



Central Services Cost Allocation Plan El Paso, Texas

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

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

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

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

CERTIFICATE OF COST ALLOCATION PLAN

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

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

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

I declare that the foregoing is true and correct.

Governmental Unit: El Paso, Texas

Signature: 

Name of Official: Robert Cortinas

Title: Chief Financial Officer

Date of Execution: 8/31/2020

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

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

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

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

All Monetary Values are US Dollars

MAXIMUS

MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

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

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

Section A: Cost Allocation Methodology and Process

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

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for El Paso, Texas. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

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

Schedule __.4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

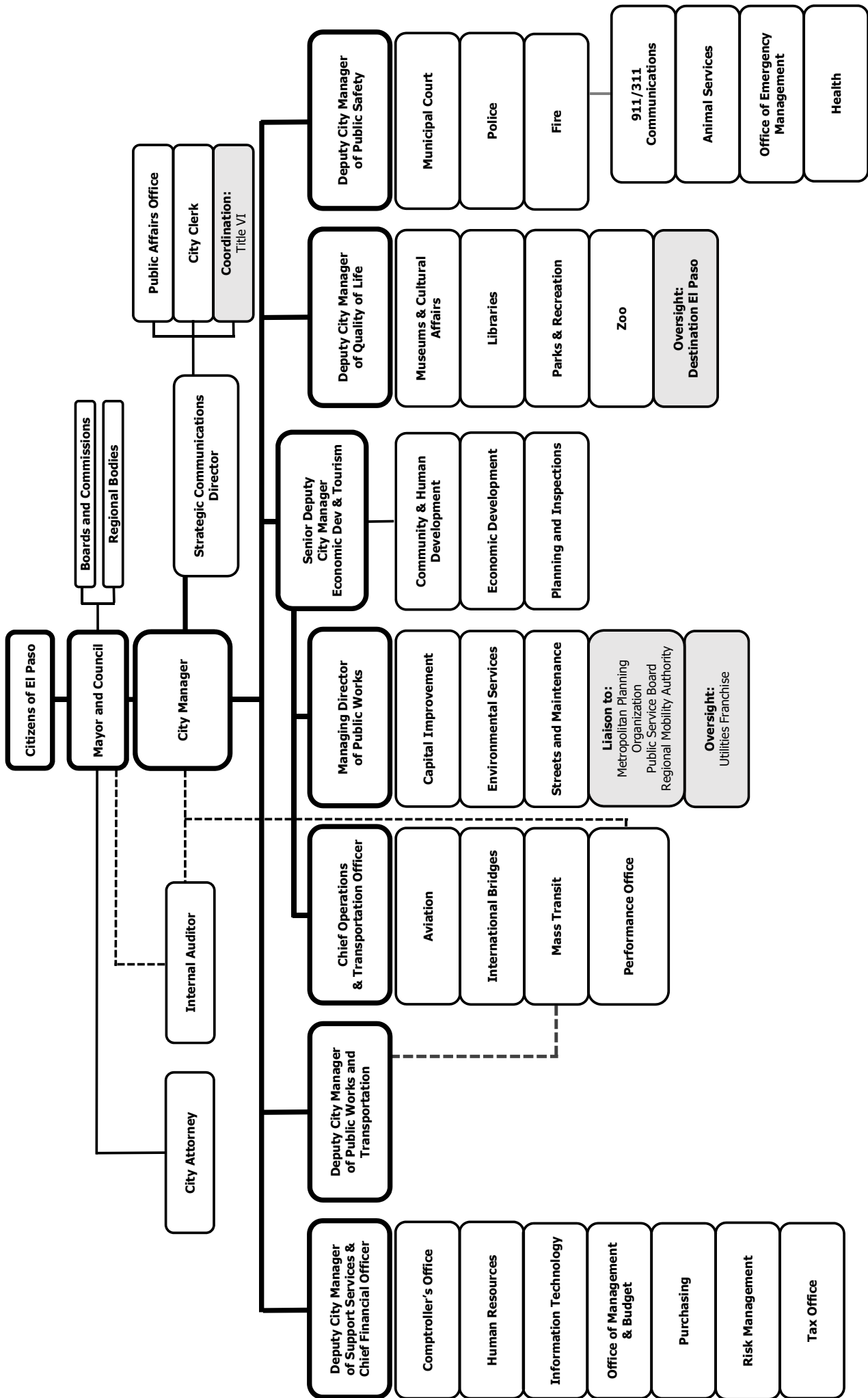
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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

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

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

Section B: Organizational Chart



Section C: Cost Allocation Plan

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

Deviation: 0

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

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

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

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

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

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

El Paso, Texas
Federal Cost Allocation Plan
Based on FY 2019 Actual Expenses
Schedule F - Indirect Cost Rate Proposal

El Paso, TX (FY2019) Federal
Cost Alloc. Plan v2
2019 Version 1.0006
Level: Detail

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - City Hall (City 1)

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

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

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

Activity - Mulligan Building (City 2)

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

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

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

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

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

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

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

Activity - Municipal Service Center

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

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

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

Activity - Equipment

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

Allocation Basis: Depreciation of GF Equipment by Department

Allocation Source: Fixed Assets Summary Report

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

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

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

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

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

The City Manager provides professional recommendations to, and implements the policies and direction of, the City Council. The City Manager ensures high quality services, fosters economic and fiscal sustainability, and enhances the City's reputation as a high performing organization that operates in a manner consistent with its mission and values. Actual expenditures are accounted for in Department 115 City Manager, Division 12010 City Manager.

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

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

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

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

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

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

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

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

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

Activity - City Manager

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

Allocation Basis: Total Number of FTEs by Supported Department

Allocation Source: Position Analysis Report

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

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

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

The Legal Department, under the direction of the City Attorney, is responsible for the provision of legal services to all City departments as well as prosecution of cases before the Municipal Court. Actual Expenditures are accounted for in Department 103 City Attorney.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Legal Services

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

Allocation Basis: Number of Legal Hours Recorded by Department

Allocation Source: City Attorney Legal Hours Report

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

Activity - Outside Counsel

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

Allocation Basis: Cost of Outside Counsel by Department

Allocation Source: City Attorney Outside Counsel Report

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

Activity - Community & Human Development

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Office of Management & Budget

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

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

Activity - Office of Management & Budget

Allocation Basis: Total Actual Personnel and Operating Expenditures

Allocation Source: Trial Balance

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

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

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

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

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

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

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

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

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

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

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

Activity - Public Information Office

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Internal Audit

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Performance Office

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

Allocation Basis: Total Number of FTEs by Supported Department

Allocation Source: Position Analysis Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legal Notices /
Interpreter Services**

Total For Municipal Clerk	
Schedule .3 Total	0

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

Activity - City Clerk

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

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

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

Activity - Support Services

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

Allocation Basis: Total Staffing Cost Per Organization

Allocation Source: Employee Effort Analysis

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

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

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

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. Actual expenditures are accounted for in Department 209 Human Resources.

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

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

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

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

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

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

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

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

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

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

Activity - Human Resources Administration

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

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

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

Activity - Human Resources

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

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

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

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

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

The Office of the Comptroller is responsible for the management of the City's financial affairs. Activities include payroll and accounting services, fixed assets management, cashiering, investments management, and revenue accounting, procurement of all goods and services for all City departments, and contract compliance. Actual expenditures are accounted for in Department 210 Office of the Comptroller, Divisions 13110 City Auctions, 13120 Office of the Comptroller, 13130 Financial Reporting & Grants, 13140 Grant Accounting, and 13150 Treasury Management Division.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Financial Reporting

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

Allocation Basis: Total General Ledger Transactions by Organization

Allocation Source: General Ledger Transactions Report

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

Activity - Grant Accounting

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

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

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

Activity - Treasury Management

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

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

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

Activity - Annual Audit

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

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

Activity - Annual Audit

Allocation Basis: Total Actual Personnel and Operating Expenditures

Allocation Source: Trial Balance

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

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

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

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Actual expenditures are accounted for in Department 215 Purchasing & Strategic Source, Divisions 16000 Administration and 16010 Supply Chain Management.

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

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

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

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

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

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

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

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

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

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

Activity - Administration

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

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

Allocation Source: Purchasing - PO Report

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

Activity - Supply Chain Management

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

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

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

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

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

The Information Technology Department provides the City of El Paso and its citizens powerful and economical computing environment and efficient state of the art telecommunications system. Actual expenditures are accounted for in Department 239 Information Technology

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Information Technology Services

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

Allocation Basis: Total Number of IT Tickets per Organization

Allocation Source: IT Activity Report

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

Activity - Records Management

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

Allocation Basis: Number of Boxes and Map Cases Stored per Organization

Allocation Source: Records Management Storage Report

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

Activity - Strategic Innovation

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

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

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

Activity - Communication Services

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

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

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

Activity - GIS

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

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

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

Activity - Postage

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Office of Chief

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

Allocation Basis: Total Number of FTEs Supervised by Police

Allocation Source: Position Analysis Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Internal Affairs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Aviation	11	2.268041	46,867		46,867	1,366	48,233
Police	474	97.731959	2,019,656		2,019,656	58,990	2,078,646
Schedule .4 Total for Internal Affairs	485	100.000000	2,066,523		2,066,523	60,356	2,126,879

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

Allocation Source: Police Department

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

Activity - Police Academy Administration

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

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

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

Activity - Police Personnel

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

Allocation Basis: Total Number of FTEs Supervised by Police

Allocation Source: Position Analysis Report

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

Activity - Planning & Research

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police	1	100.000000	688,467		688,467	19,208	707,675
Schedule .4 Total for Planning & Research	1	100.000000	688,467		688,467	19,208	707,675

Allocation Basis: Direct Allocation to Police

Allocation Source: Direct Allocation

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

Activity - Grant Operating

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

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

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

Activity - Records

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Aviation	11	0.394407	10,714		10,714	294	11,008
Police	2,778	99.605593	2,706,234		2,706,234	75,565	2,781,799
Schedule .4 Total for Records	2,789	100.000000	2,716,948		2,716,948	75,859	2,792,807

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

Allocation Source: Accident and Issue Report

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

Activity - Police Supply

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police	1	100.000000	429,013		429,013	11,967	440,980
Schedule .4 Total for Police Supply	1	100.000000	429,013		429,013	11,967	440,980

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

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

Activity - Financial Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Department Administrations

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

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

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

Activity - Academy Administration

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

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

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

Activity - Operations Research & Logistics

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

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

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

Activity - Communications

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

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

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

Activity - Logistics

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

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

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

Activity - Planning & Infrastructure

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

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

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

Activity - Health & Safety

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

Allocation Basis: Total Number of FTEs Supervised by Fire

Allocation Source: Fire Department

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Administration Support & Data Mgmt

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

Allocation Basis: Total Number of FTEs per Supported Department

Allocation Source: Position Analysis Report

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

Activity - Supply Support Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Facilities Maintenance

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

Allocation Basis: Number of Labor Hours per Organization

Allocation Source: Facilities Labor Hours Report

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

Activity - Janitorial Services

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

Allocation Basis: Yearly Janitorial Costs by Department

Allocation Source: Janitorial Cost per Building Report

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

Activity - City Hall (City 1)

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

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

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

Activity - Mulligan Building (City 2)

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

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

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

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

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

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

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

Activity - Municipal Service Center

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

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

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

Activity - El Paso Regional Communication Center

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - Utility Administration

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

Allocation Basis: Total Utility Expenditures per Department

Allocation Source: Utility Payments Reports

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

Activity - City Hall (City 1)

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

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

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

Activity - Mulligan Building (City 2)

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

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

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

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

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

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

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

Activity - Municipal Service Center

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

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

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

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

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

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

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

The Non-departmental account of the General Fund is the cost center which funds those items not associated with specific operating programs. Included in the account are expenses associated with Special Items, Debt Service, and transfers to other funds and agencies. Actual expenditures are accounted for in the General Fund portion of Department 999 Non Departmental, Divisions 15240 Citywide IT Contracts, 99997 PEG, and 99999 Non Departmental.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Activity - General Expenses

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

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

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

Activity - Retirees Health Insurance

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

Allocation Basis: Total Number of General Fund FTEs by Department

Allocation Source: Position Analysis Report

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

Activity - Property Insurance

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

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

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

Activity - General Liability Insurance

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

Allocation Basis: Total Number of General Fund FTEs by Department

Allocation Source: Position Analysis Report

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

Activity - Auto Liability

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

Allocation Basis: Vehicle Count per Department

Allocation Source: Auto Liability & Allocation of Premium Report

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

Activity - Fine Arts Coverage

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

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

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

Activity - City-Wide IT Contracts

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

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

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

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

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

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

Section D: Supplemental Data

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

CAP Schedule	Cost Allocation Plan	Division No. & Description	Fund No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Grand Total
Schedule 02	City Manager	12010 City Manager	1000 General Fund	833,440.29	298,906.35	118,891.67	-	1,251,238.31
Schedule 03	City Attorney	10500 Attorneys & Paralegals	1000 General Fund	1,784,737.91	475,431.38	-	-	2,260,169.29
		10510 Legal Secretarial Staff	1000 General Fund	308,504.73	118,943.10	-	-	427,447.83
		10520 Legal Support Staff	1000 General Fund	38,338.22	22,785.98	-	-	61,124.20
		10530 Legal Operating Expense	1000 General Fund	-	-	120,135.01	-	120,135.01
		10540 Trial Operating Expense Damages Settlement	1000 General Fund	-	-	421,805.28	-	421,805.28
		10550 Outside Counsel Services	1000 General Fund	-	-	2,423,409.55	135,826.80	2,559,236.35
		10560 Legal CD Administration	2400 HUD CDBG Block Grant	34,537.85	10,403.17	4,634.86	-	49,575.88
		10570 Lobbyist	2533 Lobbyist	-	-	4,427.80	-	4,427.80
Schedule 04	Office of Management & Budget	12000 Office Of Management & Budget	1000 General Fund	654,503.49	195,387.15	57,504.66	-	907,395.30
Schedule 05	Public Information	12020 Public Information Office	1000 General Fund	259,684.83	77,559.87	19,236.54	-	356,481.24
Schedule 06	Internal Audit	12030 Internal Audit	1000 General Fund	532,160.16	155,637.02	78,753.43	-	766,550.61
Schedule 07	Performance Office	12050 Performance Office	1000 General Fund	180,229.96	50,533.34	42,551.26	-	273,314.56
Schedule 08	Municipal Clerk	11020 Municipal Clerk	1000 General Fund	338,876.90	129,996.50	729,503.34	-	1,198,376.74
Schedule 09	Human Resources	14000 Human Resources Administration	1000 General Fund	352,104.84	110,248.60	30,626.02	-	492,979.46
		14015 Human Capital Management	1000 General Fund	343,740.04	118,258.37	34,831.53	-	496,829.94
		14030 Organizational Development	1000 General Fund	189,312.44	66,026.48	362,890.41	-	618,229.33
		14050 Benefit Services	1000 General Fund	331,954.91	115,784.29	8,970.50	-	456,709.70
Schedule 10	Office of the Comptroller	13110 City Auctions	4930 Capital Projects - Internal	81,473.78	32,297.73	5,944.35	-	119,715.86
		13120 Office Of The Comptroller	1000 General Fund	263,817.18	75,706.38	41,922.87	-	381,446.43
		13130 Financial Reporting & Grants	1000 General Fund	687,394.13	229,105.65	298,478.96	-	1,214,978.74
		13140 Grant Accounting	1000 General Fund	635,774.35	191,558.11	17,652.06	-	844,984.52
		13150 Treasury Management Division	1000 General Fund	238,991.78	66,807.25	569.79	-	306,368.82
Schedule 11	Purchasing & Strategic Source	16000 Administration	1000 General Fund	318,622.55	97,877.04	113,065.25	-	529,564.84
		16010 Supply Chain Management	1000 General Fund	780,877.84	268,442.72	-	-	1,049,320.56
Schedule 12	Information Technology	15090 Administrative	1000 General Fund	431,565.01	123,684.47	1,846,391.62	2,849,686.28	5,251,327.38
		4500 Capital Projects	-	-	-	5,362.70	-	5,362.70
		15100 Client Services	1000 General Fund	848,689.15	279,764.24	37,230.18	55,693.90	1,221,377.47
		15200 Application Management	1000 General Fund	1,513,914.66	486,171.14	70,123.74	64,174.44	2,134,383.98
		15210 Infrastructure Management	1000 General Fund	1,210,006.14	395,514.96	92,268.78	45,297.05	1,743,086.93
		4743 Capital Projects	-	-	-	1,668.66	604,194.71	605,863.37
		15220 Information Security Assurance	1000 General Fund	216,504.24	73,172.35	-	-	289,676.59
		15230 Strategic Innovation & Enterprise	1000 General Fund	555,891.45	167,856.60	20,398.93	117,323.40	861,470.38
		15250 Records Management	1000 General Fund	182,899.68	66,273.86	281,680.05	69,050.17	599,903.76
Schedule 13	Office of the Police Chief	21000 Chiefs Office	1000 General Fund	1,577,677.28	245,369.68	45,066.97	-	1,868,113.93
Schedule 14	Police Administrative Services	21010 Internal Affairs	1000 General Fund	1,486,906.33	529,478.86	108,122.44	-	2,124,507.63
		21020 Police Academy Administration	1000 General Fund	3,134,421.68	1,115,804.15	876,314.35	-	5,126,540.18
		21030 Police Department Personnel	1000 General Fund	1,766,245.22	529,523.93	194,045.88	-	2,489,815.03
		21040 Planning & Research	1000 General Fund	500,927.93	167,508.63	11,583.15	-	680,019.71
		21060 Grant Operating Police Department Headquarters	1000 General Fund	238,170.90	79,754.08	4,042.24	562,638.19	884,605.41
		21080 Records	1000 General Fund	1,911,301.00	706,950.95	61,373.71	-	2,679,625.66
		21090 Police Supply	1000 General Fund	101,591.51	42,769.58	651,622.36	-	795,983.45
		21100 Financial Services	1000 General Fund	258,135.89	100,573.68	2,801,389.39	-	3,160,098.96
Schedule 15	Fire Administration	22010 Fire Administration	1000 General Fund	1,440,023.38	217,253.41	265,194.00	1,293,565.85	3,216,036.64
		22020 Fire Academy Administration	1000 General Fund	1,146,532.04	452,515.80	351,036.61	-	1,950,084.45
		22030 Operations Research	1000 General Fund	423,668.99	173,886.52	45,853.09	-	643,408.60
		22080 Fire Communications	1000 General Fund	6,430,346.88	2,184,434.41	1,090,652.26	-	9,705,433.55
		22090 Fire Logistics	1000 General Fund	1,444,669.64	586,554.47	5,143,173.16	3,420,449.35	10,594,846.62
		4932 Fleet Replacement	-	-	-	-	114,070.00	114,070.00
		22110 Planning & Infrastructure	1000 General Fund	187,664.08	87,932.24	370,595.29	-	646,191.61
		22120 Health & Safety	1000 General Fund	194,694.92	83,156.57	338,566.50	-	616,417.99
Schedule 16	PW Administration Support & Data Mgmt	32060 Administration Support & Data Management	1000 General Fund	811,837.33	285,081.05	156,625.58	-	1,253,543.96
		3600 Supply Support Fund	1,045,918.13	(32,510.64)	-	-	-	1,013,407.49
Schedule 17	Facilities Maintenance	31040 Facilities Maintenance Division	1000 General Fund	2,576,277.86	1,024,642.46	4,345,141.34	-	7,946,061.66
		2305 Environmental Fee	-	-	-	90,393.25	-	90,393.25
		4930 Capital Projects - Internal	-	-	-	209,374.23	-	209,374.23
Schedule 18	Sustainability	31130 Sustainability	1000 General Fund	-	-	9,815,396.02	3,519,379.94	13,334,775.96
Schedule 19	Non-Departmental	15240 Citywide IT Contracts	1000 General Fund	-	-	8,231,895.22	113,583.17	8,345,478.39
		99997 PEG	1000 General Fund	280,242.48	84,189.41	-	-	364,431.89
		99999 Non Departmental	1000 General Fund	-	2,225,700.62	6,587,585.93	12,915,388.82	21,728,675.37
Grand Total				41,105,801.98	15,390,703.96	49,085,972.77	25,880,322.07	131,462,800.78

All Monetary Values are US Dollars

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

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

Note: Excludes Capital Project Fund expenditures and retiree pension payouts

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

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

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

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

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

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

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

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

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

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

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

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

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

Community & Human Development

I. Indirect Cost Rate Base (Direct Salary Expenses)

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

II. FY 2019 Indirect Costs

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

III. FY 2019 Actual Indirect Cost Rate

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

IV. Carry Forward Calculation

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

V. Total Indirect Cost Calculation

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

VI. FY 2021 Fixed Indirect Cost Rate

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

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

Metropolitan Planning Organization (MPO)

I. Indirect Cost Rate Base (Direct Salary Expenses)

68010 - MPO Planning Grants	\$ 630,367.95
Total Direct Cost Base	<u>\$ 630,367.95</u>

II. FY 2019 Indirect Costs

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

III. FY 2021 Departmental Indirect Cost Rate

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

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

Public Health

I. Indirect Cost Rate Base (Direct Salary Expenses)

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

II. FY 2019 Indirect Costs

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

III. Final FY 2019 City-Wide Indirect Cost Rate

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

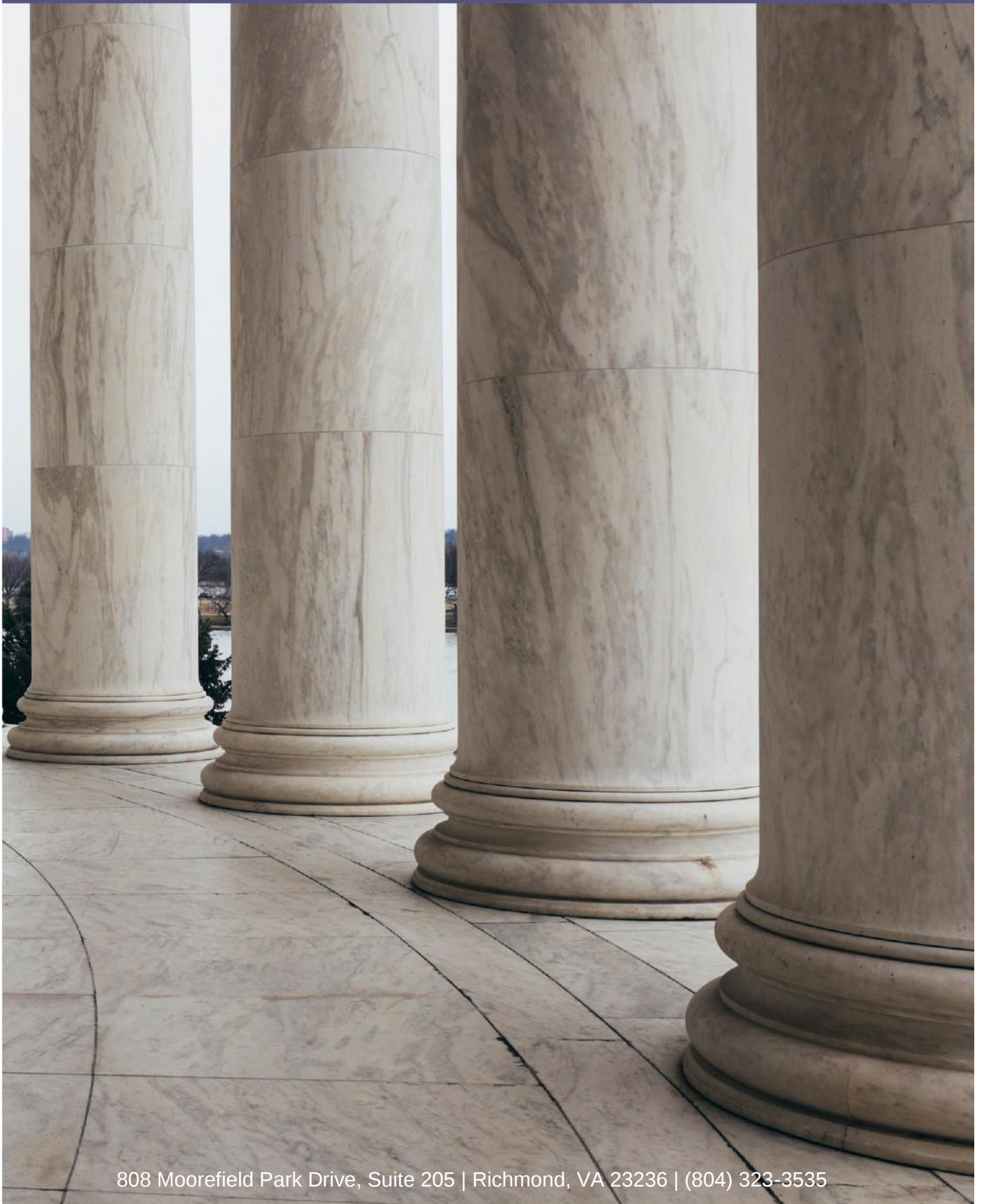
IV. Departmental Administrative Costs

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

V. Final FY 2021 Departmental Indirect Cost Rate

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

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