE                              | 7,513            | 0.624226       | 5,310            |               | 5,310             | 1,242             | 6,552     |
| METRO PLANNING ORGAN.- M.P.O.           | 6,944            | 0.576950       | 4,909            |               | 4,909             | 1,152             | 6,061     |
| MUNICIPAL CLERK                         | 18,851           | 1.566256       | 13,326           |               | 13,326            | 3,128             | 16,454    |
| POLICE                                  | 154,896          | 12.869699      | 109,532          |               | 109,532           | 25,916            | 135,448   |
| FIRE                                    | 70,406           | 5.849759       | 49,775           |               | 49,775            | 11,713            | 61,488    |
| ENVIRONMENTAL SERVICES                  | 95,855           | 7.964216       | 67,768           |               | 67,768            | 15,945            | 83,713    |
| CAPITAL IMPROVEMENT                     | 9,719            | 0.807514       | 6,869            |               | 6,869             | 1,609             | 8,478     |
| PUBLIC HEALTH                           | 108,476          | 9.012846       | 76,692           |               | 76,692            | 18,051            | 94,743    |
| PARKS AND RECREATION                    | 72,741           | 6.043765       | 51,424           |               | 51,424            | 12,101            | 63,525    |
| ZOO                                     | 25,047           | 2.081057       | 17,705           |               | 17,705            | 4,160             | 21,865    |
| LIBRARY                                 | 29,317           | 2.435835       | 20,727           |               | 20,727            | 4,870             | 25,597    |
| DEPT OF MUSEUMS & CULTURAL AFF          | 18,316           | 1.521805       | 12,947           |               | 12,947            | 3,042             | 15,989    |
| DESTINATION EL PASO                     | 2,530            | 0.210208       | 1,787            |               | 1,787             | 416               | 2,203     |
| ECONOMIC DEVELOPMENT                    | 6,154            | 0.511312       | 4,351            |               | 4,351             | 1,022             | 5,373     |
| SUN METRO                               | 30,473           | 2.531882       | 21,545           |               | 21,545            | 5,068             | 26,613    |
| AIRPORT                                 | 100,139          | 8.320157       | 70,796           |               | 70,796            | 16,663            | 87,459    |
| COMMUNITY/HUMAN DEVELOPMENT             | 61,224           | 5.086862       | 43,285           |               | 43,285            | 10,182            | 53,467    |
| INTERNATIONAL BRIDGES                   | 19,341           | 1.606968       | 13,674           |               | 13,674            | 3,206             | 16,880    |
| Schedule .4 Total for FISCAL OPERATIONS | 1,203,571        | 100.000000     | 850,900          |               | 850,900           | 179,926           | 1,030,826 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - FINANCIAL REPORTING

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                           | 18,947,860       | 2.952117       | 10,453           |               | 10,453            |                   | 10,453  |
| CITY MANAGER                              | 2,852,664        | 0.444451       | 1,571            |               | 1,571             |                   | 1,571   |
| STREETS & MAINTENANCE                     | 51,997,527       | 8.101325       | 28,689           |               | 28,689            |                   | 28,689  |
| MUNICIPAL CLERK-CITY CLERK                | 820,600          | 0.127851       | 452              |               | 452               | 99                | 551     |
| MAYOR AND COUNCIL                         | 1,254,109        | 0.195393       | 692              |               | 692               | 155               | 847     |
| OFFICE OF THE COMPTROLLER                 | 2,142,645        | 0.333829       | 1,182            |               | 1,182             |                   | 1,182   |
| PURCHASING                                | 1,196,324        | 0.186390       | 660              |               | 660               | 148               | 808     |
| HUMAN RESOURCES                           | 1,962,701        | 0.305793       | 1,081            |               | 1,081             | 243               | 1,324   |
| CITY ATTORNEY OFFICE                      | 3,352,664        | 0.522352       | 1,848            |               | 1,848             | 420               | 2,268   |
| INFORMATION TECHNOLOGY                    | 10,072,586       | 1.569330       | 5,556            |               | 5,556             | 1,275             | 6,831   |
| RISK MANAGEMENT                           | 57,776,514       | 9.001704       | 31,874           |               | 31,874            | 7,367             | 39,241  |
| PLANNING & INSPECTIONS                    | 7,836,809        | 1.220992       | 4,325            |               | 4,325             | 997               | 5,322   |
| TAX OFFICE                                | 1,728,472        | 0.269300       | 954              |               | 954               | 211               | 1,165   |
| METRO PLANNING ORGAN.- M.P.O.             | 2,521,716        | 0.392889       | 1,388            |               | 1,388             | 317               | 1,705   |
| MUNICIPAL CLERK                           | 5,200,613        | 0.810267       | 2,867            |               | 2,867             | 652               | 3,519   |
| POLICE-OFFICE OF THE CHIEF                | 3,323,803        | 0.517856       | 1,832            |               | 1,832             | 418               | 2,250   |
| POLICE-ADMINISTRATIVE SERVICES            | 15,683,082       | 2.443458       | 8,650            |               | 8,650             | 1,990             | 10,640  |
| POLICE                                    | 107,268,669      | 16.712684      | 59,212           |               | 59,212            | 13,833            | 73,045  |
| FIRE                                      | 97,210,959       | 15.145674      | 53,630           |               | 53,630            | 12,374            | 66,004  |
| ENVIRONMENTAL SERVICES                    | 40,783,918       | 6.354221       | 22,503           |               | 22,503            | 5,193             | 27,696  |
| CAPITAL IMPROVEMENT                       | 5,375,596        | 0.837529       | 2,964            |               | 2,964             | 679               | 3,643   |
| PUBLIC HEALTH                             | 17,621,666       | 2.745493       | 9,719            |               | 9,719             | 2,235             | 11,954  |
| PARKS AND RECREATION                      | 22,172,317       | 3.454494       | 12,232           |               | 12,232            | 2,815             | 15,047  |
| ZOO                                       | 6,012,599        | 0.936776       | 3,317            |               | 3,317             | 755               | 4,072   |
| LIBRARY                                   | 9,009,271        | 1.403664       | 4,970            |               | 4,970             | 1,142             | 6,112   |
| DEPT OF MUSEUMS & CULTURAL AFF            | 4,587,487        | 0.714740       | 2,532            |               | 2,532             | 576               | 3,108   |
| DESTINATION EL PASO                       | 15,600,837       | 2.430644       | 8,608            |               | 8,608             | 1,981             | 10,589  |
| ECONOMIC DEVELOPMENT                      | 8,945,321        | 1.393700       | 4,934            |               | 4,934             | 1,135             | 6,069   |
| SUN METRO                                 | 69,913,420       | 10.892659      | 38,572           |               | 38,572            | 8,907             | 47,479  |
| AIRPORT                                   | 29,652,019       | 4.619848       | 16,356           |               | 16,356            | 3,762             | 20,118  |
| COMMUNITY/HUMAN DEVELOPMENT               | 11,980,936       | 1.866655       | 6,607            |               | 6,607             | 1,519             | 8,126   |
| INTERNATIONAL BRIDGES                     | 7,034,062        | 1.095922       | 3,880            |               | 3,880             | 891               | 4,771   |
| Schedule .4 Total for FINANCIAL REPORTING | 641,839,766      | 100.000000     | 354,110          |               | 354,110           | 72,089            | 426,199 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY

| Receiving Department           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                | 1,748,414        | 0.556637       | 1,696            |               | 1,696             |                   | 1,696   |
| CITY MANAGER                   | 328,911          | 0.104714       | 318              |               | 318               |                   | 318     |
| STREETS & MAINTENANCE          | 3,284,160        | 1.045567       | 3,187            |               | 3,187             |                   | 3,187   |
| MUNICIPAL CLERK-CITY CLERK     | 80,888           | 0.025752       | 78               |               | 78                | 15                | 93      |
| MAYOR AND COUNCIL              | 125,853          | 0.040067       | 124              |               | 124               | 23                | 147     |
| OFFICE OF THE COMPTROLLER      | 276,371          | 0.087987       | 266              |               | 266               |                   | 266     |
| PURCHASING                     | 152,429          | 0.048528       | 149              |               | 149               | 32                | 181     |
| HUMAN RESOURCES                | 210,212          | 0.066924       | 204              |               | 204               | 43                | 247     |
| CITY ATTORNEY OFFICE           | 348,828          | 0.111055       | 337              |               | 337               | 71                | 408     |
| INFORMATION TECHNOLOGY         | 1,012,032        | 0.322197       | 983              |               | 983               | 216               | 1,199   |
| RISK MANAGEMENT                | 22,187,674       | 7.063815       | 21,547           |               | 21,547            | 4,875             | 26,422  |
| PLANNING & INSPECTIONS         | 765,623          | 0.243749       | 742              |               | 742               | 164               | 906     |
| MUNICIPAL CLERK                | 472,226          | 0.150341       | 458              |               | 458               | 100               | 558     |
| POLICE                         | 12,311,588       | 3.919599       | 11,957           |               | 11,957            | 2,698             | 14,655  |
| FIRE                           | 10,008,109       | 3.186248       | 9,717            |               | 9,717             | 2,191             | 11,908  |
| ENVIRONMENTAL SERVICES         | 29,367,322       | 9.349575       | 28,520           |               | 28,520            | 6,450             | 34,970  |
| CAPITAL IMPROVEMENT            | 556,919          | 0.177304       | 539              |               | 539               | 117               | 656     |
| PUBLIC HEALTH                  | 6,843,790        | 2.178834       | 6,646            |               | 6,646             | 1,500             | 8,146   |
| PARKS AND RECREATION           | 2,200,098        | 0.700438       | 2,135            |               | 2,135             | 474               | 2,609   |
| ZOO                            | 463,367          | 0.147521       | 450              |               | 450               | 97                | 547     |
| LIBRARY                        | 937,562          | 0.298488       | 909              |               | 909               | 200               | 1,109   |
| DEPT OF MUSEUMS & CULTURAL AFF | 246,065          | 0.078339       | 237              |               | 237               | 51                | 288     |
| ECONOMIC DEVELOPMENT           | 185,189          | 0.058958       | 179              |               | 179               | 38                | 217     |
| AIRPORT                        | 39,878,168       | 12.695878      | 38,728           |               | 38,728            | 8,771             | 47,499  |
| COMMUNITY/HUMAN DEVELOPMENT    | 2,845,905        | 0.906041       | 2,763            |               | 2,763             | 613               | 3,376   |
| INTERNATIONAL BRIDGES          | 5,590,248        | 1.779748       | 5,427            |               | 5,427             | 1,226             | 6,653   |
| ALL OTHERS                     | 171,675,317      | 54.655696      | 166,745          |               | 166,745           | 37,882            | 204,627 |
| Schedule .4 Total for TREASURY | 314,103,268      | 100.000000     | 305,041          |               | 305,041           | 67,847            | 372,888 |

Allocation Basis: TOTAL POOLED CASH INVESTMENTS  
Allocation Source: OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANTS

| Receiving Department           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| STREETS & MAINTENANCE          | 20,378,033       | 54.564032      | 220,816          |               | 220,816           |                   | 220,816 |
| POLICE                         | 6,049,310        | 16.197576      | 65,544           |               | 65,544            | 30,478            | 96,022  |
| ENVIRONMENTAL SERVICES         | 934,002          | 2.500875       | 10,117           |               | 10,117            | 4,693             | 14,810  |
| PARKS AND RECREATION           | 630,085          | 1.687110       | 6,825            |               | 6,825             | 3,164             | 9,989   |
| DEPT OF MUSEUMS & CULTURAL AFF | 250,118          | 0.669714       | 2,709            |               | 2,709             | 1,257             | 3,966   |
| SUN METRO                      | 1,021,224        | 2.734420       | 11,063           |               | 11,063            | 5,140             | 16,203  |
| AIRPORT                        | 8,065,200        | 21.595305      | 87,388           |               | 87,388            | 40,687            | 128,075 |
| ALL OTHERS                     | 19,035           | 0.050968       | 206              |               | 206               | 89                | 295     |
| Schedule .4 Total for GRANTS   | 37,347,007       | 100.000000     | 404,668          |               | 404,668           | 85,508            | 490,176 |

Allocation Basis: TOTAL GRANT EXPENDITURES (Excl. Health and HUD)  
Allocation Source: SINGLE AUDIT

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - ANNUAL AUDIT

| Receiving Department               | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                    | 18,947,860       | 3.832059       | 11,646           |               | 11,646            |                   | 11,646  |
| CITY MANAGER                       | 2,852,664        | 0.576929       | 1,752            |               | 1,752             |                   | 1,752   |
| STREETS & MAINTENANCE              | 51,997,527       | 10.516101      | 31,962           |               | 31,962            |                   | 31,962  |
| MUNICIPAL CLERK-CITY CLERK         | 820,600          | 0.165960       | 504              |               | 504               | 15                | 519     |
| MAYOR AND COUNCIL                  | 1,254,109        | 0.253634       | 770              |               | 770               | 24                | 794     |
| OFFICE OF THE COMPTROLLER          | 2,142,645        | 0.433334       | 1,317            |               | 1,317             |                   | 1,317   |
| PURCHASING                         | 1,196,324        | 0.241947       | 735              |               | 735               | 22                | 757     |
| HUMAN RESOURCES                    | 1,962,701        | 0.396941       | 1,206            |               | 1,206             | 40                | 1,246   |
| CITY ATTORNEY OFFICE               | 3,352,664        | 0.678051       | 2,060            |               | 2,060             | 67                | 2,127   |
| INFORMATION TECHNOLOGY             | 10,072,586       | 2.037103       | 6,191            |               | 6,191             | 210               | 6,401   |
| RISK MANAGEMENT                    | 57,776,514       | 11.684856      | 35,514           |               | 35,514            | 1,226             | 36,740  |
| PLANNING & INSPECTIONS             | 7,836,809        | 1.584934       | 4,816            |               | 4,816             | 164               | 4,980   |
| TAX OFFICE                         | 1,728,472        | 0.349570       | 1,063            |               | 1,063             | 34                | 1,097   |
| METRO PLANNING ORGAN.- M.P.O.      | 2,521,716        | 0.509998       | 1,549            |               | 1,549             | 52                | 1,601   |
| MUNICIPAL CLERK                    | 5,200,613        | 1.051784       | 3,196            |               | 3,196             | 106               | 3,302   |
| POLICE-OFFICE OF THE CHIEF         | 3,323,803        | 0.672214       | 2,043            |               | 2,043             | 66                | 2,109   |
| POLICE-ADMINISTRATIVE SERVICES     | 15,683,082       | 3.171783       | 9,637            |               | 9,637             | 328               | 9,965   |
| POLICE                             | 107,268,669      | 21.694265      | 65,955           |               | 65,955            | 2,363             | 68,318  |
| FIRE                               | 97,210,959       | 19.660170      | 59,752           |               | 59,752            | 2,061             | 61,813  |
| CAPITAL IMPROVEMENT                | 5,375,596        | 1.087173       | 3,304            |               | 3,304             | 112               | 3,416   |
| PUBLIC HEALTH                      | 17,621,666       | 3.563847       | 10,830           |               | 10,830            | 371               | 11,201  |
| PARKS AND RECREATION               | 22,172,317       | 4.484181       | 13,628           |               | 13,628            | 467               | 14,095  |
| ZOO                                | 6,012,599        | 1.216002       | 3,696            |               | 3,696             | 126               | 3,822   |
| LIBRARY                            | 9,009,271        | 1.822056       | 5,538            |               | 5,538             | 186               | 5,724   |
| DEPT OF MUSEUMS & CULTURAL AFF     | 4,587,487        | 0.927784       | 2,819            |               | 2,819             | 96                | 2,915   |
| DESTINATION EL PASO                | 15,600,837       | 3.155150       | 9,588            |               | 9,588             | 326               | 9,914   |
| ECONOMIC DEVELOPMENT               | 8,945,321        | 1.809122       | 5,498            |               | 5,498             | 184               | 5,682   |
| COMMUNITY/HUMAN DEVELOPMENT        | 11,980,936       | 2.423052       | 7,363            |               | 7,363             | 250               | 7,613   |
| Schedule .4 Total for ANNUAL AUDIT | 494,456,347      | 100.000000     | 303,932          |               | 303,932           | 8,896             | 312,828 |

Allocation Basis: TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)  
Allocation Source: TRIAL BALANCE



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - CAPITAL ASSESTS

| Receiving Department                  | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| NONDEPARTMENTAL                       | 54,608           | 0.828860       | 1,117            |               | 1,117             |                   | 1,117   |
| CITY MANAGER                          | 18,728           | 0.284260       | 382              |               | 382               |                   | 382     |
| STREETS & MAINTENANCE                 | 2,574,793        | 39.081137      | 52,669           |               | 52,669            |                   | 52,669  |
| INFORMATION TECHNOLOGY                | 1,986,970        | 30.158946      | 40,638           |               | 40,638            | 14,954            | 55,592  |
| PLANNING & INSPECTIONS                | 393,020          | 5.965399       | 8,035            |               | 8,035             | 2,936             | 10,971  |
| MUNICIPAL CLERK                       | 9,970            | 0.151328       | 204              |               | 204               | 68                | 272     |
| POLICE                                | 90,984           | 1.380988       | 1,858            |               | 1,858             | 675               | 2,533   |
| FIRE                                  | 1,156,338        | 17.551315      | 23,649           |               | 23,649            | 8,673             | 32,322  |
| PUBLIC HEALTH                         | 47,731           | 0.724478       | 976              |               | 976               | 352               | 1,328   |
| PARKS AND RECREATION                  | 198,819          | 3.017746       | 4,067            |               | 4,067             | 1,490             | 5,557   |
| ZOO                                   | 3,820            | 0.057981       | 77               |               | 77                | 25                | 102     |
| LIBRARY                               | 28,386           | 0.430853       | 579              |               | 579               | 208               | 787     |
| DEPT OF MUSEUMS & CULTURAL AFF        | 24,160           | 0.366709       | 493              |               | 493               | 176               | 669     |
| Schedule .4 Total for CAPITAL ASSESTS | 6,588,327        | 100.000000     | 134,744          |               | 134,744           | 29,557            | 164,301 |

Allocation Basis: DEPRECIATION OF EQUIPMENT  
Allocation Source: FY 2016 FIXED ASSET SCHEDULE (CAFR)

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department OFFICE OF THE COMPTROLLER**

Activity - CD ADMIN

| Receiving Department           | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|--------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| COMMUNITY/HUMAN DEVELOPMENT    | 100                 | 100.000000        | 19,795              |                  | 19,795               | 25,310               | 45,105 |
| Schedule .4 Total for CD ADMIN | 100                 | 100.000000        | 19,795              |                  | 19,795               | 25,310               | 45,105 |

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP  
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department OFFICE OF THE COMPTROLLER**

| Receiving Department           | Total            | FISCAL OPERATIONS | FINANCIAL REPORTING | TREASURY       | GRANTS         |
|--------------------------------|------------------|-------------------|---------------------|----------------|----------------|
| NONDEPARTMENTAL                | 60,887           | 35,975            | 10,453              | 1,696          | 0              |
| CITY MANAGER                   | 8,744            | 4,721             | 1,571               | 318            | 0              |
| STREETS & MAINTENANCE          | 376,206          | 38,883            | 28,689              | 3,187          | 220,816        |
| MUNICIPAL CLERK-CITY CLERK     | 2,806            | 1,643             | 551                 | 93             | 0              |
| MAYOR AND COUNCIL              | 9,961            | 8,173             | 847                 | 147            | 0              |
| OFFICE OF THE COMPTROLLER      | 9,686            | 6,921             | 1,182               | 266            | 0              |
| PURCHASING                     | 4,577            | 2,831             | 808                 | 181            | 0              |
| HUMAN RESOURCES                | 8,952            | 6,135             | 1,324               | 247            | 0              |
| CITY ATTORNEY OFFICE           | 10,322           | 5,519             | 2,268               | 408            | 0              |
| INFORMATION TECHNOLOGY         | 132,288          | 62,265            | 6,831               | 1,199          | 0              |
| RISK MANAGEMENT                | 108,943          | 6,540             | 39,241              | 26,422         | 0              |
| PLANNING & INSPECTIONS         | 107,928          | 85,749            | 5,322               | 906            | 0              |
| ANIMAL SERVICES                | 33,563           | 33,563            | 0                   | 0              | 0              |
| TAX OFFICE                     | 8,814            | 6,552             | 1,165               | 0              | 0              |
| METRO PLANNING ORGAN.- M.P.O.  | 9,367            | 6,061             | 1,705               | 0              | 0              |
| MUNICIPAL CLERK                | 24,105           | 16,454            | 3,519               | 558            | 0              |
| POLICE-OFFICE OF THE CHIEF     | 4,359            | 0                 | 2,250               | 0              | 0              |
| POLICE-ADMINISTRATIVE SERVICES | 20,605           | 0                 | 10,640              | 0              | 0              |
| POLICE                         | 390,021          | 135,448           | 73,045              | 14,655         | 96,022         |
| FIRE                           | 233,535          | 61,488            | 66,004              | 11,908         | 0              |
| ENVIRONMENTAL SERVICES         | 161,189          | 83,713            | 27,696              | 34,970         | 14,810         |
| CAPITAL IMPROVEMENT            | 16,193           | 8,478             | 3,643               | 656            | 0              |
| PUBLIC HEALTH                  | 127,372          | 94,743            | 11,954              | 8,146          | 0              |
| PARKS AND RECREATION           | 110,822          | 63,525            | 15,047              | 2,609          | 9,989          |
| ZOO                            | 30,408           | 21,865            | 4,072               | 547            | 0              |
| LIBRARY                        | 39,329           | 25,597            | 6,112               | 1,109          | 0              |
| DEPT OF MUSEUMS & CULTURAL AFF | 26,935           | 15,989            | 3,108               | 288            | 3,966          |
| DESTINATION EL PASO            | 22,706           | 2,203             | 10,589              | 0              | 0              |
| ECONOMIC DEVELOPMENT           | 17,341           | 5,373             | 6,069               | 217            | 0              |
| SUN METRO                      | 90,295           | 26,613            | 47,479              | 0              | 16,203         |
| AIRPORT                        | 283,151          | 87,459            | 20,118              | 47,499         | 128,075        |
| COMMUNITY/HUMAN DEVELOPMENT    | 117,687          | 53,467            | 8,126               | 3,376          | 0              |
| INTERNATIONAL BRIDGES          | 28,304           | 16,880            | 4,771               | 6,653          | 0              |
| ALL OTHERS                     | 204,922          | 0                 | 0                   | 204,627        | 295            |
| Direct Bill                    | 0                | 0                 | 0                   | 0              | 0              |
| <b>Total</b>                   | <b>2,842,323</b> | <b>1,030,826</b>  | <b>426,199</b>      | <b>372,888</b> | <b>490,176</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department OFFICE OF THE COMPTROLLER**

| Receiving Department           | ANNUAL AUDIT   | CAPITAL ASSESTS | CD ADMIN      |
|--------------------------------|----------------|-----------------|---------------|
| NONDEPARTMENTAL                | 11,646         | 1,117           | 0             |
| CITY MANAGER                   | 1,752          | 382             | 0             |
| STREETS & MAINTENANCE          | 31,962         | 52,669          | 0             |
| MUNICIPAL CLERK-CITY CLERK     | 519            | 0               | 0             |
| MAYOR AND COUNCIL              | 794            | 0               | 0             |
| OFFICE OF THE COMPTROLLER      | 1,317          | 0               | 0             |
| PURCHASING                     | 757            | 0               | 0             |
| HUMAN RESOURCES                | 1,246          | 0               | 0             |
| CITY ATTORNEY OFFICE           | 2,127          | 0               | 0             |
| INFORMATION TECHNOLOGY         | 6,401          | 55,592          | 0             |
| RISK MANAGEMENT                | 36,740         | 0               | 0             |
| PLANNING & INSPECTIONS         | 4,980          | 10,971          | 0             |
| ANIMAL SERVICES                | 0              | 0               | 0             |
| TAX OFFICE                     | 1,097          | 0               | 0             |
| METRO PLANNING ORGAN.- M.P.O.  | 1,601          | 0               | 0             |
| MUNICIPAL CLERK                | 3,302          | 272             | 0             |
| POLICE-OFFICE OF THE CHIEF     | 2,109          | 0               | 0             |
| POLICE-ADMINISTRATIVE SERVICES | 9,965          | 0               | 0             |
| POLICE                         | 68,318         | 2,533           | 0             |
| FIRE                           | 61,813         | 32,322          | 0             |
| ENVIRONMENTAL SERVICES         | 0              | 0               | 0             |
| CAPITAL IMPROVEMENT            | 3,416          | 0               | 0             |
| PUBLIC HEALTH                  | 11,201         | 1,328           | 0             |
| PARKS AND RECREATION           | 14,095         | 5,557           | 0             |
| ZOO                            | 3,822          | 102             | 0             |
| LIBRARY                        | 5,724          | 787             | 0             |
| DEPT OF MUSEUMS & CULTURAL AFF | 2,915          | 669             | 0             |
| DESTINATION EL PASO            | 9,914          | 0               | 0             |
| ECONOMIC DEVELOPMENT           | 5,682          | 0               | 0             |
| SUN METRO                      | 0              | 0               | 0             |
| AIRPORT                        | 0              | 0               | 0             |
| COMMUNITY/HUMAN DEVELOPMENT    | 7,613          | 0               | 45,105        |
| INTERNATIONAL BRIDGES          | 0              | 0               | 0             |
| ALL OTHERS                     | 0              | 0               | 0             |
| Direct Bill                    | 0              | 0               | 0             |
| <b>Total</b>                   | <b>312,828</b> | <b>164,301</b>  | <b>45,105</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department PURCHASING & STRATEGIC SOURCING**

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department.

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department PURCHASING**

|                                       | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 1,196,324        |                |           | 1,196,324        |
| Inbound Costs:                        |                  |                |           |                  |
| BUILDING DEPRECIATION                 | 62,056           |                | 62,056    |                  |
| NONDEPARTMENTAL                       | 35,388           | 309            | 35,697    |                  |
| CITY MANAGER                          | 20,408           | 3,951          | 24,359    |                  |
| STREETS & MAINTENANCE                 | 61,543           | 1,598          | 63,141    |                  |
| OFFICE OF THE COMPTROLLER             | 3,843            | 734            | 4,577     |                  |
| HUMAN RESOURCES                       |                  | 13,603         | 13,603    |                  |
| INFORMATION TECHNOLOGY                |                  | 77,628         | 77,628    |                  |
| Total Allocated Additions:            | <u>183,238</u>   | <u>97,823</u>  | 281,061   | 281,061          |
| Total To Be Allocated:                | <u>1,379,562</u> | <u>97,823</u>  |           | <u>1,477,385</u> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department PURCHASING**

|                                      | Total     | G&A | PURCHASING |
|--------------------------------------|-----------|-----|------------|
| <b>Wages &amp; Benefits</b>          |           |     |            |
| SALARIES & WAGES                     | 849,048   | 0   | 849,048    |
| FRINGE BENEFITS                      | 273,993   | 0   | 273,993    |
| <b>Other Expense &amp; Cost</b>      |           |     |            |
| CONTRACT SVCS                        | 9,302     | 0   | 9,302      |
| SUPPLIES                             | 36,271    | 0   | 36,271     |
| OPERATING EXPENSES                   | 27,710    | 0   | 27,710     |
| <b>Departmental Total</b>            |           |     |            |
| Expenditures Per Financial Statement | 1,196,324 |     |            |
| <b>Deductions</b>                    |           |     |            |
| *Total Disallowed Costs              | 0         | 0   | 0          |
| <b>Functional Cost</b>               |           |     |            |
| Functional Cost                      | 1,196,324 | 0   | 1,196,324  |
| <b>Allocation Step 1</b>             |           |     |            |
| Inbound - All Others                 | 183,238   | 0   | 183,238    |
| Reallocate Admin Costs               |           | 0   | 0          |
| Unallocated Costs                    | 0         | 0   | 0          |
| 1st Allocation                       | 1,379,562 | 0   | 1,379,562  |
| <b>Allocation Step 2</b>             |           |     |            |
| Inbound - All Others                 | 97,823    | 0   | 97,823     |
| 2nd Allocation                       | 97,823    | 0   | 97,823     |
| <b>Total For PURCHASING</b>          |           |     |            |
| Schedule .3 Total                    | 1,477,385 | 0   | 1,477,385  |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING & STRATEGIC SOURCING**

Activity - PURCHASING

| Receiving Department                    | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| CITY MANAGER                            | 28               | 0.748663          | 10,328           |               | 10,328            |                   | 10,328           |
| STREETS & MAINTENANCE                   | 604              | 16.149733         | 222,789          |               | 222,789           |                   | 222,789          |
| OFFICE OF THE COMPTROLLER               | 55               | 1.470588          | 20,290           |               | 20,290            |                   | 20,290           |
| HUMAN RESOURCES                         | 22               | 0.588235          | 8,116            |               | 8,116             | 705               | 8,821            |
| CITY ATTORNEY OFFICE                    | 9                | 0.240642          | 3,319            |               | 3,319             | 285               | 3,604            |
| INFORMATION TECHNOLOGY                  | 158              | 4.224599          | 58,282           |               | 58,282            | 5,061             | 63,343           |
| PLANNING & INSPECTIONS                  | 6                | 0.160428          | 2,211            |               | 2,211             | 189               | 2,400            |
| TAX OFFICE                              | 16               | 0.427807          | 5,904            |               | 5,904             | 506               | 6,410            |
| METRO PLANNING ORGAN.- M.P.O.           | 35               | 0.935829          | 12,912           |               | 12,912            | 1,120             | 14,032           |
| MUNICIPAL CLERK                         | 69               | 1.844920          | 25,451           |               | 25,451            | 2,210             | 27,661           |
| POLICE                                  | 333              | 8.903743          | 122,834          |               | 122,834           | 10,710            | 133,544          |
| FIRE                                    | 268              | 7.165775          | 98,857           |               | 98,857            | 8,589             | 107,446          |
| ENVIRONMENTAL SERVICES                  | 264              | 7.058824          | 97,381           |               | 97,381            | 8,460             | 105,841          |
| CAPITAL IMPROVEMENT                     | 237              | 6.336898          | 87,421           |               | 87,421            | 7,593             | 95,014           |
| PUBLIC HEALTH                           | 283              | 7.566845          | 104,389          |               | 104,389           | 9,064             | 113,453          |
| PARKS AND RECREATION                    | 237              | 6.336898          | 87,421           |               | 87,421            | 7,593             | 95,014           |
| ZOO                                     | 169              | 4.518717          | 62,338           |               | 62,338            | 5,414             | 67,752           |
| LIBRARY                                 | 74               | 1.978610          | 27,298           |               | 27,298            | 2,368             | 29,666           |
| DEPT OF MUSEUMS & CULTURAL AFF          | 212              | 5.668449          | 78,200           |               | 78,200            | 6,792             | 84,992           |
| ECONOMIC DEVELOPMENT                    | 39               | 1.042781          | 14,383           |               | 14,383            | 1,246             | 15,629           |
| SUN METRO                               | 292              | 7.807487          | 107,711          |               | 107,711           | 9,355             | 117,066          |
| AIRPORT                                 | 239              | 6.390374          | 88,160           |               | 88,160            | 7,658             | 95,818           |
| COMMUNITY/HUMAN DEVELOPMENT             | 58               | 1.550802          | 21,393           |               | 21,393            | 1,853             | 23,246           |
| INTERNATIONAL BRIDGES                   | 33               | 0.882353          | 12,174           |               | 12,174            | 1,052             | 13,226           |
| <b>Schedule .4 Total for PURCHASING</b> | <b>3,740</b>     | <b>100.000000</b> | <b>1,379,562</b> |               | <b>1,379,562</b>  | <b>97,823</b>     | <b>1,477,385</b> |

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



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department PURCHASING**

| Receiving Department           | Total            | PURCHASING       |
|--------------------------------|------------------|------------------|
| CITY MANAGER                   | 10,328           | 10,328           |
| STREETS & MAINTENANCE          | 222,789          | 222,789          |
| OFFICE OF THE COMPTROLLER      | 20,290           | 20,290           |
| HUMAN RESOURCES                | 8,821            | 8,821            |
| CITY ATTORNEY OFFICE           | 3,604            | 3,604            |
| INFORMATION TECHNOLOGY         | 63,343           | 63,343           |
| PLANNING & INSPECTIONS         | 2,400            | 2,400            |
| TAX OFFICE                     | 6,410            | 6,410            |
| METRO PLANNING ORGAN.- M.P.O.  | 14,032           | 14,032           |
| MUNICIPAL CLERK                | 27,661           | 27,661           |
| POLICE                         | 133,544          | 133,544          |
| FIRE                           | 107,446          | 107,446          |
| ENVIRONMENTAL SERVICES         | 105,841          | 105,841          |
| CAPITAL IMPROVEMENT            | 95,014           | 95,014           |
| PUBLIC HEALTH                  | 113,453          | 113,453          |
| PARKS AND RECREATION           | 95,014           | 95,014           |
| ZOO                            | 67,752           | 67,752           |
| LIBRARY                        | 29,666           | 29,666           |
| DEPT OF MUSEUMS & CULTURAL AFF | 84,992           | 84,992           |
| ECONOMIC DEVELOPMENT           | 15,629           | 15,629           |
| SUN METRO                      | 117,066          | 117,066          |
| AIRPORT                        | 95,818           | 95,818           |
| COMMUNITY/HUMAN DEVELOPMENT    | 23,246           | 23,246           |
| INTERNATIONAL BRIDGES          | 13,226           | 13,226           |
| Direct Bill                    | 0                | 0                |
| <b>Total</b>                   | <b>1,477,385</b> | <b>1,477,385</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department HUMAN RESOURCES**

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department HUMAN RESOURCES**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,962,701      |                |           | 1,962,701 |
| Cost Adjustments:                     |                |                |           |           |
| REIMBURSED EXPENDITURES               | -3,006         |                |           |           |
| Total Departmental Cost Adjustments:  | -3,006         |                |           | -3,006    |
| Inbound Costs:                        |                |                |           |           |
| BUILDING DEPRECIATION                 | 83,997         |                | 83,997    |           |
| NONDEPARTMENTAL                       | 405,212        | 3,577          | 408,789   |           |
| CITY MANAGER                          | 10,875         | 2,052          | 12,927    |           |
| STREETS & MAINTENANCE                 | 99,981         | 3,250          | 103,231   |           |
| OFFICE OF THE COMPTROLLER             | 7,462          | 1,490          | 8,952     |           |
| PURCHASING                            | 8,116          | 705            | 8,821     |           |
| HUMAN RESOURCES                       |                | 25,773         | 25,773    |           |
| INFORMATION TECHNOLOGY                |                | 405,280        | 405,280   |           |
| Total Allocated Additions:            | 615,643        | 442,127        | 1,057,770 | 1,057,770 |
| Total To Be Allocated:                | 2,575,338      | 442,127        |           | 3,017,465 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department HUMAN RESOURCES**

|                                      | Total     | G&A       | HR SERVICES | TUITION |
|--------------------------------------|-----------|-----------|-------------|---------|
| <b>Wages &amp; Benefits</b>          |           |           |             |         |
| SALARIES & WAGES                     | 1,136,040 | 0         | 1,136,040   | 0       |
| FRINGE BENEFITS                      | 399,100   | 0         | 399,100     | 0       |
| <b>Other Expense &amp; Cost</b>      |           |           |             |         |
| CONTRACTUAL SERVICES                 | 47,855    | 0         | 47,855      | 0       |
| MATERIALS/SUPPLIES                   | 20,760    | 0         | 20,760      | 0       |
| OPERATING EXP                        | 358,946   | 0         | 29,984      | 328,962 |
| <b>Departmental Total</b>            |           |           |             |         |
| Expenditures Per Financial Statement | 1,962,701 |           |             |         |
| <b>Deductions</b>                    |           |           |             |         |
| *Total Disallowed Costs              | 0         | 0         | 0           | 0       |
| <b>Cost Adjustments</b>              |           |           |             |         |
| REIMBURSED EXPENDITURES              | (3,006)   | 0         | (3,006)     | 0       |
| <b>Functional Cost</b>               |           |           |             |         |
|                                      | 1,959,695 | 0         | 1,630,733   | 328,962 |
| <b>Allocation Step 1</b>             |           |           |             |         |
| Inbound - All Others                 | 615,643   | 615,643   | 0           | 0       |
| Reallocate Admin Costs               |           | (615,643) | 615,643     | 0       |
| Unallocated Costs                    | 0         | 0         | 0           | 0       |
| 1st Allocation                       | 2,575,338 | 0         | 2,246,376   | 328,962 |
| <b>Allocation Step 2</b>             |           |           |             |         |
| Inbound - All Others                 | 442,127   | 442,127   | 0           | 0       |
| Reallocate Admin Costs               |           | (442,127) | 442,127     | 0       |
| Unallocated Costs                    | 0         | 0         | 0           | 0       |
| 2nd Allocation                       | 442,127   | 0         | 442,127     | 0       |
| <b>Total For HUMAN RESOURCES</b>     |           |           |             |         |
| Schedule .3 Total                    | 3,017,465 | 0         | 2,688,503   | 328,962 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES**

Activity - HR SERVICES

| Receiving Department                     | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| NONDEPARTMENTAL                          | 4.00             | 0.070728          | 1,585            |               | 1,585             |                   | 1,585            |
| CITY MANAGER                             | 31.00            | 0.548143          | 12,311           |               | 12,311            |                   | 12,311           |
| STREETS & MAINTENANCE                    | 413.00           | 7.302677          | 164,047          |               | 164,047           |                   | 164,047          |
| MUNICIPAL CLERK-CITY CLERK               | 6.00             | 0.106092          | 2,380            |               | 2,380             | 516               | 2,896            |
| MAYOR AND COUNCIL                        | 21.50            | 0.380164          | 8,537            |               | 8,537             | 1,849             | 10,386           |
| OFFICE OF THE COMPTROLLER                | 34.00            | 0.601189          | 13,504           |               | 13,504            |                   | 13,504           |
| PURCHASING                               | 19.00            | 0.335959          | 7,547            |               | 7,547             |                   | 7,547            |
| HUMAN RESOURCES                          | 34.23            | 0.605256          | 13,595           |               | 13,595            |                   | 13,595           |
| CITY ATTORNEY OFFICE                     | 37.00            | 0.654235          | 14,695           |               | 14,695            | 3,185             | 17,880           |
| INFORMATION TECHNOLOGY                   | 77.75            | 1.374778          | 30,884           |               | 30,884            | 6,715             | 37,599           |
| RISK MANAGEMENT                          | 6.00             | 0.106092          | 2,380            |               | 2,380             | 516               | 2,896            |
| PLANNING & INSPECTIONS                   | 117.00           | 2.068797          | 46,473           |               | 46,473            | 10,099            | 56,572           |
| TAX OFFICE                               | 20.00            | 0.353641          | 7,942            |               | 7,942             | 1,722             | 9,664            |
| METRO PLANNING ORGAN.- M.P.O.            | 11.00            | 0.194502          | 4,371            |               | 4,371             | 944               | 5,315            |
| MUNICIPAL CLERK                          | 86.50            | 1.529495          | 34,359           |               | 34,359            | 7,472             | 41,831           |
| POLICE-OFFICE OF THE CHIEF               | 19.00            | 0.335959          | 7,547            |               | 7,547             | 1,637             | 9,184            |
| POLICE-ADMINISTRATIVE SERVICES           | 235.60           | 4.165886          | 93,579           |               | 93,579            | 20,348            | 113,927          |
| POLICE                                   | 1,041.00         | 18.406991         | 413,490          |               | 413,490           | 89,890            | 503,380          |
| FIRE                                     | 1,050.25         | 18.570547         | 417,186          |               | 417,186           | 90,753            | 507,939          |
| ENVIRONMENTAL SERVICES                   | 448.70           | 7.933926          | 178,230          |               | 178,230           | 38,744            | 216,974          |
| CAPITAL IMPROVEMENT                      | 55.00            | 0.972512          | 21,846           |               | 21,846            | 4,743             | 26,589           |
| PUBLIC HEALTH                            | 255.25           | 4.513338          | 101,385          |               | 101,385           | 22,039            | 123,424          |
| PARKS AND RECREATION                     | 394.28           | 6.971670          | 156,609          |               | 156,609           | 34,047            | 190,656          |
| ZOO                                      | 104.25           | 1.843351          | 41,407           |               | 41,407            | 9,002             | 50,409           |
| LIBRARY                                  | 138.75           | 2.453381          | 55,114           |               | 55,114            | 11,980            | 67,094           |
| DEPT OF MUSEUMS & CULTURAL AFF           | 42.60            | 0.753254          | 16,923           |               | 16,923            | 3,676             | 20,599           |
| ECONOMIC DEVELOPMENT                     | 16.00            | 0.282912          | 6,358            |               | 6,358             | 1,379             | 7,737            |
| SUN METRO                                | 571.00           | 10.096438         | 226,803          |               | 226,803           | 49,304            | 276,107          |
| AIRPORT                                  | 209.00           | 3.695544          | 83,015           |               | 83,015            | 18,051            | 101,066          |
| AIRPORT POLICE                           | 33.00            | 0.583507          | 13,106           |               | 13,106            | 2,845             | 15,951           |
| AIRPORT FIRE                             | 32.00            | 0.565825          | 12,709           |               | 12,709            | 2,759             | 15,468           |
| COMMUNITY/HUMAN DEVELOPMENT              | 37.30            | 0.659540          | 14,813           |               | 14,813            | 3,212             | 18,025           |
| INTERNATIONAL BRIDGES                    | 54.50            | 0.963671          | 21,646           |               | 21,646            | 4,700             | 26,346           |
| <b>Schedule .4 Total for HR SERVICES</b> | <b>5,655.46</b>  | <b>100.000000</b> | <b>2,246,376</b> |               | <b>2,246,376</b>  | <b>442,127</b>    | <b>2,688,503</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES**

Activity - TUITION

| Receiving Department           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| CITY MANAGER                   | 6,877            | 2.255775       | 7,421            |               | 7,421             |                   | 7,421   |
| STREETS & MAINTENANCE          | 8,663            | 2.841614       | 9,348            |               | 9,348             |                   | 9,348   |
| MAYOR AND COUNCIL              | 7,229            | 2.371237       | 7,800            |               | 7,800             |                   | 7,800   |
| OFFICE OF THE COMPTROLLER      | 3,207            | 1.051951       | 3,461            |               | 3,461             |                   | 3,461   |
| PURCHASING                     | 5,612            | 1.840833       | 6,056            |               | 6,056             |                   | 6,056   |
| HUMAN RESOURCES                | 11,286           | 3.702003       | 12,178           |               | 12,178            |                   | 12,178  |
| CITY ATTORNEY OFFICE           | 3,806            | 1.248434       | 4,107            |               | 4,107             |                   | 4,107   |
| INFORMATION TECHNOLOGY         | 12,176           | 3.993938       | 13,139           |               | 13,139            |                   | 13,139  |
| TAX OFFICE                     | 3,999            | 1.311741       | 4,315            |               | 4,315             |                   | 4,315   |
| MUNICIPAL CLERK                | 7,619            | 2.499164       | 8,221            |               | 8,221             |                   | 8,221   |
| POLICE                         | 65,547           | 21.500548      | 70,729           |               | 70,729            |                   | 70,729  |
| FIRE                           | 83,487           | 27.385175      | 90,085           |               | 90,085            |                   | 90,085  |
| CAPITAL IMPROVEMENT            | 20,082           | 6.587243       | 21,670           |               | 21,670            |                   | 21,670  |
| PUBLIC HEALTH                  | 27,497           | 9.019491       | 29,671           |               | 29,671            |                   | 29,671  |
| PARKS AND RECREATION           | 13,428           | 4.404616       | 14,490           |               | 14,490            |                   | 14,490  |
| ZOO                            | 5,313            | 1.742756       | 5,733            |               | 5,733             |                   | 5,733   |
| LIBRARY                        | 12,348           | 4.050357       | 13,324           |               | 13,324            |                   | 13,324  |
| DEPT OF MUSEUMS & CULTURAL AFF | 518              | 0.169913       | 559              |               | 559               |                   | 559     |
| ECONOMIC DEVELOPMENT           | 1,434            | 0.470377       | 1,547            |               | 1,547             |                   | 1,547   |
| COMMUNITY/HUMAN DEVELOPMENT    | 3,932            | 1.289764       | 4,243            |               | 4,243             |                   | 4,243   |
| PENSION ADMINISTRATION         | 802              | 0.263070       | 865              |               | 865               |                   | 865     |
| Schedule .4 Total for TUITION  | 304,862          | 100.000000     | 328,962          |               | 328,962           | 0                 | 328,962 |

Allocation Basis: TUITION REIMBURSEMENT FOR GF DEPARTMENTS  
Allocation Source: HR

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES**

| Receiving Department           | Total            | HR SERVICES      | TUITION        |
|--------------------------------|------------------|------------------|----------------|
| NONDEPARTMENTAL                | 1,585            | 1,585            | 0              |
| CITY MANAGER                   | 19,732           | 12,311           | 7,421          |
| STREETS & MAINTENANCE          | 173,395          | 164,047          | 9,348          |
| MUNICIPAL CLERK-CITY CLERK     | 2,896            | 2,896            | 0              |
| MAYOR AND COUNCIL              | 18,186           | 10,386           | 7,800          |
| OFFICE OF THE COMPTROLLER      | 16,965           | 13,504           | 3,461          |
| PURCHASING                     | 13,603           | 7,547            | 6,056          |
| HUMAN RESOURCES                | 25,773           | 13,595           | 12,178         |
| CITY ATTORNEY OFFICE           | 21,987           | 17,880           | 4,107          |
| INFORMATION TECHNOLOGY         | 50,738           | 37,599           | 13,139         |
| RISK MANAGEMENT                | 2,896            | 2,896            | 0              |
| PLANNING & INSPECTIONS         | 56,572           | 56,572           | 0              |
| TAX OFFICE                     | 13,979           | 9,664            | 4,315          |
| METRO PLANNING ORGAN.- M.P.O.  | 5,315            | 5,315            | 0              |
| MUNICIPAL CLERK                | 50,052           | 41,831           | 8,221          |
| POLICE-OFFICE OF THE CHIEF     | 9,184            | 9,184            | 0              |
| POLICE-ADMINISTRATIVE SERVICES | 113,927          | 113,927          | 0              |
| POLICE                         | 574,109          | 503,380          | 70,729         |
| FIRE                           | 598,024          | 507,939          | 90,085         |
| ENVIRONMENTAL SERVICES         | 216,974          | 216,974          | 0              |
| CAPITAL IMPROVEMENT            | 48,259           | 26,589           | 21,670         |
| PUBLIC HEALTH                  | 153,095          | 123,424          | 29,671         |
| PARKS AND RECREATION           | 205,146          | 190,656          | 14,490         |
| ZOO                            | 56,142           | 50,409           | 5,733          |
| LIBRARY                        | 80,418           | 67,094           | 13,324         |
| DEPT OF MUSEUMS & CULTURAL AFF | 21,158           | 20,599           | 559            |
| ECONOMIC DEVELOPMENT           | 9,284            | 7,737            | 1,547          |
| SUN METRO                      | 276,107          | 276,107          | 0              |
| AIRPORT                        | 101,066          | 101,066          | 0              |
| AIRPORT POLICE                 | 15,951           | 15,951           | 0              |
| AIRPORT FIRE                   | 15,468           | 15,468           | 0              |
| COMMUNITY/HUMAN DEVELOPMENT    | 22,268           | 18,025           | 4,243          |
| PENSION ADMINISTRATION         | 865              | 0                | 865            |
| INTERNATIONAL BRIDGES          | 26,346           | 26,346           | 0              |
| Direct Bill                    | 0                | 0                | 0              |
| <b>Total</b>                   | <b>3,017,465</b> | <b>2,688,503</b> | <b>328,962</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department CITY ATTORNEY OFFICE**

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

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



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department CITY ATTORNEY OFFICE**

|                                       | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 3,680,348        |                |           | 3,680,348        |
| Deductions:                           |                  |                |           |                  |
| INTERFUND TRANSFERS                   | -108,454         |                |           |                  |
| DAMAGES & SETTLEMENTS                 | -398,977         |                |           |                  |
| Total Deductions:                     | <u>-507,431</u>  |                |           | -507,431         |
| Cost Adjustments:                     |                  |                |           |                  |
| PUBLIC INFOR DISTRIBUTION FEE         | -2,594           |                |           |                  |
| REIMBURSED EXPENDITURES               | -38,608          |                |           |                  |
| Total Departmental Cost Adjustments:  | <u>-41,202</u>   |                |           | -41,202          |
| Inbound Costs:                        |                  |                |           |                  |
| BUILDING DEPRECIATION                 | 93,084           |                | 93,084    |                  |
| NONDEPARTMENTAL                       | 93,621           | 824            | 94,445    |                  |
| CITY MANAGER                          | 13,327           | 2,508          | 15,835    |                  |
| STREETS & MAINTENANCE                 | 115,583          | 3,929          | 119,512   |                  |
| OFFICE OF THE COMPTROLLER             | 8,714            | 1,608          | 10,322    |                  |
| PURCHASING                            | 3,319            | 285            | 3,604     |                  |
| HUMAN RESOURCES                       | 18,802           | 3,185          | 21,987    |                  |
| CITY ATTORNEY OFFICE                  |                  | 66,642         | 66,642    |                  |
| INFORMATION TECHNOLOGY                |                  | 179,607        | 179,607   |                  |
| Total Allocated Additions:            | <u>346,450</u>   | <u>258,588</u> | 605,038   | 605,038          |
| Total To Be Allocated:                | <u>3,478,165</u> | <u>258,588</u> |           | <u>3,736,753</u> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department CITY ATTORNEY OFFICE**

|                                       | Total       | G&A       | LEGAL SVCS | OUTSIDE<br>COUNSEL** | TRIAL**  |
|---------------------------------------|-------------|-----------|------------|----------------------|----------|
| <b>Wages &amp; Benefits</b>           |             |           |            |                      |          |
| SALARIES & FRINGE BENEFITS            | 2,686,620   | 369,501   | 1,250,199  | 0                    | 0        |
| <b>Other Expense &amp; Cost</b>       |             |           |            |                      |          |
| CONTRACTUAL SERVICES                  | 416,880     | 29,532    | 12,376     | 336,139              | 38,833   |
| MATERIALS/SUPPLIES                    | 38,351      | 0         | 38,351     | 0                    | 0        |
| OPERATING EXPENSES                    | 31,066      | 0         | 31,066     | 0                    | 0        |
| *INTERFUND TRANSFERS                  | 108,454     | 0         | 0          | 0                    | 0        |
| *DAMAGES & SETTLEMENTS                | 398,977     | 0         | 0          | 0                    | 0        |
| <b>Departmental Total</b>             |             |           |            |                      |          |
| Expenditures Per Financial Statement  | 3,680,348   |           |            |                      |          |
| <b>Deductions</b>                     |             |           |            |                      |          |
| *Total Disallowed Costs               | (507,431)   | 0         | 0          | 0                    | 0        |
| <b>Cost Adjustments</b>               |             |           |            |                      |          |
| PUBLIC INFOR DISTRIBUTION FEE         | (2,594)     | 0         | (2,594)    | 0                    | 0        |
| REIMBURSED EXPENDITURES               | (38,608)    | 0         | 0          | 0                    | 0        |
| <b>Functional Cost</b>                |             |           |            |                      |          |
|                                       | 3,131,715   | 399,033   | 1,329,398  | 336,139              | 38,833   |
| <b>Allocation Step 1</b>              |             |           |            |                      |          |
| Inbound - All Others                  | 346,450     | 47,630    | 161,252    | 0                    | 0        |
| Reallocate Admin Costs                |             | (446,663) | 240,975    | 0                    | 0        |
| Unallocated Costs                     | (1,746,540) | 0         | 0          | (336,139)            | (38,833) |
| 1st Allocation                        | 1,731,625   | 0         | 1,731,625  | 0                    | 0        |
| <b>Allocation Step 2</b>              |             |           |            |                      |          |
| Inbound - All Others                  | 258,588     | 35,530    | 120,428    | 0                    | 0        |
| Reallocate Admin Costs                |             | (35,530)  | 19,171     | 0                    | 0        |
| Unallocated Costs                     | (118,989)   | 0         | 0          | 0                    | 0        |
| 2nd Allocation                        | 139,599     | 0         | 139,599    | 0                    | 0        |
| <b>Total For CITY ATTORNEY OFFICE</b> |             |           |            |                      |          |
| Schedule .3 Total                     | 1,871,224   | 0         | 1,871,224  | 0                    | 0        |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department CITY ATTORNEY OFFICE**

| GENERAL<br>GOVERNMENT**              |             |
|--------------------------------------|-------------|
| <hr/>                                |             |
| Wages & Benefits                     |             |
| SALARIES & FRINGE BENEFITS           | 1,066,920   |
| Other Expense & Cost                 |             |
| CONTRACTUAL SERVICES                 | 0           |
| MATERIALS/SUPPLIES                   | 0           |
| OPERATING EXPENSES                   | 0           |
| *INTERFUND TRANSFERS                 | 0           |
| *DAMAGES & SETTLEMENTS               | 0           |
| Departmental Total                   |             |
| Expenditures Per Financial Statement |             |
| Deductions                           |             |
| *Total Disallowed Costs              | 0           |
| Cost Adjustments                     |             |
| PUBLIC INFOR DISTRIBUTION FEE        | 0           |
| REIMBURSED EXPENDITURES              | (38,608)    |
| Functional Cost                      | 1,028,312   |
| Allocation Step 1                    |             |
| Inbound - All Others                 | 137,568     |
| Reallocate Admin Costs               | 205,688     |
| Unallocated Costs                    | (1,371,568) |
| 1st Allocation                       | 0           |
| Allocation Step 2                    |             |
| Inbound - All Others                 | 102,630     |
| Reallocate Admin Costs               | 16,359      |
| Unallocated Costs                    | (118,989)   |
| 2nd Allocation                       | 0           |
| Total For CITY ATTORNEY OFFICE       |             |
| Schedule .3 Total                    | 0           |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE**

Activity - LEGAL SVCS

| Receiving Department                    | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| CITY MANAGER                            | 609.00           | 3.467122          | 60,037           |               | 60,037            |                   | 60,037           |
| STREETS & MAINTENANCE                   | 519.00           | 2.954740          | 51,164           |               | 51,164            |                   | 51,164           |
| MAYOR AND COUNCIL                       | 1,256.00         | 7.150584          | 123,821          |               | 123,821           | 11,651            | 135,472          |
| OFFICE OF THE COMPTROLLER               | 711.00           | 4.047822          | 70,094           |               | 70,094            |                   | 70,094           |
| CITY ATTORNEY OFFICE                    | 676.00           | 3.848562          | 66,642           |               | 66,642            |                   | 66,642           |
| INFORMATION TECHNOLOGY                  | 154.00           | 0.876744          | 15,180           |               | 15,180            | 1,417             | 16,597           |
| PLANNING & INSPECTIONS                  | 2,241.00         | 12.758326         | 220,922          |               | 220,922           | 20,783            | 241,705          |
| ANIMAL SERVICES                         | 263.00           | 1.497296          | 25,922           |               | 25,922            | 2,434             | 28,356           |
| TAX OFFICE                              | 1,314.00         | 7.480786          | 129,531          |               | 129,531           | 12,183            | 141,714          |
| METRO PLANNING ORGAN.- M.P.O.           | 237.00           | 1.349274          | 23,362           |               | 23,362            | 2,190             | 25,552           |
| MUNICIPAL CLERK                         | 175.00           | 0.996299          | 17,248           |               | 17,248            | 1,612             | 18,860           |
| POLICE                                  | 833.00           | 4.742385          | 82,118           |               | 82,118            | 7,718             | 89,836           |
| FIRE                                    | 285.00           | 1.622545          | 28,092           |               | 28,092            | 2,636             | 30,728           |
| ENVIRONMENTAL SERVICES                  | 644.00           | 3.666382          | 63,489           |               | 63,489            | 5,967             | 69,456           |
| CAPITAL IMPROVEMENT                     | 150.00           | 0.853971          | 14,785           |               | 14,785            | 1,381             | 16,166           |
| PUBLIC HEALTH                           | 719.00           | 4.093367          | 70,881           |               | 70,881            | 6,663             | 77,544           |
| PARKS AND RECREATION                    | 2,589.00         | 14.739538         | 255,296          |               | 255,296           | 24,163            | 279,459          |
| ZOO                                     | 85.00            | 0.483917          | 8,374            |               | 8,374             | 781               | 9,155            |
| LIBRARY                                 | 146.00           | 0.831198          | 14,389           |               | 14,389            | 1,343             | 15,732           |
| DEPT OF MUSEUMS & CULTURAL AFF          | 748.00           | 4.258469          | 73,738           |               | 73,738            | 6,930             | 80,668           |
| DESTINATION EL PASO                     | 69.00            | 0.392827          | 6,800            |               | 6,800             | 633               | 7,433            |
| ECONOMIC DEVELOPMENT                    | 12.00            | 0.068318          | 1,182            |               | 1,182             | 108               | 1,290            |
| SUN METRO                               | 528.00           | 3.005978          | 52,054           |               | 52,054            | 4,894             | 56,948           |
| AIRPORT                                 | 1,232.00         | 7.013948          | 121,452          |               | 121,452           | 11,420            | 132,872          |
| COMMUNITY/HUMAN DEVELOPMENT             | 1,092.00         | 6.216909          | 107,650          |               | 107,650           | 10,121            | 117,771          |
| INTERNATIONAL BRIDGES                   | 278.00           | 1.582693          | 27,402           |               | 27,402            | 2,571             | 29,973           |
| <b>Schedule .4 Total for LEGAL SVCS</b> | <b>17,565.00</b> | <b>100.000000</b> | <b>1,731,625</b> |               | <b>1,731,625</b>  | <b>139,599</b>    | <b>1,871,224</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY OFFICE**

| Receiving Department           | Total            | LEGAL SVCS       |
|--------------------------------|------------------|------------------|
| CITY MANAGER                   | 60,037           | 60,037           |
| STREETS & MAINTENANCE          | 51,164           | 51,164           |
| MAYOR AND COUNCIL              | 135,472          | 135,472          |
| OFFICE OF THE COMPTROLLER      | 70,094           | 70,094           |
| CITY ATTORNEY OFFICE           | 66,642           | 66,642           |
| INFORMATION TECHNOLOGY         | 16,597           | 16,597           |
| PLANNING & INSPECTIONS         | 241,705          | 241,705          |
| ANIMAL SERVICES                | 28,356           | 28,356           |
| TAX OFFICE                     | 141,714          | 141,714          |
| METRO PLANNING ORGAN.- M.P.O.  | 25,552           | 25,552           |
| MUNICIPAL CLERK                | 18,860           | 18,860           |
| POLICE                         | 89,836           | 89,836           |
| FIRE                           | 30,728           | 30,728           |
| ENVIRONMENTAL SERVICES         | 69,456           | 69,456           |
| CAPITAL IMPROVEMENT            | 16,166           | 16,166           |
| PUBLIC HEALTH                  | 77,544           | 77,544           |
| PARKS AND RECREATION           | 279,459          | 279,459          |
| ZOO                            | 9,155            | 9,155            |
| LIBRARY                        | 15,732           | 15,732           |
| DEPT OF MUSEUMS & CULTURAL AFF | 80,668           | 80,668           |
| DESTINATION EL PASO            | 7,433            | 7,433            |
| ECONOMIC DEVELOPMENT           | 1,290            | 1,290            |
| SUN METRO                      | 56,948           | 56,948           |
| AIRPORT                        | 132,872          | 132,872          |
| COMMUNITY/HUMAN DEVELOPMENT    | 117,771          | 117,771          |
| INTERNATIONAL BRIDGES          | 29,973           | 29,973           |
| Direct Bill                    | 0                | 0                |
| <b>Total</b>                   | <b>1,871,224</b> | <b>1,871,224</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department INFORMATION TECHNOLOGY**

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

- Application Management – Costs associated with application management have been allocated based on total number of IT tickets by City departments.
- Client Services – Costs associated with providing the City of El Paso, its citizens and its employees, with a powerful and reliable information processing environment have been allocated based on total number of IT tickets by City departments.
- Infrastructure Management - Costs associated with infrastructure management have been allocated based on total number of IT tickets by City departments.
- Phones - Costs associated with the phone bills for cell phones and land lines have been allocated based on total telephone charges by City department.
- Strategic Innovation – Costs associated with managing special projects have been allocated based on the number of projects managed per department.
- GIS – Costs for GIS support have been allocated based on the number of maps produced per department.

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department INFORMATION TECHNOLOGY**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 9,927,586      |                |           | 9,927,586  |
| Inbound Costs:                        |                |                |           |            |
| BUILDING DEPRECIATION                 | 271,077        |                | 271,077   |            |
| EQUIPMENT DEPRECIATION                | 1,986,970      |                | 1,986,970 |            |
| NONDEPARTMENTAL                       | 152,158        | 1,347          | 153,505   |            |
| CITY MANAGER                          | 73,241         | 14,076         | 87,317    |            |
| STREETS & MAINTENANCE                 | 195,669        | 3,466          | 199,135   |            |
| OFFICE OF THE COMPTROLLER             | 103,770        | 28,518         | 132,288   |            |
| PURCHASING                            | 58,282         | 5,061          | 63,343    |            |
| HUMAN RESOURCES                       | 44,023         | 6,715          | 50,738    |            |
| CITY ATTORNEY OFFICE                  | 15,180         | 1,417          | 16,597    |            |
| INFORMATION TECHNOLOGY                |                | 1,233,818      | 1,233,818 |            |
| Total Allocated Additions:            | 2,900,370      | 1,294,418      | 4,194,788 | 4,194,788  |
| Total To Be Allocated:                | 12,827,956     | 1,294,418      |           | 14,122,374 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department INFORMATION TECHNOLOGY**

|   | Total      | G&A   | APPLICATION<br>MGMNT | CLIENT SERVICES | PHONES    |
|---|------------|-------|----------------------|-----------------|-----------|
| <b>Wages &amp; Benefits</b>             |            |       |                      |                 |           |
| SALARIES & WAGES                        | 4,128,559  | 0     | 1,121,417            | 1,307,526       | 0         |
| FRINGE BENEFITS                         | 1,265,414  | 371   | 316,036              | 428,212         | 0         |
| <b>Other Expense &amp; Cost</b>         |            |       |                      |                 |           |
| CONTRACTUAL SERVICES                    | 2,436,726  | 0     | 0                    | 2,436,726       | 0         |
| MATERIALS/SUPPLIES                      | 195,779    | 0     | 5,559                | 107,694         | 4,578     |
| PROFESSIONAL LICENSES &<br>MEMBER       | 154        | 154   | 0                    | 0               | 0         |
| OPERATING EXPENSES                      | 1,900,954  | 0     | 30,884               | 1,236           | 1,856,532 |
| <b>Departmental Total</b>               |            |       |                      |                 |           |
| Expenditures Per Financial Statement    | 9,927,586  |       |                      |                 |           |
| <b>Deductions</b>                       |            |       |                      |                 |           |
| *Total Disallowed Costs                 | 0          | 0     | 0                    | 0               | 0         |
| <b>Functional Cost</b>                  |            |       |                      |                 |           |
| Functional Cost                         | 9,927,586  | 525   | 1,473,896            | 4,281,394       | 1,861,110 |
| <b>Allocation Step 1</b>                |            |       |                      |                 |           |
| Inbound - All Others                    | 2,900,370  | 0     | 787,737              | 918,875         | 0         |
| Reallocate Admin Costs                  |            | (525) | 143                  | 166             | 0         |
| Unallocated Costs                       | 0          | 0     | 0                    | 0               | 0         |
| 1st Allocation                          | 12,827,956 | 0     | 2,261,776            | 5,200,435       | 1,861,110 |
| <b>Allocation Step 2</b>                |            |       |                      |                 |           |
| Inbound - All Others                    | 1,294,418  | 0     | 351,538              | 410,255         | 0         |
| 2nd Allocation                          | 1,294,418  | 0     | 351,538              | 410,255         | 0         |
| <b>Total For INFORMATION TECHNOLOGY</b> |            |       |                      |                 |           |
| Schedule .3 Total                       | 14,122,374 | 0     | 2,613,314            | 5,610,690       | 1,861,110 |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department INFORMATION TECHNOLOGY**

|   | INFRASTRUCTURE<br>MANAGEMENT | STR INNOVATION &<br>ENTERPR | GIS     |
|---|------------------------------|-----------------------------|---------|
| <b>Wages &amp; Benefits</b>             |                              |                             |         |
| SALARIES & WAGES                        | 1,182,073                    | 327,944                     | 189,599 |
| FRINGE BENEFITS                         | 345,739                      | 107,616                     | 67,440  |
| <b>Other Expense &amp; Cost</b>         |                              |                             |         |
| CONTRACTUAL SERVICES                    | 0                            | 0                           | 0       |
| MATERIALS/SUPPLIES                      | 58,675                       | 252                         | 19,021  |
| PROFESSIONAL LICENSES &<br>MEMBER       | 0                            | 0                           | 0       |
| OPERATING EXPENSES                      | 7,687                        | 1,582                       | 3,033   |
| <b>Departmental Total</b>               |                              |                             |         |
| Expenditures Per Financial Statement    |                              |                             |         |
| <b>Deductions</b>                       |                              |                             |         |
| *Total Disallowed Costs                 | 0                            | 0                           | 0       |
| <br>                                    |                              |                             |         |
| Functional Cost                         | 1,594,174                    | 437,394                     | 279,093 |
| <b>Allocation Step 1</b>                |                              |                             |         |
| Inbound - All Others                    | 830,370                      | 230,273                     | 133,115 |
| Reallocate Admin Costs                  | 150                          | 42                          | 24      |
| Unallocated Costs                       | 0                            | 0                           | 0       |
| 1st Allocation                          | 2,424,694                    | 667,709                     | 412,232 |
| <b>Allocation Step 2</b>                |                              |                             |         |
| Inbound - All Others                    | 370,559                      | 102,711                     | 59,355  |
| 2nd Allocation                          | 370,559                      | 102,711                     | 59,355  |
| <b>Total For INFORMATION TECHNOLOGY</b> |                              |                             |         |
| Schedule .3 Total                       | 2,795,253                    | 770,420                     | 471,587 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Activity - APPLICATION MGMNT

| Receiving Department                           | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| CITY MANAGER                                   | 816.00           | 3.329661          | 75,311           |               | 75,311            |                   | 75,311           |
| STREETS & MAINTENANCE                          | 555.00           | 2.264659          | 51,219           |               | 51,219            |                   | 51,219           |
| MAYOR AND COUNCIL                              | 157.00           | 0.640633          | 14,487           |               | 14,487            | 3,067             | 17,554           |
| OFFICE OF THE COMPTROLLER                      | 850.00           | 3.468397          | 78,449           |               | 78,449            |                   | 78,449           |
| PURCHASING                                     | 185.00           | 0.754886          | 17,072           |               | 17,072            |                   | 17,072           |
| HUMAN RESOURCES                                | 998.00           | 4.072306          | 92,107           |               | 92,107            |                   | 92,107           |
| CITY ATTORNEY OFFICE                           | 438.00           | 1.787244          | 40,422           |               | 40,422            |                   | 40,422           |
| INFORMATION TECHNOLOGY                         | 2,674.00         | 10.911168         | 246,786          |               | 246,786           |                   | 246,786          |
| PLANNING & INSPECTIONS                         | 915.00           | 3.733627          | 84,445           |               | 84,445            | 17,877            | 102,322          |
| ANIMAL SERVICES                                | 25.00            | 0.102012          | 2,308            |               | 2,308             | 483               | 2,791            |
| TAX OFFICE                                     | 99.00            | 0.403966          | 9,137            |               | 9,137             | 1,928             | 11,065           |
| METRO PLANNING ORGAN.- M.P.O.                  | 81.00            | 0.330518          | 7,469            |               | 7,469             | 1,579             | 9,048            |
| MUNICIPAL CLERK                                | 742.00           | 3.027706          | 68,480           |               | 68,480            | 14,496            | 82,976           |
| POLICE   | 5,122.00         | 20.900152         | 472,747          |               | 472,747           | 100,144           | 572,891          |
| FIRE   | 1,907.00         | 7.781450          | 175,999          |               | 175,999           | 37,259            | 213,258          |
| ENVIRONMENTAL SERVICES                         | 2,078.00         | 8.479210          | 191,782          |               | 191,782           | 40,599            | 232,381          |
| CAPITAL IMPROVEMENT                            | 451.00           | 1.840291          | 41,623           |               | 41,623            | 8,806             | 50,429           |
| PUBLIC HEALTH                                  | 1,589.00         | 6.483862          | 146,648          |               | 146,648           | 31,048            | 177,696          |
| PARKS AND RECREATION                           | 1,264.00         | 5.157710          | 116,653          |               | 116,653           | 24,698            | 141,351          |
| ZOO  | 290.00           | 1.183335          | 26,761           |               | 26,761            | 5,661             | 32,422           |
| LIBRARY  | 1,156.00         | 4.717020          | 106,690          |               | 106,690           | 22,588            | 129,278          |
| DEPT OF MUSEUMS & CULTURAL AFF                 | 318.00           | 1.297588          | 29,351           |               | 29,351            | 6,213             | 35,564           |
| DESTINATION EL PASO                            | 1.00             | 0.004080          | 92               |               | 92                | 17                | 109              |
| ECONOMIC DEVELOPMENT                           | 104.00           | 0.424369          | 9,599            |               | 9,599             | 2,029             | 11,628           |
| SUN METRO                                      | 466.00           | 1.901498          | 43,006           |               | 43,006            | 9,102             | 52,108           |
| AIRPORT  | 598.00           | 2.440119          | 55,189           |               | 55,189            | 11,680            | 66,869           |
| COMMUNITY/HUMAN DEVELOPMENT                    | 313.00           | 1.277186          | 28,884           |               | 28,884            | 6,115             | 34,999           |
| PENSION ADMINISTRATION                         | 235.00           | 0.958910          | 21,682           |               | 21,682            | 4,590             | 26,272           |
| INTERNATIONAL BRIDGES                          | 80.00            | 0.326437          | 7,378            |               | 7,378             | 1,559             | 8,937            |
| <b>Schedule .4 Total for APPLICATION MGMNT</b> | <b>24,507.00</b> | <b>100.000000</b> | <b>2,261,776</b> |               | <b>2,261,776</b>  | <b>351,538</b>    | <b>2,613,314</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Activity - CLIENT SERVICES

| Receiving Department                         | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| CITY MANAGER                                 | 816.00           | 3.329661          | 173,156          |               | 173,156           |                   | 173,156          |
| STREETS & MAINTENANCE                        | 555.00           | 2.264659          | 117,770          |               | 117,770           |                   | 117,770          |
| MAYOR AND COUNCIL                            | 157.00           | 0.640633          | 33,314           |               | 33,314            | 3,578             | 36,892           |
| OFFICE OF THE COMPTROLLER                    | 850.00           | 3.468397          | 180,374          |               | 180,374           |                   | 180,374          |
| PURCHASING                                   | 185.00           | 0.754886          | 39,253           |               | 39,253            |                   | 39,253           |
| HUMAN RESOURCES                              | 998.00           | 4.072306          | 211,777          |               | 211,777           |                   | 211,777          |
| CITY ATTORNEY OFFICE                         | 438.00           | 1.787244          | 92,947           |               | 92,947            |                   | 92,947           |
| INFORMATION TECHNOLOGY                       | 2,674.00         | 10.911168         | 567,429          |               | 567,429           |                   | 567,429          |
| PLANNING & INSPECTIONS                       | 915.00           | 3.733627          | 194,164          |               | 194,164           | 20,863            | 215,027          |
| ANIMAL SERVICES                              | 25.00            | 0.102012          | 5,302            |               | 5,302             | 566               | 5,868            |
| TAX OFFICE                                   | 99.00            | 0.403966          | 21,009           |               | 21,009            | 2,254             | 23,263           |
| METRO PLANNING ORGAN.- M.P.O.                | 81.00            | 0.330518          | 17,189           |               | 17,189            | 1,841             | 19,030           |
| MUNICIPAL CLERK                              | 742.00           | 3.027706          | 157,453          |               | 157,453           | 16,917            | 174,370          |
| POLICE                                       | 5,122.00         | 20.900152         | 1,086,912        |               | 1,086,912         | 116,854           | 1,203,766        |
| FIRE   | 1,907.00         | 7.781450          | 404,671          |               | 404,671           | 43,483            | 448,154          |
| ENVIRONMENTAL SERVICES                       | 2,078.00         | 8.479210          | 440,958          |               | 440,958           | 47,386            | 488,344          |
| CAPITAL IMPROVEMENT                          | 451.00           | 1.840291          | 95,706           |               | 95,706            | 10,282            | 105,988          |
| PUBLIC HEALTH                                | 1,589.00         | 6.483862          | 337,191          |               | 337,191           | 36,234            | 373,425          |
| PARKS AND RECREATION                         | 1,264.00         | 5.157710          | 268,221          |               | 268,221           | 28,821            | 297,042          |
| ZOO  | 290.00           | 1.183335          | 61,537           |               | 61,537            | 6,611             | 68,148           |
| LIBRARY                                      | 1,156.00         | 4.717020          | 245,302          |               | 245,302           | 26,361            | 271,663          |
| DEPT OF MUSEUMS & CULTURAL AFF               | 318.00           | 1.297588          | 67,477           |               | 67,477            | 7,250             | 74,727           |
| DESTINATION EL PASO                          | 1.00             | 0.004080          | 212              |               | 212               | 20                | 232              |
| ECONOMIC DEVELOPMENT                         | 104.00           | 0.424369          | 22,069           |               | 22,069            | 2,365             | 24,434           |
| SUN METRO                                    | 466.00           | 1.901498          | 98,887           |               | 98,887            | 10,623            | 109,510          |
| AIRPORT                                      | 598.00           | 2.440119          | 126,897          |               | 126,897           | 13,633            | 140,530          |
| COMMUNITY/HUMAN DEVELOPMENT                  | 313.00           | 1.277186          | 66,418           |               | 66,418            | 7,135             | 73,553           |
| PENSION ADMINISTRATION                       | 235.00           | 0.958910          | 49,865           |               | 49,865            | 5,359             | 55,224           |
| INTERNATIONAL BRIDGES                        | 80.00            | 0.326437          | 16,975           |               | 16,975            | 1,819             | 18,794           |
| <b>Schedule .4 Total for CLIENT SERVICES</b> | <b>24,507.00</b> | <b>100.000000</b> | <b>5,200,435</b> |               | <b>5,200,435</b>  | <b>410,255</b>    | <b>5,610,690</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Activity - PHONES

| Receiving Department           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| CITY MANAGER                   | 25,075           | 1.234966       | 22,984           |               | 22,984            |                   | 22,984    |
| STREETS & MAINTENANCE          | 104,680          | 5.155581       | 95,951           |               | 95,951            |                   | 95,951    |
| MAYOR AND COUNCIL              | 15,046           | 0.741029       | 13,791           |               | 13,791            |                   | 13,791    |
| OFFICE OF THE COMPTROLLER      | 2,936            | 0.144601       | 2,691            |               | 2,691             |                   | 2,691     |
| PURCHASING                     | 2,470            | 0.121650       | 2,264            |               | 2,264             |                   | 2,264     |
| HUMAN RESOURCES                | 2,094            | 0.103131       | 1,919            |               | 1,919             |                   | 1,919     |
| CITY ATTORNEY OFFICE           | 1,955            | 0.096285       | 1,792            |               | 1,792             |                   | 1,792     |
| INFORMATION TECHNOLOGY         | 155,815          | 7.674024       | 142,822          |               | 142,822           |                   | 142,822   |
| PLANNING & INSPECTIONS         | 75,826           | 3.734496       | 69,503           |               | 69,503            |                   | 69,503    |
| TAX OFFICE                     | 2,879            | 0.141793       | 2,639            |               | 2,639             |                   | 2,639     |
| METRO PLANNING ORGAN.- M.P.O.  | 5                | 0.000246       | 5                |               | 5                 |                   | 5         |
| MUNICIPAL CLERK                | 9,654            | 0.475468       | 8,849            |               | 8,849             |                   | 8,849     |
| POLICE                         | 315,158          | 15.521806      | 288,878          |               | 288,878           |                   | 288,878   |
| FIRE                           | 160,206          | 7.890285       | 146,847          |               | 146,847           |                   | 146,847   |
| ENVIRONMENTAL SERVICES         | 221,254          | 10.896952      | 202,804          |               | 202,804           |                   | 202,804   |
| CAPITAL IMPROVEMENT            | 31,131           | 1.533229       | 28,535           |               | 28,535            |                   | 28,535    |
| PUBLIC HEALTH                  | 94,341           | 4.646376       | 86,474           |               | 86,474            |                   | 86,474    |
| PARKS AND RECREATION           | 271,921          | 13.392346      | 249,246          |               | 249,246           |                   | 249,246   |
| ZOO                            | 4,349            | 0.214192       | 3,986            |               | 3,986             |                   | 3,986     |
| LIBRARY                        | 93,196           | 4.589984       | 85,425           |               | 85,425            |                   | 85,425    |
| DEPT OF MUSEUMS & CULTURAL AFF | 19,345           | 0.952758       | 17,732           |               | 17,732            |                   | 17,732    |
| ECONOMIC DEVELOPMENT           | 2,356            | 0.116035       | 2,160            |               | 2,160             |                   | 2,160     |
| SUN METRO                      | 71,763           | 3.534390       | 65,779           |               | 65,779            |                   | 65,779    |
| AIRPORT                        | 48,713           | 2.399158       | 44,651           |               | 44,651            |                   | 44,651    |
| COMMUNITY/HUMAN DEVELOPMENT    | 1,013            | 0.049891       | 929              |               | 929               |                   | 929       |
| PENSION ADMINISTRATION         | 589              | 0.029009       | 540              |               | 540               |                   | 540       |
| INTERNATIONAL BRIDGES          | 13,730           | 0.676214       | 12,585           |               | 12,585            |                   | 12,585    |
| ALL OTHERS                     | 282,921          | 13.934105      | 259,329          |               | 259,329           |                   | 259,329   |
| Schedule .4 Total for PHONES   | 2,030,421        | 100.000000     | 1,861,110        |               | 1,861,110         | 0                 | 1,861,110 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Activity - INFRASTRUCTURE MANAGEMENT

| Receiving Department                            | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| CITY MANAGER                                    | 816.00           | 3.329661       | 80,734           |               | 80,734            |                   | 80,734    |
| STREETS & MAINTENANCE                           | 555.00           | 2.264659       | 54,912           |               | 54,912            |                   | 54,912    |
| MAYOR AND COUNCIL                               | 157.00           | 0.640633       | 15,533           |               | 15,533            | 3,231             | 18,764    |
| OFFICE OF THE COMPTROLLER                       | 850.00           | 3.468397       | 84,097           |               | 84,097            |                   | 84,097    |
| PURCHASING                                      | 185.00           | 0.754886       | 18,301           |               | 18,301            |                   | 18,301    |
| HUMAN RESOURCES                                 | 998.00           | 4.072306       | 98,739           |               | 98,739            |                   | 98,739    |
| CITY ATTORNEY OFFICE                            | 438.00           | 1.787244       | 43,334           |               | 43,334            |                   | 43,334    |
| INFORMATION TECHNOLOGY                          | 2,674.00         | 10.911168      | 264,562          |               | 264,562           |                   | 264,562   |
| PLANNING & INSPECTIONS                          | 915.00           | 3.733627       | 90,532           |               | 90,532            | 18,845            | 109,377   |
| ANIMAL SERVICES                                 | 25.00            | 0.102012       | 2,471            |               | 2,471             | 510               | 2,981     |
| TAX OFFICE                                      | 99.00            | 0.403966       | 9,797            |               | 9,797             | 2,035             | 11,832    |
| METRO PLANNING ORGAN.- M.P.O.                   | 81.00            | 0.330518       | 8,010            |               | 8,010             | 1,663             | 9,673     |
| MUNICIPAL CLERK                                 | 742.00           | 3.027706       | 73,412           |               | 73,412            | 15,277            | 88,689    |
| POLICE  | 5,122.00         | 20.900152      | 506,789          |               | 506,789           | 105,549           | 612,338   |
| FIRE  | 1,907.00         | 7.781450       | 188,675          |               | 188,675           | 39,280            | 227,955   |
| ENVIRONMENTAL SERVICES                          | 2,078.00         | 8.479210       | 205,595          |               | 205,595           | 42,801            | 248,396   |
| CAPITAL IMPROVEMENT                             | 451.00           | 1.840291       | 44,617           |               | 44,617            | 9,282             | 53,899    |
| PUBLIC HEALTH                                   | 1,589.00         | 6.483862       | 157,214          |               | 157,214           | 32,730            | 189,944   |
| PARKS AND RECREATION                            | 1,264.00         | 5.157710       | 125,058          |               | 125,058           | 26,037            | 151,095   |
| ZOO   | 290.00           | 1.183335       | 28,689           |               | 28,689            | 5,971             | 34,660    |
| LIBRARY   | 1,156.00         | 4.717020       | 114,375          |               | 114,375           | 23,812            | 138,187   |
| DEPT OF MUSEUMS & CULTURAL AFF                  | 318.00           | 1.297588       | 31,463           |               | 31,463            | 6,550             | 38,013    |
| DESTINATION EL PASO                             | 1.00             | 0.004080       | 98               |               | 98                | 18                | 116       |
| ECONOMIC DEVELOPMENT                            | 104.00           | 0.424369       | 10,289           |               | 10,289            | 2,135             | 12,424    |
| SUN METRO                                       | 466.00           | 1.901498       | 46,104           |               | 46,104            | 9,592             | 55,696    |
| AIRPORT   | 598.00           | 2.440119       | 59,167           |               | 59,167            | 12,313            | 71,480    |
| COMMUNITY/HUMAN DEVELOPMENT                     | 313.00           | 1.277186       | 30,970           |               | 30,970            | 6,446             | 37,416    |
| PENSION ADMINISTRATION                          | 235.00           | 0.958910       | 23,248           |               | 23,248            | 4,838             | 28,086    |
| INTERNATIONAL BRIDGES                           | 80.00            | 0.326437       | 7,909            |               | 7,909             | 1,644             | 9,553     |
| Schedule .4 Total for INFRASTRUCTURE MANAGEMENT | 24,507.00        | 100.000000     | 2,424,694        |               | 2,424,694         | 370,559           | 2,795,253 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

| Receiving Department                           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| CITY MANAGER                                   | 0.03             | 0.166667       | 1,112            |               | 1,112             |                   | 1,112   |
| STREETS & MAINTENANCE                          | 0.28             | 1.555556       | 10,387           |               | 10,387            |                   | 10,387  |
| MAYOR AND COUNCIL                              | 0.02             | 0.111111       | 738              |               | 738               | 112               | 850     |
| OFFICE OF THE COMPTROLLER                      | 0.03             | 0.166667       | 1,112            |               | 1,112             |                   | 1,112   |
| PURCHASING                                     | 0.02             | 0.111111       | 738              |               | 738               |                   | 738     |
| HUMAN RESOURCES                                | 0.02             | 0.111111       | 738              |               | 738               |                   | 738     |
| CITY ATTORNEY OFFICE                           | 0.03             | 0.166667       | 1,112            |               | 1,112             |                   | 1,112   |
| INFORMATION TECHNOLOGY                         | 0.06             | 0.333333       | 2,225            |               | 2,225             |                   | 2,225   |
| PLANNING & INSPECTIONS                         | 1.09             | 6.055556       | 40,433           |               | 40,433            | 6,386             | 46,819  |
| ANIMAL SERVICES                                | 0.09             | 0.500000       | 3,336            |               | 3,336             | 523               | 3,859   |
| TAX OFFICE                                     | 0.02             | 0.111111       | 738              |               | 738               | 112               | 850     |
| METRO PLANNING ORGAN.- M.P.O.                  | 0.01             | 0.055556       | 370              |               | 370               | 56                | 426     |
| MUNICIPAL CLERK                                | 0.06             | 0.333333       | 2,225            |               | 2,225             | 344               | 2,569   |
| POLICE   | 0.91             | 5.055556       | 33,755           |               | 33,755            | 5,330             | 39,085  |
| FIRE   | 0.73             | 4.055556       | 27,075           |               | 27,075            | 4,270             | 31,345  |
| ENVIRONMENTAL SERVICES                         | 0.25             | 1.388889       | 9,275            |               | 9,275             | 1,461             | 10,736  |
| CAPITAL IMPROVEMENT                            | 1.05             | 5.833333       | 38,948           |               | 38,948            | 6,149             | 45,097  |
| PUBLIC HEALTH                                  | 0.18             | 1.000000       | 6,675            |               | 6,675             | 1,052             | 7,727   |
| PARKS AND RECREATION                           | 3.26             | 18.111111      | 120,929          |               | 120,929           | 19,095            | 140,024 |
| ZOO  | 6.07             | 33.722219      | 225,203          |               | 225,203           | 35,636            | 260,839 |
| LIBRARY  | 1.10             | 6.111111       | 40,805           |               | 40,805            | 6,444             | 47,249  |
| DEPT OF MUSEUMS & CULTURAL AFF                 | 0.03             | 0.166667       | 1,112            |               | 1,112             | 172               | 1,284   |
| ECONOMIC DEVELOPMENT                           | 0.01             | 0.055556       | 370              |               | 370               | 56                | 426     |
| SUN METRO                                      | 0.42             | 2.333333       | 15,578           |               | 15,578            | 2,458             | 18,036  |
| AIRPORT  | 1.15             | 6.388889       | 42,658           |               | 42,658            | 6,736             | 49,394  |
| COMMUNITY/HUMAN DEVELOPMENT                    | 0.03             | 0.166667       | 1,112            |               | 1,112             | 172               | 1,284   |
| INTERNATIONAL BRIDGES                          | 0.05             | 0.277778       | 1,854            |               | 1,854             | 291               | 2,145   |
| ALL OTHERS                                     | 1.00             | 5.555556       | 37,096           |               | 37,096            | 5,856             | 42,952  |
| Schedule .4 Total for STR INNOVATION & ENTERPR | 18.00            | 100.000000     | 667,709          |               | 667,709           | 102,711           | 770,420 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 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                     | 9                | 1.363636          | 5,621            |               | 5,621             |                   | 5,621          |
| MAYOR AND COUNCIL                | 3                | 0.454545          | 1,875            |               | 1,875             | 276               | 2,151          |
| INFORMATION TECHNOLOGY           | 16               | 2.424242          | 9,994            |               | 9,994             |                   | 9,994          |
| PLANNING & INSPECTIONS           | 245              | 37.121216         | 153,035          |               | 153,035           | 22,953            | 175,988        |
| ANIMAL SERVICES                  | 88               | 13.333333         | 54,964           |               | 54,964            | 8,227             | 63,191         |
| POLICE                           | 26               | 3.939394          | 16,239           |               | 16,239            | 2,424             | 18,663         |
| ENVIRONMENTAL SERVICES           | 102              | 15.454545         | 63,707           |               | 63,707            | 9,528             | 73,235         |
| CAPITAL IMPROVEMENT              | 16               | 2.424242          | 9,994            |               | 9,994             | 1,492             | 11,486         |
| PUBLIC HEALTH                    | 13               | 1.969697          | 8,114            |               | 8,114             | 1,211             | 9,325          |
| PARKS AND RECREATION             | 16               | 2.424242          | 9,994            |               | 9,994             | 1,492             | 11,486         |
| ZOO                              | 3                | 0.454545          | 1,875            |               | 1,875             | 276               | 2,151          |
| LIBRARY                          | 3                | 0.454545          | 1,875            |               | 1,875             | 276               | 2,151          |
| DESTINATION EL PASO              | 1                | 0.151515          | 622              |               | 622               | 89                | 711            |
| ECONOMIC DEVELOPMENT             | 4                | 0.606061          | 2,497            |               | 2,497             | 369               | 2,866          |
| AIRPORT                          | 3                | 0.454545          | 1,875            |               | 1,875             | 276               | 2,151          |
| COMMUNITY/HUMAN DEVELOPMENT      | 4                | 0.606061          | 2,497            |               | 2,497             | 369               | 2,866          |
| ALL OTHERS                       | 108              | 16.363636         | 67,454           |               | 67,454            | 10,097            | 77,551         |
| <b>Schedule .4 Total for GIS</b> | <b>660</b>       | <b>100.000000</b> | <b>412,232</b>   |               | <b>412,232</b>    | <b>59,355</b>     | <b>471,587</b> |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY**

| Receiving Department           | Total             | APPLICATION      |                  |                  | INFRASTRUCTURE   |  |
|--------------------------------|-------------------|------------------|------------------|------------------|------------------|--|
|                                |                   | MGMNT            | CLIENT SERVICES  | PHONES           | MANAGEMENT       |  |
| CITY MANAGER                   | 358,918           | 75,311           | 173,156          | 22,984           | 80,734           |  |
| STREETS & MAINTENANCE          | 330,239           | 51,219           | 117,770          | 95,951           | 54,912           |  |
| MAYOR AND COUNCIL              | 90,002            | 17,554           | 36,892           | 13,791           | 18,764           |  |
| OFFICE OF THE COMPTROLLER      | 346,723           | 78,449           | 180,374          | 2,691            | 84,097           |  |
| PURCHASING                     | 77,628            | 17,072           | 39,253           | 2,264            | 18,301           |  |
| HUMAN RESOURCES                | 405,280           | 92,107           | 211,777          | 1,919            | 98,739           |  |
| CITY ATTORNEY OFFICE           | 179,607           | 40,422           | 92,947           | 1,792            | 43,334           |  |
| INFORMATION TECHNOLOGY         | 1,233,818         | 246,786          | 567,429          | 142,822          | 264,562          |  |
| PLANNING & INSPECTIONS         | 719,036           | 102,322          | 215,027          | 69,503           | 109,377          |  |
| ANIMAL SERVICES                | 78,690            | 2,791            | 5,868            | 0                | 2,981            |  |
| TAX OFFICE                     | 49,649            | 11,065           | 23,263           | 2,639            | 11,832           |  |
| METRO PLANNING ORGAN.- M.P.O.  | 38,182            | 9,048            | 19,030           | 5                | 9,673            |  |
| MUNICIPAL CLERK                | 357,453           | 82,976           | 174,370          | 8,849            | 88,689           |  |
| POLICE                         | 2,735,621         | 572,891          | 1,203,766        | 288,878          | 612,338          |  |
| FIRE                           | 1,067,559         | 213,258          | 448,154          | 146,847          | 227,955          |  |
| ENVIRONMENTAL SERVICES         | 1,255,896         | 232,381          | 488,344          | 202,804          | 248,396          |  |
| CAPITAL IMPROVEMENT            | 295,434           | 50,429           | 105,988          | 28,535           | 53,899           |  |
| PUBLIC HEALTH                  | 844,591           | 177,696          | 373,425          | 86,474           | 189,944          |  |
| PARKS AND RECREATION           | 990,244           | 141,351          | 297,042          | 249,246          | 151,095          |  |
| ZOO                            | 402,206           | 32,422           | 68,148           | 3,986            | 34,660           |  |
| LIBRARY                        | 673,953           | 129,278          | 271,663          | 85,425           | 138,187          |  |
| DEPT OF MUSEUMS & CULTURAL AFF | 167,320           | 35,564           | 74,727           | 17,732           | 38,013           |  |
| DESTINATION EL PASO            | 1,168             | 109              | 232              | 0                | 116              |  |
| ECONOMIC DEVELOPMENT           | 53,938            | 11,628           | 24,434           | 2,160            | 12,424           |  |
| SUN METRO                      | 301,129           | 52,108           | 109,510          | 65,779           | 55,696           |  |
| AIRPORT                        | 375,075           | 66,869           | 140,530          | 44,651           | 71,480           |  |
| COMMUNITY/HUMAN DEVELOPMENT    | 151,047           | 34,999           | 73,553           | 929              | 37,416           |  |
| PENSION ADMINISTRATION         | 110,122           | 26,272           | 55,224           | 540              | 28,086           |  |
| INTERNATIONAL BRIDGES          | 52,014            | 8,937            | 18,794           | 12,585           | 9,553            |  |
| ALL OTHERS                     | 379,832           | 0                | 0                | 259,329          | 0                |  |
| Direct Bill                    | 0                 | 0                | 0                | 0                | 0                |  |
| <b>Total</b>                   | <b>14,122,374</b> | <b>2,613,314</b> | <b>5,610,690</b> | <b>1,861,110</b> | <b>2,795,253</b> |  |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY**

| Receiving Department           | STR INNOVATION &<br>ENTERPR | GIS            |
|--------------------------------|-----------------------------|----------------|
| CITY MANAGER                   | 1,112                       | 5,621          |
| STREETS & MAINTENANCE          | 10,387                      | 0              |
| MAYOR AND COUNCIL              | 850                         | 2,151          |
| OFFICE OF THE COMPTROLLER      | 1,112                       | 0              |
| PURCHASING                     | 738                         | 0              |
| HUMAN RESOURCES                | 738                         | 0              |
| CITY ATTORNEY OFFICE           | 1,112                       | 0              |
| INFORMATION TECHNOLOGY         | 2,225                       | 9,994          |
| PLANNING & INSPECTIONS         | 46,819                      | 175,988        |
| ANIMAL SERVICES                | 3,859                       | 63,191         |
| TAX OFFICE                     | 850                         | 0              |
| METRO PLANNING ORGAN.- M.P.O.  | 426                         | 0              |
| MUNICIPAL CLERK                | 2,569                       | 0              |
| POLICE                         | 39,085                      | 18,663         |
| FIRE                           | 31,345                      | 0              |
| ENVIRONMENTAL SERVICES         | 10,736                      | 73,235         |
| CAPITAL IMPROVEMENT            | 45,097                      | 11,486         |
| PUBLIC HEALTH                  | 7,727                       | 9,325          |
| PARKS AND RECREATION           | 140,024                     | 11,486         |
| ZOO                            | 260,839                     | 2,151          |
| LIBRARY                        | 47,249                      | 2,151          |
| DEPT OF MUSEUMS & CULTURAL AFF | 1,284                       | 0              |
| DESTINATION EL PASO            | 0                           | 711            |
| ECONOMIC DEVELOPMENT           | 426                         | 2,866          |
| SUN METRO                      | 18,036                      | 0              |
| AIRPORT                        | 49,394                      | 2,151          |
| COMMUNITY/HUMAN DEVELOPMENT    | 1,284                       | 2,866          |
| PENSION ADMINISTRATION         | 0                           | 0              |
| INTERNATIONAL BRIDGES          | 2,145                       | 0              |
| ALL OTHERS                     | 42,952                      | 77,551         |
| Direct Bill                    | 0                           | 0              |
| <b>Total</b>                   | <b>770,420</b>              | <b>471,587</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department POLICE-OFFICE OF THE CHIEF**

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department POLICE-OFFICE OF THE CHIEF**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,596,591      |                |           | 2,596,591 |
| Inbound Costs:                        |                |                |           |           |
| NONDEPARTMENTAL                       | 15,723         | 138            | 15,861    |           |
| CITY MANAGER                          | 8,892          | 1,654          | 10,546    |           |
| OFFICE OF THE COMPTROLLER             | 3,875          | 484            | 4,359     |           |
| HUMAN RESOURCES                       | 7,547          | 1,637          | 9,184     |           |
| POLICE-ADMINISTRATIVE SERVICES        |                | 26,916         | 26,916    |           |
| Total Allocated Additions:            | 36,037         | 30,829         | 66,866    | 66,866    |
| Total To Be Allocated:                | 2,632,628      | 30,829         |           | 2,663,457 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department POLICE-OFFICE OF THE CHIEF**

|   | Total     | G&A      | OFFICE OF CHIEF |
|---|-----------|----------|-----------------|
| <b>Wages &amp; Benefits</b>                 |           |          |                 |
| SALARIES                                    | 1,923,961 | 0        | 1,923,961       |
| FRINGE BENEFITS                             | 629,763   | 0        | 629,763         |
| <b>Other Expense &amp; Cost</b>             |           |          |                 |
| CONTRACTUAL SERVICE                         | 3,097     | 0        | 3,097           |
| MATERIALS/SUPPLIES                          | 30,810    | 0        | 30,810          |
| OPERATING EXPENSES                          | 8,960     | 0        | 8,960           |
| <b>Departmental Total</b>                   |           |          |                 |
| Expenditures Per Financial Statement        | 2,596,591 |          |                 |
| <b>Deductions</b>                           |           |          |                 |
| *Total Disallowed Costs                     | 0         | 0        | 0               |
| <b>Functional Cost</b>                      |           |          |                 |
| Functional Cost                             | 2,596,591 | 0        | 2,596,591       |
| <b>Allocation Step 1</b>                    |           |          |                 |
| Inbound - All Others                        | 36,037    | 36,037   | 0               |
| Reallocate Admin Costs                      |           | (36,037) | 36,037          |
| Unallocated Costs                           | 0         | 0        | 0               |
| 1st Allocation                              | 2,632,628 | 0        | 2,632,628       |
| <b>Allocation Step 2</b>                    |           |          |                 |
| Inbound - All Others                        | 30,829    | 30,829   | 0               |
| Reallocate Admin Costs                      |           | (30,829) | 30,829          |
| Unallocated Costs                           | 0         | 0        | 0               |
| 2nd Allocation                              | 30,829    | 0        | 30,829          |
| <b>Total For POLICE-OFFICE OF THE CHIEF</b> |           |          |                 |
| Schedule .3 Total                           | 2,663,457 | 0        | 2,663,457       |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-OFFICE OF THE CHIEF**

Activity - OFFICE OF CHIEF

| Receiving Department                  | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| POLICE-ADMINISTRATIVE SERVICES        | 235.60           | 17.990226      | 473,615          |               | 473,615           | 5,547             | 479,162   |
| POLICE                                | 1,041.00         | 79.489921      | 2,092,676        |               | 2,092,676         | 24,506            | 2,117,182 |
| AIRPORT POLICE                        | 33.00            | 2.519853       | 66,337           |               | 66,337            | 776               | 67,113    |
| Schedule .4 Total for OFFICE OF CHIEF | 1,309.60         | 100.000000     | 2,632,628        |               | 2,632,628         | 30,829            | 2,663,457 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department POLICE-OFFICE OF THE CHIEF**

| Receiving Department           | Total            | OFFICE OF CHIEF  |
|--------------------------------|------------------|------------------|
| POLICE-ADMINISTRATIVE SERVICES | 479,162          | 479,162          |
| POLICE                         | 2,117,182        | 2,117,182        |
| AIRPORT POLICE                 | 67,113           | 67,113           |
| Direct Bill                    | 0                | 0                |
| Total                          | <u>2,663,457</u> | <u>2,663,457</u> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department POLICE-ADMINISTRATIVE SERVICES**

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

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department POLICE-ADMINISTRATIVE SERVICES**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 15,102,727     |                |           | 15,102,727 |
| Deductions:                           |                |                |           |            |
| PT TEMP - CADET                       | -602,977       |                |           |            |
| INTERLOCAL AGREEMENTS                 | -218,356       |                |           |            |
| OUTSIDE CONTRACT - NOC, FIN SVCS      | -1,534,326     |                |           |            |
| UNIFORMS                              | -349,373       |                |           |            |
| PRISONER CUSTODY EXPENSE              | -374,093       |                |           |            |
| CITY GRANT MATCH                      | -524,814       |                |           |            |
| CAPITAL OUTLAY                        | -8,135         |                |           |            |
| Total Deductions:                     | -3,612,074     |                |           | -3,612,074 |
| Cost Adjustments:                     |                |                |           |            |
| REIMBURSED OVERTIME                   | -15            |                |           |            |
| Total Departmental Cost Adjustments:  | -15            |                |           | -15        |
| Inbound Costs:                        |                |                |           |            |
| NONDEPARTMENTAL                       | 189,980        | 1,682          | 191,662   |            |
| CITY MANAGER                          | 77,629         | 14,708         | 92,337    |            |
| OFFICE OF THE COMPTROLLER             | 18,287         | 2,318          | 20,605    |            |
| HUMAN RESOURCES                       | 93,579         | 20,348         | 113,927   |            |
| POLICE-OFFICE OF THE CHIEF            | 473,615        | 5,547          | 479,162   |            |
| POLICE-ADMINISTRATIVE SERVICES        |                | 333,749        | 333,749   |            |
| Total Allocated Additions:            | 853,090        | 378,352        | 1,231,442 | 1,231,442  |
| Total To Be Allocated:                | 12,343,728     | 378,352        |           | 12,722,080 |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department POLICE-ADMINISTRATIVE SERVICES**

|   | Total       | G&A       | RECORDS   | POLICE SUPPLY | TRAINING  |
|---|-------------|-----------|-----------|---------------|-----------|
| <b>Wages &amp; Benefits</b>                     |             |           |           |               |           |
| SALARIES & WAGES                                | 7,097,631   | 0         | 1,702,928 | 93,875        | 1,973,419 |
| FRINGE BENEFITS                                 | 2,531,566   | 0         | 589,763   | 42,155        | 836,081   |
| <b>Other Expense &amp; Cost</b>                 |             |           |           |               |           |
| *PT TEMP - CADET                                | 602,977     | 0         | 0         | 0             | 0         |
| *INTERLOCAL AGREEMENTS                          | 218,356     | 0         | 0         | 0             | 0         |
| CONTRACTUAL SERVICE                             | 545,519     | 0         | 32,605    | 2,311         | 67,429    |
| *OUTSIDE CONTRACT - NOC, FIN SVCS               | 1,534,326   | 0         | 0         | 0             | 0         |
| MATERIALS/SUPPLIES                              | 908,751     | 0         | 25,975    | 202,386       | 612,529   |
| *UNIFORMS                                       | 349,373     | 0         | 0         | 0             | 0         |
| *PRISONER CUSTODY EXPENSE                       | 374,093     | 0         | 0         | 0             | 0         |
| OPERATING EXPENSES                              | 407,186     | 0         | 4,228     | 0             | 2,000     |
| *CITY GRANT MATCH                               | 524,814     | 0         | 0         | 0             | 0         |
| *CAPITAL OUTLAY                                 | 8,135       | 0         | 0         | 0             | 0         |
| <b>Departmental Total</b>                       |             |           |           |               |           |
| Expenditures Per Financial Statement            | 15,102,727  |           |           |               |           |
| <b>Deductions</b>                               |             |           |           |               |           |
| *Total Disallowed Costs                         | (3,612,074) | 0         | 0         | 0             | 0         |
| <b>Cost Adjustments</b>                         |             |           |           |               |           |
| REIMBURSED OVERTIME                             | (15)        | 0         | 0         | 0             | 0         |
| <b>Functional Cost</b>                          | 11,490,638  | 0         | 2,355,499 | 340,727       | 3,491,458 |
| <b>Allocation Step 1</b>                        |             |           |           |               |           |
| Inbound - All Others                            | 853,090     | 853,090   | 0         | 0             | 0         |
| Reallocate Admin Costs                          |             | (853,090) | 174,878   | 25,294        | 259,209   |
| Unallocated Costs                               | 0           | 0         | 0         | 0             | 0         |
| 1st Allocation                                  | 12,343,728  | 0         | 2,530,377 | 366,021       | 3,750,667 |
| <b>Allocation Step 2</b>                        |             |           |           |               |           |
| Inbound - All Others                            | 378,352     | 378,352   | 0         | 0             | 0         |
| Reallocate Admin Costs                          |             | (378,352) | 77,562    | 11,219        | 114,966   |
| Unallocated Costs                               | 0           | 0         | 0         | 0             | 0         |
| 2nd Allocation                                  | 378,352     | 0         | 77,562    | 11,219        | 114,966   |
| <b>Total For POLICE-ADMINISTRATIVE SERVICES</b> |             |           |           |               |           |
| Schedule .3 Total                               | 12,722,080  | 0         | 2,607,939 | 377,240       | 3,865,633 |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department POLICE-ADMINISTRATIVE SERVICES**

|   | PERSONNEL        | INTERNAL AFFAIRS | PLANNING &<br>RESEARCH | GRANT OPER     | FIN SVCS       |
|---|------------------|------------------|------------------------|----------------|----------------|
| <b>Wages &amp; Benefits</b>                     |                  |                  |                        |                |                |
| SALARIES & WAGES                                | 1,248,278        | 1,349,481        | 359,677                | 200,634        | 169,339        |
| FRINGE BENEFITS                                 | 388,786          | 456,731          | 114,272                | 60,072         | 43,706         |
| <b>Other Expense &amp; Cost</b>                 |                  |                  |                        |                |                |
| *PT TEMP - CADET                                | 0                | 0                | 0                      | 0              | 0              |
| *INTERLOCAL AGREEMENTS                          | 0                | 0                | 0                      | 0              | 0              |
| CONTRACTUAL SERVICE                             | 97,463           | 81,256           | 7,010                  | 17,301         | 240,144        |
| *OUTSIDE CONTRACT - NOC, FIN SVCS               | 0                | 0                | 0                      | 0              | 0              |
| MATERIALS/SUPPLIES                              | 16,183           | 11,897           | 8,544                  | 3,259          | 27,978         |
| *UNIFORMS                                       | 0                | 0                | 0                      | 0              | 0              |
| *PRISONER CUSTODY EXPENSE                       | 0                | 0                | 0                      | 0              | 0              |
| OPERATING EXPENSES                              | 1,302            | 1,320            | 0                      | 0              | 398,336        |
| *CITY GRANT MATCH                               | 0                | 0                | 0                      | 0              | 0              |
| *CAPITAL OUTLAY                                 | 0                | 0                | 0                      | 0              | 0              |
| <b>Departmental Total</b>                       |                  |                  |                        |                |                |
| <b>Expenditures Per Financial Statement</b>     |                  |                  |                        |                |                |
| <b>Deductions</b>                               |                  |                  |                        |                |                |
| *Total Disallowed Costs                         | 0                | 0                | 0                      | 0              | 0              |
| <b>Cost Adjustments</b>                         |                  |                  |                        |                |                |
| REIMBURSED OVERTIME                             | 0                | 0                | 0                      | 0              | (15)           |
| <b>Functional Cost</b>                          | <b>1,752,012</b> | <b>1,900,685</b> | <b>489,503</b>         | <b>281,266</b> | <b>879,488</b> |
| <b>Allocation Step 1</b>                        |                  |                  |                        |                |                |
| Inbound - All Others                            | 0                | 0                | 0                      | 0              | 0              |
| Reallocate Admin Costs                          | 130,076          | 141,110          | 36,342                 | 20,882         | 65,299         |
| Unallocated Costs                               | 0                | 0                | 0                      | 0              | 0              |
| 1st Allocation                                  | 1,882,088        | 2,041,795        | 525,845                | 302,148        | 944,787        |
| <b>Allocation Step 2</b>                        |                  |                  |                        |                |                |
| Inbound - All Others                            | 0                | 0                | 0                      | 0              | 0              |
| Reallocate Admin Costs                          | 57,690           | 62,583           | 16,115                 | 9,258          | 28,959         |
| Unallocated Costs                               | 0                | 0                | 0                      | 0              | 0              |
| 2nd Allocation                                  | 57,690           | 62,583           | 16,115                 | 9,258          | 28,959         |
| <b>Total For POLICE-ADMINISTRATIVE SERVICES</b> |                  |                  |                        |                |                |
| Schedule .3 Total                               | 1,939,778        | 2,104,378        | 541,960                | 311,406        | 973,746        |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - RECORDS

| Receiving Department          | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|-------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| POLICE                        | 107,695          | 99.809084      | 2,525,547        |               | 2,525,547         | 77,416            | 2,602,963 |
| AIRPORT POLICE                | 206              | 0.190916       | 4,830            |               | 4,830             | 146               | 4,976     |
| Schedule .4 Total for RECORDS | 107,901          | 100.000000     | 2,530,377        |               | 2,530,377         | 77,562            | 2,607,939 |

Allocation Basis: INCIDENT & ACCIDENT REPORTS PER DEPARTMENT

Allocation Source: PD

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - POLICE SUPPLY

| Receiving Department                | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|-------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| POLICE                              | 100                 | 100.000000        | 366,021             |                  | 366,021              | 11,219               | 377,240 |
| Schedule .4 Total for POLICE SUPPLY | 100                 | 100.000000        | 366,021             |                  | 366,021              | 11,219               | 377,240 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - TRAINING

| Receiving Department           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| POLICE                         | 144,301          | 99.895467      | 3,746,749        |               | 3,746,749         | 114,849           | 3,861,598 |
| AIRPORT POLICE                 | 151              | 0.104533       | 3,918            |               | 3,918             | 117               | 4,035     |
| Schedule .4 Total for TRAINING | 144,452          | 100.000000     | 3,750,667        |               | 3,750,667         | 114,966           | 3,865,633 |

Allocation Basis: PD TRAINING HOURS PER DEPARTMENT

Allocation Source: PD

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PERSONNEL

| Receiving Department            | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| POLICE-OFFICE OF THE CHIEF      | 19.00            | 1.430077       | 26,916           |               | 26,916            |                   | 26,916    |
| POLICE-ADMINISTRATIVE SERVICES  | 235.60           | 17.732952      | 333,749          |               | 333,749           |                   | 333,749   |
| POLICE                          | 1,041.00         | 78.353153      | 1,474,676        |               | 1,474,676         | 55,925            | 1,530,601 |
| AIRPORT POLICE                  | 33.00            | 2.483818       | 46,747           |               | 46,747            | 1,765             | 48,512    |
| Schedule .4 Total for PERSONNEL | 1,328.60         | 100.000000     | 1,882,088        |               | 1,882,088         | 57,690            | 1,939,778 |

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION

Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - INTERNAL AFFAIRS

| Receiving Department                   | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| POLICE                                 | 1,861            | 99.892646      | 2,039,604        |               | 2,039,604         | 62,520            | 2,102,124 |
| AIRPORT POLICE                         | 2                | 0.107354       | 2,191            |               | 2,191             | 63                | 2,254     |
| Schedule .4 Total for INTERNAL AFFAIRS | 1,863            | 100.000000     | 2,041,795        |               | 2,041,795         | 62,583            | 2,104,378 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PLANNING & RESEARCH

| Receiving Department                         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| POLICE                                       | 100                 | 100.000000        | 525,845             |                  | 525,845              | 16,115               | 541,960 |
| Schedule .4 Total for PLANNING &<br>RESEARCH | 100                 | 100.000000        | 525,845             |                  | 525,845              | 16,115               | 541,960 |

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



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - GRANT OPER

| Receiving Department             | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| POLICE                           | 100                 | 100.000000        | 302,148             |                  | 302,148              | 9,258                | 311,406 |
| Schedule .4 Total for GRANT OPER | 100                 | 100.000000        | 302,148             |                  | 302,148              | 9,258                | 311,406 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - FIN SVCS

| Receiving Department           | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| POLICE                         | 100                 | 100.000000        | 944,787             |                  | 944,787              | 28,959               | 973,746 |
| Schedule .4 Total for FIN SVCS | 100                 | 100.000000        | 944,787             |                  | 944,787              | 28,959               | 973,746 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department POLICE-ADMINISTRATIVE SERVICES**

| Receiving Department           | Total             | RECORDS          | POLICE SUPPLY  | TRAINING         | PERSONNEL        |
|--------------------------------|-------------------|------------------|----------------|------------------|------------------|
| POLICE-OFFICE OF THE CHIEF     | 26,916            | 0                | 0              | 0                | 26,916           |
| POLICE-ADMINISTRATIVE SERVICES | 333,749           | 0                | 0              | 0                | 333,749          |
| POLICE                         | 12,301,638        | 2,602,963        | 377,240        | 3,861,598        | 1,530,601        |
| AIRPORT POLICE                 | 59,777            | 4,976            | 0              | 4,035            | 48,512           |
| Direct Bill                    | 0                 | 0                | 0              | 0                | 0                |
| <b>Total</b>                   | <b>12,722,080</b> | <b>2,607,939</b> | <b>377,240</b> | <b>3,865,633</b> | <b>1,939,778</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department POLICE-ADMINISTRATIVE SERVICES**

| Receiving Department           | INTERNAL AFFAIRS | PLANNING &<br>RESEARCH | GRANT OPER     | FIN SVCS       |
|--------------------------------|------------------|------------------------|----------------|----------------|
| POLICE-OFFICE OF THE CHIEF     | 0                | 0                      | 0              | 0              |
| POLICE-ADMINISTRATIVE SERVICES | 0                | 0                      | 0              | 0              |
| POLICE                         | 2,102,124        | 541,960                | 311,406        | 973,746        |
| AIRPORT POLICE                 | 2,254            | 0                      | 0              | 0              |
| Direct Bill                    | 0                | 0                      | 0              | 0              |
| <b>Total</b>                   | <b>2,104,378</b> | <b>541,960</b>         | <b>311,406</b> | <b>973,746</b> |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .1 - Nature and Extent of Services  
For Department FIRE**

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

- Department Administration - Costs associated with Fire Administration and executive staffs are allocated based on the number of Fire fte's.
- Training - Costs associated with training are allocated based on the number of training hours per section within Fire.
- Communication - The Communication Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of communication calls for service per department.
- Strategic Planning - Costs associated with Strategic Planning are allocated directly to Fire.
- Human Resources – Costs associated with HR are allocated based on the number of Fire fte's.
- Support Personnel - Costs associated with the Support Personnel are allocated based on the number of Fire fte's.
- Planning and Infrastructure – Costs associated with Planning and Infrastructure are allocated directly to Fire.
- All Other Fire – All other Fire divisions are classified as direct costs, only indirect costs have been allocated to Fire.

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department FIRE**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total  | Total       |
|---------------------------------------|----------------|----------------|------------|-------------|
| Expenditures Per Financial Statement: | 96,878,993     |                |            | 96,878,993  |
| Deductions:                           |                |                |            |             |
| TEMPORARY SVC CONTRACT - 311          | -928,191       |                |            |             |
| CLINICAL MEDICAL SUPPLIES             | -935,604       |                |            |             |
| GRANT MATCH                           | -202,230       |                |            |             |
| PRINCIPAL PAYMENT                     | -1,592,468     |                |            |             |
| INTEREST                              | -113,051       |                |            |             |
| CAPITAL OUTLAY                        | -615,712       |                |            |             |
| INTERFUND TRANSFERS                   | -34,000        |                |            |             |
| Total Deductions:                     | -4,421,256     |                |            | -4,421,256  |
| Cost Adjustments:                     |                |                |            |             |
| REIMBUSED EXPENSES                    | -76,477        |                |            |             |
| PUBLIC INFORM DIST FEE                | -453           |                |            |             |
| CREDIT DIRECT COSTS                   | -73,757,722    |                |            |             |
| Total Departmental Cost Adjustments:  | -73,834,652    |                |            | -73,834,652 |
| Inbound Costs:                        |                |                |            |             |
| BUILDING DEPRECIATION                 | 80,844         |                | 80,844     |             |
| EQUIPMENT DEPRECIATION                | 1,156,338      |                | 1,156,338  |             |
| NONDEPARTMENTAL                       | 2,231,498      | 19,761         | 2,251,259  |             |
| CITY MANAGER                          | 402,538        | 76,191         | 478,729    |             |
| STREETS & MAINTENANCE                 | 1,817,023      | 71,173         | 1,888,196  |             |
| OFFICE OF THE COMPTROLLER             | 196,523        | 37,012         | 233,535    |             |
| PURCHASING                            | 98,857         | 8,589          | 107,446    |             |
| HUMAN RESOURCES                       | 507,271        | 90,753         | 598,024    |             |
| CITY ATTORNEY OFFICE                  | 28,092         | 2,636          | 30,728     |             |
| INFORMATION TECHNOLOGY                | 943,267        | 124,292        | 1,067,559  |             |
| FIRE                                  |                | 2,672,125      | 2,672,125  |             |
| Total Allocated Additions:            | 7,462,251      | 3,102,532      | 10,564,783 | 10,564,783  |
| Total To Be Allocated:                | 26,085,336     | 3,102,532      |            | 29,187,868  |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department FIRE**

|   | Total        | G&A | DEPT ADMIN | TRAINING  | COMMUNICATIONS |
|---|--------------|-----|------------|-----------|----------------|
| <b>Wages &amp; Benefits</b>                       |              |     |            |           |                |
| SALARIES & WAGES                                  | 64,011,601   | 0   | 1,511,602  | 1,659,009 | 5,761,678      |
| FRINGE BENEFITS                                   | 22,544,881   | 0   | 513,877    | 436,810   | 1,887,901      |
| <b>Other Expense &amp; Cost</b>                   |              |     |            |           |                |
| CONTRACTUAL SERVICE                               | 2,840,260    | 0   | 143,814    | 57,509    | 20,990         |
| *TEMPORARY SVC CONTRACT - 311                     | 928,191      | 0   | 0          | 0         | 0              |
| *CLINICAL MEDICAL SUPPLIES                        | 935,604      | 0   | 0          | 0         | 0              |
| MATERIALS/SUPPLIES                                | 2,840,925    | 0   | 23,593     | 69,206    | 9,015          |
| OPERATING EXPENSES                                | 220,070      | 0   | 36,419     | 152,802   | 4,648          |
| *GRANT MATCH                                      | 202,230      | 0   | 0          | 0         | 0              |
| *PRINCIPAL PAYMENT                                | 1,592,468    | 0   | 0          | 0         | 0              |
| *INTEREST   | 113,051      | 0   | 0          | 0         | 0              |
| *CAPITAL OUTLAY                                   | 615,712      | 0   | 0          | 0         | 0              |
| *INTERFUND TRANSFERS                              | 34,000       | 0   | 0          | 0         | 0              |
| <b>Departmental Total</b>                         |              |     |            |           |                |
| Expenditures Per Financial Statement              | 96,878,993   |     |            |           |                |
| <b>Deductions</b>                                 |              |     |            |           |                |
| *Total Disallowed Costs                           | (4,421,256)  | 0   | 0          | 0         | 0              |
| <b>Cost Adjustments</b>                           |              |     |            |           |                |
| REIMBUSED EXPENSES                                | (76,477)     | 0   | (32,939)   | (18)      | 0              |
| PUBLIC INFORM DIST FEE                            | (453)        | 0   | (453)      | 0         | 0              |
| CREDIT DIRECT COSTS                               | (73,757,722) | 0   | 0          | 0         | 0              |
| <b>Functional Cost</b>                            |              |     |            |           |                |
|   | 18,623,085   | 0   | 2,195,913  | 2,375,318 | 7,684,232      |
| <b>Allocation Step 1</b>                          |              |     |            |           |                |
| Inbound - BUILDING DEPRECIATION:<br>FIRE TRAINING | 18,888       | 0   | 0          | 18,888    | 0              |
| Inbound - BUILDING DEPRECIATION:<br>FIRE ADMIN    | 61,956       | 0   | 61,956     | 0         | 0              |
| Inbound - All Others                              | 7,381,407    | 0   | 174,177    | 191,152   | 664,312        |
| Reallocate Admin Costs                            |              | 0   | 0          | 0         | 0              |
| Unallocated Costs                                 | 0            | 0   | 0          | 0         | 0              |
| 1st Allocation                                    | 26,085,336   | 0   | 2,432,046  | 2,585,358 | 8,348,544      |
| <b>Allocation Step 2</b>                          |              |     |            |           |                |
| Inbound - All Others                              | 3,102,532    | 0   | 73,134     | 80,282    | 279,157        |
| 2nd Allocation                                    | 3,102,532    | 0   | 73,134     | 80,282    | 279,157        |
| <b>Total For FIRE</b>                             |              |     |            |           |                |
| Schedule .3 Total                                 | 29,187,868   | 0   | 2,505,180  | 2,665,640 | 8,627,701      |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .3 - Costs Allocated By Activity  
For Department FIRE**

|   | STRATEGIC<br>PLANNING | HUMAN<br>RESOURCES | SUPPORT<br>PERSONNEL | PLANNING &<br>INFRASTRUCTURE | ALL OTHER FIRE |
|---|-----------------------|--------------------|----------------------|------------------------------|----------------|
| <b>Wages &amp; Benefits</b>                       |                       |                    |                      |                              |                |
| SALARIES & WAGES                                  | 313,026               | 1,222,916          | 1,446                | 156,166                      | 53,385,758     |
| FRINGE BENEFITS                                   | 127,904               | 439,131            | 335                  | 53,894                       | 19,085,029     |
| <b>Other Expense &amp; Cost</b>                   |                       |                    |                      |                              |                |
| CONTRACTUAL SERVICE                               | 2,243                 | 901,675            | 310,967              | 240,111                      | 1,162,951      |
| *TEMPORARY SVC CONTRACT - 311                     | 0                     | 0                  | 0                    | 0                            | 0              |
| *CLINICAL MEDICAL SUPPLIES                        | 0                     | 0                  | 0                    | 0                            | 0              |
| MATERIALS/SUPPLIES                                | 1,680                 | 2,442,803          | 8,748                | 170,747                      | 115,133        |
| OPERATING EXPENSES                                | 3,647                 | 13,703             | 0                    | 0                            | 8,851          |
| *GRANT MATCH                                      | 0                     | 0                  | 0                    | 0                            | 0              |
| *PRINCIPAL PAYMENT                                | 0                     | 0                  | 0                    | 0                            | 0              |
| *INTEREST   | 0                     | 0                  | 0                    | 0                            | 0              |
| *CAPITAL OUTLAY                                   | 0                     | 0                  | 0                    | 0                            | 0              |
| *INTERFUND TRANSFERS                              | 0                     | 0                  | 0                    | 0                            | 0              |
| <b>Departmental Total</b>                         |                       |                    |                      |                              |                |
| Expenditures Per Financial Statement              |                       |                    |                      |                              |                |
| <b>Deductions</b>                                 |                       |                    |                      |                              |                |
| *Total Disallowed Costs                           | 0                     | 0                  | 0                    | 0                            | 0              |
| <b>Cost Adjustments</b>                           |                       |                    |                      |                              |                |
| REIMBUSED EXPENSES                                | 0                     | (43,520)           | 0                    | 0                            | 0              |
| PUBLIC INFORM DIST FEE                            | 0                     | 0                  | 0                    | 0                            | 0              |
| CREDIT DIRECT COSTS                               | 0                     | 0                  | 0                    | 0                            | (73,757,722)   |
| <b>Functional Cost</b>                            | <b>448,500</b>        | <b>4,976,708</b>   | <b>321,496</b>       | <b>620,918</b>               | <b>0</b>       |
| <b>Allocation Step 1</b>                          |                       |                    |                      |                              |                |
| Inbound - BUILDING DEPRECIATION:<br>FIRE TRAINING | 0                     | 0                  | 0                    | 0                            | 0              |
| Inbound - BUILDING DEPRECIATION:<br>FIRE ADMIN    | 0                     | 0                  | 0                    | 0                            | 0              |
| Inbound - All Others                              | 36,151                | 140,966            | 0                    | 17,698                       | 6,156,951      |
| Reallocate Admin Costs                            | 0                     | 0                  | 0                    | 0                            | 0              |
| Unallocated Costs                                 | 0                     | 0                  | 0                    | 0                            | 0              |
| 1st Allocation                                    | 484,651               | 5,117,674          | 321,496              | 638,616                      | 6,156,951      |
| <b>Allocation Step 2</b>                          |                       |                    |                      |                              |                |
| Inbound - All Others                              | 15,147                | 59,184             | 0                    | 7,396                        | 2,588,232      |
| 2nd Allocation                                    | 15,147                | 59,184             | 0                    | 7,396                        | 2,588,232      |
| <b>Total For FIRE</b>                             |                       |                    |                      |                              |                |
| Schedule .3 Total                                 | 499,798               | 5,176,858          | 321,496              | 646,012                      | 8,745,183      |



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - DEPT ADMIN

| Receiving Department             | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|----------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| FIRE                             | 1,050.25         | 97.043197      | 2,360,135        |               | 2,360,135         |                   | 2,360,135 |
| AIRPORT FIRE                     | 32.00            | 2.956803       | 71,911           |               | 71,911            | 73,134            | 145,045   |
| Schedule .4 Total for DEPT ADMIN | 1,082.25         | 100.000000     | 2,432,046        |               | 2,432,046         | 73,134            | 2,505,180 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - TRAINING

| Receiving Department           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| FIRE DEPARTMENT                | 86,694           | 95.903625      | 2,479,449        |               | 2,479,449         | 76,994            | 2,556,443 |
| AIRPORT FIRE                   | 3,703            | 4.096375       | 105,909          |               | 105,909           | 3,288             | 109,197   |
| Schedule .4 Total for TRAINING | 90,397           | 100.000000     | 2,585,358        |               | 2,585,358         | 80,282            | 2,665,640 |

Allocation Basis: NUMBER OF TRAINING HOURS FOR FIRE

Allocation Source: FIRE DEPARTMENT

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - COMMUNICATIONS

| Receiving Department                 | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| POLICE                               | 224,211          | 76.635779      | 6,397,976        |               | 6,397,976         | 213,948           | 6,611,924 |
| FIRE DEPARTMENT                      | 68,094           | 23.274669      | 1,943,097        |               | 1,943,097         | 64,973            | 2,008,070 |
| AIRPORT POLICE                       | 119              | 0.040674       | 3,392            |               | 3,392             | 106               | 3,498     |
| AIRPORT FIRE                         | 143              | 0.048878       | 4,079            |               | 4,079             | 130               | 4,209     |
| Schedule .4 Total for COMMUNICATIONS | 292,567          | 100.000000     | 8,348,544        |               | 8,348,544         | 279,157           | 8,627,701 |

Allocation Basis: NUMBER OF COMMUNICATION CALLS FOR SERVICE

Allocation Source: FIRE DEPARTMENT

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - STRATEGIC PLANNING

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| FIRE DEPARTMENT                          | 100              | 100.000000     | 484,651          |               | 484,651           | 15,147            | 499,798 |
| Schedule .4 Total for STRATEGIC PLANNING | 100              | 100.000000     | 484,651          |               | 484,651           | 15,147            | 499,798 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - HUMAN RESOURCES

| Receiving Department                     | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| FIRE DEPARTMENT                          | 100                 | 100.000000        | 5,117,674           |                  | 5,117,674            | 59,184               | 5,176,858 |
| Schedule .4 Total for HUMAN<br>RESOURCES | 100                 | 100.000000        | 5,117,674           |                  | 5,117,674            | 59,184               | 5,176,858 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - SUPPORT PERSONNEL

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| FIRE                                    | 1,050.25         | 97.043197      | 311,990          |               | 311,990           |                   | 311,990 |
| AIRPORT FIRE                            | 32.00            | 2.956803       | 9,506            |               | 9,506             |                   | 9,506   |
| Schedule .4 Total for SUPPORT PERSONNEL | 1,082.25         | 100.000000     | 321,496          |               | 321,496           | 0                 | 321,496 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - PLANNING & INFRASTRUCTURE

| Receiving Department                            | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| FIRE DEPARTMENT                                 | 100              | 100.000000     | 638,616          |               | 638,616           | 7,396             | 646,012 |
| Schedule .4 Total for PLANNING & INFRASTRUCTURE | 100              | 100.000000     | 638,616          |               | 638,616           | 7,396             | 646,012 |

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

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE**

Activity - ALL OTHER FIRE

| Receiving Department                 | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| FIRE DEPARTMENT                      | 100                 | 100.000000        | 6,156,951           |                  | 6,156,951            | 2,588,232            | 8,745,183 |
| Schedule .4 Total for ALL OTHER FIRE | 100                 | 100.000000        | 6,156,951           |                  | 6,156,951            | 2,588,232            | 8,745,183 |

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



**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department FIRE**

| Receiving Department | Total             | DEPT ADMIN       | TRAINING         | COMMUNICATIONS   | STRATEGIC PLANNING |
|----------------------|-------------------|------------------|------------------|------------------|--------------------|
| POLICE               | 6,611,924         | 0                | 0                | 6,611,924        | 0                  |
| FIRE                 | 2,672,125         | 2,360,135        | 0                | 0                | 0                  |
| FIRE DEPARTMENT      | 19,632,364        | 0                | 2,556,443        | 2,008,070        | 499,798            |
| AIRPORT POLICE       | 3,498             | 0                | 0                | 3,498            | 0                  |
| AIRPORT FIRE         | 267,957           | 145,045          | 109,197          | 4,209            | 0                  |
| Direct Bill          | 0                 | 0                | 0                | 0                | 0                  |
| <b>Total</b>         | <b>29,187,868</b> | <b>2,505,180</b> | <b>2,665,640</b> | <b>8,627,701</b> | <b>499,798</b>     |

**CITY OF EL PASO, TEXAS  
FEDERAL COST ALLOCATION PLAN  
BASED ON FY 2016 ACTUAL EXPENSES  
Schedule .5 - Allocation Summary  
For Department FIRE**

| Receiving Department | HUMAN<br>RESOURCES | SUPPORT<br>PERSONNEL | PLANNING &<br>INFRASTRUCTURE | ALL OTHER FIRE   |
|----------------------|--------------------|----------------------|------------------------------|------------------|
| POLICE               | 0                  | 0                    | 0                            | 0                |
| FIRE                 | 0                  | 311,990              | 0                            | 0                |
| FIRE DEPARTMENT      | 5,176,858          | 0                    | 646,012                      | 8,745,183        |
| AIRPORT POLICE       | 0                  | 0                    | 0                            | 0                |
| AIRPORT FIRE         | 0                  | 9,506                | 0                            | 0                |
| Direct Bill          | 0                  | 0                    | 0                            | 0                |
| <b>Total</b>         | <b>5,176,858</b>   | <b>321,496</b>       | <b>646,012</b>               | <b>8,745,183</b> |

## Section D: Supplemental Data

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## FY 2016 GENERAL FUND EXPENDITURES

| DEPARTMENT                             | SALARIES & WAGES  | FRINGE BENEFITS   | CONTRACTUAL SERVICES | SUPPLIES         | OPERATING EXP    | CAPITAL OUTLAY | UNALLOWABLE      | Grand Total       |
|--|-------------------|-------------------|----------------------|------------------|------------------|----------------|------------------|-------------------|
| <b>CAPITAL IMPROVEMENT DEPARTMENT</b>  | <b>3,397,995</b>  | <b>1,100,087</b>  | <b>651,168</b>       | <b>97,988</b>    | <b>46,868</b>    |                |                  | <b>5,294,106</b>  |
| ENGINEERING-AIRPORT                    | 1,759,474         | 517,437           | 68,631               | 43,011           | 8,744            |                |                  | 2,397,297         |
| ENGR ADMIN                             | 974,569           | 293,793           | 98,105               | 29,086           | 26,941           |                |                  | 1,422,494         |
| ENGR CIP                               | 663,952           | 288,857           | 484,432              | 25,891           | 11,183           |                |                  | 1,474,315         |
| <b>CITY ATTORNEY</b>                   | <b>2,083,186</b>  | <b>603,434</b>    | <b>416,880</b>       | <b>38,351</b>    | <b>31,066</b>    |                | <b>507,431</b>   | <b>3,680,348</b>  |
| ATTRNYS AND PARALEGALS                 | 1,813,115         | 504,004           |                      |                  |                  |                |                  | 2,317,119         |
| LEGAL OPERATING EXP                    |                   |                   | 12,376               | 38,351           | 31,066           |                |                  | 81,793            |
| LEGAL SECRETARIAL STAFF                | 243,766           | 82,831            |                      |                  |                  |                |                  | 326,597           |
| LEGAL SUPPORT STAFF                    | 26,305            | 16,599            | 29,532               |                  |                  |                |                  | 72,436            |
| OUTSIDE COUNSEL SERVS                  |                   |                   | 336,139              |                  |                  |                | 108,454          | 444,593           |
| TRIAL OPER EXP DAMAGES SETT            |                   |                   | 38,833               |                  |                  |                | 398,977          | 437,810           |
| <b>CITY MANAGER</b>                    | <b>2,082,037</b>  | <b>542,560</b>    | <b>155,302</b>       | <b>30,318</b>    | <b>42,447</b>    |                |                  | <b>2,852,664</b>  |
| CITY MANAGER                           | 787,903           | 182,825           | 28,069               | 16,174           | 11,568           |                |                  | 1,026,539         |
| INTERNAL AUDIT                         | 365,131           | 102,785           | 6,887                | 6,502            | 17,263           |                |                  | 498,568           |
| OFFICE OF MANAGMENT AND BUDGET         | 531,114           | 137,622           | 89,345               | 3,998            | 4,333            |                |                  | 766,412           |
| PERFORMANCE OFFICE                     | 204,686           | 47,707            | 8,755                | 1,376            | 9,283            |                |                  | 271,807           |
| PUBLIC INFOR OFFICE                    | 193,203           | 71,621            | 22,246               | 2,268            |                  |                |                  | 289,338           |
| <b>COMMUNITY AND HUMAN DEVELOPMENT</b> | <b>219,689</b>    | <b>74,959</b>     | <b>11,387</b>        | <b>4,531</b>     | <b>592,895</b>   |                | <b>134,584</b>   | <b>1,038,045</b>  |
| CD PLNG ADMIN                          | 21,097            | 8,458             | 201                  | 178              | 5,669            |                |                  | 35,603            |
| NEIGH SEVC CONSERVATION PROG           | 158,072           | 47,147            | 9,458                | 4,352            | 587,226          |                | 134,584          | 940,839           |
| RELOCATN SERVS_GEN FUND                | 40,520            | 19,354            | 1,728                | 1                |                  |                |                  | 61,603            |
| <b>ECONOMIC DEVELOPMENT</b>            | <b>953,052</b>    | <b>291,118</b>    | <b>182,439</b>       | <b>6,630</b>     | <b>61,663</b>    |                |                  | <b>1,494,902</b>  |
| Economic Administration                | 280,781           | 79,559            | 554                  |                  | 10,608           |                |                  | 371,502           |
| Economic Development                   | 672,271           | 211,397           | 181,885              | 6,630            | 51,055           |                |                  | 1,123,238         |
| Marketing & Outreach Division          |                   | 162               |                      |                  |                  |                |                  | 162               |
| <b>FIRE</b>                            | <b>64,011,601</b> | <b>22,544,881</b> | <b>3,768,451</b>     | <b>3,776,529</b> | <b>333,121</b>   | <b>615,712</b> | <b>1,828,698</b> | <b>96,878,993</b> |
| FD EMERGENCY OPER                      | 50,117,792        | 17,964,239        |                      |                  |                  |                |                  | 68,082,031        |
| FIRE COMMUNICATIONS                    | 5,761,678         | 1,887,901         | 949,181              | 9,015            | 4,648            |                |                  | 8,612,423         |
| FIRE DEPT ADMIN                        | 1,511,602         | 513,877           | 143,814              | 23,593           | 149,470          |                | 1,794,698        | 4,137,054         |
| FIRE FIGHTING TRAINING                 | 1,659,009         | 436,810           | 57,509               | 69,206           | 152,802          |                |                  | 2,375,336         |
| FIRE HUMAN RESOURCES                   | 1,222,916         | 439,131           | 901,675              | 3,378,407        | 13,703           | 615,712        | 34,000           | 6,605,544         |
| FIRE PREVENTION                        | 2,626,872         | 892,458           | 6,930                | 22,954           | 1,976            |                |                  | 3,551,190         |
| FIRE RESCUE                            | 415,058           | 159,322           | 1,156,021            | 45,361           | 6,875            |                |                  | 1,782,637         |
| FIRE STRATEGIC PLNG                    | 313,026           | 127,904           | 2,243                | 1,680            | 3,647            |                |                  | 448,500           |
| FIRE SUPPRT PERSONNEL                  | 1,446             | 335               | 310,967              | 8,748            |                  |                |                  | 321,496           |
| PLNG AND INFRASTRUCTURE                | 156,166           | 53,894            | 240,111              | 170,747          |                  |                |                  | 620,918           |
| SPECIAL OPER                           | 226,036           | 69,010            |                      | 46,818           |                  |                |                  | 341,864           |
| <b>HUMAN RESOURCES</b>                 | <b>1,136,040</b>  | <b>399,100</b>    | <b>47,855</b>        | <b>20,760</b>    | <b>358,946</b>   |                |                  | <b>1,962,701</b>  |
| Administration                         |                   |                   | 6,190                | 639              |                  |                |                  | 6,829             |
| HUMAN RESOURCES ADMIN                  | 296,857           | 97,771            | 26,599               | 6,785            | 2,928            |                |                  | 430,940           |
| LABOR RELATIONS                        | 381,701           | 126,737           | 9,441                | 4,018            | 171              |                |                  | 522,068           |
| ORGANIZATIONAL DEVELOPMENT             | 151,603           | 51,824            | 2,828                | 1,688            | 355,847          |                |                  | 563,790           |
| PAYROLL AND BENEFITS                   | 305,879           | 122,768           | 2,797                | 7,630            |                  |                |                  | 439,074           |
| <b>INFORMATION TECHNOLOGY</b>          | <b>4,128,559</b>  | <b>1,265,414</b>  | <b>2,436,726</b>     | <b>195,779</b>   | <b>1,901,108</b> |                |                  | <b>9,927,586</b>  |
| Application Management                 | 1,311,016         | 383,476           |                      | 24,580           | 33,917           |                |                  | 1,752,989         |
| COMMUNICATIONS ADMIN                   |                   |                   |                      | 4,578            |                  |                |                  | 4,578             |
| INFOR SERVS PROJ                       | 413,061           | 117,632           | 2,436,726            | 65,142           | 1,857,768        |                |                  | 4,890,329         |
| INFOR TECH                             | 894,465           | 310,580           |                      | 42,552           |                  |                |                  | 1,247,597         |

## FY 2016 GENERAL FUND EXPENDITURES

| DEPARTMENT                         | SALARIES & WAGES | FRINGE BENEFITS  | CONTRACTUAL SERVICES | SUPPLIES         | OPERATING EXP    | CAPITAL OUTLAY | UNALLOWABLE       | Grand Total       |
|------------------------------------|------------------|------------------|----------------------|------------------|------------------|----------------|-------------------|-------------------|
| INFOR TECH ADMIN                   |                  |                  |                      |                  |                  | 154            |                   | 154               |
| Information Security Assurance     |                  | 371              |                      |                  |                  |                |                   | 371               |
| Infrastructure Management          | 1,182,073        | 345,739          |                      | 58,675           | 7,687            |                |                   | 1,594,174         |
| Strategic Innovation & Enterpr     | 327,944          | 107,616          |                      | 252              | 1,582            |                |                   | 437,394           |
| <b>LIBRARY</b>                     | <b>4,983,507</b> | <b>1,641,381</b> | <b>494,381</b>       | <b>1,564,050</b> | <b>18,688</b>    |                | <b>262,292</b>    | <b>8,964,299</b>  |
| ARMIJO BRANCH OPER                 | 217,211          | 67,107           | 20,619               | 3,772            | 19               |                |                   | 308,728           |
| CATALOGING ORDERING PROCESS        | 283,680          | 93,559           | 26,976               | 1,398,046        |                  |                |                   | 1,802,261         |
| CIELO VISTA BRANCH OPER            | 223,665          | 72,307           | 17,511               | 3,700            | 8                |                |                   | 317,191           |
| CLARDY FOX BRANCH OPER             | 195,088          | 68,559           | 16,483               | 4,507            | 20               |                |                   | 284,657           |
| DORRIS VAN DOREN-WEST REGNL        | 364,903          | 130,709          | 20,098               | 6,759            | 312              |                |                   | 522,781           |
| ESPERANZA ACOSTA MORENO -EAST      | 324,302          | 100,210          | 23,093               | 6,397            | -6               |                |                   | 453,996           |
| IRVING SCHWARTZ BRANCH OPER        | 224,095          | 68,394           | 14,117               | 35,347           | 20               |                | 14,842            | 356,815           |
| JUDGE MARQUEZ MISSION VALLEY B     | 274,124          | 94,591           | 17,664               | 9,299            | 157              |                |                   | 395,835           |
| Library Book Mobile                | 52,128           | 29,577           | 13,189               | 14,095           |                  |                |                   | 108,989           |
| LIBRY ADMIN                        | 556,049          | 167,598          | 120,524              | 46,479           | 17,852           |                | 187,450           | 1,095,952         |
| MAIN LIBRY                         | 1,216,149        | 383,396          | 129,379              | 17,148           | 20               |                |                   | 1,746,092         |
| MEMORIAL BRANCH OPER               | 227,791          | 81,299           | 16,445               | 3,777            | 19               |                |                   | 329,331           |
| RICHARD BURGESS BRANCH OPER        | 374,091          | 125,057          | 20,721               | 6,562            | 69               |                | 60,000            | 586,500           |
| WESTSIDE BRANCH OPER               | 229,507          | 84,544           | 16,728               | 3,595            | 18               |                |                   | 334,392           |
| YSLETA BRANCH OPER                 | 220,724          | 74,474           | 20,834               | 4,567            | 180              |                |                   | 320,779           |
| <b>MAYOR AND COUNCIL</b>           | <b>829,477</b>   | <b>249,996</b>   | <b>45,380</b>        | <b>2,851</b>     | <b>16,590</b>    |                | <b>59,012</b>     | <b>1,203,306</b>  |
| COUNCIL DISTRCT 02                 | 75,159           | 26,910           | 4,490                |                  |                  |                | 10,923            | 117,482           |
| COUNCIL DISTRCT 03                 | 83,499           | 21,284           | 5,929                |                  |                  |                | 6,771             | 117,483           |
| COUNCIL DISTRCT 04                 | 76,014           | 16,819           | 4,444                |                  |                  |                | 20,207            | 117,484           |
| COUNCIL DISTRCT 05                 | 82,734           | 28,407           | 3,935                |                  |                  |                | 2,408             | 117,484           |
| COUNCIL DISTRCT 06                 | 81,103           | 21,381           | 9,844                |                  |                  |                | 5,155             | 117,483           |
| COUNCIL DISTRCT 07                 | 81,642           | 29,109           | 6,732                |                  |                  |                |                   | 117,483           |
| COUNCIL DISTRCT 08                 | 75,538           | 19,672           | 8,724                |                  |                  |                | 13,548            | 117,482           |
| COUNCIL DISTRICT 01                | 92,694           | 26,295           | -1,505               |                  |                  |                |                   | 117,484           |
| OFFICE OF THE MAYOR                | 181,094          | 60,119           | 2,787                | 2,851            | 16,590           |                |                   | 263,441           |
| <b>MUNICIPAL CLERK</b>             | <b>3,208,577</b> | <b>1,008,486</b> | <b>765,731</b>       | <b>89,640</b>    | <b>291,844</b>   |                |                   | <b>5,364,278</b>  |
| CITY CLRK ELECTNS                  | 402,616          | 127,341          | 89,646               | 64,985           | 60,274           |                |                   | 744,862           |
| MUNICPL CLRK ADMIN                 | 1,382,710        | 492,624          | 197,158              |                  | 206,056          |                |                   | 2,278,548         |
| MUNICPL CLRK JUDICIARY             | 612,362          | 119,679          | 27,820               | 1,845            | 9,071            |                |                   | 770,777           |
| MUNICPL CLRK-CITY CLRK             | 249,040          | 87,518           | 424,340              | 2,343            | 11,153           |                |                   | 774,394           |
| MUNICPL COURT JUDICIARY            | 561,849          | 181,324          | 26,767               | 20,467           | 5,290            |                |                   | 795,697           |
| <b>MUSEUM AND CULTURAL AFFAIRS</b> | <b>1,322,009</b> | <b>488,806</b>   | <b>435,218</b>       | <b>109,778</b>   | <b>72,216</b>    |                | <b>12,378</b>     | <b>2,440,405</b>  |
| ACR ADMIN                          | 212,442          | 52,891           | 174,801              | 7,885            | 51,861           |                | 9,511             | 509,391           |
| ARCHAEOLOGY MUSEUM                 | 119,945          | 38,934           | 17,297               | 4,348            | 8,700            |                |                   | 189,224           |
| ART MUSEUM ADMIN                   | 243,914          | 134,346          | 217,060              | 40,642           | 10,383           |                |                   | 646,345           |
| ART MUSEUM CURATORIAL              | 227,928          | 79,963           | 2,292                | 2,850            |                  |                |                   | 313,033           |
| ART MUSEUM EDUCATION               | 122,659          | 35,422           |                      | 654              |                  |                | 2,867             | 161,602           |
| HISTORY MUSEUM OPER                | 395,121          | 147,250          | 23,768               | 53,399           | 1,272            |                |                   | 620,810           |
| <b>NONDEPARTMENTAL</b>             | <b>1,810,714</b> | <b>3,031,490</b> | <b>11,409,723</b>    |                  | <b>2,265,579</b> |                | <b>20,795,585</b> | <b>39,313,091</b> |
| CITYWIDE IT CONTRACTS              |                  |                  | 6,591,891            |                  |                  |                |                   | 6,591,891         |
| NONDEPARTMENTAL                    | 1,710,569        | 3,005,319        | 4,817,832            |                  | 2,265,579        |                | 20,795,585        | 32,594,884        |
| PEG                                | 100,145          | 26,171           |                      |                  |                  |                |                   | 126,316           |
| <b>OFFICE OF THE COMPTROLLER</b>   | <b>1,333,768</b> | <b>392,919</b>   | <b>298,017</b>       | <b>12,821</b>    | <b>10,487</b>    |                |                   | <b>2,048,012</b>  |
| COMPTROLLER CD ADMIN               |                  |                  |                      | 0                |                  |                |                   | 0                 |
| FINANCIAL ACCT REPORTING           | 483,493          | 137,566          | 293,739              | 5,892            | 6,027            |                |                   | 926,717           |

## FY 2016 GENERAL FUND EXPENDITURES

| DEPARTMENT                        | SALARIES & WAGES  | FRINGE BENEFITS   | CONTRACTUAL SERVICES | SUPPLIES         | OPERATING EXP    | CAPITAL OUTLAY | UNALLOWABLE    | Grand Total        |
|-----------------------------------|-------------------|-------------------|----------------------|------------------|------------------|----------------|----------------|--------------------|
| FISCAL OPER                       | 464,946           | 157,408           | 2,566                | 4,550            | 1,042            |                |                | 630,512            |
| OFFICE OF THE COMPTROLLER         | 208,487           | 54,419            | 1,258                | 1,851            | 1,091            |                |                | 267,106            |
| TREASURY SERVS                    | 176,842           | 43,526            | 454                  | 528              | 2,327            |                |                | 223,677            |
| <b>PARKS AND RECREATION</b>       | <b>9,378,497</b>  | <b>3,325,017</b>  | <b>2,143,473</b>     | <b>1,747,543</b> | <b>3,828,348</b> | <b>39,734</b>  | <b>95,166</b>  | <b>20,557,778</b>  |
| AQUATICS                          | 1,811,566         | 415,381           | 33,796               | 194,082          | 26,335           | 9,800          |                | 2,490,960          |
| ATHLETICS SPORTS CTR              | 1,000,241         | 380,569           | 634,890              | 243,333          | 24,073           |                |                | 2,283,106          |
| PARK MAINTNC                      | 1,424,229         | 544,324           | 207,426              | 78,518           | 6,052            |                | 87,719         | 2,348,268          |
| PARK PLNG DEVELOPMENT             | 105,596           | 37,300            | 82,019               | 8,166            | 1,728            |                |                | 234,809            |
| PARKS                             | 2,459,804         | 999,144           | 570,077              | 1,050,097        | 3,614,432        | 15,774         |                | 8,709,328          |
| PARKS RECREATN ADMIN              | 828,622           | 251,122           | 53,245               | 30,954           | 149,443          | 14,160         |                | 1,327,546          |
| RECREATION CENTERS                | 1,748,439         | 697,177           | 562,020              | 142,393          | 6,285            |                | 7,447          | 3,163,761          |
| <b>PLANNING &amp; INSPECTIONS</b> | <b>4,987,960</b>  | <b>1,709,038</b>  | <b>200,921</b>       | <b>129,797</b>   | <b>35,156</b>    |                |                | <b>7,062,872</b>   |
| Administration                    | 594,393           | 200,073           | 20,281               | 7,837            | 12,230           |                |                | 834,814            |
| BLDG PLAN SVC CAP PRJ QL ZOO      | 769,330           | 258,926           | 48,819               | 20,331           |                  |                |                | 1,097,406          |
| BLDG PLNG SRVCS DEPT              | -20,523           | -4,098            | 676                  |                  |                  |                |                | -23,945            |
| Marketing & Outreach Division     |                   |                   |                      |                  | -488             |                |                | -488               |
| PLNG HISTORIC PRESERVATION        | 2,897,875         | 1,022,004         | 104,224              | 93,743           | 21,725           |                |                | 4,139,571          |
| PLNG SUBDIVISIONS                 | 746,885           | 232,133           | 26,921               | 7,886            | 1,689            |                |                | 1,015,514          |
| <b>POLICE</b>                     | <b>81,657,868</b> | <b>25,549,048</b> | <b>6,260,146</b>     | <b>2,540,541</b> | <b>820,377</b>   | <b>26,526</b>  | <b>524,814</b> | <b>117,379,320</b> |
| CENTRAL REGNL COMMAND             | 13,785,521        | 4,193,884         | 75,390               | 39,570           |                  |                |                | 18,094,365         |
| CHIEFS OFFICE                     | 1,923,961         | 629,763           | 3,097                | 30,810           | 8,960            |                |                | 2,596,591          |
| COMMUNICATIONS                    | 74,875            | 27,400            | 8,500                | 5,104            |                  | 18,391         |                | 134,270            |
| CRIMINAL INVESTIGATIONS           | 7,009,708         | 2,100,506         | 669,779              | 124,006          | 2,677            |                |                | 9,906,676          |
| DIRECTED INVESTIGATIONS           | 7,465,436         | 2,245,389         | 56,325               | 51,317           | 26,616           |                |                | 9,845,083          |
| FINANCIAL SERVS                   | 169,339           | 43,706            | 1,992,826            | 27,978           | 772,429          |                |                | 3,006,278          |
| GRANT OPER PDHQ                   | 200,634           | 60,072            | 17,301               | 3,259            |                  |                | 524,814        | 806,080            |
| INTERNAL AFFAIRS                  | 1,349,481         | 456,731           | 81,256               | 11,897           | 1,320            |                |                | 1,900,685          |
| MISSN VALLY REGIONL COMMAN        | 8,683,720         | 2,798,042         | 3,911                | 23,947           |                  |                |                | 11,509,620         |
| NORTHEAST REGNL COMMAND           | 8,660,930         | 2,756,177         | 2,316                | 21,215           |                  |                |                | 11,440,638         |
| OPERATIONAL SUPPORT               | 2,385,415         | 768,561           | 8,162                | 28,023           | 475              |                |                | 3,190,636          |
| PD PERSONNEL                      | 1,248,278         | 388,786           | 97,463               | 16,183           | 1,302            |                |                | 1,752,012          |
| PEBBLE HILLS REGNL COMMAND        | 13,233,644        | 4,239,269         | 7,313                | 43,325           | 370              |                |                | 17,523,921         |
| PLNG AND RESEARCH                 | 359,677           | 114,272           | 7,010                | 8,544            |                  |                |                | 489,503            |
| POLICE SUPPLY                     | 93,875            | 42,155            | 2,311                | 551,759          |                  |                |                | 690,100            |
| RECORDS                           | 1,702,928         | 589,763           | 32,605               | 25,975           | 4,228            | 8,135          |                | 2,363,634          |
| SPECIAL SERVS                     | 1,706,149         | 625,718           | 55,656               | 30,572           |                  |                |                | 2,418,095          |
| TRAINING                          | 3,573,821         | 836,081           | 67,429               | 612,529          | 2,000            |                |                | 5,091,860          |
| VEHICLE OPER                      | 155,556           | 61,344            | 3,057,456            | 857,038          |                  |                |                | 4,131,394          |
| WESTSIDE REGNL COMMAND            | 7,874,920         | 2,571,429         | 14,040               | 27,490           |                  |                |                | 10,487,879         |
| <b>PUBLIC HEALTH</b>              | <b>2,726,835</b>  | <b>994,034</b>    | <b>841,585</b>       | <b>333,364</b>   | <b>582,016</b>   | <b>18,135</b>  | <b>374,467</b> | <b>5,870,436</b>   |
| ADULT IMMUNIZATN SERVS            | 42,053            | 16,330            | 17,134               | 37,913           | 117              |                |                | 113,547            |
| DENTAL                            | 340,321           | 80,734            | 6,321                | 49,786           | 10,290           |                |                | 487,452            |
| ENVIRONMENT_FOOD                  | 184,489           | 71,161            | 36,189               | 10,505           | 3,236            | 18,135         |                | 323,715            |
| ENVIRONMENT-OSSF                  | 669,369           | 311,008           | 14,575               | 15,892           | 4,464            |                |                | 1,015,308          |
| EPIDEMIOLOGY                      | 218,122           | 57,611            | 101                  | 3,846            | 151              |                |                | 279,831            |
| HEALTH ADMIN                      | 222,636           | 104,664           | 95,637               | 31,112           | 39,230           |                | 374,467        | 867,746            |
| HEALTH EDUCATION PROGRAM          | 129,054           | 42,867            | 638                  | 2,733            | 581              |                |                | 175,873            |
| HEALTH SUPPORT SERVS              | 480,646           | 149,620           | 460,859              | 67,537           | 267,194          |                |                | 1,425,856          |
| LABORATORY                        | 266,257           | 107,129           | 191,870              | 82,876           | 25,183           |                |                | 673,315            |
| STD CLINICS                       | 158,890           | 52,910            | 18,261               | 31,164           | 4,146            |                |                | 265,371            |

## FY 2016 GENERAL FUND EXPENDITURES

| DEPARTMENT                       | SALARIES & WAGES   | FRINGE BENEFITS   | CONTRACTUAL SERVICES | SUPPLIES          | OPERATING EXP     | CAPITAL OUTLAY | UNALLOWABLE       | Grand Total        |
|----------------------------------|--------------------|-------------------|----------------------|-------------------|-------------------|----------------|-------------------|--------------------|
| TB_TB OUTEACH                    | 14,998             |                   |                      |                   |                   |                |                   | 14,998             |
| TDH STD AIDS HIV CLINIC GRNT     |                    |                   |                      |                   | 33,366            |                |                   | 33,366             |
| TUBERCULOSIS GRNT                |                    |                   |                      |                   | 194,058           |                |                   | 194,058            |
| <b>PURCHASING</b>                | <b>849,048</b>     | <b>273,993</b>    | <b>9,302</b>         | <b>36,271</b>     | <b>27,710</b>     |                |                   | <b>1,196,324</b>   |
| Administration                   | 302,089            | 88,041            | 3,763                | 2,143             | 3,552             |                |                   | 399,588            |
| SUPPLY CHAIN MANAGEMENT          | 546,959            | 185,952           | 5,539                | 34,128            | 24,158            |                |                   | 796,736            |
| <b>STREETS &amp; MAINTENANCE</b> | <b>9,074,057</b>   | <b>3,515,721</b>  | <b>4,192,175</b>     | <b>3,585,666</b>  | <b>10,440,962</b> |                | <b>2,472,855</b>  | <b>33,281,436</b>  |
| ADMIN SUPPORT AND DATA MGMT      | 482,463            | 156,170           | 12,411               | 13,966            | 37,958            |                |                   | 702,968            |
| CITY RECORDS                     | 104,672            | 33,950            | 94,483               | 938               | 4,451             |                |                   | 238,494            |
| ENGR TRAFFIC-ST                  | 2,283,693          | 845,300           | 212,819              | 1,246,644         |                   |                |                   | 4,588,456          |
| FACILITY SUPPORT                 | 19,880             | 7,515             | 665                  |                   |                   |                |                   | 28,060             |
| FACILITY MAINTNC                 | 2,277,052          | 976,810           | 2,652,410            | 1,029,147         | 348,831           |                |                   | 7,284,250          |
| FACILITY PERSONNEL               | 100,904            | 43,249            |                      | 20,427            |                   |                |                   | 164,580            |
| PAVEMENT MGMT                    | 609,731            | 178,377           | 181,077              | 40,382            |                   |                |                   | 1,009,567          |
| PW-PARKS BLDG MAINTNC            |                    |                   | 236,846              |                   | 10,043,318        |                | 2,472,855         | 12,753,019         |
| STREET MAINTNC                   | 3,195,662          | 1,274,350         | 801,464              | 1,234,162         | 6,404             |                |                   | 6,512,042          |
| <b>ZOO</b>                       | <b>2,822,150</b>   | <b>1,164,628</b>  |                      |                   |                   |                |                   | <b>3,986,778</b>   |
| ZOO ANIMAL COLLCTNS              | 1,587,975          | 676,160           |                      |                   |                   |                |                   | 2,264,135          |
| ZOO COMMUNITY PROGRAMS           | 98,779             | 34,113            |                      |                   |                   |                |                   | 132,892            |
| ZOO FACILITIES                   | 723,367            | 316,261           |                      |                   |                   |                |                   | 1,039,628          |
| ZOO GATE REVS ADMIN              | 412,029            | 138,094           |                      |                   |                   |                |                   | 550,123            |
| <b>Grand Total</b>               | <b>202,996,626</b> | <b>70,166,110</b> | <b>34,766,260</b>    | <b>14,323,208</b> | <b>21,778,087</b> | <b>700,107</b> | <b>27,067,282</b> | <b>371,797,680</b> |

**City of El Paso, Texas**  
**FY 2018 Indirect Cost Rate Proposal**  
**Based on FY 2016 Actual Expenditures**

**Community & Human Development**

**I. Indirect Cost Rate Base (Direct Salary Expenses)**

|       |                                   |                     |
|-------|-----------------------------------|---------------------|
| 71010 | CD Planning Admin                 | 21,097              |
| 71030 | Relocation Services               | 40,520              |
| 71040 | Neighborhood Conservation Program | 158,418             |
| 71080 | Federal Social Service Grants     | 234,556             |
| 71130 | CDBG Emergency Shelter Grants     | 30,000              |
| 71140 | CDBG Special Purpose Grants       | 21,568              |
| 71150 | CDBG Home Entitlement Grants      | 130,258             |
| 71180 | CDBG Revolving Loan Fund          | 2,068,982           |
| 71200 | HUD CD Administration             | 631,837             |
| 71260 | Empowerment Zone Enterprise Comm  | 103,701             |
|       | <b>Total</b>                      | <b>\$ 3,440,937</b> |

**II. Final FY 2016 and Fixed 2018 Indirect Costs**

|                                 |                   |
|---------------------------------|-------------------|
| Building Depreciation           | \$ 211,076        |
| Nondepartmental                 | 50,657            |
| City Manager                    | 50,498            |
| Streets & Maintenance           | 186,334           |
| Office of the Comptroller       | 117,687           |
| Purchasing & Strategic Sourcing | 23,246            |
| Human Resources                 | 22,268            |
| City Attorney's Office          | 117,771           |
| Information Technology Services | 151,047           |
|                                 | <b>Total</b>      |
|                                 | <b>\$ 930,584</b> |

**III. FY 2016 Carry Forward**

|                                    |  |
|------------------------------------|--|
| Final FY 2016 Indirect Costs       | \$ 930,584                                   |
| Less: FY 2014 Fixed Indirect Costs | 814,817                                      |
|                                    | <b>FY 2018 Carry Forward (Over Recovery)</b> |
|                                    | <b>\$ 115,767</b>                            |

**IV. FY 2018 Fixed Indirect Cost**

|                                       |                                     |
|---------------------------------------|-------------------------------------|
| Final FY 2016 Indirect Costs          | \$ 930,584                          |
| FY 2014 Carry Forward (Over Recovery) | 115,579                             |
|                                       | <b>FY 2018 Fixed Indirect Costs</b> |
|                                       | <b>\$ 1,046,163</b>                 |

**V. Final FY 2016 Indirect Cost Rate**

|                              |           |               |
|------------------------------|-----------|---------------|
| Final FY 2016 Indirect Costs | 930,584   | <b>27.04%</b> |
| -----                        | -----     | -----         |
| Direct Salary Expenses       | 3,440,937 |               |

**VI. Fixed FY 2018 Indirect Cost Rate**

|                              |           |               |
|------------------------------|-----------|---------------|
| Fixed FY 2018 Indirect Costs | 1,046,163 | <b>30.40%</b> |
| -----                        | -----     | -----         |
| Direct Salary Expenses       | 3,440,937 |               |



**City of El Paso, Texas**  
**FY 2018 Indirect Cost Rate Proposal**  
**Based on FY 2016 Actual Expenditures**

**Public Health**

**I. Indirect Cost Rate Base (Direct Salary Expenses)**

|       |                                |                                |
|-------|--------------------------------|--------------------------------|
| 41000 | Environmental Food             | \$ 184,489                     |
| 41010 | Environment - OSSF             | 669,369                        |
| 41050 | TB Outreach                    | 19,403                         |
| 41060 | STD Clinics                    | 158,890                        |
| 41080 | Dental                         | 499,395                        |
| 41090 | Adult Immunization Services    | 42,053                         |
| 41130 | Laboratory                     | 266,257                        |
| 41150 | Epidemiology                   | 307,892                        |
| 41160 | Health Administration          | 680,400                        |
| 41170 | Health Support Services        | 480,646                        |
| 41210 | Health Education Program       | 129,054                        |
| 41230 | Private Local Health Grants    | 294,621                        |
| 41240 | TDH WIC Services               | 3,415,575                      |
| 41270 | TDH Laboratory Grants          | 151,775                        |
| 41280 | Miscellaneous Grants           | 251,157                        |
| 41290 | TDH Clinical Services Grants   | 170,383                        |
| 41300 | TDH STD Aids HIV Clinic Grants | 449,841                        |
| 41310 | Tuberculosis Grants            | 700,259                        |
| 41320 | TDH Immunization Grants        | 882,114                        |
| 41340 | TDH Case Mangement Grants      | 113,089                        |
| 41350 | Misc Heath Grants              | 328,804                        |
|       | <b>Total</b>                   | <b><u>10,195,466</u></b> 16 In |

**II. Final FY 2016 and Fixed 2018 Indirect Costs**

|                                 |                            |
|---------------------------------|----------------------------|
| Equipment Depreciation          | 47,731                     |
| Nondepartmental                 | 307,660                    |
| City Manager                    | 100,985                    |
| Streets & Maintenance           | 572,604                    |
| Office of the Comptroller       | 127,372                    |
| Purchasing & Strategic Sourcing | 113,453                    |
| Human Resources                 | 153,095                    |
| City Attorney's Office          | 77,544                     |
| Information Technology Services | 844,591                    |
| <b>Total</b>                    | <b><u>\$ 2,345,035</u></b> |

**III. Final FY 2016 City Wide Indirect Cost Rate**

|                        |   |            |   |                      |
|------------------------|---|------------|---|----------------------|
| -----                  | = | 2,345,035  | = | <b><u>23.00%</u></b> |
| Direct Salary Expenses |   | 10,195,466 |   |                      |

**IV. Departmental Administrative Costs**

|                             |                          |
|-----------------------------|--------------------------|
| GF Health Admin Total Costs | \$ 867,746               |
| Less: City Grant Match      | (374,467)                |
| <b>Total</b>                | <b><u>\$ 493,279</u></b> |

**V. Final FY 2016 Departmental Indirect Cost Rate**

|  |           |                      |
|--|-----------|----------------------|
| Final FY 2016 Indirect Costs + FY 16 Departmental Administrative Costs | 2,838,314 | <b><u>28.46%</u></b> |
| -----  | =         | -----                |
| Direct Salary Expenses without GF Administration                       | 9,972,830 |                      |

**City of El Paso, Texas  
 FY 2018 Indirect Cost Rate Proposal  
 Based on FY 2016 Actual Expenditures**

**Planning - MPO**

**I. Indirect Cost Rate Base (Direct Salary Expenses)**

|       |                     |                          |
|-------|---------------------|--------------------------|
| 68010 | MPO Planning Grants | \$ 780,585               |
|       | <b>Total</b>        | <b><u>\$ 780,585</u></b> |

**II. Final FY 2016 and Fixed 2018 Indirect Costs**

|                                 |                          |
|---------------------------------|--------------------------|
| Nondepartmental                 | \$ 10,728                |
| City Manager                    | 6,994                    |
| Streets & Maintenance           | 3,346                    |
| Office of the Comptroller       | 9,367                    |
| Purchasing & Strategic Sourcing | 14,032                   |
| Human Resources                 | 5,315                    |
| City Attorney's Office          | 25,552                   |
| Information Technology          | 38,182                   |
| <b>Total</b>                    | <b><u>\$ 113,516</u></b> |

**III. Final FY 2016 Indirect Cost Rate**

|                              |   |         |   |                      |
|------------------------------|---|---------|---|----------------------|
| Final FY 2016 Indirect Costs |   | 113,516 |   | <b><u>14.54%</u></b> |
| -----                        | = | -----   | = |                      |
| Direct Salary Expenses       |   | 780,585 |   |                      |

**City of El Paso, Texas**  
**FY 2018 Indirect Cost Rate Proposal**  
**Based on FY 2016 Actual Expenditures**

**Library**

**I. Indirect Cost Rate Base (Direct Salary Expenses)**

|       |                                   |                            |
|-------|-----------------------------------|----------------------------|
| 53000 | Library Administration            | \$ 556,049                 |
| 53010 | Cataloging, Ordering & Processing | 283,680                    |
| 53030 | Memorial Branch Operations        | 227,791                    |
| 53050 | Armijo Branch Operations          | 217,211                    |
| 53060 | Richard Burgess Branch Operations | 374,091                    |
| 53070 | Cielo Vista Branch                | 223,665                    |
| 53080 | Clardy Fox Branch Operations      | 195,088                    |
| 53090 | Irving Schwartz Operations        | 224,095                    |
| 53100 | Judge Marquez Mission Valley B    | 274,124                    |
| 53110 | Westside Branch Operations        | 229,507                    |
| 53120 | Ysleta Branch Operations          | 220,724                    |
| 53130 | Esperanza Acosta-Moreno - East    | 324,302                    |
| 53140 | Main Library                      | 1,216,149                  |
| 53160 | Dorris Van Doren-West Regional    | 364,903                    |
| 53300 | Library Bookmobile Tec Mobile     | <u>52,128</u>              |
|       | Subtotal                          | 4,983,507                  |
|       | Less: Department Administration   | <u>(556,049)</u>           |
|       | Total                             | <u><u>\$ 4,427,458</u></u> |

**II. Final FY 2016 and Fixed 2018 Indirect Costs**

|                                 |                            |
|---------------------------------|----------------------------|
| Equipment Depreciation          | \$ 28,386                  |
| Nondepartmental                 | 554,337                    |
| City Manager                    | 54,043                     |
| Streets & Maintenance           | 879,162                    |
| Office of the Comptroller       | 39,329                     |
| Purchasing & Strategic Sourcing | 29,666                     |
| Human Resources                 | 80,418                     |
| City Attorney's Office          | 15,732                     |
| Information Technology Services | 673,953                    |
| <b>Total</b>                    | <u><u>\$ 2,355,026</u></u> |

**III. Final FY 2016 City Wide Indirect Cost Rate**

|                              |           |                      |
|------------------------------|-----------|----------------------|
| Final FY 2016 Indirect Costs | 2,355,026 | <u><u>47.26%</u></u> |
| -----                        | =         | =                    |
| Direct Salary Expenses       | 4,983,507 |                      |

**IV. Departmental Administrative Costs**

|                           |                          |
|---------------------------|--------------------------|
| Library Admin Total Costs | \$ 1,095,952             |
| Less: Transfers           | <u>(187,450)</u>         |
| Total                     | <u><u>\$ 908,502</u></u> |

**V. Final FY 2016 Departmental Indirect Cost Rate**

|  |           |                      |
|--|-----------|----------------------|
| Final FY 2016 Indirect Costs + FY 16 Departmental Administrative Costs | 3,263,528 | <u><u>73.71%</u></u> |
| -----  | =         | =                    |
| Direct Salary Expenses without Administration                          | 4,427,458 |                      |

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