



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

FY 2017
Federal Cost Allocation Plan
2 CFR Part 200

Based on actual expenditures for
Fiscal Year ended August 31, 2017

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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, 2016 through August 31, 2017 to establish cost allocations or billings for fiscal year ending August 31, 2019 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: 

Name of Official: Robert Cortinas

Title: CFO

Date of Execution:

5/14/18

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
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Section A: Cost Allocation Methodology and Process

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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) 2017.

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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Cost Allocation Methodology and Process**

- 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

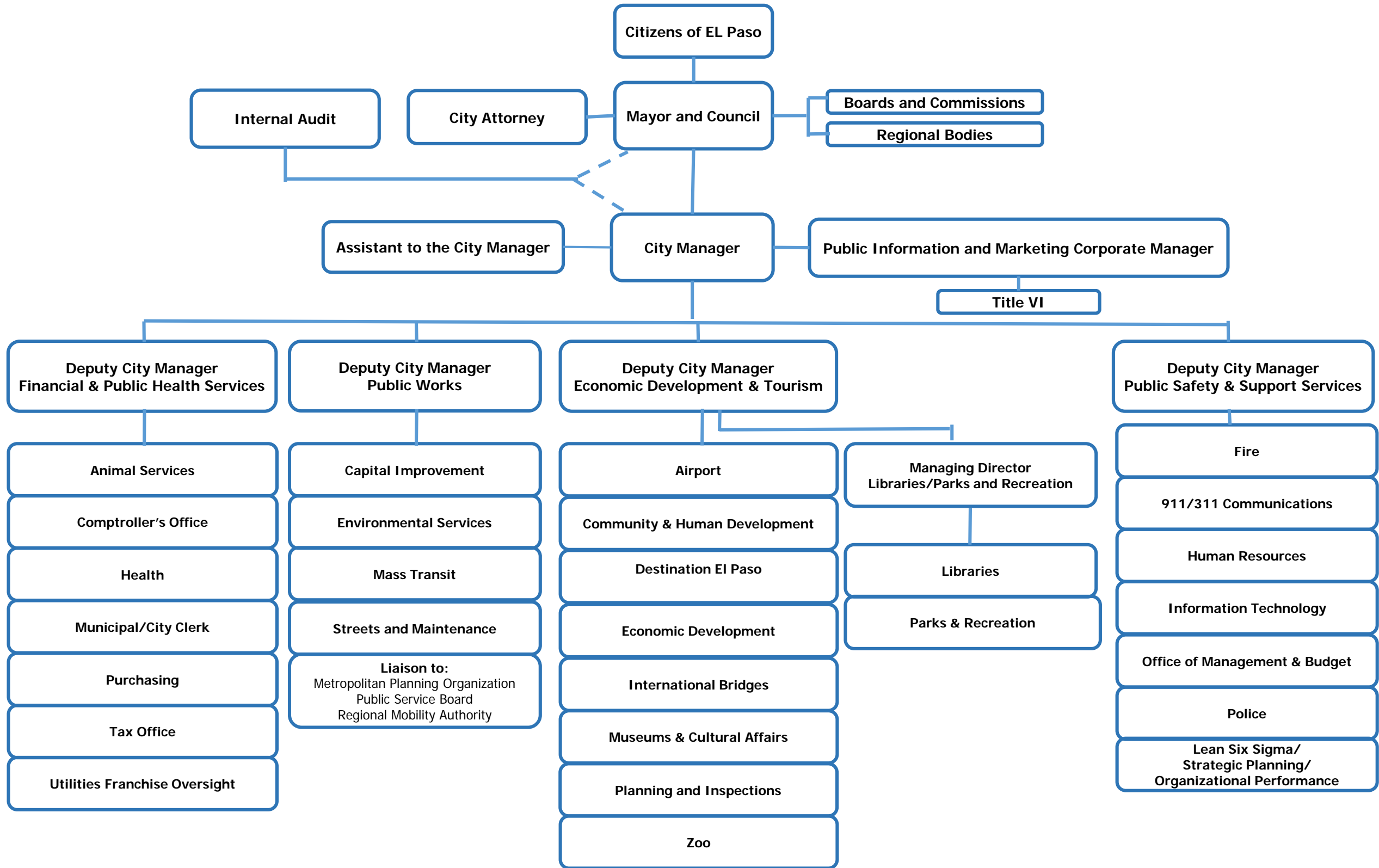
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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



Section C: Cost Allocation Plan

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	MUNICIPAL CLERK*	MAYOR AND COUNCIL	RISK MANAGEMENT	PLANNING & INSPECTION	ANIMAL SERVICES
BUILDING DEPRECIATION	14,098	61,248	0	35,021	0
EQUIPMENT DEPRECIATION	22,249	0	0	308,237	0
NONDEPARTMENTAL	189,008	43,225	4,961	250,091	102,161
CITY MANAGER	34,742	8,459	101,058	43,564	69,981
STREETS & MAINTENANCE	53,338	74,700	0	61,527	12,494
OFFICE OF THE COMPTROLLER	28,091	12,607	90,693	124,403	24,955
PURCHASING	73,924	0	0	4,215	50,340
HUMAN RESOURCES	50,458	12,856	3,267	63,123	66,592
CITY ATTORNEY OFFICE	26,437	47,647	0	336,561	50,609
INFORMATION TECHNOLOGY	309,043	89,669	324	472,177	333,096
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 2017	801,388	350,411	200,303	1,698,919	710,228

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Schedule A - Allocated Costs By Department**

Central Service Departments	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	POLICE	FIRE DEPARTMENT	ENVIRONMENTAL SERVICES
BUILDING DEPRECIATION	0	0	0	0	704
EQUIPMENT DEPRECIATION	0	0	16,908	0	0
NONDEPARTMENTAL	18,196	0	2,446,382	0	297,910
CITY MANAGER	60,665	3,460	536,951	0	153,648
STREETS & MAINTENANCE	8,143	0	1,663,826	0	101,326
OFFICE OF THE COMPTROLLER	11,780	48,813	379,339	0	206,660
PURCHASING	6,328	23,226	145,049	0	50,461
HUMAN RESOURCES	11,998	5,061	592,365	0	196,409
CITY ATTORNEY OFFICE	0	14,920	222	0	43,657
INFORMATION TECHNOLOGY	115,910	23,636	2,585,015	0	1,139,824
POLICE-OFFICE OF THE CHIEF	0	0	1,843,590	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	13,539,466	0	0
FIRE	0	0	7,150,247	20,882,924	0
Allocated Costs for Fiscal 2017	233,020	119,116	30,899,360	20,882,924	2,190,599

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BASED ON FY 2017 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	CAPITAL IMPROVEMENT	PUBLIC HEALTH	PARKS AND RECREATION	ZOO	LIBRARY
BUILDING DEPRECIATION	203,620	0	87,718	0	0
EQUIPMENT DEPRECIATION	0	93,349	234,726	1,666	27,433
NONDEPARTMENTAL	342,678	288,223	803,484	218,757	421,771
CITY MANAGER	89,493	96,806	165,398	96,893	53,891
STREETS & MAINTENANCE	164,657	764,108	5,368,634	407,452	961,465
OFFICE OF THE COMPTROLLER	97,000	324,764	108,338	33,437	43,783
PURCHASING	137,661	314,895	224,971	99,987	56,677
HUMAN RESOURCES	36,386	140,239	215,007	60,417	80,780
CITY ATTORNEY OFFICE	24,840	74,211	27,685	14,355	20,282
INFORMATION TECHNOLOGY	339,890	718,373	1,009,654	174,200	724,017
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 2017	1,436,225	2,814,968	8,245,615	1,107,164	2,390,099

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BASED ON FY 2017 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	DEPT OF MUSEUMS & CULTURAL AFF	DESTINATION EL PASO	ECONOMIC DEVELOPMENT	SUN METRO	AIRPORT*
BUILDING DEPRECIATION	0	0	97,916	0	0
EQUIPMENT DEPRECIATION	30,976	0	0	0	0
NONDEPARTMENTAL	155,040	676	42,609	486,925	227,711
CITY MANAGER	17,214	29,679	36,625	267,086	194,821
STREETS & MAINTENANCE	533,048	0	90,718	0	0
OFFICE OF THE COMPTROLLER	28,458	13,917	20,519	493,722	164,573
PURCHASING	136,957	0	17,235	31,908	37,027
HUMAN RESOURCES	21,695	0	9,883	321,025	150,108
CITY ATTORNEY OFFICE	56,423	5,916	59,734	40,912	82,184
INFORMATION TECHNOLOGY	134,320	1,337	70,102	306,924	386,224
POLICE-OFFICE OF THE CHIEF	0	0	0	0	55,992
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	96,946
FIRE	0	0	0	0	270,117
Allocated Costs for Fiscal 2017	1,114,131	51,525	445,341	1,948,502	1,665,703

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FEDERAL COST PLAN
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Schedule A - Allocated Costs By Department**

Central Service Departments	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated
BUILDING DEPRECIATION	207,228	0	0	0	707,553
EQUIPMENT DEPRECIATION	0	0	0	0	735,544
NONDEPARTMENTAL	38,614	0	45,000	40,132	6,463,554
CITY MANAGER	108,983	4,525	57,105	64,915	2,295,962
STREETS & MAINTENANCE	191,991	0	0	19,281	10,476,708
OFFICE OF THE COMPTROLLER	285,148	2,504	33,486	2,577	2,579,567
PURCHASING	17,235	0	27,094	0	1,455,190
HUMAN RESOURCES	20,912	0	29,661	0	2,088,242
CITY ATTORNEY OFFICE	91,313	0	27,231	903	1,046,042
INFORMATION TECHNOLOGY	192,598	64,903	50,740	202,882	9,444,858
POLICE-OFFICE OF THE CHIEF	0	0	0	0	1,899,582
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	13,636,412
FIRE	0	0	0	0	28,303,288
Allocated Costs for Fiscal 2017	1,154,022	71,932	270,317	330,690	81,132,502

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BASED ON FY 2017 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	0	0	(1,501,141)	0	
EQUIPMENT DEPRECIATION	0	0	(6,913,336)	0	
NONDEPARTMENTAL	0	553,882	390,934	16,825,621	
CITY MANAGER	0	500,918	0	0	
STREETS & MAINTENANCE	0	44,886,771	420,233	9,659,840	
OFFICE OF THE COMPTROLLER	43,372	0	115,114	0	
PURCHASING	0	(27,422)	22,071	0	
HUMAN RESOURCES	0	0	8,495	0	
CITY ATTORNEY OFFICE	0	2,116,473	83,583	368,227	
INFORMATION TECHNOLOGY	0	(300,000)	393,082	2,255,715	
POLICE-OFFICE OF THE CHIEF	0	0	0	8,409	
POLICE-ADMINISTRATIVE SERVICES	0	0	0	4,781,294	
FIRE	0	0	78,444,946	4,512,124	
Allocated Costs for Fiscal 2017	43,372	47,730,622	71,463,981	38,411,230	238,781,707

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BASED ON FY 2017 ACTUAL EXPENSES
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,501,141		0	
EQUIPMENT DEPRECIATION	0		6,913,336		0	
NONDEPARTMENTAL	28,540,005	(16,825,621)	(390,934)	(553,882)	0	
CITY MANAGER	3,207,536		0	(500,918)	0	
STREETS & MAINTENANCE	63,873,645	(9,659,840)	(420,233)	(44,886,771)	0	
OFFICE OF THE COMPTROLLER	2,746,960		(115,114)		(43,372)	
PURCHASING	1,435,144		(22,071)	27,422	0	
HUMAN RESOURCES	2,063,140		(8,495)		0	
CITY ATTORNEY OFFICE	3,414,884	(368,227)	(83,583)	(2,116,473)	0	
INFORMATION TECHNOLOGY	11,325,110	(2,255,715)	(393,082)	300,000	0	
POLICE-OFFICE OF THE CHIEF	2,126,051	(8,409)	0		0	
POLICE-ADMINISTRATIVE SERVICES	17,608,453	(4,781,294)	0		0	
FIRE	102,440,779	(4,512,124)	(78,444,946)		0	
MUNICIPAL CLERK*						801,388
MAYOR AND COUNCIL						350,411
RISK MANAGEMENT						200,303
PLANNING & INSPECTION						1,698,919
ANIMAL SERVICES						710,228
TAX OFFICE						233,020
METRO PLANNING ORGAN.- M.P.O.						119,116
POLICE						30,899,360
FIRE DEPARTMENT						20,882,924
ENVIRONMENTAL SERVICES						2,190,599
CAPITAL IMPROVEMENT						1,436,225
PUBLIC HEALTH						2,814,968
PARKS AND RECREATION						8,245,615
ZOO						1,107,164
LIBRARY						2,390,099
DEPT OF MUSEUMS & CULTURAL AFF						1,114,131
DESTINATION EL PASO						51,525
ECONOMIC DEVELOPMENT						445,341
SUN METRO						1,948,502
AIRPORT*						1,665,703
COMMUNITY/HUMAN DEVELOPMENT						1,154,022
PENSION ADMINISTRATION						71,932
INTERNATIONAL BRIDGES						270,317
ALL OTHERS						330,690
Totals	238,781,707	(38,411,230)	(71,463,981)	(47,730,622)	(43,372)	81,132,502

Deviation: 0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	STREETS & MAINTENANCE DEPARTMENT
1.4.4 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
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2017 FIXED ASSET SCHEDULE
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	TRIAL BALANCE
3.4.2 MCAD PARKING	DIRECT ALLOCATION TO MCAD	DIRECT ALLOCATION
3.4.3 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S	IT ADMIN
3.4.4 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
3.4.5 LIABILITY INS	TOTAL GENERAL FUND EXPENDITURES	TRIAL BALANCE
3.4.6 PROPERTY INSURANCE	INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS	INSURED PROPERTY LISTING - RISK
3.4.7 AUTO LIABILITY INSURANCE	NUMBER OF GF VEHICLES PER DEPARTMENT	TML AUTO LIABILITY
3.4.8 PARKING LIABILITY	DIRECT ALLOCATION TO HR	DIRECT ALLOCATION
3.4.9 PARKS LIABILITY	DIRECT ALLOCATION TO PARKS & REC	DIRECT ALLOCATION
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT, EXCL MPO	ACTUAL POSITION ANALYSIS
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT, EXCL ESD & SUN METRO	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL ACTUAL EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	TRIAL BALANCE
4.4.4 PERFORMANCE OFFICE	TOTAL NUMBER OF FTE'S BY DEPARTMENT, EXCL MPO	ACTUAL POSITION ANALYSIS
STREETS & MAINTENANCE		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
5.4.4 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
5.4.5 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	STREETS & MAINTENANCE DEPARTMENT
5.4.6 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	STREETS & MAINTENANCE DEPARTMENT
5.4.7 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	STREETS & MAINTENANCE DEPARTMENT
5.4.8 MSC	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
OFFICE OF THE COMPTROLLER		
6.4.1 FINANCIAL REPORTING	TOTAL GENERAL LEDGER TRANSACTIONS	OFFICE OF THE COMPTROLLER
6.4.2 TREASURY MANAGEMENT	TOTAL POOLED CASH INVESTMENTS	OFFICE OF THE COMPTROLLER
6.4.3 GRANT ACCOUNTING	TOTAL GRANT EXPENDITURES	SINGLE AUDIT
6.4.4 ANNUAL AUDIT	TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)	OFFICE OF THE COMPTROLLER
6.4.5 CAPITAL ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2017 FIXED ASSET SCHEDULE
6.4.6 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP	DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
PURCHASING		
7.4.1 ADMIN	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	PURCHASING - P.O. REPORT
7.4.2 SUPPLY CHAIN MANAGEMENT	TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR	PURCHASING - P.O. REPORT
HUMAN RESOURCES		
8.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
CITY ATTORNEY OFFICE		
9.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
INFORMATION TECHNOLOGY		
10.4.1 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.2 CLIENT SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.3 PHONES	TOTAL PHONE CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
10.4.4 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.5 STR INNOVATION & ENTERPR	NUMBER OF STRATEGIC PROJECTS PER DEPT	IT
10.4.6 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
10.4.7 RECORDS MANAGEMENT	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
10.4.8 MAIL ROOM	TOTAL NUMBER OF FTE'S BY DEPARTMENT, EXCL MPO	ACTUAL POSITION ANALYSIS
10.4.9 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT, GF ONLY	POSTAL CLASS REPORT
POLICE-OFFICE OF THE CHIEF		
11.4.1 OFFICE OF CHIEF	ACTUAL EMPLOYEES SUPERVISED	ACTUAL POSITION ANALYSIS
POLICE-ADMINISTRATIVE SERVICES		
12.4.1 RECORDS	INCIDENT & ACCIDENT REPORTS PER DEPARTMENT	PD
12.4.2 POLICE SUPPLY	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
12.4.3 POLICE ACADEMY ADMIN	PD TRAINING HOURS PER DEPARTMENT	PD
12.4.4 PERSONNEL	NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION	ACTUAL POSITION ANALYSIS
12.4.5 INTERNAL AFFAIRS	NUMBER OF INTERNAL AFFAIRS CASES MANAGED BY PD	PD
12.4.6 PLANNING & RESEARCH	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
12.4.7 GRANT OPER	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
12.4.8 FIN SVCS	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
FIRE		
13.4.1 DEPT ADMIN	NUMBER OF FIRE FTE'S	ACTUAL POSITION ANALYSIS
13.4.2 ACADEMY ADMIN	NUMBER OF TRAINING HOURS FOR FIRE	FIRE DEPARTMENT
13.4.3 COMMUNICATIONS	NUMBER OF COMMUNICATION CALLS FOR SERVICE	FIRE DEPARTMENT
13.4.4 OPERATIONS RESEARCH	DIRECT ALLOCATION TO FIRE DEPT RECEIVING	DIRECT ALLOCATION
13.4.5 LOGISTICS	DIRECT ALLOCATION TO FIRE DEPT RECEIVING	DIRECT ALLOCATION
13.4.6 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 PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule F - Indirect Cost Rate Proposal**

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
MUNICIPAL CLERK*	733,424	0	0	733,424	3,360,296	21.8300%
PLANNING & INSPECTION	1,698,919	0	0	1,698,919	5,524,633	30.7500%
ANIMAL SERVICES	710,228	0	0	710,228	4,103,491	17.3100%
TAX OFFICE	233,020	0	0	233,020	784,529	29.7000%
POLICE	30,899,360	0	0	30,899,360	78,300,782	39.4600%
FIRE DEPARTMENT	20,882,924	0	0	20,882,924	57,973,960	36.0200%
ENVIRONMENTAL SERVICES	2,190,599	0	0	2,190,599	13,145,487	16.6600%
CAPITAL IMPROVEMENT	1,436,225	0	0	1,436,225	3,959,165	36.2800%
PUBLIC HEALTH	2,814,968	0	0	2,814,968	10,207,747	27.5800%
PARKS AND RECREATION	8,245,615	0	0	8,245,615	10,169,785	81.0800%
ZOO	1,107,164	0	0	1,107,164	3,583,083	30.9000%
LIBRARY	2,390,099	0	0	2,390,099	5,084,338	47.0100%
DEPT OF MUSEUMS & CULTURAL AFF	1,114,131	0	0	1,114,131	1,847,953	60.2900%
DESTINATION EL PASO	51,525	0	0	51,525	6,174,865	0.8300%
ECONOMIC DEVELOPMENT	445,341	0	0	445,341	1,047,110	42.5300%
SUN METRO	1,948,502	0	0	1,948,502	25,940,198	7.5100%
AIRPORT*	1,665,703	0	0	1,665,703	13,002,938	12.8100%
COMMUNITY/HUMAN DEVELOPMENT	1,154,022	0	0	1,154,022	1,901,860	60.6800%
INTERNATIONAL BRIDGES	270,317	0	0	270,317	2,398,729	11.2700%
Composite Rate	79,992,086	0	0	79,992,086	248,510,949	32.1886%

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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 PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	<u>1,501,141</u>			
Total Departmental Cost Adjustments:	<u>1,501,141</u>		1,501,141	
Total To Be Allocated:	<u>1,501,141</u>		1,501,141	<u> </u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	CITY 1	CITY 2	CITY 3 & 4
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION	1,501,141	0	460,178	520,626	426,089
Functional Cost	1,501,141	0	460,178	520,626	426,089
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,501,141	0	460,178	520,626	426,089
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,501,141	0	460,178	520,626	426,089

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	27.95	15.769578	72,568		72,568		72,568
MUNICIPAL CLERK*	5.43	3.063643	14,098		14,098		14,098
MAYOR AND COUNCIL	23.59	13.309637	61,248		61,248		61,248
OFFICE OF THE COMPTROLLER	21.48	12.119160	55,770		55,770		55,770
PURCHASING	24.82	14.003611	64,442		64,442		64,442
HUMAN RESOURCES	36.76	20.740239	95,442		95,442		95,442
CITY ATTORNEY OFFICE	37.21	20.994132	96,610		96,610		96,610
Schedule .4 Total for CITY 1	177.24	100.000000	460,178		460,178	0	460,178

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	8.63	5.056542	26,326		26,326		26,326
OFFICE OF THE COMPTROLLER	12.52	7.335794	38,192		38,192		38,192
INFORMATION TECHNOLOGY	82.77	48.497100	252,488		252,488		252,488
CAPITAL IMPROVEMENT	66.75	39.110564	203,620		203,620		203,620
Schedule .4 Total for CITY 2	170.67	100.000000	520,626		520,626	0	520,626

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	8.219178	35,021		35,021		35,021
PARKS AND RECREATION	16,193	20.165629	85,924		85,924		85,924
ECONOMIC DEVELOPMENT	18,453	22.980075	97,916		97,916		97,916
COMMUNITY/HUMAN DEVELOPMENT	39,054	48.635118	207,228		207,228		207,228
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	426,089		426,089	0	426,089

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

Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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 PLAN
BASED ON FY 2017 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 PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - FIRE ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation 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 PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	98,894	72,568	26,326	0	0
STREETS & MAINTENANCE	10,906	0	0	0	10,906
MUNICIPAL CLERK*	14,098	14,098	0	0	0
MAYOR AND COUNCIL	61,248	61,248	0	0	0
OFFICE OF THE COMPTROLLER	93,962	55,770	38,192	0	0
PURCHASING	64,442	64,442	0	0	0
HUMAN RESOURCES	95,442	95,442	0	0	0
CITY ATTORNEY OFFICE	96,610	96,610	0	0	0
INFORMATION TECHNOLOGY	252,488	0	252,488	0	0
PLANNING & INSPECTION	35,021	0	0	35,021	0
FIRE	80,844	0	0	0	0
ENVIRONMENTAL SERVICES	704	0	0	0	704
CAPITAL IMPROVEMENT	203,620	0	203,620	0	0
PARKS AND RECREATION	87,718	0	0	85,924	1,794
ECONOMIC DEVELOPMENT	97,916	0	0	97,916	0
COMMUNITY/HUMAN DEVELOPMENT	207,228	0	0	207,228	0
Direct Bill	0	0	0	0	0
Total	1,501,141	460,178	520,626	426,089	13,404

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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*	0	0
MAYOR AND COUNCIL	0	0
OFFICE OF THE COMPTROLLER	0	0
PURCHASING	0	0
HUMAN RESOURCES	0	0
CITY ATTORNEY OFFICE	0	0
INFORMATION TECHNOLOGY	0	0
PLANNING & INSPECTION	0	0
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
Total	18,888	61,956

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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 PLAN
BASED ON FY 2017 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	6,913,336			
Total Departmental Cost Adjustments:	6,913,336		6,913,336	
Total To Be Allocated:	6,913,336		6,913,336	

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION**

	Total	G&A	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION	6,913,336	0	6,913,336
Functional Cost			
	6,913,336	0	6,913,336
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,913,336	0	6,913,336
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	6,913,336	0	6,913,336

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	104,690	1.514320	104,690		104,690		104,690
CITY MANAGER	11,577	0.167459	11,577		11,577		11,577
STREETS & MAINTENANCE	2,226,905	32.211727	2,226,905		2,226,905		2,226,905
MUNICIPAL CLERK*	22,249	0.321827	22,249		22,249		22,249
INFORMATION TECHNOLOGY	1,986,974	28.741175	1,986,974		1,986,974		1,986,974
PLANNING & INSPECTION	308,237	4.458586	308,237		308,237		308,237
POLICE	16,908	0.244571	16,908		16,908		16,908
FIRE	1,847,646	26.725824	1,847,646		1,847,646		1,847,646
PUBLIC HEALTH	93,349	1.350274	93,349		93,349		93,349
PARKS AND RECREATION	234,726	3.395264	234,726		234,726		234,726
ZOO	1,666	0.024098	1,666		1,666		1,666
LIBRARY	27,433	0.396813	27,433		27,433		27,433
DEPT OF MUSEUMS & CULTURAL AFF	30,976	0.448062	30,976		30,976		30,976
Schedule .4 Total for FIXED ASSETS	6,913,336	100.000000	6,913,336		6,913,336	0	6,913,336

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2017 FIXED ASSET SCHEDULE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	104,690	104,690
CITY MANAGER	11,577	11,577
STREETS & MAINTENANCE	2,226,905	2,226,905
MUNICIPAL CLERK*	22,249	22,249
INFORMATION TECHNOLOGY	1,986,974	1,986,974
PLANNING & INSPECTION	308,237	308,237
POLICE	16,908	16,908
FIRE	1,847,646	1,847,646
PUBLIC HEALTH	93,349	93,349
PARKS AND RECREATION	234,726	234,726
ZOO	1,666	1,666
LIBRARY	27,433	27,433
DEPT OF MUSEUMS & CULTURAL AFF	30,976	30,976
Direct Bill	0	0
Total	<u>6,913,336</u>	<u>6,913,336</u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department NONDEPARTMENTAL**

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

- General Expenses – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- MCAD Parking - Costs for the downtown parking lot for MCAD is allocated directly to MCAD.
- Citywide IT Contracts – Costs for citywide IT contracts are all budgeted in Nondepartmental, rather than in individual departmental budgets. Costs that are associated with a specific department have been allocated directly; costs that benefit all departments have been spread based on the number of fte's per department.
- Retirees Insurance - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
- Liability Insurance - The cost for liability insurance is allocated based upon the number of General Fund expenditures per department.
- Property Insurance - The cost for property insurance payments have been allocated based on the insured property values of General Fund buildings.
- Auto Liability Insurance - The costs for automobile liability insurance have been allocated based on the number of vehicles for General Fund departments.
- Parking Liability - Insurance costs related to parking lots have been allocated to the HR department for further allocation.
- Parks Liability- Insurance costs related to the Parks department have been allocated directly.
- PEG – Costs for PEG have not been allocated within this Plan.
- Resiliency & Sustainability - Costs related to this division have not been allocated within this Plan.
- General Government - All other costs are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,540,005			28,540,005
Deductions:				
FICA CITY MATCH - CIVILIAN	-27			
CITY PENSION PLAN CONTRIBUTION	-72			
INTERLOCAL AGREEMENTS	-188,076			
APPRAISAL SERVICES	-3,370,993			
EXTERNAL LEGAL COUNSEL SERVICE	-1,886,741			
OPER CONT RESERVES	-1,011,372			
SALARY ADJUSTMENT RESERVE	29,941			
BILLING/COLLECT AGEN CONTRACTS	-310,621			
CASH RECEIPTS SHORT (OVER)	14			
BANK SVC CHRGS & CR CARD FEES	2			
TRANSFERS	-10,066,520			
CITY GRANT MATCH	-2,119			
OTHER LOSSES	-19,037			
Total Deductions:	-16,825,621			-16,825,621
Cost Adjustments:				
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	-390,934			
Total Departmental Cost Adjustments:	-390,934			-390,934
Inbound Costs:				
EQUIPMENT DEPRECIATION	104,690		104,690	
NONDEPARTMENTAL		43,591	43,591	
CITY MANAGER		26,758	26,758	
OFFICE OF THE COMPTROLLER		79,142	79,142	
PURCHASING		6,897	6,897	
HUMAN RESOURCES		1,214	1,214	
INFORMATION TECHNOLOGY		110	110	
Total Allocated Additions:	104,690	157,712	262,402	262,402
Total To Be Allocated:	11,428,140	157,712		11,585,852

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Wages & Benefits					
SALARIES & WAGES	202,818	0	0	0	0
FRINGE BENEFITS	51,999	0	0	0	0
*SALARY ADJUSTMENT RESERVE	(29,941)	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,437,112	0	0	0	0
*FICA CITY MATCH - CIVILIAN	27	0	0	0	0
*CITY PENSION PLAN CONTRIBUTION	72	0	0	0	0
*INTERLOCAL AGREEMENTS	188,076	0	0	0	0
*APPRAISAL SERVICES	3,370,993	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	1,628,678	0	0	0	1,628,678
OUTSIDE CONTRACTS - NOC	677,722	0	0	0	651,467
DATA PROCESS SERVICES CONTRACT	4,267,489	0	0	0	4,267,489
LAND - LEASES	18,000	0	0	18,000	0
*EXTERNAL LEGAL COUNSEL SERVICE	1,886,741	0	0	0	0
LIABILITY INSURANCE	789,986	0	0	0	0
*OPER CONT RESERVES	1,011,372	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	191,706	0	191,706	0	0
SUPPLIES	6,044	0	0	0	0
OPERATING EXP	6,754	0	0	0	0
PROPERTY INS PMNTS	151,120	0	0	0	0
PROF LICENSES	100,956	0	58,569	0	0
COMMUNITY SERVICE PROJECTS	184,000	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	310,621	0	0	0	0
*CASH RECEIPTS SHORT (OVER)	(14)	0	0	0	0
*BANK SVC CHRGS & CR CARD FEES	(2)	0	0	0	0
*TRANSFERS	10,066,520	0	0	0	0
*CITY GRANT MATCH	2,119	0	0	0	0
*OTHER LOSSES	19,037	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	28,540,005				
Deductions					
*Total Disallowed Costs	(16,825,621)	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	(390,934)	0	0	0	(390,934)
Functional Cost	11,323,450	0	250,275	18,000	6,156,700
Allocation Step 1					
Inbound - All Others	104,690	104,690	0	0	0
Reallocate Admin Costs		(104,690)	2,314	166	56,920
Unallocated Costs	(546,349)	0	0	0	0
1st Allocation	10,881,791	0	252,589	18,166	6,213,620

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Allocation Step 2					
Inbound - All Others	157,712	157,712	0	0	0
Reallocate Admin Costs		(157,712)	3,484	249	85,764
Unallocated Costs	(7,533)	0	0	0	0
2nd Allocation	150,179	0	3,484	249	85,764
Total For NONDEPARTMENTAL					
Schedule .3 Total	11,031,970	0	256,073	18,415	6,299,384

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	AUTO LIABILITY INSURANCE	PARKING LIABILITY
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
*SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,437,112	0	0	0	0
*FICA CITY MATCH - CIVILIAN	0	0	0	0	0
*CITY PENSION PLAN CONTRIBUTION	0	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
*EXTERNAL LEGAL COUNSEL SERVICE	0	0	0	0	0
LIABILITY INSURANCE	0	505,062	0	241,819	7,896
*OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
SUPPLIES	0	0	0	0	0
OPERATING EXP	0	0	0	0	0
PROPERTY INS PMNTS	0	0	151,120	0	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*CASH RECEIPTS SHORT (OVER)	0	0	0	0	0
*BANK SVC CHRGS & CR CARD FEES	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*CITY GRANT MATCH	0	0	0	0	0
*OTHER LOSSES	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0	0	0	0
Functional Cost	3,437,112	505,062	151,120	241,819	7,896
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	31,778	4,670	1,397	2,236	73
Unallocated Costs	0	0	0	0	0
1st Allocation	3,468,890	509,732	152,517	244,055	7,969

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	AUTO LIABILITY INSURANCE	PARKING LIABILITY
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	47,873	7,034	2,105	3,367	109
Unallocated Costs	0	0	0	0	0
2nd Allocation	47,873	7,034	2,105	3,367	109
Total For NONDEPARTMENTAL					
Schedule .3 Total	3,516,763	516,766	154,622	247,422	8,078

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	PARKS LIABILITY	PEG**	RESILIENCY & SUSTAINABILITY**	GENERAL GOVT**
Wages & Benefits				
SALARIES & WAGES	0	94,907	107,552	359
FRINGE BENEFITS	0	23,713	28,286	0
*SALARY ADJUSTMENT RESERVE	0	0	0	0
Other Expense & Cost				
RETIRESS HEALTH	0	0	0	0
*FICA CITY MATCH - CIVILIAN	0	0	0	0
*CITY PENSION PLAN CONTRIBUTION	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	25,000	1,255
DATA PROCESS SERVICES CONTRACT	0	0	0	0
LAND - LEASES	0	0	0	0
*EXTERNAL LEGAL COUNSEL SERVICE	0	0	0	0
LIABILITY INSURANCE	14,122	0	0	21,087
*OPER CONT RESERVES	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0
SUPPLIES	0	0	6,044	0
OPERATING EXP	0	0	6,754	0
PROPERTY INS PMNTS	0	0	0	0
PROF LICENSES	0	0	0	42,387
COMMUNITY SERVICE PROJECTS	0	0	0	184,000
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0
*CASH RECEIPTS SHORT (OVER)	0	0	0	0
*BANK SVC CHRGS & CR CARD FEES	0	0	0	0
*TRANSFERS	0	0	0	0
*CITY GRANT MATCH	0	0	0	0
*OTHER LOSSES	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0	0	0
Functional Cost	14,122	118,620	173,636	249,088
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	131	1,097	1,605	2,303
Unallocated Costs	0	(119,717)	(175,241)	(251,391)
1st Allocation	14,253	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	PARKS LIABILITY	PEG**	RESILIENCY & SUSTAINABILITY**	GENERAL GOVT**
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	194	1,649	2,416	3,468
Unallocated Costs	0	(1,649)	(2,416)	(3,468)
2nd Allocation	194	0	0	0
Total For NONDEPARTMENTAL				
Schedule .3 Total	14,447	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	18,452,329	5.128453	12,954		12,954		12,954
CITY MANAGER	3,207,536	0.891470	2,252		2,252	31	2,283
STREETS & MAINTENANCE	32,902,755	9.144658	23,099		23,099	336	23,435
MUNICIPAL CLERK*	5,428,367	1.508705	3,810		3,810	54	3,864
MAYOR AND COUNCIL	1,151,741	0.320103	808		808	10	818
OFFICE OF THE COMPTROLLER	2,631,851	0.731470	1,848		1,848	25	1,873
PURCHASING	1,435,144	0.398869	1,007		1,007	13	1,020
HUMAN RESOURCES	2,063,140	0.573408	1,448		1,448	19	1,467
CITY ATTORNEY OFFICE	3,046,657	0.846757	2,139		2,139	30	2,169
INFORMATION TECHNOLOGY	9,069,395	2.520656	6,367		6,367	90	6,457
PLANNING & INSPECTION	7,228,256	2.008948	5,074		5,074	73	5,147
POLICE-OFFICE OF THE CHIEF	2,126,051	0.590893	1,493		1,493	20	1,513
POLICE-ADMINISTRATIVE SERVICES	16,950,139	4.710950	11,899		11,899	172	12,071
POLICE	103,649,086	28.807177	72,763		72,763	1,082	73,845
FIRE	100,288,782	27.873247	70,405		70,405	1,024	71,429
CAPITAL IMPROVEMENT	5,261,985	1.462463	3,694		3,694	54	3,748
PUBLIC HEALTH	5,542,541	1.540438	3,891		3,891	56	3,947
PARKS AND RECREATION	22,189,268	6.167060	15,578		15,578	225	15,803
ZOO	4,415,043	1.227072	3,099		3,099	44	3,143
LIBRARY	8,876,919	2.467161	6,232		6,232	88	6,320
DEPT OF MUSEUMS & CULTURAL AFF	2,173,064	0.603959	1,526		1,526	21	1,547
ECONOMIC DEVELOPMENT	1,712,962	0.476083	1,203		1,203	17	1,220
Schedule .4 Total for GENERAL EXPENSE	359,803,011	100.000000	252,589		252,589	3,484	256,073

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - MCAD PARKING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DEPT OF MUSEUMS & CULTURAL AFF	100	100.000000	18,166		18,166	249	18,415
Schedule .4 Total for MCAD PARKING	100	100.000000	18,166		18,166	249	18,415

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	3,091	0.035054	2,178		2,178		2,178
CITY MANAGER	82,342	0.933809	58,024		58,024	800	58,824
STREETS & MAINTENANCE	565,054	6.408059	398,172		398,172	5,498	403,670
MUNICIPAL CLERK*	131,187	1.487741	92,443		92,443	1,275	93,718
MAYOR AND COUNCIL	27,306	0.309667	19,241		19,241	265	19,506
OFFICE OF THE COMPTROLLER	147,684	1.674827	104,067		104,067	1,434	105,501
PURCHASING	81,321	0.922230	57,304		57,304	790	58,094
HUMAN RESOURCES	371,225	4.209919	261,588		261,588	3,612	265,200
CITY ATTORNEY OFFICE	79,439	0.900887	55,978		55,978	772	56,750
INFORMATION TECHNOLOGY	95,807	1.086510	67,511		67,511	931	68,442
RISK MANAGEMENT	6,945	0.078761	4,894		4,894	67	4,961
PLANNING & INSPECTION	183,076	2.076194	129,007		129,007	1,780	130,787
ANIMAL SERVICES	141,389	1.603438	99,632		99,632	1,374	101,006
TAX OFFICE	25,477	0.288925	17,952		17,952	244	18,196
POLICE-OFFICE OF THE CHIEF	21,819	0.247441	15,375		15,375	210	15,585
POLICE-ADMINISTRATIVE SERVICES	208,409	2.363486	146,858		146,858	2,025	148,883
POLICE	1,753,956	19.890937	1,235,944		1,235,944	17,097	1,253,041
FIRE	1,596,469	18.104938	1,124,972		1,124,972	15,533	1,140,505
ENVIRONMENTAL SERVICES	417,015	4.729206	293,855		293,855	4,055	297,910
CAPITAL IMPROVEMENT	357,839	4.058114	252,156		252,156	3,482	255,638
PUBLIC HEALTH	302,957	3.435718	213,483		213,483	2,947	216,430
PARKS AND RECREATION	467,623	5.303132	329,517		329,517	4,549	334,066
ZOO	134,786	1.528556	94,979		94,979	1,309	96,288
LIBRARY	352,673	3.999528	248,516		248,516	3,432	251,948
DEPT OF MUSEUMS & CULTURAL AFF	134,245	1.522421	94,598		94,598	1,304	95,902
ECONOMIC DEVELOPMENT	20,986	0.237994	14,788		14,788	203	14,991
SUN METRO	681,597	7.729728	480,296		480,296	6,629	486,925
AIRPORT*	318,743	3.614741	224,607		224,607	3,104	227,711
COMMUNITY/HUMAN DEVELOPMENT	44,414	0.503682	31,297		31,297	431	31,728
INTERNATIONAL BRIDGES	62,991	0.714357	44,388		44,388	612	45,000
Schedule .4 Total for CITYWIDE IT CONTRACTS	8,817,865	100.000000	6,213,620		6,213,620	85,764	6,299,384

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	2.67	0.066826	2,318		2,318		2,318
CITY MANAGER	36.58	0.915546	31,759		31,759	437	32,196
STREETS & MAINTENANCE	280.60	7.023024	243,621		243,621	3,363	246,984
MUNICIPAL CLERK*	92.57	2.316897	80,370		80,370	1,107	81,477
MAYOR AND COUNCIL	23.59	0.590425	20,482		20,482	282	20,764
OFFICE OF THE COMPTROLLER	35.99	0.900779	31,247		31,247	430	31,677
PURCHASING	24.82	0.621210	21,549		21,549	297	21,846
HUMAN RESOURCES	36.76	0.920051	31,915		31,915	439	32,354
CITY ATTORNEY OFFICE	37.21	0.931314	32,306		32,306	444	32,750
INFORMATION TECHNOLOGY	82.77	2.071617	71,862		71,862	992	72,854
PLANNING & INSPECTION	115.78	2.897811	100,522		100,522	1,387	101,909
POLICE-OFFICE OF THE CHIEF	18.85	0.471789	16,366		16,366	224	16,590
POLICE-ADMINISTRATIVE SERVICES	180.05	4.506399	156,322		156,322	2,156	158,478
POLICE	1,086.56	27.195070	943,367		943,367	13,027	956,394
FIRE	1,087.99	27.230862	944,609		944,609	13,077	957,686
CAPITAL IMPROVEMENT	66.75	1.670659	57,953		57,953	799	58,752
PUBLIC HEALTH	68.03	1.702695	59,065		59,065	815	59,880
PARKS AND RECREATION	394.38	9.870777	342,407		342,407	4,726	347,133
ZOO	110.83	2.773919	96,224		96,224	1,327	97,551
LIBRARY	148.16	3.708237	128,634		128,634	1,775	130,409
DEPT OF MUSEUMS & CULTURAL AFF	39.81	0.996388	34,564		34,564	476	35,040
ECONOMIC DEVELOPMENT	18.13	0.453768	15,741		15,741	216	15,957
COMMUNITY/HUMAN DEVELOPMENT	6.55	0.163937	5,687		5,687	77	5,764
Schedule .4 Total for RETIREES INSURANCE	3,995.43	100.000000	3,468,890		3,468,890	47,873	3,516,763

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	18,452,329	5.128453	26,141		26,141		26,141
CITY MANAGER	3,207,536	0.891470	4,544		4,544	64	4,608
STREETS & MAINTENANCE	32,902,755	9.144658	46,613		46,613	676	47,289
MUNICIPAL CLERK*	5,428,367	1.508705	7,690		7,690	108	7,798
MAYOR AND COUNCIL	1,151,741	0.320103	1,632		1,632	23	1,655
OFFICE OF THE COMPTROLLER	2,631,851	0.731470	3,728		3,728	54	3,782
PURCHASING	1,435,144	0.398869	2,034		2,034	28	2,062
HUMAN RESOURCES	2,063,140	0.573408	2,923		2,923	43	2,966
CITY ATTORNEY OFFICE	3,046,657	0.846757	4,317		4,317	61	4,378
INFORMATION TECHNOLOGY	9,069,395	2.520656	12,849		12,849	185	13,034
PLANNING & INSPECTION	7,228,256	2.008948	10,240		10,240	148	10,388
POLICE-OFFICE OF THE CHIEF	2,126,051	0.590893	3,012		3,012	43	3,055
POLICE-ADMINISTRATIVE SERVICES	16,950,139	4.710950	24,013		24,013	350	24,363
POLICE	103,649,086	28.807177	146,841		146,841	2,161	149,002
FIRE	100,288,782	27.873247	142,079		142,079	2,066	144,145
CAPITAL IMPROVEMENT	5,261,985	1.462463	7,454		7,454	108	7,562
PUBLIC HEALTH	5,542,541	1.540438	7,852		7,852	114	7,966
PARKS AND RECREATION	22,189,268	6.167060	31,435		31,435	455	31,890
ZOO	4,415,043	1.227072	6,254		6,254	88	6,342
LIBRARY	8,876,919	2.467161	12,576		12,576	181	12,757
DEPT OF MUSEUMS & CULTURAL AFF	2,173,064	0.603959	3,078		3,078	44	3,122
ECONOMIC DEVELOPMENT	1,712,962	0.476083	2,427		2,427	34	2,461
Schedule .4 Total for LIABILITY INS	359,803,011	100.000000	509,732		509,732	7,034	516,766

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	924	0.537785	821		821	10	831
STREETS & MAINTENANCE	2,696	1.569120	2,393		2,393	31	2,424
MUNICIPAL CLERK*	2,393	1.392769	2,124		2,124	27	2,151
MAYOR AND COUNCIL	537	0.312544	476		476	6	482
OFFICE OF THE COMPTROLLER	905	0.526726	803		803	10	813
PURCHASING	900	0.523816	799		799	10	809
HUMAN RESOURCES	837	0.487149	743		743	10	753
CITY ATTORNEY OFFICE	848	0.493551	753		753	10	763
INFORMATION TECHNOLOGY	3,648	2.123202	3,239		3,239	44	3,283
PLANNING & INSPECTION	189	0.110001	168		168	2	170
ANIMAL SERVICES	1,286	0.748475	1,141		1,141	14	1,155
POLICE	10,779	6.273572	9,569		9,569	132	9,701
FIRE	20,261	11.792266	17,985		17,985	246	18,231
CAPITAL IMPROVEMENT	2,697	1.569702	2,394		2,394	31	2,425
PARKS AND RECREATION	44,622	25.970808	39,608		39,608	568	40,176
ZOO	12,262	7.136704	10,885		10,885	149	11,034
LIBRARY	21,097	12.278833	18,728		18,728	257	18,985
ECONOMIC DEVELOPMENT	218	0.126880	194		194	2	196
COMMUNITY/HUMAN DEVELOPMENT	1,248	0.726358	1,108		1,108	14	1,122
ALL OTHERS	43,469	25.299739	38,586		38,586	532	39,118
Schedule .4 Total for PROPERTY INSURANCE	171,816	100.000000	152,517		152,517	2,105	154,622

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - AUTO LIABILITY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	326	44.596441	108,841		108,841	1,514	110,355
PURCHASING	3	0.410397	1,001		1,001	13	1,014
INFORMATION TECHNOLOGY	12	1.641587	4,007		4,007	55	4,062
PLANNING & INSPECTION	5	0.683995	1,669		1,669	21	1,690
POLICE	13	1.778386	4,340		4,340	59	4,399
FIRE	222	30.369357	74,118		74,118	1,023	75,141
CAPITAL IMPROVEMENT	43	5.882353	14,357		14,357	196	14,553
PARKS AND RECREATION	59	8.071135	19,698		19,698	271	19,969
ZOO	13	1.778386	4,340		4,340	59	4,399
LIBRARY	4	0.547196	1,335		1,335	17	1,352
DEPT OF MUSEUMS & CULTURAL AFF	3	0.410397	1,001		1,001	13	1,014
DESTINATION EL PASO	2	0.273598	668		668	8	676
ECONOMIC DEVELOPMENT	23	3.146375	7,679		7,679	105	7,784
ALL OTHERS	3	0.410397	1,001		1,001	13	1,014
Schedule .4 Total for AUTO LIABILITY INSURANCE	731	100.000000	244,055		244,055	3,367	247,422

Allocation Basis: NUMBER OF GF VEHICLES PER DEPARTMENT
Allocation Source: TML AUTO LIABILITY

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PARKING LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HUMAN RESOURCES	100	100.000000	7,969		7,969	109	8,078
Schedule .4 Total for PARKING LIABILITY	100	100.000000	7,969		7,969	109	8,078

Allocation Basis: DIRECT ALLOCATION TO HR
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PARKS LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS AND RECREATION	100	100.000000	14,253		14,253	194	14,447
Schedule .4 Total for PARKS LIABILITY	100	100.000000	14,253		14,253	194	14,447

Allocation Basis: DIRECT ALLOCATION TO PARKS & REC
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	Total	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
NONDEPARTMENTAL	43,591	12,954	0	2,178	2,318
CITY MANAGER	98,742	2,283	0	58,824	32,196
STREETS & MAINTENANCE	834,157	23,435	0	403,670	246,984
MUNICIPAL CLERK*	189,008	3,864	0	93,718	81,477
MAYOR AND COUNCIL	43,225	818	0	19,506	20,764
OFFICE OF THE COMPTROLLER	143,646	1,873	0	105,501	31,677
PURCHASING	84,845	1,020	0	58,094	21,846
HUMAN RESOURCES	310,818	1,467	0	265,200	32,354
CITY ATTORNEY OFFICE	96,810	2,169	0	56,750	32,750
INFORMATION TECHNOLOGY	168,132	6,457	0	68,442	72,854
RISK MANAGEMENT	4,961	0	0	4,961	0
PLANNING & INSPECTION	250,091	5,147	0	130,787	101,909
ANIMAL SERVICES	102,161	0	0	101,006	0
TAX OFFICE	18,196	0	0	18,196	0
POLICE-OFFICE OF THE CHIEF	36,743	1,513	0	15,585	16,590
POLICE-ADMINISTRATIVE SERVICES	343,795	12,071	0	148,883	158,478
POLICE	2,446,382	73,845	0	1,253,041	956,394
FIRE	2,407,137	71,429	0	1,140,505	957,686
ENVIRONMENTAL SERVICES	297,910	0	0	297,910	0
CAPITAL IMPROVEMENT	342,678	3,748	0	255,638	58,752
PUBLIC HEALTH	288,223	3,947	0	216,430	59,880
PARKS AND RECREATION	803,484	15,803	0	334,066	347,133
ZOO	218,757	3,143	0	96,288	97,551
LIBRARY	421,771	6,320	0	251,948	130,409
DEPT OF MUSEUMS & CULTURAL AFF	155,040	1,547	18,415	95,902	35,040
DESTINATION EL PASO	676	0	0	0	0
ECONOMIC DEVELOPMENT	42,609	1,220	0	14,991	15,957
SUN METRO	486,925	0	0	486,925	0
AIRPORT*	227,711	0	0	227,711	0
COMMUNITY/HUMAN DEVELOPMENT	38,614	0	0	31,728	5,764
INTERNATIONAL BRIDGES	45,000	0	0	45,000	0
ALL OTHERS	40,132	0	0	0	0
Direct Bill	0	0	0	0	0
Total	11,031,970	256,073	18,415	6,299,384	3,516,763

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	LIABILITY INS	PROPERTY INSURANCE	AUTO LIABILITY INSURANCE	PARKING LIABILITY	PARKS LIABILITY
NONDEPARTMENTAL	26,141	0	0	0	0
CITY MANAGER	4,608	831	0	0	0
STREETS & MAINTENANCE	47,289	2,424	110,355	0	0
MUNICIPAL CLERK*	7,798	2,151	0	0	0
MAYOR AND COUNCIL	1,655	482	0	0	0
OFFICE OF THE COMPTROLLER	3,782	813	0	0	0
PURCHASING	2,062	809	1,014	0	0
HUMAN RESOURCES	2,966	753	0	8,078	0
CITY ATTORNEY OFFICE	4,378	763	0	0	0
INFORMATION TECHNOLOGY	13,034	3,283	4,062	0	0
RISK MANAGEMENT	0	0	0	0	0
PLANNING & INSPECTION	10,388	170	1,690	0	0
ANIMAL SERVICES	0	1,155	0	0	0
TAX OFFICE	0	0	0	0	0
POLICE-OFFICE OF THE CHIEF	3,055	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	24,363	0	0	0	0
POLICE	149,002	9,701	4,399	0	0
FIRE	144,145	18,231	75,141	0	0
ENVIRONMENTAL SERVICES	0	0	0	0	0
CAPITAL IMPROVEMENT	7,562	2,425	14,553	0	0
PUBLIC HEALTH	7,966	0	0	0	0
PARKS AND RECREATION	31,890	40,176	19,969	0	14,447
ZOO	6,342	11,034	4,399	0	0
LIBRARY	12,757	18,985	1,352	0	0
DEPT OF MUSEUMS & CULTURAL AFF	3,122	0	1,014	0	0
DESTINATION EL PASO	0	0	676	0	0
ECONOMIC DEVELOPMENT	2,461	196	7,784	0	0
SUN METRO	0	0	0	0	0
AIRPORT*	0	0	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	0	1,122	0	0	0
INTERNATIONAL BRIDGES	0	0	0	0	0
ALL OTHERS	0	39,118	1,014	0	0
Direct Bill	0	0	0	0	0
Total	516,766	154,622	247,422	8,078	14,447

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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, excluding MPO.
- Internal Audit - Costs associated with Internal Audit of the City's financial policies and procedures are allocated based upon the audit hours spent auditing various departments, excluding Sun Metro and ESD who pay directly.
- 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, excluding MPO.
- Public Information Office – Costs of the public information office have not been allocated within this plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,207,536			3,207,536
Inbound Costs:				
BUILDING DEPRECIATION	98,894		98,894	
EQUIPMENT DEPRECIATION	11,577		11,577	
NONDEPARTMENTAL	97,400	1,342	98,742	
CITY MANAGER		13,158	13,158	
STREETS & MAINTENANCE		101,962	101,962	
OFFICE OF THE COMPTROLLER		10,992	10,992	
PURCHASING		13,791	13,791	
HUMAN RESOURCES		16,672	16,672	
CITY ATTORNEY OFFICE		43,415	43,415	
INFORMATION TECHNOLOGY		245,571	245,571	
Total Allocated Additions:	207,871	446,903	654,774	654,774
Total To Be Allocated:	3,415,407	446,903		3,862,310

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	Total	G&A	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	2,205,428	0	686,968	444,999	630,314
FRINGE BENEFITS	695,845	0	279,895	121,512	157,522
Other Expense & Cost					
CONTRACTUAL SERVICES	163,182	0	21,287	32,725	65,416
MATERIALS/SUPPLIES	50,180	0	29,098	13,735	2,581
OPERATING EXP	92,901	0	43,426	15,488	17,370
Departmental Total					
Expenditures Per Financial Statement	3,207,536				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,207,536	0	1,060,674	628,459	873,203
Allocation Step 1					
Inbound - All Others	207,871	0	64,754	41,948	59,410
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(442,043)	0	0	0	0
1st Allocation	2,973,364	0	1,125,428	670,407	932,613
Allocation Step 2					
Inbound - All Others	446,903	0	139,310	90,155	127,719
Unallocated Costs	(58,875)	0	0	0	0
2nd Allocation	388,028	0	139,310	90,155	127,719
Total For CITY MANAGER					
Schedule .3 Total	3,361,392	0	1,264,738	760,562	1,060,332

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	PERFORMANCE OFFICE	PUBLIC INFOR**
<hr/>		
Wages & Benefits		
----- SALARIES & WAGES	152,473	290,674
FRINGE BENEFITS	41,805	95,111
Other Expense & Cost		
----- CONTRACTUAL SERVICES	17,846	25,908
MATERIALS/SUPPLIES	1,812	2,954
OPERATING EXP	16,617	0
Departmental Total		
----- Expenditures Per Financial Statement		
Deductions		
----- *Total Disallowed Costs	0	0
Functional Cost	230,553	414,647
Allocation Step 1		
----- Inbound - All Others	14,363	27,396
Reallocate Admin Costs	0	0
Unallocated Costs	0	(442,043)
1st Allocation	244,916	0
Allocation Step 2		
----- Inbound - All Others	30,844	58,875
Unallocated Costs	0	(58,875)
2nd Allocation	30,844	0
Total For CITY MANAGER		
----- Schedule .3 Total	275,760	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	2.67	0.046255	521		521		521
CITY MANAGER	36.58	0.633714	7,133		7,133		7,133
STREETS & MAINTENANCE	407.39	7.057648	79,429		79,429	9,897	89,326
MUNICIPAL CLERK*	92.57	1.603688	18,047		18,047	2,244	20,291
MAYOR AND COUNCIL	23.59	0.408675	4,600		4,600	571	5,171
OFFICE OF THE COMPTROLLER	35.99	0.623493	7,016		7,016	872	7,888
PURCHASING	24.82	0.429983	4,839		4,839	602	5,441
HUMAN RESOURCES	36.76	0.636832	7,167		7,167	891	8,058
CITY ATTORNEY OFFICE	37.21	0.644628	7,255		7,255	901	8,156
INFORMATION TECHNOLOGY	82.77	1.433912	16,138		16,138	2,011	18,149
RISK MANAGEMENT	6.00	0.103944	1,170		1,170	139	1,309
PLANNING & INSPECTION	115.78	2.005779	22,574		22,574	2,808	25,382
ANIMAL SERVICES	122.15	2.116134	23,815		23,815	2,962	26,777
TAX OFFICE	22.01	0.381302	4,291		4,291	534	4,825
POLICE-OFFICE OF THE CHIEF	18.85	0.326558	3,676		3,676	456	4,132
POLICE-ADMINISTRATIVE SERVICES	180.05	3.119196	35,105		35,105	4,374	39,479
POLICE	1,086.56	18.823627	211,847		211,847	26,406	238,253
FIRE	1,087.99	18.848402	212,123		212,123	26,501	238,624
ENVIRONMENTAL SERVICES	360.27	6.241338	70,241		70,241	8,755	78,996
CAPITAL IMPROVEMENT	66.75	1.156381	13,014		13,014	1,618	14,632
PUBLIC HEALTH	257.24	4.456440	50,154		50,154	6,252	56,406
PARKS AND RECREATION	394.38	6.832262	76,892		76,892	9,585	86,477
ZOO	110.83	1.920025	21,607		21,607	2,692	24,299
LIBRARY	148.16	2.566732	28,888		28,888	3,596	32,484
DEPT OF MUSEUMS & CULTURAL AFF	39.81	0.689671	7,761		7,761	964	8,725
ECONOMIC DEVELOPMENT	18.13	0.314085	3,534		3,534	438	3,972
SUN METRO	588.85	10.201271	114,808		114,808	14,308	129,116
AIRPORT*	275.37	4.770526	53,691		53,691	6,682	60,373
COMMUNITY/HUMAN DEVELOPMENT	38.37	0.664724	7,482		7,482	929	8,411
INTERNATIONAL BRIDGES	54.42	0.942775	10,610		10,610	1,322	11,932
Schedule .4 Total for CITY MANAGER	5,772.32	100.000000	1,125,428		1,125,428	139,310	1,264,738

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	490.25	6.905173	46,292		46,292	6,226	52,518
MUNICIPAL CLERK*	5.75	0.080989	543		543	69	612
OFFICE OF THE COMPTROLLER	595.75	8.391141	56,255		56,255	7,563	63,818
HUMAN RESOURCES	422.00	5.943871	39,849		39,849	5,357	45,206
INFORMATION TECHNOLOGY	360.75	5.081165	34,065		34,065	4,580	38,645
ANIMAL SERVICES	241.25	3.398007	22,780		22,780	3,059	25,839
TAX OFFICE	488.25	6.877003	46,103		46,103	6,199	52,302
POLICE	605.75	8.531991	57,199		57,199	7,689	64,888
FIRE	13.50	0.190148	1,274		1,274	172	1,446
CAPITAL IMPROVEMENT	589.75	8.306631	55,689		55,689	7,488	63,177
PARKS AND RECREATION	200.50	2.824043	18,933		18,933	2,546	21,479
ZOO	531.25	7.482658	50,163		50,163	6,745	56,908
DESTINATION EL PASO	41.50	0.584528	3,920		3,920	525	4,445
ECONOMIC DEVELOPMENT	148.75	2.095144	14,046		14,046	1,886	15,932
AIRPORT*	672.00	9.465122	63,454		63,454	8,527	71,981
COMMUNITY/HUMAN DEVELOPMENT	774.50	10.908832	73,135		73,135	9,870	83,005
PENSION ADMINISTRATION	42.25	0.595091	3,990		3,990	535	4,525
INTERNATIONAL BRIDGES	270.00	3.802951	25,496		25,496	3,425	28,921
ALL OTHERS	606.00	8.535512	57,221		57,221	7,694	64,915
Schedule .4 Total for INTERNAL AUDIT	7,099.75	100.000000	670,407		670,407	90,155	760,562

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	18,729,708	2.801115	26,124		26,124		26,124
CITY MANAGER	3,207,536	0.479702	4,474		4,474		4,474
STREETS & MAINTENANCE	55,063,865	8.235056	76,801		76,801	10,871	87,672
MUNICIPAL CLERK*	5,919,649	0.885311	8,257		8,257	1,163	9,420
MAYOR AND COUNCIL	1,363,120	0.203861	1,902		1,902	262	2,164
OFFICE OF THE COMPTROLLER	2,746,960	0.410821	3,831		3,831	540	4,371
PURCHASING	1,435,144	0.214632	2,002		2,002	281	2,283
HUMAN RESOURCES	2,063,140	0.308552	2,877		2,877	404	3,281
CITY ATTORNEY OFFICE	3,207,976	0.479768	4,474		4,474	633	5,107
INFORMATION TECHNOLOGY	9,069,395	1.356370	12,649		12,649	1,792	14,441
RISK MANAGEMENT	62,468,138	9.342399	87,129		87,129	12,334	99,463
PLANNING & INSPECTION	7,946,456	1.188429	11,083		11,083	1,566	12,649
ANIMAL SERVICES	7,238,879	1.082608	10,097		10,097	1,430	11,527
TAX OFFICE	1,565,950	0.234195	2,185		2,185	304	2,489
METRO PLANNING ORGAN.- M.P.O.	2,174,548	0.325214	3,034		3,034	426	3,460
POLICE-OFFICE OF THE CHIEF	2,889,661	0.432162	4,030		4,030	569	4,599
POLICE-ADMINISTRATIVE SERVICES	16,950,139	2.534972	23,640		23,640	3,344	26,984
POLICE	114,183,619	17.076689	159,263		159,263	22,600	181,863
FIRE	103,276,234	15.445439	144,045		144,045	20,398	164,443
ENVIRONMENTAL SERVICES	36,068,513	5.394213	50,307		50,307	7,121	57,428
CAPITAL IMPROVEMENT	5,335,059	0.797883	7,441		7,441	1,054	8,495
PUBLIC HEALTH	17,652,025	2.639942	24,620		24,620	3,482	28,102
PARKS AND RECREATION	24,234,903	3.624442	33,802		33,802	4,785	38,587
ZOO	6,525,170	0.975869	9,100		9,100	1,291	10,391
LIBRARY	8,997,016	1.345545	12,548		12,548	1,778	14,326
DEPT OF MUSEUMS & CULTURAL AFF	4,136,050	0.618565	5,769		5,769	820	6,589
DESTINATION EL PASO	15,849,318	2.370339	22,106		22,106	3,128	25,234
ECONOMIC DEVELOPMENT	9,959,226	1.489448	13,891		13,891	1,965	15,856
SUN METRO	68,971,597	10.315022	96,198		96,198	13,621	109,819
AIRPORT*	30,965,431	4.631024	43,189		43,189	6,116	49,305
COMMUNITY/HUMAN DEVELOPMENT	9,881,510	1.477826	13,783		13,783	1,952	15,735
INTERNATIONAL BRIDGES	8,576,044	1.282587	11,962		11,962	1,689	13,651
Schedule .4 Total for MGMNT & BUDGET	668,651,979	100.000000	932,613		932,613	127,719	1,060,332

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	2.67	0.046255	113		113		113
CITY MANAGER	36.58	0.633714	1,551		1,551		1,551
STREETS & MAINTENANCE	407.39	7.057648	17,285		17,285	2,189	19,474
MUNICIPAL CLERK*	92.57	1.603688	3,927		3,927	492	4,419
MAYOR AND COUNCIL	23.59	0.408675	1,000		1,000	124	1,124
OFFICE OF THE COMPTROLLER	35.99	0.623493	1,527		1,527	192	1,719
PURCHASING	24.82	0.429983	1,052		1,052	130	1,182
HUMAN RESOURCES	36.76	0.636832	1,559		1,559	195	1,754
CITY ATTORNEY OFFICE	37.21	0.644628	1,578		1,578	198	1,776
INFORMATION TECHNOLOGY	82.77	1.433912	3,512		3,512	442	3,954
RISK MANAGEMENT	6.00	0.103944	255		255	31	286
PLANNING & INSPECTION	115.78	2.005779	4,912		4,912	621	5,533
ANIMAL SERVICES	122.15	2.116134	5,183		5,183	655	5,838
TAX OFFICE	22.01	0.381302	933		933	116	1,049
POLICE-OFFICE OF THE CHIEF	18.85	0.326558	800		800	99	899
POLICE-ADMINISTRATIVE SERVICES	180.05	3.119196	7,639		7,639	968	8,607
POLICE	1,086.56	18.823627	46,102		46,102	5,845	51,947
FIRE	1,087.99	18.848402	46,171		46,171	5,911	52,082
ENVIRONMENTAL SERVICES	360.27	6.241338	15,286		15,286	1,938	17,224
CAPITAL IMPROVEMENT	66.75	1.156381	2,832		2,832	357	3,189
PUBLIC HEALTH	257.24	4.456440	10,915		10,915	1,383	12,298
PARKS AND RECREATION	394.38	6.832262	16,734		16,734	2,121	18,855
ZOO	110.83	1.920025	4,702		4,702	593	5,295
LIBRARY	148.16	2.566732	6,287		6,287	794	7,081
DEPT OF MUSEUMS & CULTURAL AFF	39.81	0.689671	1,689		1,689	211	1,900
ECONOMIC DEVELOPMENT	18.13	0.314085	769		769	96	865
SUN METRO	588.85	10.201271	24,984		24,984	3,167	28,151
AIRPORT*	275.37	4.770526	11,682		11,682	1,480	13,162
COMMUNITY/HUMAN DEVELOPMENT	38.37	0.664724	1,627		1,627	205	1,832
INTERNATIONAL BRIDGES	54.42	0.942775	2,310		2,310	291	2,601
Schedule .4 Total for PERFORMANCE OFFICE	5,772.32	100.000000	244,916		244,916	30,844	275,760

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER**

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	26,758	521	0	26,124	113
CITY MANAGER	13,158	7,133	0	4,474	1,551
STREETS & MAINTENANCE	248,990	89,326	52,518	87,672	19,474
MUNICIPAL CLERK*	34,742	20,291	612	9,420	4,419
MAYOR AND COUNCIL	8,459	5,171	0	2,164	1,124
OFFICE OF THE COMPTROLLER	77,796	7,888	63,818	4,371	1,719
PURCHASING	8,906	5,441	0	2,283	1,182
HUMAN RESOURCES	58,299	8,058	45,206	3,281	1,754
CITY ATTORNEY OFFICE	15,039	8,156	0	5,107	1,776
INFORMATION TECHNOLOGY	75,189	18,149	38,645	14,441	3,954
RISK MANAGEMENT	101,058	1,309	0	99,463	286
PLANNING & INSPECTION	43,564	25,382	0	12,649	5,533
ANIMAL SERVICES	69,981	26,777	25,839	11,527	5,838
TAX OFFICE	60,665	4,825	52,302	2,489	1,049
METRO PLANNING ORGAN.- M.P.O.	3,460	0	0	3,460	0
POLICE-OFFICE OF THE CHIEF	9,630	4,132	0	4,599	899
POLICE-ADMINISTRATIVE SERVICES	75,070	39,479	0	26,984	8,607
POLICE	536,951	238,253	64,888	181,863	51,947
FIRE	456,595	238,624	1,446	164,443	52,082
ENVIRONMENTAL SERVICES	153,648	78,996	0	57,428	17,224
CAPITAL IMPROVEMENT	89,493	14,632	63,177	8,495	3,189
PUBLIC HEALTH	96,806	56,406	0	28,102	12,298
PARKS AND RECREATION	165,398	86,477	21,479	38,587	18,855
ZOO	96,893	24,299	56,908	10,391	5,295
LIBRARY	53,891	32,484	0	14,326	7,081
DEPT OF MUSEUMS & CULTURAL AFF	17,214	8,725	0	6,589	1,900
DESTINATION EL PASO	29,679	0	4,445	25,234	0
ECONOMIC DEVELOPMENT	36,625	3,972	15,932	15,856	865
SUN METRO	267,086	129,116	0	109,819	28,151
AIRPORT*	194,821	60,373	71,981	49,305	13,162
COMMUNITY/HUMAN DEVELOPMENT	108,983	8,411	83,005	15,735	1,832
PENSION ADMINISTRATION	4,525	0	4,525	0	0
INTERNATIONAL BRIDGES	57,105	11,932	28,921	13,651	2,601
ALL OTHERS	64,915	0	64,915	0	0
Direct Bill	0	0	0	0	0
Total	3,361,392	1,264,738	760,562	1,060,332	275,760

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department STREETS & MAINTENANCE

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

- Facilities – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
- Department Janitorial – Costs for the janitorial contract have been allocated to buildings/departments based on the yearly contract building breakdown.
- City 1 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 1 are allocated based on the number of fte's in each occupying department.
- City 2 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 2 are allocated based on the number of fte's in each occupying department.
- City 3 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 3 are allocated based on the number of fte's in each occupying department.
- City 4 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 4 are allocated based on the amount of square footage occupied per department.
- Department Utilities – Utility costs for buildings that have one department occupying space have been allocated to those departments based on the actual amounts paid.
- MSC – Utility costs for the Municipal Service Center have been allocated based on the amount of square footage per department.
- Engineering Traffic, Pavement Management, Env Fee Fund 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.
- Other Utilities – Utilities costs for Street Lighting and other un-identifiable buildings have not been allocated in this cost plan.
- Ballpark and Vending - Revenue related to the Ballpark and the vending machines has not been included in this plan as it's not applicable to City departments.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	63,873,645			63,873,645
Deductions:				
SUSTAINABILITY OUTSIDE CONTRACTS -NOC	-271,574			
UTILITIES - BALLPARK	-293,744			
INTEREST EXPENSE	-393,030			
CAPITAL OUTLAY	-1,442,855			
CAPITAL PROJECT FUNDS	-3,871,304			
PRINCIPAL PAYMENT EXPENSE	-3,387,333			
Total Deductions:	-9,659,840			-9,659,840
Cost Adjustments:				
REIMBURSED EXPENDITURES, SUSTAINABILITY	-80,404			
REIMBURSED EXPENDITURES, FAC MAINT	-283,569			
VENDING MACHINE PROCEEDS	-54,334			
DONATIONS	-1,926			
Total Departmental Cost Adjustments:	-420,233			-420,233
Inbound Costs:				
BUILDING DEPRECIATION	10,906		10,906	
EQUIPMENT DEPRECIATION	2,226,905		2,226,905	
NONDEPARTMENTAL	822,739	11,418	834,157	
CITY MANAGER	219,807	29,183	248,990	
STREETS & MAINTENANCE		849,689	849,689	
OFFICE OF THE COMPTROLLER		144,781	144,781	
PURCHASING		66,556	66,556	
HUMAN RESOURCES		185,669	185,669	
CITY ATTORNEY OFFICE		25,536	25,536	
INFORMATION TECHNOLOGY		557,757	557,757	
Total Allocated Additions:	3,280,357	1,870,589	5,150,946	5,150,946
Total To Be Allocated:	57,073,929	1,870,589		58,944,518

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Wages & Benefits					
SALARIES & WAGES	14,442,622	581,910	2,341,273	0	0
FRINGE BENEFITS	5,753,759	204,692	1,009,011	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	7,336,915	21,544	1,763,989	0	0
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	271,574	0	0	0	0
PARKING LOT LEASES	67,291	0	0	0	24,749
LAND LEASES	63,988	0	0	0	23,535
MAINT SVCS CONTRACT-JANITORIAL	720,372	0	0	475,014	57,342
SECURITY CONTRACTS	157,949	0	0	0	58,093
MATERIALS/SUPPLIES	14,827,039	44,305	1,062,044	0	0
OPERATING EXPENSES	202,191	28,600	6,465	0	0
UTILITIES	10,641,679	0	0	0	111,738
*UTILITIES - BALLPARK	293,744	0	0	0	0
*INTEREST EXPENSE	393,030	0	0	0	0
*CAPITAL OUTLAY	1,442,855	0	0	0	0
*CAPITAL PROJECT FUNDS	3,871,304	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	3,387,333	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	63,873,645				
Deductions					
*Total Disallowed Costs	(9,659,840)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES, SUSTAINABILITY	(80,404)	0	0	0	(844)
REIMBURSED EXPENDITURES, FAC MAINT	(283,569)	0	0	0	0
VENDING MACHINE PROCEEDS	(54,334)	0	0	0	0
DONATIONS	(1,926)	(1,926)	0	0	0
Functional Cost	53,793,572	879,125	6,182,782	475,014	274,613
Allocation Step 1					
Inbound - All Others	3,280,357	132,199	531,743	0	0
Reallocate Admin Costs		(1,011,324)	236,852	0	0
Unallocated Costs	(43,336,991)	0	0	0	0
1st Allocation	13,736,938	0	6,951,377	475,014	274,613
Allocation Step 2					
Inbound - All Others	1,870,589	75,336	303,165	0	0
Reallocate Admin Costs		(75,336)	17,644	0	0
Unallocated Costs	(1,549,780)	0	0	0	0
2nd Allocation	320,809	0	320,809	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	14,057,747	0	7,272,186	475,014	274,613

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	18,586	21,984	1,972	0	0
LAND LEASES	17,673	20,905	1,875	0	0
MAINT SVCS CONTRACT-JANITORIAL	56,333	50,786	4,538	0	76,359
SECURITY CONTRACTS	43,626	51,602	4,628	0	0
MATERIALS/SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	162,818	86,198	17,027	5,259,116	183,037
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*CAPITAL PROJECT FUNDS	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES, SUSTAINABILITY	(1,230)	(651)	(129)	(39,736)	(1,383)
REIMBURSED EXPENDITURES, FAC MAINT	0	0	0	0	0
VENDING MACHINE PROCEEDS	0	0	0	0	0
DONATIONS	0	0	0	0	0
Functional Cost	297,806	230,824	29,911	5,219,380	258,013
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	297,806	230,824	29,911	5,219,380	258,013
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	297,806	230,824	29,911	5,219,380	258,013

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	ENV FEE FUND**
Wages & Benefits					
SALARIES & WAGES	2,612,253	711,450	3,755,036	4,440,700	0
FRINGE BENEFITS	924,886	247,358	1,507,365	1,860,447	0
Other Expense & Cost					
CONTRACTUAL SVCS	660,044	1,943,547	191,696	2,685,715	70,380
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	0	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	995,211	33,605	11,410,093	1,281,781	0
OPERATING EXPENSES	0	0	160,395	6,731	0
UTILITIES	0	0	0	0	0
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*CAPITAL PROJECT FUNDS	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES, SUSTAINABILITY	0	0	0	0	0
REIMBURSED EXPENDITURES, FAC MAINT	0	0	0	0	0
VENDING MACHINE PROCEEDS	0	0	0	0	0
DONATIONS	0	0	0	0	0
Functional Cost	5,192,394	2,935,960	17,024,585	10,275,374	70,380
Allocation Step 1					
Inbound - All Others	593,416	161,721	852,890	1,008,388	0
Reallocate Admin Costs	255,258	74,533	0	444,681	0
Unallocated Costs	(6,041,068)	(3,172,214)	(17,877,475)	(11,728,443)	(70,380)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	338,380	92,176	486,356	575,176	0
Reallocate Admin Costs	19,015	5,554	0	33,123	0
Unallocated Costs	(357,395)	(97,730)	(486,356)	(608,299)	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	OTHER UTILITIES**	BALLPARK**	VENDING**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
CONTRACTUAL SVCS	0	0	0
*SUSTAINABILITY OUTSIDE CONTRACTS -NOC	0	0	0
PARKING LOT LEASES	0	0	0
LAND LEASES	0	0	0
MAINT SVCS CONTRACT-JANITORIAL	0	0	0
SECURITY CONTRACTS	0	0	0
MATERIALS/SUPPLIES	0	0	0
OPERATING EXPENSES	0	0	0
UTILITIES	4,821,745	0	0
*UTILITIES - BALLPARK	0	0	0
*INTEREST EXPENSE	0	0	0
*CAPITAL OUTLAY	0	0	0
*CAPITAL PROJECT FUNDS	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
REIMBURSED EXPENDITURES, SUSTAINABILITY	(36,431)	0	0
REIMBURSED EXPENDITURES, FAC MAINT	0	(283,569)	0
VENDING MACHINE PROCEEDS	0	0	(54,334)
DONATIONS	0	0	0
Functional Cost	4,785,314	(283,569)	(54,334)
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	(4,785,314)	(283,569)	(54,334)
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
2nd Allocation	0	0	0
Total For STREETS & MAINTENANCE			
Schedule .3 Total	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	421.30	0.627216	43,598		43,598		43,598
STREETS & MAINTENANCE	4,763.78	7.092143	493,000		493,000		493,000
MUNICIPAL CLERK*	413.53	0.615649	42,795		42,795	2,130	44,925
MAYOR AND COUNCIL	351.14	0.522765	36,337		36,337	1,813	38,150
OFFICE OF THE COMPTROLLER	361.71	0.538501	37,433		37,433	1,867	39,300
PURCHASING	324.73	0.483446	33,605		33,605	1,673	35,278
HUMAN RESOURCES	480.95	0.716021	49,773		49,773	2,486	52,259
CITY ATTORNEY OFFICE	486.84	0.724790	50,382		50,382	2,518	52,900
INFORMATION TECHNOLOGY	606.71	0.903248	62,790		62,790	3,131	65,921
PLANNING & INSPECTION	291.00	0.433230	30,113		30,113	1,503	31,616
ANIMAL SERVICES	115.03	0.171253	11,903		11,903	591	12,494
TAX OFFICE	75.00	0.111657	7,761		7,761	382	8,143
POLICE	6,619.44	9.854783	685,044		685,044	34,258	719,302
FIRE	11,663.57	17.364301	1,207,058		1,207,058	60,362	1,267,420
ENVIRONMENTAL SERVICES	632.17	0.941152	65,424		65,424	3,265	68,689
CAPITAL IMPROVEMENT	430.13	0.640362	44,512		44,512	2,216	46,728
PUBLIC HEALTH	7,031.82	10.468719	727,719		727,719	36,389	764,108
PARKS AND RECREATION	25,030.19	37.264042	2,590,378		2,590,378	129,653	2,720,031
LIBRARY	4,680.95	6.968829	484,429		484,429	24,225	508,654
DEPT OF MUSEUMS & CULTURAL AFF	1,268.06	1.887842	131,230		131,230	6,557	137,787
ECONOMIC DEVELOPMENT	302.99	0.451081	31,357		31,357	1,567	32,924
COMMUNITY/HUMAN DEVELOPMENT	641.25	0.954670	66,365		66,365	3,313	69,678
ALL OTHERS	177.53	0.264300	18,371		18,371	910	19,281
Schedule .4 Total for FACILITIES	67,169.82	100.000000	6,951,377		6,951,377	320,809	7,272,186

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	39,098	7.085076	33,655		33,655		33,655
POLICE	309,138	56.019905	266,103		266,103		266,103
FIRE	63,305	11.471705	54,492		54,492		54,492
PARKS AND RECREATION	4,437	0.804043	3,819		3,819		3,819
DEPT OF MUSEUMS & CULTURAL AFF	135,858	24.619271	116,945		116,945		116,945
Schedule .4 Total for DEPT JANITORIAL	551,836	100.000000	475,014		475,014	0	475,014

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	27.95	15.769578	43,305		43,305		43,305
MUNICIPAL CLERK*	5.43	3.063643	8,413		8,413		8,413
MAYOR AND COUNCIL	23.59	13.309637	36,550		36,550		36,550
OFFICE OF THE COMPTROLLER	21.48	12.119160	33,281		33,281		33,281
PURCHASING	24.82	14.003611	38,456		38,456		38,456
HUMAN RESOURCES	36.76	20.740239	56,955		56,955		56,955
CITY ATTORNEY OFFICE	37.21	20.994132	57,653		57,653		57,653
Schedule .4 Total for CITY 1	177.24	100.000000	274,613		274,613	0	274,613

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	8.63	5.056542	15,059		15,059		15,059
OFFICE OF THE COMPTROLLER	12.52	7.335794	21,846		21,846		21,846
INFORMATION TECHNOLOGY	82.77	48.497100	144,427		144,427		144,427
CAPITAL IMPROVEMENT	66.75	39.110564	116,474		116,474		116,474
Schedule .4 Total for CITY 2	170.67	100.000000	297,806		297,806	0	297,806

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	15.91	21.972103	50,717		50,717		50,717
ECONOMIC DEVELOPMENT	18.13	25.037978	57,794		57,794		57,794
COMMUNITY/HUMAN DEVELOPMENT	38.37	52.989919	122,313		122,313		122,313
Schedule .4 Total for CITY 3	72.41	100.000000	230,824		230,824	0	230,824

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	100.000000	29,911		29,911		29,911
Schedule .4 Total for CITY 4	6,600	100.000000	29,911		29,911	0	29,911

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	114,319	2.166974	113,103		113,103		113,103
INFORMATION TECHNOLOGY	115,859	2.196165	114,626		114,626		114,626
POLICE	685,717	12.998108	678,421		678,421		678,421
FIRE	600,969	11.391667	594,574		594,574		594,574
ENVIRONMENTAL SERVICES	19,299	0.365822	19,094		19,094		19,094
CAPITAL IMPROVEMENT	1,471	0.027884	1,455		1,455		1,455
PARKS AND RECREATION	2,587,056	49.038937	2,559,528		2,559,528		2,559,528
ZOO	411,834	7.806519	407,452		407,452		407,452
LIBRARY	457,681	8.675572	452,811		452,811		452,811
DEPT OF MUSEUMS & CULTURAL AFF	281,309	5.332352	278,316		278,316		278,316
Schedule .4 Total for DEPT UTILITIES	5,275,514	100.000000	5,219,380		5,219,380	0	5,219,380

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	209,931		209,931		209,931
ENVIRONMENTAL SERVICES	5,529	5.248918	13,543		13,543		13,543
PARKS AND RECREATION	14,101	13.386686	34,539		34,539		34,539
Schedule .4 Total for MSC	105,336	100.000000	258,013		258,013	0	258,013

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	CITY 1	CITY 2
CITY MANAGER	101,962	43,598	0	43,305	15,059
STREETS & MAINTENANCE	849,689	493,000	33,655	0	0
MUNICIPAL CLERK*	53,338	44,925	0	8,413	0
MAYOR AND COUNCIL	74,700	38,150	0	36,550	0
OFFICE OF THE COMPTROLLER	94,427	39,300	0	33,281	21,846
PURCHASING	73,734	35,278	0	38,456	0
HUMAN RESOURCES	109,214	52,259	0	56,955	0
CITY ATTORNEY OFFICE	110,553	52,900	0	57,653	0
INFORMATION TECHNOLOGY	324,974	65,921	0	0	144,427
PLANNING & INSPECTION	61,527	31,616	0	0	0
ANIMAL SERVICES	12,494	12,494	0	0	0
TAX OFFICE	8,143	8,143	0	0	0
POLICE	1,663,826	719,302	266,103	0	0
FIRE	1,916,486	1,267,420	54,492	0	0
ENVIRONMENTAL SERVICES	101,326	68,689	0	0	0
CAPITAL IMPROVEMENT	164,657	46,728	0	0	116,474
PUBLIC HEALTH	764,108	764,108	0	0	0
PARKS AND RECREATION	5,368,634	2,720,031	3,819	0	0
ZOO	407,452	0	0	0	0
LIBRARY	961,465	508,654	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	533,048	137,787	116,945	0	0
ECONOMIC DEVELOPMENT	90,718	32,924	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	191,991	69,678	0	0	0
ALL OTHERS	19,281	19,281	0	0	0
Direct Bill	0	0	0	0	0
Total	14,057,747	7,272,186	475,014	274,613	297,806

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	0	0	0	0
STREETS & MAINTENANCE	0	0	113,103	209,931
MUNICIPAL CLERK*	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0
OFFICE OF THE COMPTROLLER	0	0	0	0
PURCHASING	0	0	0	0
HUMAN RESOURCES	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0
INFORMATION TECHNOLOGY	0	0	114,626	0
PLANNING & INSPECTION	0	29,911	0	0
ANIMAL SERVICES	0	0	0	0
TAX OFFICE	0	0	0	0
POLICE	0	0	678,421	0
FIRE	0	0	594,574	0
ENVIRONMENTAL SERVICES	0	0	19,094	13,543
CAPITAL IMPROVEMENT	0	0	1,455	0
PUBLIC HEALTH	0	0	0	0
PARKS AND RECREATION	50,717	0	2,559,528	34,539
ZOO	0	0	407,452	0
LIBRARY	0	0	452,811	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	278,316	0
ECONOMIC DEVELOPMENT	57,794	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	122,313	0	0	0
ALL OTHERS	0	0	0	0
Direct Bill	0	0	0	0
Total	230,824	29,911	5,219,380	258,013

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER

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

- Finance & Reporting - Costs associated with finance & reporting are allocated based upon total general ledger transactions by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash investments.
- Grant Accounting - Costs associated with accounting services provided to grant-funded programs are allocated based upon grant expenditures.
- Annual Audit - Costs associated with the fee for the City's annual independent audit are allocated based upon total actual expenditures by department. Sun Metro, Airport, Environmental Services, Tax Office and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
- Capital Assets – Costs associated with capital assets are allocated based on the most current year's equipment depreciation.
- 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 PLAN
BASED ON FY 2017 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:	2,746,960			2,746,960
Cost Adjustments:				
MISC NON-OPERATING REVENUE	-415			
REIMBURSED EXPENDITURES	81			
CREDIT DIRECT EXPENSE	-114,780			
Total Departmental Cost Adjustments:	-115,114			-115,114
Inbound Costs:				
BUILDING DEPRECIATION	93,962		93,962	
NONDEPARTMENTAL	141,693	1,953	143,646	
CITY MANAGER	68,629	9,167	77,796	
STREETS & MAINTENANCE	92,560	1,867	94,427	
OFFICE OF THE COMPTROLLER		12,049	12,049	
PURCHASING		6,569	6,569	
HUMAN RESOURCES		16,401	16,401	
INFORMATION TECHNOLOGY		199,982	199,982	
Total Allocated Additions:	396,844	247,988	644,832	644,832
Total To Be Allocated:	3,028,690	247,988		3,276,678

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER**

	Total	G&A	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING
Wages & Benefits					
SALARIES	1,870,406	206,689	695,249	234,847	549,782
FRINGE BENEFITS	533,079	50,774	230,291	67,472	133,489
Other Expense & Cost					
AUDIT SERVICES	269,793	0	19,017	0	0
CONTRACTUAL SERVICES	35,709	0	32,962	1,800	987
MATERIALS/SUPPLIES	17,302	1,200	15,453	649	0
OPERATING EXPENSES	20,671	3,063	6,724	3,968	6,916
Departmental Total					
Expenditures Per Financial Statement	2,746,960				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
MISC NON-OPERATING REVENUE	(415)	0	(5)	0	0
REIMBURSED EXPENDITURES	81	0	0	0	0
CREDIT DIRECT EXPENSE	(114,780)	0	0	0	0
Functional Cost	2,631,846	261,726	999,691	308,736	691,174
Allocation Step 1					
Inbound - All Others	396,844	43,855	147,509	49,844	116,629
Reallocate Admin Costs		(305,581)	128,736	40,239	90,650
Unallocated Costs	0	0	0	0	0
1st Allocation	3,028,690	0	1,275,936	398,819	898,453
Allocation Step 2					
Inbound - All Others	247,988	27,370	92,326	31,118	72,872
Reallocate Admin Costs		(27,370)	11,537	3,605	8,120
Unallocated Costs	0	0	0	0	0
2nd Allocation	247,988	0	103,863	34,723	80,992
Total For OFFICE OF THE COMPTROLLER					
Schedule .3 Total	3,276,678	0	1,379,799	433,542	979,445

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER**

	ANNUAL AUDIT	CAPITAL ASSETS	CD ADMIN
Wages & Benefits			
SALARIES	0	98,901	84,938
FRINGE BENEFITS	0	20,842	30,211
Other Expense & Cost			
AUDIT SERVICES	250,776	0	0
CONTRACTUAL SERVICES	0	0	(40)
MATERIALS/SUPPLIES	0	0	0
OPERATING EXPENSES	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
MISC NON-OPERATING REVENUE	0	0	(410)
REIMBURSED EXPENDITURES	0	0	81
CREDIT DIRECT EXPENSE	0	0	(114,780)
 Functional Cost	 250,776	 119,743	 0
Allocation Step 1			
Inbound - All Others	0	20,993	18,014
Reallocate Admin Costs	28,142	15,793	2,021
Unallocated Costs	0	0	0
1st Allocation	278,918	156,529	20,035
Allocation Step 2			
Inbound - All Others	0	13,084	11,218
Reallocate Admin Costs	2,518	1,412	178
Unallocated Costs	0	0	0
2nd Allocation	2,518	14,496	11,396
Total For OFFICE OF THE COMPTROLLER			
Schedule .3 Total	281,436	171,025	31,431

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	67,176	4.736545	60,432		60,432		60,432
CITY MANAGER	8,797	0.620272	7,917		7,917		7,917
STREETS & MAINTENANCE	59,111	4.167886	53,181		53,181		53,181
MUNICIPAL CLERK*	22,747	1.603879	20,463		20,463	1,845	22,308
MAYOR AND COUNCIL	11,665	0.822493	10,495		10,495	949	11,444
OFFICE OF THE COMPTROLLER	10,752	0.758118	9,676		9,676		9,676
PURCHASING	2,808	0.197991	2,524		2,524	222	2,746
HUMAN RESOURCES	9,472	0.667866	8,522		8,522	767	9,289
CITY ATTORNEY OFFICE	7,925	0.558788	7,131		7,131	645	7,776
INFORMATION TECHNOLOGY	85,689	6.041887	77,093		77,093	6,996	84,089
RISK MANAGEMENT	10,012	0.705941	9,005		9,005	813	9,818
PLANNING & INSPECTION	111,559	7.865967	100,364		100,364	9,102	109,466
ANIMAL SERVICES	21,309	1.502487	19,169		19,169	1,731	20,900
TAX OFFICE	10,182	0.717928	9,162		9,162	828	9,990
METRO PLANNING ORGAN.- M.P.O.	6,816	0.480593	6,129		6,129	554	6,683
POLICE	216,714	15.280389	194,977		194,977	17,798	212,775
FIRE	83,348	5.876824	74,985		74,985	6,804	81,789
ENVIRONMENTAL SERVICES	79,795	5.626304	71,787		71,787	6,514	78,301
CAPITAL IMPROVEMENT	30,802	2.171833	27,712		27,712	2,506	30,218
PUBLIC HEALTH	130,634	9.210935	117,527		117,527	10,660	128,187
PARKS AND RECREATION	82,425	5.811744	74,155		74,155	6,732	80,887
ZOO	28,739	2.026372	25,854		25,854	2,338	28,192
LIBRARY	34,762	2.451051	31,271		31,271	2,833	34,104
DEPT OF MUSEUMS & CULTURAL AFF	23,372	1.647948	21,028		21,028	1,901	22,929
DESTINATION EL PASO	2,610	0.184030	2,347		2,347	207	2,554
ECONOMIC DEVELOPMENT	9,665	0.681474	8,695		8,695	782	9,477
SUN METRO	57,827	4.077352	52,023		52,023	4,722	56,745
AIRPORT*	111,577	7.867236	100,381		100,381	9,104	109,485
COMMUNITY/HUMAN DEVELOPMENT	58,395	4.117401	52,535		52,535	4,769	57,304
PENSION ADMINISTRATION	2,559	0.180434	2,301		2,301	203	2,504
INTERNATIONAL BRIDGES	18,551	1.308021	16,688		16,688	1,506	18,194
ALL OTHERS	454	0.032011	407		407	32	439
Schedule .4 Total for FINANCIAL REPORTING	1,418,249	100.000000	1,275,936		1,275,936	103,863	1,379,799

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2,612,283	1.492302	5,947		5,947		5,947
CITY MANAGER	454,089	0.259405	1,034		1,034		1,034
STREETS & MAINTENANCE	4,658,019	2.660957	10,613		10,613		10,613
MUNICIPAL CLERK*	768,490	0.439010	1,749		1,749	151	1,900
MAYOR AND COUNCIL	163,051	0.093145	370		370	31	401
OFFICE OF THE COMPTROLLER	372,589	0.212847	849		849		849
PURCHASING	203,172	0.116065	461		461	39	500
HUMAN RESOURCES	292,077	0.166853	663		663	55	718
CITY ATTORNEY OFFICE	431,313	0.246393	982		982	83	1,065
INFORMATION TECHNOLOGY	1,283,948	0.733473	2,924		2,924	260	3,184
RISK MANAGEMENT	18,443,639	10.536180	42,018		42,018	3,832	45,850
PLANNING & INSPECTION	1,023,299	0.584573	2,330		2,330	206	2,536
TAX OFFICE	723,105	0.413084	1,645		1,645	145	1,790
POLICE-OFFICE OF THE CHIEF	300,984	0.171941	683		683	56	739
POLICE-ADMINISTRATIVE SERVICES	2,399,619	1.370815	5,464		5,464	495	5,959
POLICE	14,673,527	8.382452	33,432		33,432	3,048	36,480
FIRE	14,197,811	8.110693	32,347		32,347	2,947	35,294
ENVIRONMENTAL SERVICES	49,175,655	28.092263	112,073		112,073	10,379	122,452
CAPITAL IMPROVEMENT	744,935	0.425554	1,697		1,697	147	1,844
PUBLIC HEALTH	8,859,780	5.061270	20,184		20,184	1,835	22,019
PARKS AND RECREATION	3,141,319	1.794521	7,158		7,158	650	7,808
ZOO	625,034	0.357059	1,423		1,423	124	1,547
LIBRARY	1,256,699	0.717906	2,863		2,863	253	3,116
DEPT OF MUSEUMS & CULTURAL AFF	307,639	0.175743	700		700	59	759
DESTINATION EL PASO	1,001,427	0.572079	2,279		2,279	201	2,480
ECONOMIC DEVELOPMENT	242,503	0.138533	551		551	45	596
AIRPORT*	37,783,048	21.584081	86,079		86,079	7,854	93,933
COMMUNITY/HUMAN DEVELOPMENT	1,893,747	1.081829	4,314		4,314	385	4,699
INTERNATIONAL BRIDGES	6,153,305	3.515159	14,019		14,019	1,273	15,292
ALL OTHERS	864,425	0.493815	1,968		1,968	170	2,138
Schedule .4 Total for TREASURY MANAGEMENT	175,050,531	100.000000	398,819		398,819	34,723	433,542

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANT ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
METRO PLANNING ORGAN.- M.P.O.	2,518,145	4.177873	37,535		37,535	3,378	40,913
POLICE	4,032,905	6.691022	60,117		60,117	5,418	65,535
FIRE	483,033	0.801404	7,203		7,203	646	7,849
ENVIRONMENTAL SERVICES	363,846	0.603660	5,423		5,423	484	5,907
CAPITAL IMPROVEMENT	3,811,964	6.324457	56,824		56,824	5,125	61,949
PUBLIC HEALTH	9,985,900	16.567679	148,849		148,849	13,413	162,262
LIBRARY	50,961	0.084550	759		759	64	823
DEPT OF MUSEUMS & CULTURAL AFF	102,942	0.170792	1,533		1,533	131	1,664
ECONOMIC DEVELOPMENT	300,000	0.497732	4,469		4,469	395	4,864
SUN METRO	26,887,803	44.609747	400,804		400,804	36,173	436,977
AIRPORT*	279,086	0.463034	4,159	(43,372)	(39,213)	368	(38,845)
COMMUNITY/HUMAN DEVELOPMENT	11,456,794	19.008050	170,778		170,778	15,397	186,175
Schedule .4 Total for GRANT ACCOUNTING	60,273,379	100.000000	898,453	(43,372)	855,081	80,992	936,073
Direct Billed				43,372	43,372		43,372
Schedule .3 Total for GRANT ACCOUNTING	60,273,379	100.000000		0	898,453	80,992	979,445

Allocation Basis: TOTAL GRANT EXPENDITURES

Allocation Source: SINGLE AUDIT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	18,729,708	3.726084	10,392		10,392		10,392
CITY MANAGER	3,207,536	0.638107	1,779		1,779		1,779
STREETS & MAINTENANCE	55,063,865	10.954394	30,553		30,553		30,553
MUNICIPAL CLERK*	5,919,649	1.177654	3,283		3,283	32	3,315
MAYOR AND COUNCIL	1,363,120	0.271179	756		756	6	762
OFFICE OF THE COMPTROLLER	2,746,960	0.546480	1,524		1,524		1,524
PURCHASING	1,435,144	0.285507	797		797	6	803
HUMAN RESOURCES	2,063,140	0.410441	1,145		1,145	11	1,156
CITY ATTORNEY OFFICE	3,207,976	0.638194	1,779		1,779	17	1,796
INFORMATION TECHNOLOGY	9,069,395	1.804264	5,031		5,031	49	5,080
RISK MANAGEMENT	62,468,138	12.427398	34,662		34,662	363	35,025
PLANNING & INSPECTION	7,946,456	1.580866	4,407		4,407	44	4,451
ANIMAL SERVICES	7,238,879	1.440101	4,015		4,015	40	4,055
METRO PLANNING ORGAN.- M.P.O.	2,174,548	0.432604	1,206		1,206	11	1,217
POLICE	114,183,619	22.715664	63,375		63,375	744	64,119
FIRE	103,276,234	20.545753	57,306		57,306	614	57,920
CAPITAL IMPROVEMENT	5,335,059	1.061356	2,960		2,960	29	2,989
PUBLIC HEALTH	17,652,025	3.511690	9,794		9,794	102	9,896
PARKS AND RECREATION	24,234,903	4.821287	13,448		13,448	139	13,587
ZOO	6,525,170	1.298116	3,620		3,620	37	3,657
LIBRARY	8,997,016	1.789864	4,991		4,991	49	5,040
DEPT OF MUSEUMS & CULTURAL AFF	4,136,050	0.822825	2,293		2,293	23	2,316
DESTINATION EL PASO	15,849,318	3.153060	8,795		8,795	88	8,883
ECONOMIC DEVELOPMENT	9,959,226	1.981286	5,525		5,525	57	5,582
COMMUNITY/HUMAN DEVELOPMENT	9,881,510	1.965826	5,482		5,482	57	5,539
Schedule .4 Total for ANNUAL AUDIT	502,664,644	100.000000	278,918		278,918	2,518	281,436

Allocation Basis: TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)

Allocation Source: OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CAPITAL ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	104,690	1.514320	2,371		2,371		2,371
CITY MANAGER	11,577	0.167459	262		262		262
STREETS & MAINTENANCE	2,226,905	32.211727	50,434		50,434		50,434
MUNICIPAL CLERK*	22,249	0.321827	503		503	65	568
INFORMATION TECHNOLOGY	1,986,974	28.741175	44,987		44,987	6,346	51,333
PLANNING & INSPECTION	308,237	4.458586	6,980		6,980	970	7,950
POLICE	16,908	0.244571	381		381	49	430
FIRE	1,847,646	26.725824	41,832		41,832	5,858	47,690
PUBLIC HEALTH	93,349	1.350274	2,112		2,112	288	2,400
PARKS AND RECREATION	234,726	3.395264	5,312		5,312	744	6,056
ZOO	1,666	0.024098	37		37	4	41
LIBRARY	27,433	0.396813	619		619	81	700
DEPT OF MUSEUMS & CULTURAL AFF	30,976	0.448062	699		699	91	790
Schedule .4 Total for CAPITAL ASSETS	6,913,336	100.000000	156,529		156,529	14,496	171,025

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2017 FIXED ASSET SCHEDULE

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CD ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
COMMUNITY/HUMAN DEVELOPMENT	100	100.000000	20,035		20,035	11,396	31,431
Schedule .4 Total for CD ADMIN	100	100.000000	20,035		20,035	11,396	31,431

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	Total	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING	ANNUAL AUDIT
NONDEPARTMENTAL	79,142	60,432	5,947	0	10,392
CITY MANAGER	10,992	7,917	1,034	0	1,779
STREETS & MAINTENANCE	144,781	53,181	10,613	0	30,553
MUNICIPAL CLERK*	28,091	22,308	1,900	0	3,315
MAYOR AND COUNCIL	12,607	11,444	401	0	762
OFFICE OF THE COMPTROLLER	12,049	9,676	849	0	1,524
PURCHASING	4,049	2,746	500	0	803
HUMAN RESOURCES	11,163	9,289	718	0	1,156
CITY ATTORNEY OFFICE	10,637	7,776	1,065	0	1,796
INFORMATION TECHNOLOGY	143,686	84,089	3,184	0	5,080
RISK MANAGEMENT	90,693	9,818	45,850	0	35,025
PLANNING & INSPECTION	124,403	109,466	2,536	0	4,451
ANIMAL SERVICES	24,955	20,900	0	0	4,055
TAX OFFICE	11,780	9,990	1,790	0	0
METRO PLANNING ORGAN.- M.P.O.	48,813	6,683	0	40,913	1,217
POLICE-OFFICE OF THE CHIEF	739	0	739	0	0
POLICE-ADMINISTRATIVE SERVICES	5,959	0	5,959	0	0
POLICE	379,339	212,775	36,480	65,535	64,119
FIRE	230,542	81,789	35,294	7,849	57,920
ENVIRONMENTAL SERVICES	206,660	78,301	122,452	5,907	0
CAPITAL IMPROVEMENT	97,000	30,218	1,844	61,949	2,989
PUBLIC HEALTH	324,764	128,187	22,019	162,262	9,896
PARKS AND RECREATION	108,338	80,887	7,808	0	13,587
ZOO	33,437	28,192	1,547	0	3,657
LIBRARY	43,783	34,104	3,116	823	5,040
DEPT OF MUSEUMS & CULTURAL AFF	28,458	22,929	759	1,664	2,316
DESTINATION EL PASO	13,917	2,554	2,480	0	8,883
ECONOMIC DEVELOPMENT	20,519	9,477	596	4,864	5,582
SUN METRO	493,722	56,745	0	436,977	0
AIRPORT*	164,573	109,485	93,933	(38,845)	0
COMMUNITY/HUMAN DEVELOPMENT	285,148	57,304	4,699	186,175	5,539
PENSION ADMINISTRATION	2,504	2,504	0	0	0
INTERNATIONAL BRIDGES	33,486	18,194	15,292	0	0
ALL OTHERS	2,577	439	2,138	0	0
Direct Bill	43,372	0	0	43,372	0
Total	3,276,678	1,379,799	433,542	979,445	281,436

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	CAPITAL ASSETS	CD ADMIN
NONDEPARTMENTAL	2,371	0
CITY MANAGER	262	0
STREETS & MAINTENANCE	50,434	0
MUNICIPAL CLERK*	568	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	51,333	0
RISK MANAGEMENT	0	0
PLANNING & INSPECTION	7,950	0
ANIMAL SERVICES	0	0
TAX OFFICE	0	0
METRO PLANNING ORGAN.- M.P.O.	0	0
POLICE-OFFICE OF THE CHIEF	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0
POLICE	430	0
FIRE	47,690	0
ENVIRONMENTAL SERVICES	0	0
CAPITAL IMPROVEMENT	0	0
PUBLIC HEALTH	2,400	0
PARKS AND RECREATION	6,056	0
ZOO	41	0
LIBRARY	700	0
DEPT OF MUSEUMS & CULTURAL AFF	790	0
DESTINATION EL PASO	0	0
ECONOMIC DEVELOPMENT	0	0
SUN METRO	0	0
AIRPORT*	0	0
COMMUNITY/HUMAN DEVELOPMENT	0	31,431
PENSION ADMINISTRATION	0	0
INTERNATIONAL BRIDGES	0	0
ALL OTHERS	0	0
Direct Bill	0	0
Total	171,025	31,431

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department PURCHASING & STRATEGIC SOURCING

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,435,144			1,435,144
Cost Adjustments:				
HIRE EL PASO FIRST FEE	-14,920			
REIMBURSED EXPENDITURES	-7,151			
Total Departmental Cost Adjustments:	-22,071			-22,071
Inbound Costs:				
BUILDING DEPRECIATION	64,442		64,442	
NONDEPARTMENTAL	83,694	1,151	84,845	
CITY MANAGER	7,893	1,013	8,906	
STREETS & MAINTENANCE	72,061	1,673	73,734	
OFFICE OF THE COMPTROLLER	3,782	267	4,049	
PURCHASING		17,081	17,081	
HUMAN RESOURCES		11,310	11,310	
CITY ATTORNEY OFFICE		40,762	40,762	
INFORMATION TECHNOLOGY		37,662	37,662	
Total Allocated Additions:	231,872	110,919	342,791	342,791
Total To Be Allocated:	1,644,945	110,919		1,755,864

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING**

	Total	G&A	ADMIN	SUPPLY CHAIN MANAGEMENT	VENDOR REVENUE**
Wages & Benefits					
SALARIES & WAGES	1,042,422	0	280,938	761,484	0
FRINGE BENEFITS	324,204	0	87,057	237,147	0
Other Expense & Cost					
CONTRACT SVCS	10,435	0	9,729	706	0
SUPPLIES	7,748	0	6,783	965	0
OPERATING EXPENSES	50,335	0	50,335	0	0
Departmental Total					
Expenditures Per Financial Statement	1,435,144				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
HIRE EL PASO FIRST FEE	(14,920)	0	0	0	(14,920)
REIMBURSED EXPENDITURES	(7,151)	0	0	0	(7,151)
Functional Cost	1,413,073	0	434,842	1,000,302	(22,071)
Allocation Step 1					
Inbound - All Others	231,872	231,872	0	0	0
Reallocate Admin Costs		(231,872)	71,354	164,139	(3,621)
Unallocated Costs	(25,692)	0	0	0	(25,692)
1st Allocation	1,670,637	0	506,196	1,164,441	0
Allocation Step 2					
Inbound - All Others	110,919	110,919	0	0	0
Reallocate Admin Costs		(110,919)	34,134	78,515	(1,730)
Unallocated Costs	(1,730)	0	0	0	(1,730)
2nd Allocation	112,649	0	34,134	78,515	0
Total For PURCHASING					
Schedule .3 Total	1,783,286	0	540,330	1,242,956	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21	0.307783	1,558		1,558		1,558
CITY MANAGER	42	0.615565	3,113		3,113		3,113
STREETS & MAINTENANCE	784	11.490547	58,165		58,165		58,165
MUNICIPAL CLERK*	210	3.077825	15,579		15,579	1,207	16,786
OFFICE OF THE COMPTROLLER	20	0.293126	1,485		1,485		1,485
PURCHASING	52	0.762128	3,857		3,857		3,857
HUMAN RESOURCES	30	0.439689	2,225		2,225	171	2,396
CITY ATTORNEY OFFICE	88	1.289755	6,527		6,527	505	7,032
INFORMATION TECHNOLOGY	199	2.916606	14,764		14,764	1,144	15,908
PLANNING & INSPECTION	12	0.175876	890		890	66	956
ANIMAL SERVICES	143	2.095852	10,609		10,609	822	11,431
TAX OFFICE	18	0.263814	1,335		1,335	99	1,434
METRO PLANNING ORGAN.- M.P.O.	66	0.967316	4,896		4,896	377	5,273
POLICE	412	6.038400	30,565		30,565	2,380	32,945
FIRE	300	4.396893	22,255		22,255	1,734	23,989
ENVIRONMENTAL SERVICES	631	9.248131	46,813		46,813	3,648	50,461
CAPITAL IMPROVEMENT	391	5.730617	29,010		29,010	2,263	31,273
PUBLIC HEALTH	894	13.102740	66,336		66,336	5,230	71,566
PARKS AND RECREATION	639	9.365382	47,406		47,406	3,696	51,102
ZOO	284	4.162392	21,069		21,069	1,642	22,711
LIBRARY	161	2.359666	11,946		11,946	924	12,870
DEPT OF MUSEUMS & CULTURAL AFF	389	5.701304	28,862		28,862	2,250	31,112
ECONOMIC DEVELOPMENT	49	0.718159	3,632		3,632	278	3,910
SUN METRO	399	5.847868	29,603		29,603	2,305	31,908
AIRPORT*	463	6.785871	34,352		34,352	2,675	37,027
COMMUNITY/HUMAN DEVELOPMENT	49	0.718159	3,632		3,632	278	3,910
INTERNATIONAL BRIDGES	77	1.128536	5,712		5,712	440	6,152
Schedule .4 Total for ADMIN	6,823	100.000000	506,196		506,196	34,134	540,330

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - SUPPLY CHAIN MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21	0.458615	5,339		5,339		5,339
CITY MANAGER	42	0.917231	10,678		10,678		10,678
STREETS & MAINTENANCE	33	0.720681	8,391		8,391		8,391
MUNICIPAL CLERK*	210	4.586154	53,402		53,402	3,736	57,138
OFFICE OF THE COMPTROLLER	20	0.436777	5,084		5,084		5,084
PURCHASING	52	1.135619	13,224		13,224		13,224
HUMAN RESOURCES	30	0.655165	7,630		7,630	531	8,161
CITY ATTORNEY OFFICE	88	1.921817	22,376		22,376	1,564	23,940
INFORMATION TECHNOLOGY	199	4.345927	50,605		50,605	3,541	54,146
PLANNING & INSPECTION	12	0.262066	3,049		3,049	210	3,259
ANIMAL SERVICES	143	3.122953	36,365		36,365	2,544	38,909
TAX OFFICE	18	0.393099	4,576		4,576	318	4,894
METRO PLANNING ORGAN.- M.P.O.	66	1.441363	16,784		16,784	1,169	17,953
POLICE	412	8.997598	104,772		104,772	7,332	112,104
FIRE	300	6.551649	76,291		76,291	5,339	81,630
CAPITAL IMPROVEMENT	391	8.538982	99,431		99,431	6,957	106,388
PUBLIC HEALTH	894	19.523911	227,362		227,362	15,967	243,329
PARKS AND RECREATION	639	13.955012	162,497		162,497	11,372	173,869
ZOO	284	6.202228	72,220		72,220	5,056	77,276
LIBRARY	161	3.516052	40,942		40,942	2,865	43,807
DEPT OF MUSEUMS & CULTURAL AFF	389	8.495305	98,923		98,923	6,922	105,845
ECONOMIC DEVELOPMENT	49	1.070103	12,460		12,460	865	13,325
COMMUNITY/HUMAN DEVELOPMENT	49	1.070103	12,460		12,460	865	13,325
INTERNATIONAL BRIDGES	77	1.681590	19,580		19,580	1,362	20,942
Schedule .4 Total for SUPPLY CHAIN MANAGEMENT	4,579	100.000000	1,164,441		1,164,441	78,515	1,242,956

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

Allocation Source: PURCHASING - P.O. REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	ADMIN	SUPPLY CHAIN MANAGEMENT
NONDEPARTMENTAL	6,897	1,558	5,339
CITY MANAGER	13,791	3,113	10,678
STREETS & MAINTENANCE	66,556	58,165	8,391
MUNICIPAL CLERK*	73,924	16,786	57,138
OFFICE OF THE COMPTROLLER	6,569	1,485	5,084
PURCHASING	17,081	3,857	13,224
HUMAN RESOURCES	10,557	2,396	8,161
CITY ATTORNEY OFFICE	30,972	7,032	23,940
INFORMATION TECHNOLOGY	70,054	15,908	54,146
PLANNING & INSPECTION	4,215	956	3,259
ANIMAL SERVICES	50,340	11,431	38,909
TAX OFFICE	6,328	1,434	4,894
METRO PLANNING ORGAN.- M.P.O.	23,226	5,273	17,953
POLICE	145,049	32,945	112,104
FIRE	105,619	23,989	81,630
ENVIRONMENTAL SERVICES	50,461	50,461	0
CAPITAL IMPROVEMENT	137,661	31,273	106,388
PUBLIC HEALTH	314,895	71,566	243,329
PARKS AND RECREATION	224,971	51,102	173,869
ZOO	99,987	22,711	77,276
LIBRARY	56,677	12,870	43,807
DEPT OF MUSEUMS & CULTURAL AFF	136,957	31,112	105,845
ECONOMIC DEVELOPMENT	17,235	3,910	13,325
SUN METRO	31,908	31,908	0
AIRPORT*	37,027	37,027	0
COMMUNITY/HUMAN DEVELOPMENT	17,235	3,910	13,325
INTERNATIONAL BRIDGES	27,094	6,152	20,942
Direct Bill	0	0	0
Total	1,783,286	540,330	1,242,956

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,063,140			2,063,140
Cost Adjustments:				
DONATIONS	-49,129			
REIMBURSED OVERTIME	49,118			
REIMBURSED EXPENDITURES	-8,484			
Total Departmental Cost Adjustments:	-8,495			-8,495
Inbound Costs:				
BUILDING DEPRECIATION	95,442		95,442	
NONDEPARTMENTAL	306,586	4,232	310,818	
CITY MANAGER	51,452	6,847	58,299	
STREETS & MAINTENANCE	106,728	2,486	109,214	
OFFICE OF THE COMPTROLLER	10,330	833	11,163	
PURCHASING	9,855	702	10,557	
HUMAN RESOURCES		16,753	16,753	
CITY ATTORNEY OFFICE		162,017	162,017	
INFORMATION TECHNOLOGY		274,425	274,425	
Total Allocated Additions:	580,393	468,295	1,048,688	1,048,688
Total To Be Allocated:	2,635,038	468,295		3,103,333

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	HR SERVICES
Wages & Benefits			
SALARIES & WAGES	1,203,584	0	1,203,584
FRINGE BENEFITS	401,176	0	401,176
Other Expense & Cost			
CONTRACTUAL SERVICES	58,342	0	58,342
MATERIALS/SUPPLIES	27,567	0	27,567
OPERATING EXP	372,471	0	372,471
Departmental Total			
Expenditures Per Financial Statement	2,063,140		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DONATIONS	(49,129)	0	(49,129)
REIMBURSED OVERTIME	49,118	0	49,118
REIMBURSED EXPENDITURES	(8,484)	0	(8,484)
Functional Cost			
	2,054,645	0	2,054,645
Allocation Step 1			
Inbound - All Others	580,393	580,393	0
Reallocate Admin Costs		(580,393)	580,393
Unallocated Costs	0	0	0
1st Allocation	2,635,038	0	2,635,038
Allocation Step 2			
Inbound - All Others	468,295	468,295	0
Reallocate Admin Costs		(468,295)	468,295
Unallocated Costs	0	0	0
2nd Allocation	468,295	0	468,295
Total For HUMAN RESOURCES			
Schedule .3 Total	3,103,333	0	3,103,333

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	2.67	0.046181	1,214		1,214		1,214
CITY MANAGER	36.58	0.632695	16,672		16,672		16,672
STREETS & MAINTENANCE	407.39	7.046295	185,669		185,669		185,669
MUNICIPAL CLERK*	92.57	1.601108	42,186		42,186	8,272	50,458
MAYOR AND COUNCIL	23.59	0.408017	10,750		10,750	2,106	12,856
OFFICE OF THE COMPTROLLER	35.99	0.622490	16,401		16,401		16,401
PURCHASING	24.82	0.429291	11,310		11,310		11,310
HUMAN RESOURCES	36.76	0.635808	16,753		16,753		16,753
CITY ATTORNEY OFFICE	37.21	0.643591	16,958		16,958	3,318	20,276
INFORMATION TECHNOLOGY	82.77	1.431606	37,721		37,721	7,397	45,118
RISK MANAGEMENT	6.00	0.103777	2,733		2,733	534	3,267
PLANNING & INSPECTION	115.78	2.002553	52,768		52,768	10,355	63,123
ANIMAL SERVICES	122.15	2.112730	55,669		55,669	10,923	66,592
TAX OFFICE	22.01	0.380689	10,032		10,032	1,966	11,998
METRO PLANNING ORGAN.- M.P.O.	9.30	0.160855	4,239		4,239	822	5,061
POLICE-OFFICE OF THE CHIEF	18.85	0.326033	8,591		8,591	1,689	10,280
POLICE-ADMINISTRATIVE SERVICES	180.05	3.114179	82,060		82,060	16,098	98,158
POLICE	1,086.56	18.793349	495,213		495,213	97,152	592,365
FIRE	1,087.99	18.818080	495,893		495,893	97,347	593,240
ENVIRONMENTAL SERVICES	360.27	6.231298	164,195		164,195	32,214	196,409
CAPITAL IMPROVEMENT	66.75	1.154521	30,420		30,420	5,966	36,386
PUBLIC HEALTH	257.24	4.449272	117,240		117,240	22,999	140,239
PARKS AND RECREATION	394.38	6.821272	179,742		179,742	35,265	215,007
ZOO	110.83	1.916937	50,511		50,511	9,906	60,417
LIBRARY	148.16	2.562604	67,528		67,528	13,252	80,780
DEPT OF MUSEUMS & CULTURAL AFF	39.81	0.688561	18,141		18,141	3,554	21,695
ECONOMIC DEVELOPMENT	18.13	0.313580	8,265		8,265	1,618	9,883
SUN METRO	588.85	10.184862	268,374		268,374	52,651	321,025
AIRPORT*	275.37	4.762852	125,501		125,501	24,607	150,108
COMMUNITY/HUMAN DEVELOPMENT	38.37	0.663655	17,487		17,487	3,425	20,912
INTERNATIONAL BRIDGES	54.42	0.941259	24,802		24,802	4,859	29,661
Schedule .4 Total for HR SERVICES	5,781.62	100.000000	2,635,038		2,635,038	468,295	3,103,333

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES
NONDEPARTMENTAL	1,214	1,214
CITY MANAGER	16,672	16,672
STREETS & MAINTENANCE	185,669	185,669
MUNICIPAL CLERK*	50,458	50,458
MAYOR AND COUNCIL	12,856	12,856
OFFICE OF THE COMPTROLLER	16,401	16,401
PURCHASING	11,310	11,310
HUMAN RESOURCES	16,753	16,753
CITY ATTORNEY OFFICE	20,276	20,276
INFORMATION TECHNOLOGY	45,118	45,118
RISK MANAGEMENT	3,267	3,267
PLANNING & INSPECTION	63,123	63,123
ANIMAL SERVICES	66,592	66,592
TAX OFFICE	11,998	11,998
METRO PLANNING ORGAN.- M.P.O.	5,061	5,061
POLICE-OFFICE OF THE CHIEF	10,280	10,280
POLICE-ADMINISTRATIVE SERVICES	98,158	98,158
POLICE	592,365	592,365
FIRE	593,240	593,240
ENVIRONMENTAL SERVICES	196,409	196,409
CAPITAL IMPROVEMENT	36,386	36,386
PUBLIC HEALTH	140,239	140,239
PARKS AND RECREATION	215,007	215,007
ZOO	60,417	60,417
LIBRARY	80,780	80,780
DEPT OF MUSEUMS & CULTURAL AFF	21,695	21,695
ECONOMIC DEVELOPMENT	9,883	9,883
SUN METRO	321,025	321,025
AIRPORT*	150,108	150,108
COMMUNITY/HUMAN DEVELOPMENT	20,912	20,912
INTERNATIONAL BRIDGES	29,661	29,661
Direct Bill	0	0
Total	3,103,333	3,103,333

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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 PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,414,884			3,414,884
Deductions:				
INTERFUND TRANSFERS	-123,495			
DAMAGES & SETTLEMENTS	-244,732			
Total Deductions:	<u>-368,227</u>			-368,227
Cost Adjustments:				
PUBLIC INFOR DISTRIBUTION FEE	-5,217			
CLAIMS SETTLEMENT	-20,835			
PREP & RELEASE OF LIENS	-54,853			
REIMBURSED EXPENDITURES	-2,678			
Total Departmental Cost Adjustments:	<u>-83,583</u>			-83,583
Inbound Costs:				
BUILDING DEPRECIATION	96,610		96,610	
NONDEPARTMENTAL	95,493	1,317	96,810	
CITY MANAGER	13,307	1,732	15,039	
STREETS & MAINTENANCE	108,035	2,518	110,553	
OFFICE OF THE COMPTROLLER	9,892	745	10,637	
PURCHASING	28,903	2,069	30,972	
HUMAN RESOURCES	16,958	3,318	20,276	
CITY ATTORNEY OFFICE		112,062	112,062	
INFORMATION TECHNOLOGY		130,961	130,961	
Total Allocated Additions:	<u>369,198</u>	<u>254,722</u>	623,920	623,920
Total To Be Allocated:	<u>3,332,272</u>	<u>254,722</u>	<u>3,586,994</u>	

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	Total	G&A	LEGAL SVCS	OUTSIDE COUNSEL**	TRIAL DAMAGES**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,533,389	459,489	919,713	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	453,696	11,748	13,548	353,781	74,619
MATERIALS/SUPPLIES	34,474	0	34,474	0	0
OPERATING EXPENSES	25,098	0	25,098	0	0
*INTERFUND TRANSFERS	123,495	0	0	0	0
*DAMAGES & SETTLEMENTS	244,732	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,414,884				
Deductions					
*Total Disallowed Costs	(368,227)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTRIBUTION FEE	(5,217)	0	(5,217)	0	0
CLAIMS SETTLEMENT	(20,835)	0	0	0	0
PREP & RELEASE OF LIENS	(54,853)	0	0	0	0
REIMBURSED EXPENDITURES	(2,678)	0	(2,678)	0	0
Functional Cost	2,963,074	471,237	984,938	353,781	74,619
Allocation Step 1					
Inbound - All Others	369,198	66,971	134,016	0	0
Reallocate Admin Costs		(538,208)	238,698	0	0
Unallocated Costs	(1,974,620)	0	0	(353,781)	(74,619)
1st Allocation	1,357,652	0	1,357,652	0	0
Allocation Step 2					
Inbound - All Others	254,722	46,175	92,392	0	0
Reallocate Admin Costs		(46,175)	20,477	0	0
Unallocated Costs	(141,853)	0	0	0	0
2nd Allocation	112,869	0	112,869	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	1,470,521	0	1,470,521	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	GENERAL GOVERNMENT**
<hr/>	
Wages & Benefits	
SALARIES & FRINGE BENEFITS	1,154,187
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
CLAIMS SETTLEMENT	(20,835)
PREP & RELEASE OF LIENS	(54,853)
REIMBURSED EXPENDITURES	0
Functional Cost	1,078,499
Allocation Step 1	
Inbound - All Others	168,211
Reallocate Admin Costs	299,510
Unallocated Costs	(1,546,220)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	116,155
Reallocate Admin Costs	25,698
Unallocated Costs	(141,853)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	425.00	3.197893	43,415		43,415		43,415
STREETS & MAINTENANCE	250.00	1.881114	25,536		25,536		25,536
MUNICIPAL CLERK*	232.00	1.745673	23,699		23,699	2,738	26,437
MAYOR AND COUNCIL	418.00	3.145222	42,704		42,704	4,943	47,647
PURCHASING	399.00	3.002257	40,762		40,762		40,762
HUMAN RESOURCES	1,586.00	11.933785	162,017		162,017		162,017
CITY ATTORNEY OFFICE	1,097.00	8.254327	112,062		112,062		112,062
PLANNING & INSPECTION	2,951.00	22.204664	301,493		301,493	35,068	336,561
ANIMAL SERVICES	444.00	3.340858	45,359		45,359	5,250	50,609
METRO PLANNING ORGAN.- M.P.O.	131.00	0.985704	13,379		13,379	1,541	14,920
POLICE	2.00	0.015049	201		201	21	222
FIRE	357.00	2.686230	36,471		36,471	4,216	40,687
ENVIRONMENTAL SERVICES	383.00	2.881866	39,128		39,128	4,529	43,657
CAPITAL IMPROVEMENT	218.00	1.640331	22,267		22,267	2,573	24,840
PUBLIC HEALTH	651.00	4.898420	66,503		66,503	7,708	74,211
PARKS AND RECREATION	243.00	1.828442	24,820		24,820	2,865	27,685
ZOO	126.00	0.948081	12,869		12,869	1,486	14,355
LIBRARY	178.00	1.339353	18,180		18,180	2,102	20,282
DEPT OF MUSEUMS & CULTURAL AFF	495.00	3.724605	50,568		50,568	5,855	56,423
DESTINATION EL PASO	52.00	0.391272	5,310		5,310	606	5,916
ECONOMIC DEVELOPMENT	524.00	3.942814	53,531		53,531	6,203	59,734
SUN METRO	359.00	2.701279	36,674		36,674	4,238	40,912
AIRPORT*	721.00	5.425132	73,650		73,650	8,534	82,184
COMMUNITY/HUMAN DEVELOPMENT	801.00	6.027088	81,825		81,825	9,488	91,313
INTERNATIONAL BRIDGES	239.00	1.798345	24,413		24,413	2,818	27,231
ALL OTHERS	8.00	0.060196	816		816	87	903
Schedule .4 Total for LEGAL SVCS	13,290.00	100.000000	1,357,652		1,357,652	112,869	1,470,521

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE**

Receiving Department	Total	LEGAL SVCS
CITY MANAGER	43,415	43,415
STREETS & MAINTENANCE	25,536	25,536
MUNICIPAL CLERK*	26,437	26,437
MAYOR AND COUNCIL	47,647	47,647
PURCHASING	40,762	40,762
HUMAN RESOURCES	162,017	162,017
CITY ATTORNEY OFFICE	112,062	112,062
PLANNING & INSPECTION	336,561	336,561
ANIMAL SERVICES	50,609	50,609
METRO PLANNING ORGAN.- M.P.O.	14,920	14,920
POLICE	222	222
FIRE	40,687	40,687
ENVIRONMENTAL SERVICES	43,657	43,657
CAPITAL IMPROVEMENT	24,840	24,840
PUBLIC HEALTH	74,211	74,211
PARKS AND RECREATION	27,685	27,685
ZOO	14,355	14,355
LIBRARY	20,282	20,282
DEPT OF MUSEUMS & CULTURAL AFF	56,423	56,423
DESTINATION EL PASO	5,916	5,916
ECONOMIC DEVELOPMENT	59,734	59,734
SUN METRO	40,912	40,912
AIRPORT*	82,184	82,184
COMMUNITY/HUMAN DEVELOPMENT	91,313	91,313
INTERNATIONAL BRIDGES	27,231	27,231
ALL OTHERS	903	903
Direct Bill	0	0
Total	1,470,521	1,470,521

CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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.

- Records – Costs associated with maintaining the City's records have been allocated to departments based on the number of boxes and map cases in storage.

- Mail Room – Costs associated with the mail room have been allocated to all City departments based on the number of fte's per department.

- Postage - Costs for the postage for outgoing mail has been allocated based on the number of pieces of mail sent per General Fund department; non General Funds pay directly for their own postage.

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,325,110			11,325,110
Deductions:				
BOND INTEREST	-326,664			
PRINCIPAL PAYMENT	-1,929,051			
Total Deductions:	-2,255,715			-2,255,715
Cost Adjustments:				
MISC CHARGES - SALES TO DEPTS	-91,042			
REIMBURSED EXPENDITURES	-300,357			
DONATIONS	-1,683			
Total Departmental Cost Adjustments:	-393,082			-393,082
Inbound Costs:				
BUILDING DEPRECIATION	252,488		252,488	
EQUIPMENT DEPRECIATION	1,986,974		1,986,974	
NONDEPARTMENTAL	165,835	2,297	168,132	
CITY MANAGER	66,364	8,825	75,189	
STREETS & MAINTENANCE	321,843	3,131	324,974	
OFFICE OF THE COMPTROLLER	130,035	13,651	143,686	
PURCHASING	65,369	4,685	70,054	
HUMAN RESOURCES	37,721	7,397	45,118	
INFORMATION TECHNOLOGY		2,766,336	2,766,336	
Total Allocated Additions:	3,026,629	2,806,322	5,832,951	5,832,951
Total To Be Allocated:	11,702,942	2,806,322		14,509,264

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	Total	G&A	APPLICATION MGMNT	CLIENT SERVICES	PHONES
Wages & Benefits					
SALARIES & WAGES	4,795,338	476,167	1,259,550	1,010,300	0
FRINGE BENEFITS	1,453,878	131,432	351,244	338,806	0
Other Expense & Cost					
MAIL ROOM CHARGES	155,759	0	0	0	0
CONTRACTUAL SERVICES	345,594	210,757	0	0	0
MATERIALS/SUPPLIES	159,402	37,238	8,543	46,998	0
WIRELESS COMMUNICATION SERVICE	587,699	0	0	0	587,699
LONG DISTANCE	20,860	0	0	0	20,860
PHONE & INTERNET	1,494,116	0	0	0	1,494,116
OPERATING EXPENSES	56,749	9,462	7,491	0	0
*BOND INTEREST	326,664	0	0	0	0
*PRINCIPAL PAYMENT	1,929,051	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	11,325,110				
Deductions					
*Total Disallowed Costs	(2,255,715)	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	(91,042)	0	0	0	0
REIMBURSED EXPENDITURES	(300,357)	(357)	0	0	0
DONATIONS	(1,683)	(1,683)	0	0	0
 Functional Cost	 8,676,313	 863,016	 1,626,828	 1,396,104	 2,102,675
Allocation Step 1					
Inbound - All Others	3,026,629	300,546	795,098	637,702	0
Reallocate Admin Costs		(1,163,562)	339,295	272,155	0
Unallocated Costs	(300,000)	0	0	0	0
1st Allocation	12,002,942	0	2,761,221	2,305,961	2,102,675
Allocation Step 2					
Inbound - All Others	2,806,322	278,593	737,227	591,215	0
Reallocate Admin Costs		(278,593)	81,237	65,163	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,806,322	0	818,464	656,378	0
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	14,809,264	0	3,579,685	2,962,339	2,102,675

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM
Wages & Benefits					
SALARIES & WAGES	1,444,956	213,609	194,059	92,472	104,225
FRINGE BENEFITS	426,831	59,350	70,200	35,736	40,279
Other Expense & Cost					
MAIL ROOM CHARGES	0	0	0	0	0
CONTRACTUAL SERVICES	0	0	0	134,837	0
MATERIALS/SUPPLIES	53,839	456	6,227	6,101	0
WIRELESS COMMUNICATION SERVICE	0	0	0	0	0
LONG DISTANCE	0	0	0	0	0
PHONE & INTERNET	0	0	0	0	0
OPERATING EXPENSES	22,080	9,449	6,664	1,603	0
*BOND INTEREST	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	0	0	0	0	0
REIMBURSED EXPENDITURES	0	0	0	0	0
DONATIONS	0	0	0	0	0
Functional Cost	1,947,706	282,864	277,150	270,749	144,504
Allocation Step 1					
Inbound - All Others	911,963	134,679	122,567	58,408	65,666
Reallocate Admin Costs	389,333	57,597	52,243	24,897	28,042
Unallocated Costs	0	0	0	0	0
1st Allocation	3,249,002	475,140	451,960	354,054	238,212
Allocation Step 2					
Inbound - All Others	845,959	124,818	113,581	54,111	60,818
Reallocate Admin Costs	93,222	13,787	12,508	5,964	6,712
Unallocated Costs	0	0	0	0	0
2nd Allocation	939,181	138,605	126,089	60,075	67,530
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	4,188,183	613,745	578,049	414,129	305,742

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	POSTAGE	COUNTY**
<hr/>		
Wages & Benefits		

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

MAIL ROOM CHARGES	155,759	0
CONTRACTUAL SERVICES	0	0
MATERIALS/SUPPLIES	0	0
WIRELESS COMMUNICATION SERVICE	0	0
LONG DISTANCE	0	0
PHONE & INTERNET	0	0
OPERATING EXPENSES	0	0
*BOND INTEREST	0	0
*PRINCIPAL PAYMENT	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

MISC CHARGES - SALES TO DEPTS	(91,042)	0
REIMBURSED EXPENDITURES	0	(300,000)
DONATIONS	0	0
Functional Cost	64,717	(300,000)
Allocation Step 1		

Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(300,000)
1st Allocation	64,717	0
Allocation Step 2		

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

Schedule .3 Total	64,717	0

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	781.00	2.388598	65,954		65,954		65,954
STREETS & MAINTENANCE	1,439.00	4.401015	121,520		121,520		121,520
MUNICIPAL CLERK*	623.00	1.905374	52,612		52,612	26,472	79,084
MAYOR AND COUNCIL	94.00	0.287488	7,932		7,932	3,988	11,920
OFFICE OF THE COMPTROLLER	748.00	2.287672	63,164		63,164		63,164
PURCHASING	100.00	0.305838	8,442		8,442		8,442
HUMAN RESOURCES	914.00	2.795363	77,184		77,184		77,184
CITY ATTORNEY OFFICE	344.00	1.052084	29,046		29,046		29,046
INFORMATION TECHNOLOGY	9,117.00	27.883292	769,980		769,980		769,980
PLANNING & INSPECTION	810.00	2.477291	68,399		68,399	34,426	102,825
ANIMAL SERVICES	399.00	1.220295	33,692		33,692	16,948	50,640
TAX OFFICE	234.00	0.715662	19,762		19,762	9,941	29,703
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,730		4,730	2,374	7,104
POLICE	5,757.00	17.607120	486,172		486,172	244,845	731,017
FIRE	2,247.00	6.872190	189,756		189,756	95,516	285,272
ENVIRONMENTAL SERVICES	1,884.00	5.761997	159,100		159,100	80,079	239,179
CAPITAL IMPROVEMENT	545.00	1.666820	46,022		46,022	23,164	69,186
PUBLIC HEALTH	1,390.00	4.251155	117,380		117,380	59,087	176,467
PARKS AND RECREATION	1,271.00	3.887207	107,329		107,329	54,027	161,356
ZOO	264.00	0.807414	22,291		22,291	11,213	33,504
LIBRARY	1,492.00	4.563110	126,000		126,000	63,422	189,422
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	23,728		23,728	11,939	35,667
DESTINATION EL PASO	1.00	0.003058	84		84	41	125
ECONOMIC DEVELOPMENT	154.00	0.470991	12,996		12,996	6,544	19,540
SUN METRO	448.00	1.370156	37,831		37,831	19,039	56,870
AIRPORT*	652.00	1.994067	55,061		55,061	27,710	82,771
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	32,763		32,763	16,481	49,244
PENSION ADMINISTRATION	171.00	0.522984	14,440		14,440	7,264	21,704
INTERNATIONAL BRIDGES	93.00	0.284430	7,851		7,851	3,944	11,795
Schedule .4 Total for APPLICATION MGMNT	32,697.00	100.000000	2,761,221		2,761,221	818,464	3,579,685

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	781.00	2.388598	55,083		55,083		55,083
STREETS & MAINTENANCE	1,439.00	4.401015	101,485		101,485		101,485
MUNICIPAL CLERK*	623.00	1.905374	43,940		43,940	21,234	65,174
MAYOR AND COUNCIL	94.00	0.287488	6,629		6,629	3,196	9,825
OFFICE OF THE COMPTROLLER	748.00	2.287672	52,750		52,750		52,750
PURCHASING	100.00	0.305838	7,048		7,048		7,048
HUMAN RESOURCES	914.00	2.795363	64,460		64,460		64,460
CITY ATTORNEY OFFICE	344.00	1.052084	24,259		24,259		24,259
INFORMATION TECHNOLOGY	9,117.00	27.883292	643,017		643,017		643,017
PLANNING & INSPECTION	810.00	2.477291	57,127		57,127	27,604	84,731
ANIMAL SERVICES	399.00	1.220295	28,139		28,139	13,595	41,734
TAX OFFICE	234.00	0.715662	16,498		16,498	7,972	24,470
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	3,947		3,947	1,904	5,851
POLICE	5,757.00	17.607120	406,013		406,013	196,387	602,400
FIRE	2,247.00	6.872190	158,464		158,464	76,600	235,064
ENVIRONMENTAL SERVICES	1,884.00	5.761997	132,867		132,867	64,224	197,091
CAPITAL IMPROVEMENT	545.00	1.666820	38,437		38,437	18,570	57,007
PUBLIC HEALTH	1,390.00	4.251155	98,026		98,026	47,386	145,412
PARKS AND RECREATION	1,271.00	3.887207	89,635		89,635	43,321	132,956
ZOO	264.00	0.807414	18,620		18,620	8,998	27,618
LIBRARY	1,492.00	4.563110	105,227		105,227	50,851	156,078
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	19,818		19,818	9,577	29,395
DESTINATION EL PASO	1.00	0.003058	69		69	34	103
ECONOMIC DEVELOPMENT	154.00	0.470991	10,856		10,856	5,240	16,096
SUN METRO	448.00	1.370156	31,590		31,590	15,259	46,849
AIRPORT*	652.00	1.994067	45,982		45,982	22,223	68,205
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	27,362		27,362	13,219	40,581
PENSION ADMINISTRATION	171.00	0.522984	12,057		12,057	5,821	17,878
INTERNATIONAL BRIDGES	93.00	0.284430	6,556		6,556	3,163	9,719
Schedule .4 Total for CLIENT SERVICES	32,697.00	100.000000	2,305,961		2,305,961	656,378	2,962,339

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	25,434	1.549602	32,583		32,583		32,583
STREETS & MAINTENANCE	120,954	7.369290	154,952		154,952		154,952
MUNICIPAL CLERK*	11,941	0.727522	15,297		15,297		15,297
MAYOR AND COUNCIL	15,414	0.939119	19,747		19,747		19,747
OFFICE OF THE COMPTROLLER	2,667	0.162491	3,417		3,417		3,417
PURCHASING	2,569	0.156520	3,291		3,291		3,291
HUMAN RESOURCES	3,437	0.209404	4,403		4,403		4,403
CITY ATTORNEY OFFICE	2,253	0.137267	2,886		2,886		2,886
INFORMATION TECHNOLOGY	206,220	12.564239	264,185		264,185		264,185
PLANNING & INSPECTION	66,754	4.067080	85,517		85,517		85,517
ANIMAL SERVICES	54,830	3.340594	70,242		70,242		70,242
TAX OFFICE	2,945	0.179428	3,773		3,773		3,773
POLICE	208,996	12.733371	267,741		267,741		267,741
FIRE	170,519	10.389106	218,449		218,449		218,449
ENVIRONMENTAL SERVICES	182,252	11.103956	233,480		233,480		233,480
CAPITAL IMPROVEMENT	28,354	1.727507	36,324		36,324		36,324
PUBLIC HEALTH	30,484	1.857280	39,053		39,053		39,053
PARKS AND RECREATION	269,795	16.437635	345,630		345,630		345,630
ZOO	5,734	0.349352	7,346		7,346		7,346
LIBRARY	75,841	4.620718	97,159		97,159		97,159
DEPT OF MUSEUMS & CULTURAL AFF	17,995	1.096370	23,053		23,053		23,053
ECONOMIC DEVELOPMENT	589	0.035886	755		755		755
SUN METRO	50,853	3.098289	65,147		65,147		65,147
AIRPORT*	49,672	3.026335	63,634		63,634		63,634
COMMUNITY/HUMAN DEVELOPMENT	1,082	0.065922	1,386		1,386		1,386
INTERNATIONAL BRIDGES	9,761	0.594702	12,505		12,505		12,505
ALL OTHERS	23,980	1.461015	30,720		30,720		30,720
Schedule .4 Total for PHONES	1,641,325	100.000000	2,102,675		2,102,675	0	2,102,675

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	781.00	2.388598	77,605		77,605		77,605
STREETS & MAINTENANCE	1,439.00	4.401015	142,984		142,984		142,984
MUNICIPAL CLERK*	623.00	1.905374	61,906		61,906	30,377	92,283
MAYOR AND COUNCIL	94.00	0.287488	9,334		9,334	4,574	13,908
OFFICE OF THE COMPTROLLER	748.00	2.287672	74,325		74,325		74,325
PURCHASING	100.00	0.305838	9,932		9,932		9,932
HUMAN RESOURCES	914.00	2.795363	90,820		90,820		90,820
CITY ATTORNEY OFFICE	344.00	1.052084	34,180		34,180		34,180
INFORMATION TECHNOLOGY	9,117.00	27.883292	905,991		905,991		905,991
PLANNING & INSPECTION	810.00	2.477291	80,483		80,483	39,507	119,990
ANIMAL SERVICES	399.00	1.220295	39,647		39,647	19,457	59,104
TAX OFFICE	234.00	0.715662	23,245		23,245	11,407	34,652
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	5,559		5,559	2,728	8,287
POLICE	5,757.00	17.607120	572,056		572,056	280,923	852,979
FIRE	2,247.00	6.872190	223,277		223,277	109,601	332,878
ENVIRONMENTAL SERVICES	1,884.00	5.761997	187,204		187,204	91,897	279,101
CAPITAL IMPROVEMENT	545.00	1.666820	54,154		54,154	26,578	80,732
PUBLIC HEALTH	1,390.00	4.251155	138,118		138,118	67,806	205,924
PARKS AND RECREATION	1,271.00	3.887207	126,293		126,293	61,995	188,288
ZOO	264.00	0.807414	26,235		26,235	12,867	39,102
LIBRARY	1,492.00	4.563110	148,255		148,255	72,782	221,037
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	27,918		27,918	13,699	41,617
DESTINATION EL PASO	1.00	0.003058	99		99	46	145
ECONOMIC DEVELOPMENT	154.00	0.470991	15,303		15,303	7,509	22,812
SUN METRO	448.00	1.370156	44,518		44,518	21,849	66,367
AIRPORT*	652.00	1.994067	64,785		64,785	31,801	96,586
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	38,554		38,554	18,919	57,473
PENSION ADMINISTRATION	171.00	0.522984	16,986		16,986	8,335	25,321
INTERNATIONAL BRIDGES	93.00	0.284430	9,236		9,236	4,524	13,760
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	32,697.00	100.000000	3,249,002		3,249,002	939,181	4,188,183

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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
STREETS & MAINTENANCE	1.00	2.500000	11,877		11,877		11,877
INFORMATION TECHNOLOGY	14.00	35.000000	166,315		166,315		166,315
POLICE	2.50	6.250000	29,693		29,693	13,858	43,551
FIRE	0.50	1.250000	5,934		5,934	2,768	8,702
ENVIRONMENTAL SERVICES	3.00	7.500000	35,636		35,636	16,622	52,258
PUBLIC HEALTH	1.00	2.500000	11,877		11,877	5,533	17,410
PARKS AND RECREATION	8.00	20.000000	95,026		95,026	44,416	139,442
ZOO	3.00	7.500000	35,636		35,636	16,622	52,258
LIBRARY	3.00	7.500000	35,636		35,636	16,622	52,258
SUN METRO	2.00	5.000000	23,755		23,755	11,082	34,837
AIRPORT*	2.00	5.000000	23,755		23,755	11,082	34,837
Schedule .4 Total for STR INNOVATION & ENTERPR	40.00	100.000000	475,140		475,140	138,605	613,745

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - GIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	15	2.483444	11,216		11,216		11,216
STREETS & MAINTENANCE	4	0.662252	2,992		2,992		2,992
MAYOR AND COUNCIL	33	5.463576	24,692		24,692	7,321	32,013
INFORMATION TECHNOLOGY	17	2.814570	12,719		12,719		12,719
PLANNING & INSPECTION	23	3.807947	17,205		17,205	5,093	22,298
ANIMAL SERVICES	104	17.218543	77,823		77,823	23,083	100,906
POLICE	29	4.801325	21,696		21,696	6,434	28,130
ENVIRONMENTAL SERVICES	120	19.867550	89,793		89,793	26,629	116,422
CAPITAL IMPROVEMENT	10	1.655629	7,479		7,479	2,215	9,694
PUBLIC HEALTH	48	7.947020	35,913		35,913	10,656	46,569
PARKS AND RECREATION	18	2.980132	13,463		13,463	3,987	17,450
ZOO	8	1.324503	5,982		5,982	1,767	7,749
DESTINATION EL PASO	1	0.165563	744		744	220	964
ECONOMIC DEVELOPMENT	9	1.490066	6,732		6,732	1,990	8,722
SUN METRO	2	0.331126	1,493		1,493	439	1,932
AIRPORT*	26	4.304636	19,455		19,455	5,766	25,221
COMMUNITY/HUMAN DEVELOPMENT	8	1.324503	5,982		5,982	1,767	7,749
ALL OTHERS	129	21.357615	96,581		96,581	28,722	125,303
Schedule .4 Total for GIS	604	100.000000	451,960		451,960	126,089	578,049

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	63	0.458449	1,621		1,621		1,621
STREETS & MAINTENANCE	182	1.324407	4,690		4,690		4,690
MUNICIPAL CLERK*	1,614	11.745016	41,571		41,571	9,442	51,013
MAYOR AND COUNCIL	26	0.189201	667		667	148	815
OFFICE OF THE COMPTROLLER	188	1.368069	4,843		4,843		4,843
PURCHASING	249	1.811963	6,412		6,412		6,412
HUMAN RESOURCES	1,265	9.205356	32,589		32,589		32,589
CITY ATTORNEY OFFICE	1,516	11.031873	39,056		39,056		39,056
INFORMATION TECHNOLOGY	28	0.203755	717		717		717
PLANNING & INSPECTION	1,580	11.497599	40,703		40,703	9,253	49,956
ANIMAL SERVICES	121	0.880512	3,117		3,117	704	3,821
TAX OFFICE	700	5.093873	18,028		18,028	4,094	22,122
METRO PLANNING ORGAN.- M.P.O.	76	0.553049	1,954		1,954	440	2,394
FIRE	26	0.189201	667		667	148	815
ENVIRONMENTAL SERVICES	85	0.618542	2,186		2,186	492	2,678
CAPITAL IMPROVEMENT	2,436	17.726676	62,830		62,830	14,373	77,203
PUBLIC HEALTH	2,304	16.766118	59,367		59,367	13,492	72,859
PARKS AND RECREATION	97	0.705865	2,495		2,495	562	3,057
ZOO	17	0.123708	436		436	96	532
DEPT OF MUSEUMS & CULTURAL AFF	68	0.494833	1,749		1,749	394	2,143
ECONOMIC DEVELOPMENT	38	0.276525	976		976	221	1,197
SUN METRO	90	0.654927	2,316		2,316	523	2,839
COMMUNITY/HUMAN DEVELOPMENT	973	7.080483	25,064		25,064	5,693	30,757
Schedule .4 Total for RECORDS MANAGEMENT	13,742	100.000000	354,054		354,054	60,075	414,129

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - MAIL ROOM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2.67	0.046255	110		110		110
CITY MANAGER	36.58	0.633714	1,509		1,509		1,509
STREETS & MAINTENANCE	407.39	7.057648	16,808		16,808		16,808
MUNICIPAL CLERK*	92.57	1.603688	3,813		3,813	1,216	5,029
MAYOR AND COUNCIL	23.59	0.408675	971		971	310	1,281
OFFICE OF THE COMPTROLLER	35.99	0.623493	1,483		1,483		1,483
PURCHASING	24.82	0.429983	1,021		1,021		1,021
HUMAN RESOURCES	36.76	0.636832	1,516		1,516		1,516
CITY ATTORNEY OFFICE	37.21	0.644628	1,534		1,534		1,534
INFORMATION TECHNOLOGY	82.77	1.433912	3,412		3,412		3,412
RISK MANAGEMENT	6.00	0.103944	247		247	77	324
PLANNING & INSPECTION	115.78	2.005779	4,776		4,776	1,525	6,301
ANIMAL SERVICES	122.15	2.116134	5,040		5,040	1,609	6,649
TAX OFFICE	22.01	0.381302	904		904	286	1,190
POLICE-OFFICE OF THE CHIEF	18.85	0.326558	773		773	247	1,020
POLICE-ADMINISTRATIVE SERVICES	180.05	3.119196	7,424		7,424	2,375	9,799
POLICE	1,086.56	18.823627	44,842		44,842	14,355	59,197
FIRE	1,087.99	18.848402	44,992		44,992	14,511	59,503
ENVIRONMENTAL SERVICES	360.27	6.241338	14,863		14,863	4,752	19,615
CAPITAL IMPROVEMENT	66.75	1.156381	2,753		2,753	876	3,629
PUBLIC HEALTH	257.24	4.456440	10,609		10,609	3,393	14,002
PARKS AND RECREATION	394.38	6.832262	16,271		16,271	5,204	21,475
ZOO	110.83	1.920025	4,573		4,573	1,460	6,033
LIBRARY	148.16	2.566732	6,111		6,111	1,952	8,063
DEPT OF MUSEUMS & CULTURAL AFF	39.81	0.689671	1,639		1,639	521	2,160
ECONOMIC DEVELOPMENT	18.13	0.314085	743		743	237	980
SUN METRO	588.85	10.201271	24,302		24,302	7,781	32,083
AIRPORT*	275.37	4.770526	11,347		11,347	3,623	14,970
COMMUNITY/HUMAN DEVELOPMENT	38.37	0.664724	1,581		1,581	504	2,085
INTERNATIONAL BRIDGES	54.42	0.942775	2,245		2,245	716	2,961
Schedule .4 Total for MAIL ROOM	5,772.32	100.000000	238,212		238,212	67,530	305,742

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	1,321	0.693060	449		449		449
MUNICIPAL CLERK*	3,424	1.796395	1,163		1,163		1,163
MAYOR AND COUNCIL	470	0.246585	160		160		160
PURCHASING	4,466	2.343078	1,516		1,516		1,516
HUMAN RESOURCES	10,169	5.335145	3,453		3,453		3,453
PLANNING & INSPECTION	1,645	0.863046	559		559		559
FIRE	294	0.154247	100		100		100
CAPITAL IMPROVEMENT	18,009	9.448385	6,115		6,115		6,115
PUBLIC HEALTH	1,993	1.045623	677		677		677
ZOO	171	0.089715	58		58		58
DEPT OF MUSEUMS & CULTURAL AFF	840	0.440704	285		285		285
COMMUNITY/HUMAN DEVELOPMENT	9,787	5.134730	3,323		3,323		3,323
ALL OTHERS	138,015	72.409287	46,859		46,859		46,859
Schedule .4 Total for POSTAGE	190,604	100.000000	64,717		64,717	0	64,717

Allocation Basis: NUMBER OF PIECES OF MAIL BY DEPARTMENT, GF ONLY
Allocation Source: POSTAL CLASS REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	Total	APPLICATION MGMNT	CLIENT SERVICES	PHONES	INFRASTRUCTURE MANAGEMENT
NONDEPARTMENTAL	110	0	0	0	0
CITY MANAGER	245,571	65,954	55,083	32,583	77,605
STREETS & MAINTENANCE	557,757	121,520	101,485	154,952	142,984
MUNICIPAL CLERK*	309,043	79,084	65,174	15,297	92,283
MAYOR AND COUNCIL	89,669	11,920	9,825	19,747	13,908
OFFICE OF THE COMPTROLLER	199,982	63,164	52,750	3,417	74,325
PURCHASING	37,662	8,442	7,048	3,291	9,932
HUMAN RESOURCES	274,425	77,184	64,460	4,403	90,820
CITY ATTORNEY OFFICE	130,961	29,046	24,259	2,886	34,180
INFORMATION TECHNOLOGY	2,766,336	769,980	643,017	264,185	905,991
RISK MANAGEMENT	324	0	0	0	0
PLANNING & INSPECTION	472,177	102,825	84,731	85,517	119,990
ANIMAL SERVICES	333,096	50,640	41,734	70,242	59,104
TAX OFFICE	115,910	29,703	24,470	3,773	34,652
METRO PLANNING ORGAN.- M.P.O.	23,636	7,104	5,851	0	8,287
POLICE-OFFICE OF THE CHIEF	1,020	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	9,799	0	0	0	0
POLICE	2,585,015	731,017	602,400	267,741	852,979
FIRE	1,140,783	285,272	235,064	218,449	332,878
ENVIRONMENTAL SERVICES	1,139,824	239,179	197,091	233,480	279,101
CAPITAL IMPROVEMENT	339,890	69,186	57,007	36,324	80,732
PUBLIC HEALTH	718,373	176,467	145,412	39,053	205,924
PARKS AND RECREATION	1,009,654	161,356	132,956	345,630	188,288
ZOO	174,200	33,504	27,618	7,346	39,102
LIBRARY	724,017	189,422	156,078	97,159	221,037
DEPT OF MUSEUMS & CULTURAL AFF	134,320	35,667	29,395	23,053	41,617
DESTINATION EL PASO	1,337	125	103	0	145
ECONOMIC DEVELOPMENT	70,102	19,540	16,096	755	22,812
SUN METRO	306,924	56,870	46,849	65,147	66,367
AIRPORT*	386,224	82,771	68,205	63,634	96,586
COMMUNITY/HUMAN DEVELOPMENT	192,598	49,244	40,581	1,386	57,473
PENSION ADMINISTRATION	64,903	21,704	17,878	0	25,321
INTERNATIONAL BRIDGES	50,740	11,795	9,719	12,505	13,760
ALL OTHERS	202,882	0	0	30,720	0
Direct Bill	0	0	0	0	0
Total	14,809,264	3,579,685	2,962,339	2,102,675	4,188,183

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM	POSTAGE
NONDEPARTMENTAL	0	0	0	110	0
CITY MANAGER	0	11,216	1,621	1,509	0
STREETS & MAINTENANCE	11,877	2,992	4,690	16,808	449
MUNICIPAL CLERK*	0	0	51,013	5,029	1,163
MAYOR AND COUNCIL	0	32,013	815	1,281	160
OFFICE OF THE COMPTROLLER	0	0	4,843	1,483	0
PURCHASING	0	0	6,412	1,021	1,516
HUMAN RESOURCES	0	0	32,589	1,516	3,453
CITY ATTORNEY OFFICE	0	0	39,056	1,534	0
INFORMATION TECHNOLOGY	166,315	12,719	717	3,412	0
RISK MANAGEMENT	0	0	0	324	0
PLANNING & INSPECTION	0	22,298	49,956	6,301	559
ANIMAL SERVICES	0	100,906	3,821	6,649	0
TAX OFFICE	0	0	22,122	1,190	0
METRO PLANNING ORGAN.- M.P.O.	0	0	2,394	0	0
POLICE-OFFICE OF THE CHIEF	0	0	0	1,020	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	9,799	0
POLICE	43,551	28,130	0	59,197	0
FIRE	8,702	0	815	59,503	100
ENVIRONMENTAL SERVICES	52,258	116,422	2,678	19,615	0
CAPITAL IMPROVEMENT	0	9,694	77,203	3,629	6,115
PUBLIC HEALTH	17,410	46,569	72,859	14,002	677
PARKS AND RECREATION	139,442	17,450	3,057	21,475	0
ZOO	52,258	7,749	532	6,033	58
LIBRARY	52,258	0	0	8,063	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	2,143	2,160	285
DESTINATION EL PASO	0	964	0	0	0
ECONOMIC DEVELOPMENT	0	8,722	1,197	980	0
SUN METRO	34,837	1,932	2,839	32,083	0
AIRPORT*	34,837	25,221	0	14,970	0
COMMUNITY/HUMAN DEVELOPMENT	0	7,749	30,757	2,085	3,323
PENSION ADMINISTRATION	0	0	0	0	0
INTERNATIONAL BRIDGES	0	0	0	2,961	0
ALL OTHERS	0	125,303	0	0	46,859
Direct Bill	0	0	0	0	0
Total	613,745	578,049	414,129	305,742	64,717

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department POLICE-OFFICE OF THE CHIEF**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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:	2,126,051			2,126,051
Deductions:				
PROMOTIONAL SUPPLIES	-8,409			
Total Deductions:	-8,409			-8,409
Inbound Costs:				
NONDEPARTMENTAL	36,246	497	36,743	
CITY MANAGER	8,506	1,124	9,630	
OFFICE OF THE COMPTROLLER	683	56	739	
HUMAN RESOURCES	8,591	1,689	10,280	
INFORMATION TECHNOLOGY	773	247	1,020	
POLICE-ADMINISTRATIVE SERVICES		29,023	29,023	
Total Allocated Additions:	54,799	32,636	87,435	87,435
Total To Be Allocated:	2,172,441	32,636		2,205,077

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF**

	Total	G&A	OFFICE OF CHIEF
Wages & Benefits			
SALARIES	1,556,890	0	1,556,890
FRINGE BENEFITS	544,131	0	544,131
Other Expense & Cost			
CONTRACTUAL SERVICE	976	0	976
MATERIALS/SUPPLIES	11,720	0	11,720
*PROMOTIONAL SUPPLIES	8,409	0	0
OPERATING EXPENSES	3,925	0	3,925
Departmental Total			
Expenditures Per Financial Statement	2,126,051		
Deductions			
*Total Disallowed Costs	(8,409)	0	0
Functional Cost	2,117,642	0	2,117,642
Allocation Step 1			
Inbound - All Others	54,799	54,799	0
Reallocate Admin Costs		(54,799)	54,799
Unallocated Costs	0	0	0
1st Allocation	2,172,441	0	2,172,441
Allocation Step 2			
Inbound - All Others	32,636	32,636	0
Reallocate Admin Costs		(32,636)	32,636
Unallocated Costs	0	0	0
2nd Allocation	32,636	0	32,636
Total For POLICE-OFFICE OF THE CHIEF			
Schedule .3 Total	2,205,077	0	2,205,077

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	180.05	13.854156	300,974		300,974	4,521	305,495
POLICE	1,086.56	83.606621	1,816,303		1,816,303	27,287	1,843,590
AIRPORT*	33.00	2.539223	55,164		55,164	828	55,992
Schedule .4 Total for OFFICE OF CHIEF	1,299.61	100.000000	2,172,441		2,172,441	32,636	2,205,077

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-OFFICE OF THE CHIEF**

Receiving Department	Total	OFFICE OF CHIEF
POLICE-ADMINISTRATIVE SERVICES	305,495	305,495
POLICE	1,843,590	1,843,590
AIRPORT*	55,992	55,992
Direct Bill	0	0
Total	<u>2,205,077</u>	<u>2,205,077</u>

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department POLICE-ADMINISTRATIVE SERVICES**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department POLICE-ADMINISTRATIVE SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,608,453			17,608,453
Deductions:				
PT TEMP - CADET	-1,355,490			
FRINGE - CADET	-193,162			
INTERLOCAL AGREEMENTS	-221,543			
FIN SVCS, OUTSIDE CONTRACT - NOC	-1,599,819			
PROMOTIONAL SERVICES	-3,693			
POLICE SUPPLY, UNIFORMS	-345,638			
PROMOTIONAL SUPPLIES	-2,749			
PRISONER CUSTODY EXPENSE	-374,093			
CITY GRANT MATCH	-616,664			
CAPITAL OUTLAY	-41,650			
FIN SVCS, TRAVEL EXP-(HURRICANE HARVEY)	-26,793			
Total Deductions:	-4,781,294			-4,781,294
Inbound Costs:				
NONDEPARTMENTAL	339,092	4,703	343,795	
CITY MANAGER	66,384	8,686	75,070	
OFFICE OF THE COMPTROLLER	5,464	495	5,959	
HUMAN RESOURCES	82,060	16,098	98,158	
INFORMATION TECHNOLOGY	7,424	2,375	9,799	
POLICE-OFFICE OF THE CHIEF	300,974	4,521	305,495	
POLICE-ADMINISTRATIVE SERVICES		277,238	277,238	
Total Allocated Additions:	801,398	314,116	1,115,514	1,115,514
Total To Be Allocated:	13,628,557	314,116		13,942,673

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES**

	Total	G&A	RECORDS	POLICE SUPPLY	POLICE ACADEMY ADMIN
Wages & Benefits					
SALARIES & WAGES	8,310,021	0	1,791,304	96,777	2,606,131
FRINGE BENEFITS	2,648,988	0	572,935	41,742	837,196
*FRINGE - CADET	193,162	0	0	0	0
Other Expense & Cost					
*PT TEMP - CADET	1,355,490	0	0	0	0
CONTRACTUAL SERVICE	461,235	0	17,559	(3,678)	50,863
*INTERLOCAL AGREEMENTS	221,543	0	0	0	0
*FIN SVCS, OUTSIDE CONTRACT - NOC	1,599,819	0	0	0	0
*PROMOTIONAL SERVICES	3,693	0	0	0	0
MATERIALS/SUPPLIES	982,800	0	30,582	199,168	714,198
*POLICE SUPPLY, UNIFORMS	345,638	0	0	0	0
*PROMOTIONAL SUPPLIES	2,749	0	0	0	0
OPERATING EXPENSES	424,115	0	3,542	0	1,935
*PRISONER CUSTODY EXPENSE	374,093	0	0	0	0
*CITY GRANT MATCH	616,664	0	0	0	0
*CAPITAL OUTLAY	41,650	0	0	0	0
*FIN SVCS, TRAVEL EXP- (HURRICANE HARVEY)	26,793	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	17,608,453				
Deductions					
*Total Disallowed Costs	(4,781,294)	0	0	0	0
Functional Cost					
Functional Cost	12,827,159	0	2,415,922	334,009	4,210,323
Allocation Step 1					
Inbound - All Others	801,398	801,398	0	0	0
Reallocate Admin Costs		(801,398)	150,939	20,863	263,051
Unallocated Costs	0	0	0	0	0
1st Allocation	13,628,557	0	2,566,861	354,872	4,473,374
Allocation Step 2					
Inbound - All Others	314,116	314,116	0	0	0
Reallocate Admin Costs		(314,116)	59,164	8,178	103,107
Unallocated Costs	0	0	0	0	0
2nd Allocation	314,116	0	59,164	8,178	103,107
Total For POLICE-ADMINISTRATIVE SERVICES					
Schedule .3 Total	13,942,673	0	2,626,025	363,050	4,576,481

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES**

	PERSONNEL	INTERNAL AFFAIRS	PLANNING & RESEARCH	GRANT OPER	FIN SVCS
Wages & Benefits					
SALARIES & WAGES	1,376,886	1,594,103	490,740	152,928	201,152
FRINGE BENEFITS	422,855	498,072	159,805	42,598	73,785
*FRINGE - CADET	0	0	0	0	0
Other Expense & Cost					
*PT TEMP - CADET	0	0	0	0	0
CONTRACTUAL SERVICE	101,422	94,880	5,955	0	194,234
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*FIN SVCS, OUTSIDE CONTRACT - NOC	0	0	0	0	0
*PROMOTIONAL SERVICES	0	0	0	0	0
MATERIALS/SUPPLIES	8,185	8,468	8,769	3,997	9,433
*POLICE SUPPLY, UNIFORMS	0	0	0	0	0
*PROMOTIONAL SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	1,376	1,207	785	0	415,270
*PRISONER CUSTODY EXPENSE	0	0	0	0	0
*CITY GRANT MATCH	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*FIN SVCS, TRAVEL EXP- (HURRICANE HARVEY)	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,910,724	2,196,730	666,054	199,523	893,874
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	119,376	137,245	41,613	12,463	55,848
Unallocated Costs	0	0	0	0	0
1st Allocation	2,030,100	2,333,975	707,667	211,986	949,722
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	46,790	53,793	16,313	4,885	21,886
Unallocated Costs	0	0	0	0	0
2nd Allocation	46,790	53,793	16,313	4,885	21,886
Total For POLICE-ADMINISTRATIVE SERVICES					
Schedule .3 Total	2,076,890	2,387,768	723,980	216,871	971,608

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	92,829	99.778578	2,561,180		2,561,180	59,035	2,620,215
AIRPORT*	206	0.221422	5,681		5,681	129	5,810
Schedule .4 Total for RECORDS	93,035	100.000000	2,566,861		2,566,861	59,164	2,626,025

Allocation Basis: INCIDENT & ACCIDENT REPORTS PER DEPARTMENT

Allocation Source: PD

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - POLICE SUPPLY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	354,872		354,872	8,178	363,050
Schedule .4 Total for POLICE SUPPLY	100	100.000000	354,872		354,872	8,178	363,050

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - POLICE ACADEMY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	139,193	99.321412	4,443,022		4,443,022	102,412	4,545,434
AIRPORT*	951	0.678588	30,352		30,352	695	31,047
Schedule .4 Total for POLICE ACADEMY ADMIN	140,144	100.000000	4,473,374		4,473,374	103,107	4,576,481

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	18.85	1.429698	29,023		29,023		29,023
POLICE-ADMINISTRATIVE SERVICES	180.05	13.656084	277,238		277,238		277,238
POLICE	1,086.56	82.411298	1,673,026		1,673,026	45,416	1,718,442
AIRPORT*	33.00	2.502920	50,813		50,813	1,374	52,187
Schedule .4 Total for PERSONNEL	1,318.46	100.000000	2,030,100		2,030,100	46,790	2,076,890

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION

Allocation Source: ACTUAL POSITION ANALYSIS

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	602	99.668874	2,326,247		2,326,247	53,619	2,379,866
AIRPORT*	2	0.331126	7,728		7,728	174	7,902
Schedule .4 Total for INTERNAL AFFAIRS	604	100.000000	2,333,975		2,333,975	53,793	2,387,768

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PLANNING & RESEARCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	707,667		707,667	16,313	723,980
Schedule .4 Total for PLANNING & RESEARCH	100	100.000000	707,667		707,667	16,313	723,980

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - GRANT OPER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	211,986		211,986	4,885	216,871
Schedule .4 Total for GRANT OPER	100	100.000000	211,986		211,986	4,885	216,871

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - FIN SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	949,722		949,722	21,886	971,608
Schedule .4 Total for FIN SVCS	100	100.000000	949,722		949,722	21,886	971,608

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES**

Receiving Department	Total	RECORDS	POLICE SUPPLY	POLICE ACADEMY ADMIN	PERSONNEL
POLICE-OFFICE OF THE CHIEF	29,023	0	0	0	29,023
POLICE-ADMINISTRATIVE SERVICES	277,238	0	0	0	277,238
POLICE	13,539,466	2,620,215	363,050	4,545,434	1,718,442
AIRPORT*	96,946	5,810	0	31,047	52,187
Direct Bill	0	0	0	0	0
Total	13,942,673	2,626,025	363,050	4,576,481	2,076,890

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES**

Receiving Department	INTERNAL AFFAIRS	PLANNING & RESEARCH	GRANT OPER	FIN SVCS
POLICE-OFFICE OF THE CHIEF	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0
POLICE	2,379,866	723,980	216,871	971,608
AIRPORT*	7,902	0	0	0
Direct Bill	0	0	0	0
Total	2,387,768	723,980	216,871	971,608

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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.
- Academy Admin - Costs associated with training at the Fire Academy are allocated based on the number of training hours per section within Fire.
- Communications - The Communications Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of communication calls for service per department.
- Operations Research & Logistics - Costs associated with Operations Research and Logistics are allocated directly to Fire.
- 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 PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department FIRE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	102,440,779			102,440,779
Deductions:				
PT TEMPORARY - CIVILIAN	-349,104			
FRINGE BENEFITS - CADET	-29,187			
TEMPORARY SVC CONTRACT - 311	-1,016,095			
CLINICAL MEDICAL SUPPLIES	-881,834			
PROMOTIONAL SUPPLIES	-3,377			
GRANT MATCH	-212,230			
PRINCIPAL PAYMENT	-1,624,989			
INTEREST	-80,530			
CAPITAL OUTLAY	-246,336			
INTERFUND TRANSFERS	-68,442			
Total Deductions:	-4,512,124			-4,512,124
Cost Adjustments:				
REIMBURSED EXPENSES	-65,510			
PUBLIC INFORM DIST FEE	-569			
CREDIT DIRECT COSTS	-78,378,867			
Total Departmental Cost Adjustments:	-78,444,946			-78,444,946
Inbound Costs:				
BUILDING DEPRECIATION	80,844		80,844	
EQUIPMENT DEPRECIATION	1,847,646		1,847,646	
NONDEPARTMENTAL	2,374,168	32,969	2,407,137	
CITY MANAGER	403,613	52,982	456,595	
STREETS & MAINTENANCE	1,856,124	60,362	1,916,486	
OFFICE OF THE COMPTROLLER	213,673	16,869	230,542	
PURCHASING	98,546	7,073	105,619	
HUMAN RESOURCES	495,893	97,347	593,240	
CITY ATTORNEY OFFICE	36,471	4,216	40,687	
INFORMATION TECHNOLOGY	841,639	299,144	1,140,783	
FIRE		2,964,068	2,964,068	
Total Allocated Additions:	8,248,617	3,535,030	11,783,647	11,783,647
Total To Be Allocated:	27,732,326	3,535,030		31,267,356

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department FIRE**

	Total	G&A	DEPT ADMIN	ACADEMY ADMIN	COMMUNICATIONS
Wages & Benefits					
SALARIES & WAGES	66,708,856	0	1,495,178	1,025,594	6,113,244
FRINGE BENEFITS	24,611,370	0	513,479	411,240	1,964,251
*FRINGE BENEFITS - CADET	29,187	0	0	0	0
Other Expense & Cost					
*PT TEMPORARY - CIVILIAN	349,104	0	0	0	0
CONTRACTUAL SERVICE	3,142,501	0	176,565	60,715	53,920
*TEMPORARY SVC CONTRACT - 311	1,016,095	0	0	0	0
MATERIALS/SUPPLIES	3,266,969	0	23,901	56,502	16,961
*CLINICAL MEDICAL SUPPLIES	881,834	0	0	0	0
*PROMOTIONAL SUPPLIES	3,377	0	0	0	0
OPERATING EXPENSES	198,959	0	39,433	122,718	821
*GRANT MATCH	212,230	0	0	0	0
*PRINCIPAL PAYMENT	1,624,989	0	0	0	0
*INTEREST	80,530	0	0	0	0
*CAPITAL OUTLAY	246,336	0	0	0	0
*INTERFUND TRANSFERS	68,442	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	102,440,779				
Deductions					
*Total Disallowed Costs	(4,512,124)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	(65,510)	0	(35,972)	(24)	0
PUBLIC INFORM DIST FEE	(569)	0	(569)	0	0
CREDIT DIRECT COSTS	(78,378,867)	0	0	0	0
Functional Cost					
	19,483,709	0	2,212,015	1,676,745	8,149,197
Allocation Step 1					
Inbound - BUILDING DEPRECIATION: FIRE TRAINING	18,888	0	0	18,888	0
Inbound - BUILDING DEPRECIATION: FIRE ADMIN	61,956	0	61,956	0	0
Inbound - All Others	8,167,773	0	182,934	125,754	748,140
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	27,732,326	0	2,456,905	1,821,387	8,897,337
Allocation Step 2					
Inbound - All Others	3,535,030	0	79,089	54,335	323,713
2nd Allocation	3,535,030	0	79,089	54,335	323,713
Total For FIRE					
Schedule .3 Total	31,267,356	0	2,535,994	1,875,722	9,221,050

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department FIRE**

	OPERATIONS RESEARCH	LOGISTICS	SUPPORT PERSONNEL	PLANNING & INFRASTRUCTURE	ALL OTHER FIRE
Wages & Benefits					
SALARIES & WAGES	380,274	1,365,189	183,561	181,880	55,963,936
FRINGE BENEFITS	146,472	528,975	68,133	68,341	20,910,479
*FRINGE BENEFITS - CADET	0	0	0	0	0
Other Expense & Cost					
*PT TEMPORARY - CIVILIAN	0	0	0	0	0
CONTRACTUAL SERVICE	15,057	937,482	311,917	248,115	1,338,730
*TEMPORARY SVC CONTRACT - 311	0	0	0	0	0
MATERIALS/SUPPLIES	9,890	2,927,646	7,867	74,197	150,005
*CLINICAL MEDICAL SUPPLIES	0	0	0	0	0
*PROMOTIONAL SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	3,250	17,020	0	0	15,717
*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
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	0	(29,514)	0	0	0
PUBLIC INFORM DIST FEE	0	0	0	0	0
CREDIT DIRECT COSTS	0	0	0	0	(78,378,867)
Functional Cost	554,943	5,746,798	571,478	572,533	0
Allocation Step 1					
Inbound - BUILDING DEPRECIATION: FIRE TRAINING	0	0	0	0	0
Inbound - BUILDING DEPRECIATION: FIRE ADMIN	0	0	0	0	0
Inbound - All Others	46,533	167,413	22,859	22,032	6,852,108
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	601,476	5,914,211	594,337	594,565	6,852,108
Allocation Step 2					
Inbound - All Others	20,073	72,377	9,848	9,495	2,966,100
2nd Allocation	20,073	72,377	9,848	9,495	2,966,100
Total For FIRE					
Schedule .3 Total	621,549	5,986,588	604,185	604,060	9,818,208

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	1,087.99	97.142832	2,386,710		2,386,710		2,386,710
AIRPORT*	32.00	2.857168	70,195		70,195	79,089	149,284
Schedule .4 Total for DEPT ADMIN	1,119.99	100.000000	2,456,905		2,456,905	79,089	2,535,994

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - ACADEMY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	70,510	95.430799	1,738,163		1,738,163	51,853	1,790,016
AIRPORT*	3,376	4.569201	83,224		83,224	2,482	85,706
Schedule .4 Total for ACADEMY ADMIN	73,886	100.000000	1,821,387		1,821,387	54,335	1,875,722

Allocation Basis: NUMBER OF TRAINING HOURS FOR FIRE

Allocation Source: FIRE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	238,219	77.542471	6,899,221		6,899,221	251,026	7,150,247
FIRE DEPARTMENT	68,715	22.367363	1,990,099		1,990,099	72,404	2,062,503
AIRPORT*	277	0.090166	8,017		8,017	283	8,300
Schedule .4 Total for COMMUNICATIONS	307,211	100.000000	8,897,337		8,897,337	323,713	9,221,050

Allocation Basis: NUMBER OF COMMUNICATION CALLS FOR SERVICE

Allocation Source: FIRE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - OPERATIONS RESEARCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	601,476		601,476	20,073	621,549
Schedule .4 Total for OPERATIONS RESEARCH	100	100.000000	601,476		601,476	20,073	621,549

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - LOGISTICS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	5,914,211		5,914,211	72,377	5,986,588
Schedule .4 Total for LOGISTICS	100	100.000000	5,914,211		5,914,211	72,377	5,986,588

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	1,087.99	97.142832	577,358		577,358		577,358
AIRPORT*	32.00	2.857168	16,979		16,979	9,848	26,827
Schedule .4 Total for SUPPORT PERSONNEL	1,119.99	100.000000	594,337		594,337	9,848	604,185

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 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	594,565		594,565	9,495	604,060
Schedule .4 Total for PLANNING & INFRASTRUCTURE	100	100.000000	594,565		594,565	9,495	604,060

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - ALL OTHER FIRE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPARTMENT	100	100.000000	6,852,108		6,852,108	2,966,100	9,818,208
Schedule .4 Total for ALL OTHER FIRE	100	100.000000	6,852,108		6,852,108	2,966,100	9,818,208

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

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department FIRE**

Receiving Department	Total	DEPT ADMIN	ACADEMY ADMIN	COMMUNICATIONS	OPERATIONS RESEARCH
POLICE	7,150,247	0	0	7,150,247	0
FIRE	2,964,068	2,386,710	0	0	0
FIRE DEPARTMENT	20,882,924	0	1,790,016	2,062,503	621,549
AIRPORT*	270,117	149,284	85,706	8,300	0
Direct Bill	0	0	0	0	0
Total	31,267,356	2,535,994	1,875,722	9,221,050	621,549

**CITY OF EL PASO, TEXAS
FEDERAL COST PLAN
BASED ON FY 2017 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department FIRE**

Receiving Department	LOGISTICS	SUPPORT PERSONNEL	PLANNING & INFRASTRUCTURE	ALL OTHER FIRE
POLICE	0	0	0	0
FIRE	0	577,358	0	0
FIRE DEPARTMENT	5,986,588	0	604,060	9,818,208
AIRPORT*	0	26,827	0	0
Direct Bill	0	0	0	0
Total	5,986,588	604,185	604,060	9,818,208

Section D: Supplemental Data

FY 2017 GENERAL FUND EXPENDITURES

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
CAPITAL IMPROVEMENT DEPARTMENT	3,905,634	1,136,128	87,126	89,265	43,832			5,261,985
CID GRANT FUNDED PROGRAMS	685,626	162,895	49,864	11,007	2,699			912,091
CONSTRUCTION INSPECTION	573,357	148,467	4,663	20,250	3,235			749,972
ENGINEERING SUPPORT	575,163	150,539	7,374	11,530	8,050			752,656
ENGR ADMIN	905,104	267,320	19,221	33,837	15,148			1,240,630
ENGR CIP	528,835	177,744	2,162	4,117	5,127			717,985
PROJECT ENGINEERING	637,549	229,163	3,842	8,524	9,573			888,651
CITY ATTORNEY	1,967,133	566,256	453,696	34,474	25,098		368,227	3,414,884
ATTRNYS AND PARALEGALS	1,622,069	451,831						2,073,900
LEGAL OPERATING EXP			13,548	34,474	25,098			73,120
LEGAL SECRETARIAL STAFF	317,832	96,847						414,679
LEGAL SUPPORT STAFF	27,232	17,578	11,748					56,558
OUTSIDE COUNSEL SERVS			353,781				123,495	477,276
TRIAL OPER EXP DAMAGES SETT			74,619				244,732	319,351
CITY MANAGER	2,205,428	695,845	163,182	50,180	92,901			3,207,536
CITY MANAGER	686,968	279,895	21,287	29,098	43,426			1,060,674
INTERNAL AUDIT	444,999	121,512	32,725	13,735	15,488			628,459
Office of Management & Budget	630,314	157,522	65,416	2,581	17,370			873,203
PERFORMANCE OFFICE	152,473	41,805	17,846	1,812	16,617			230,553
PUBLIC INFOR OFFICE	290,674	95,111	25,908	2,954				414,647
COMMUNITY AND HUMAN DEVELOPMEN	288,492	81,532	10,263	3,950	-399,091		75,652	60,798
CD NEIGHBORHOOD SERVICES	170,458	53,396	9,250	3,910	-405,867			-168,853
CD SOCIAL SERVICES GRANT							75,652	75,652
CD SUPPORT SERVICES	76,914	19,166	20	40	6,776			102,916
RELOCATN SERVS_GEN FUND	41,120	8,970	993					51,083
ECONOMIC DEVELOPMENT	1,038,775	324,323	259,836	8,609	81,419			1,712,962
Economic Administration	350,082	102,491	259,488		76,734			788,795
Economic Development	667,331	216,989	348	8,609	4,685			897,962
Marketing and Outreach	21,362	4,843						26,205
FIRE	67,057,960	24,640,557	4,158,596	4,152,180	279,489	246,336	1,905,661	102,440,779
FD EMERGENCY OPER	52,798,516	19,763,923						72,562,439
FIRE ACADEMY ADMIN	1,374,698	440,427	60,715	56,502	122,718	7,195		2,062,255
FIRE ADMINISTRATION	1,495,178	513,479	176,565	26,672	119,963		1,837,219	4,169,076
FIRE COMMUNICATIONS	6,113,244	1,964,251	1,070,015	16,961	821	76,000		9,241,292
FIRE LOGISTICS	1,365,189	528,975	937,482	3,810,086	17,020	113,241	1,665	6,773,658
FIRE MEDICAL RESEARCH	411,131	166,094	1,332,942	67,947	225			1,978,339
FIRE PREVENTION	2,445,026	866,763	5,788	19,573	13,137			3,350,287
HEALTH AND SAFETY	183,561	68,133	311,917	7,867				571,478
OPERATIONS RESEARCH	380,274	146,472	15,057	9,890	3,250	15,550		570,493
PLNG and Infrastructure	181,880	68,341	248,115	74,197		34,350	66,777	673,660
SPECIAL OPER	309,263	113,699		62,485	2,355			487,802
HUMAN RESOURCES	1,203,584	401,176	58,342	27,567	372,471			2,063,140
BENEFIT SERVICES	295,080	112,383	1,817	7,046	930			417,256
HUMAN CAPITAL MANAGEMENT			7,714	1,617				9,331
HUMAN RESOURCES ADMIN	343,406	111,898	27,202	10,491	3,983			496,980
LABOR RELATIONS	404,862	129,833	19,981	5,512	1,427			561,615
ORGANIZATIONAL DEVELOPMENT	160,236	47,062	1,628	2,901	366,131			577,958
INFORMATION TECHNOLOGY	4,795,338	1,453,878	501,353	159,402	2,159,424		2,255,715	11,325,110

FY 2017 GENERAL FUND EXPENDITURES

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
ADMINISTRATIVE	476,167	131,432	210,757	37,238	2,112,137		2,255,715	5,223,446
Application Management	1,453,609	421,444		14,770	14,155			1,903,978
Client Services	1,010,300	338,806		46,998				1,396,104
Infrastructure Management	1,444,956	426,831		53,839	22,080			1,947,706
Records Management	196,697	76,015	290,596	6,101	1,603			571,012
Strategic Innovation & Enterpr	213,609	59,350		456	9,449			282,864
LIBRARY	5,076,812	1,694,477	469,719	1,617,602	18,309		75,000	8,951,919
ARMIJO BRANCH OPER	200,025	68,393	21,075	4,759	-2			294,250
CATALOGING ORDERING PROCESS	284,402	104,472	16,842	1,523,678				1,929,394
CIELO VISTA BRANCH OPER	226,362	74,195	15,775	4,090	-1			320,421
CLARDY FOX BRANCH OPER	200,697	64,942	23,294	4,234	0			293,167
Dorris van Doren-West REGNL	371,350	126,128	23,476	6,741	11			527,706
Esperanza Acosta Moreno -East	295,649	89,733	24,107	6,058	-2			415,545
IRVING SCHWARTZ BRANCH OPER	257,541	87,415	16,149	4,156	18			365,279
Judge Marquez Mission Valley B	313,935	96,944	20,377	6,458	14			437,728
Library Book mobile Techmobil2	60,803	33,523	16,090	13,329				123,745
LIBRY ADMIN	493,381	171,056	90,094	3,383	18,132		75,000	851,046
MAIN LIBRY	1,249,348	389,943	131,585	21,305	-10			1,792,171
MEMORIAL BRANCH OPER	232,797	87,982	16,466	4,169	0			341,414
RICHARD BURGESS BRANCH OPER	440,833	148,455	19,614	6,464	-6			615,360
WESTSIDE BRANCH OPER	218,740	74,037	15,051	2,943	-13			310,758
YSLETA BRANCH OPER	230,949	77,259	19,724	5,835	168			333,935
MAYOR AND COUNCIL	826,082	259,658	48,479	3,507	14,015		72,938	1,224,679
COUNCIL DISTRCT 02	86,999	25,892	5,226				2,969	121,086
COUNCIL DISTRCT 03	89,841	24,164	6,027				1,054	121,086
COUNCIL DISTRCT 04	76,384	23,313	5,427				15,962	121,086
COUNCIL DISTRCT 05	74,634	25,130	5,653				15,670	121,087
COUNCIL DISTRCT 06	81,853	25,808	7,306				6,118	121,085
COUNCIL DISTRCT 07	75,105	23,373	6,198				16,408	121,084
COUNCIL DISTRCT 08	76,582	25,738	6,709				12,057	121,086
COUNCIL DISTRICT 01	86,525	26,501	5,360				2,700	121,086
OFFICE OF THE MAYOR	178,159	59,739	573	3,507	14,015			255,993
MUNICIPAL CLERK	3,290,273	1,027,742	877,621	18,682	214,049			5,428,367
ADMIN SERVICES	426,201	128,835	92,978	14,888	56,232			719,134
COURT CASE MANAGEMENT DIVISION	1,447,167	512,328	152,280		130,042			2,241,817
FINE COLLECTION & DISBURSEMENT	553,722	181,336	4,766		3,409			743,233
JUDICIARY	621,209	120,516	28,246	840	11,036			781,847
MUNICIPAL CLERK	241,974	84,727	599,351	2,954	13,330			942,336
MUSEUM AND CULTURAL AFFAIRS	1,237,061	444,209	378,567	31,903	81,324		12,233	2,185,297
ACR ADMIN	214,609	62,656	83,977	395	58,313		10,441	430,391
Archaeology Museum	124,312	42,017	26,966	3,208	9,646			206,149
ART MUSEUM ADMIN	232,748	84,055	208,310	9,274	12,145			546,532
ART MUSEUM CURATORIAL	202,476	84,380	3,035	2,407				292,298
ART MUSEUM EDUCATION	115,583	33,956		685			1,792	152,016
HISTORY MUSEUM OPER	347,333	137,145	56,279	15,934	1,220			557,911
NONDEPARTMENTAL	202,818	3,489,210	12,348,320	6,044	2,405,937		10,087,676	28,540,005
CITYWIDE IT CONTRACTS			6,547,634					6,547,634
NonDepartmental	359	3,437,211	5,775,686		2,399,183		10,087,676	21,700,115

FY 2017 GENERAL FUND EXPENDITURES

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
PEG	94,907	23,713						118,620
Resiliency & Sustainability	107,552	28,286	25,000	6,044	6,754			173,636
OFFICE OF THE COMPTROLLER	1,785,468	502,868	305,542	17,302	20,671			2,631,851
FINANCIAL REPORTING AND GRANTS	794,150	256,850	283,738	15,139	6,724			1,356,601
FINANCIAL TRANSACTIONS DIV		-5,717	19,017	314				13,614
GRANT ACCTG	549,782	133,489	987		6,916			691,174
Office of the Comptroller	206,689	50,774		1,200	3,063			261,726
TREASURY MANAGEMENT DIVISION	234,847	67,472	1,800	649	3,968			308,736
PARKS AND RECREATION	10,022,395	3,458,176	2,616,733	1,965,816	4,126,148	196,029	73,908	22,459,205
AQUATICS	1,861,839	417,646	46,066	238,971	27,832	86,290		2,678,644
CAPITAL PROJECTS - ASSET MGMT	180,693	51,403	140,123	8,031	2,826			383,076
PARKS -LAND MANAGMENT	2,787,152	1,087,247	738,034	1,257,426	3,933,485	109,739		9,913,083
PARKS RECREATN ADMIN	889,693	266,448	58,566	14,909	133,585			1,363,201
RECREATION CENTERS	1,753,680	696,450	762,336	120,911	7,371			3,340,748
SPECIALIZED RECREATION	1,529,040	566,661	282,716	59,092	6,519		73,908	2,517,936
SPORTS	1,020,298	372,321	588,892	266,476	14,530			2,262,517
PLANNING AND INSPECTIONS	5,102,099	1,742,748	187,086	127,999	68,324			7,228,256
Administration	546,642	188,274	61,026	12,032	19,140			827,114
Building & Development Permit	2,986,693	1,040,646	96,284	87,399	36,495			4,247,517
One-Stop-Shop	841,339	258,571	14,493	20,513	204			1,135,120
Planning	727,425	255,257	15,283	8,055	12,485			1,018,505
POLICE	85,771,941	26,984,192	6,365,631	2,746,127	857,385	41,650	616,664	123,383,590
CENTRAL REGNL COMMAND	14,794,882	4,771,633	78,270	47,179				19,691,964
CHIEFS OFFICE	1,556,890	544,131	976	20,129	3,925			2,126,051
COMMUNICATIONS	415,482	127,663		23,888				567,033
CRIMINAL INVESTIGATIONS	6,866,621	2,234,944	717,894	78,746	1,453			9,899,658
DIRECTED INVESTIGATIONS	9,112,850	2,717,988	34,146	70,882	25,623			11,961,489
FINANCIAL SERVS	201,152	73,785	2,015,596	9,433	816,156	41,650		3,157,772
GRANT OPER PDHQ	152,928	42,598		3,997			616,664	816,187
INTERNAL AFFAIRS	1,594,103	498,072	94,880	8,468	1,207			2,196,730
MISSN VALLY REGIONL COMMAN	8,441,904	2,771,306	5,098	28,624				11,246,932
NORTHEAST REGNL COMMAND	9,099,650	2,889,409	2,639	21,397				12,013,095
OPERATIONAL SUPPORT	2,486,405	803,803	11,684	20,616	1,093			3,323,601
PD PERSONNEL	1,376,886	422,855	105,115	9,129	1,376			1,915,361
PEBBLE HILLS REGNL COMMAND	13,735,153	4,344,885	6,398	46,214	290			18,132,940
PLNG AND RESEARCH	490,740	159,805	5,955	8,769	785			666,054
POLICE ACADEMY ADMIN	3,961,621	1,030,358	50,863	716,003	1,935			5,760,780
POLICE SUPPLY	96,777	41,742	-3,678	544,806				679,647
RECORDS	1,791,304	572,935	17,559	30,582	3,542			2,415,922
SPECIAL SERVS	1,760,757	620,824	21,492	31,353				2,434,426
VEHICLE OPER	137,509	52,588	3,191,368	996,361				4,377,826
WESTSIDE REGNL COMMAND	7,698,327	2,262,868	9,376	29,551				10,000,122
PUBLIC HEALTH	3,071,955	1,047,077	625,351	432,499	365,659		393,674	5,936,215
ADULT IMMUNIZATN SERVS	54,271	18,701	6,916	52,484	1,861			134,233
DENTAL	365,635	105,170	6,653	49,949	9,104			536,511
ENVIRONMENT FOOD	1,548	324						1,872
ENVIRONMENT-OSSF	936,818	386,876	28,100	84,456	15,430			1,451,680
EPIDEMIOLOGY	209,822	59,317	244	5,205	836			275,424

FY 2017 GENERAL FUND EXPENDITURES

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
HEALTH ADMIN	393,800	134,858	61,338	35,946	55,016		393,674	1,074,632
HEALTH EDUCATION PROGRAM	126,005	44,078	261	3,014	1,417			174,775
HEALTH SUPPORT SERVS	505,640	152,041	362,161	84,683	239,619			1,344,144
LABORATORY	237,626	77,490	143,735	100,453	35,567			594,871
STD CLINICS	240,790	68,222	15,943	16,309	6,809			348,073
PURCHASING AND STRATEGIC SOURC	1,042,422	324,204	10,435	7,748	50,335			1,435,144
Administration	280,938	87,057	9,729	6,783	50,335			434,842
SUPPLY CHAIN MANAGEMENT	761,484	237,147	706	965				1,000,302
STREETS AND MAINTENANCE	9,337,902	3,696,050	5,326,890	3,171,664	11,370,249	49,899	3,387,333	36,339,987
Admin Support and Data Mgmt	460,165	155,126	20,585	15,130	28,600			679,606
Administrative Division	101,485	41,658	540	29,175				172,858
Contract and Materials Mgmt	20,260	7,908	419					28,587
ENGR TRAFFIC-ST	2,612,253	924,886	256,159	995,211				4,788,509
Facilities Maintenance Div	2,341,273	1,009,011	2,773,589	1,062,044	300,209			7,486,126
Fleet Division		188						188
Pavement MGMT	711,450	247,358	1,135,157	33,605				2,127,570
Street MAINTNC	3,091,016	1,309,915	868,867	1,036,499	6,731	49,899		6,362,927
SUSTAINABILITY			271,574		11,034,709		3,387,333	14,693,616
ZOO	3,143,854	1,271,189						4,415,043
ADMINISTRATIVE	462,629	143,065						605,694
ANIMAL CARE	1,705,892	734,471						2,440,363
COMMUNITY & GUEST EXPERIENCE	221,301	66,508						287,809
INFRASTRUCTURE	754,032	327,145						1,081,177
Grand Total	212,373,426	75,241,495	35,252,768	14,672,520	22,247,948	533,914	19,324,681	379,646,752

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