



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

FY 2015
Federal Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending August 31, 2015

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CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal dated September 1, 2014 through August 31, 2015 to establish cost allocations or billings for fiscal year ending August 31, 2017 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

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

I declare that the foregoing is true and correct.

Governmental Unit: City of El Paso, Texas

Signature: 

Name of Official: Pat Degman

Title: Comptroller

Date of Execution: 08/24/16

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
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Section A: Cost Allocation Methodology and Process

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF EL PASO, TEXAS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2015.

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

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.

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Cost Allocation Methodology and Process**

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.

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.

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Cost Allocation Methodology and Process**

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule __.4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

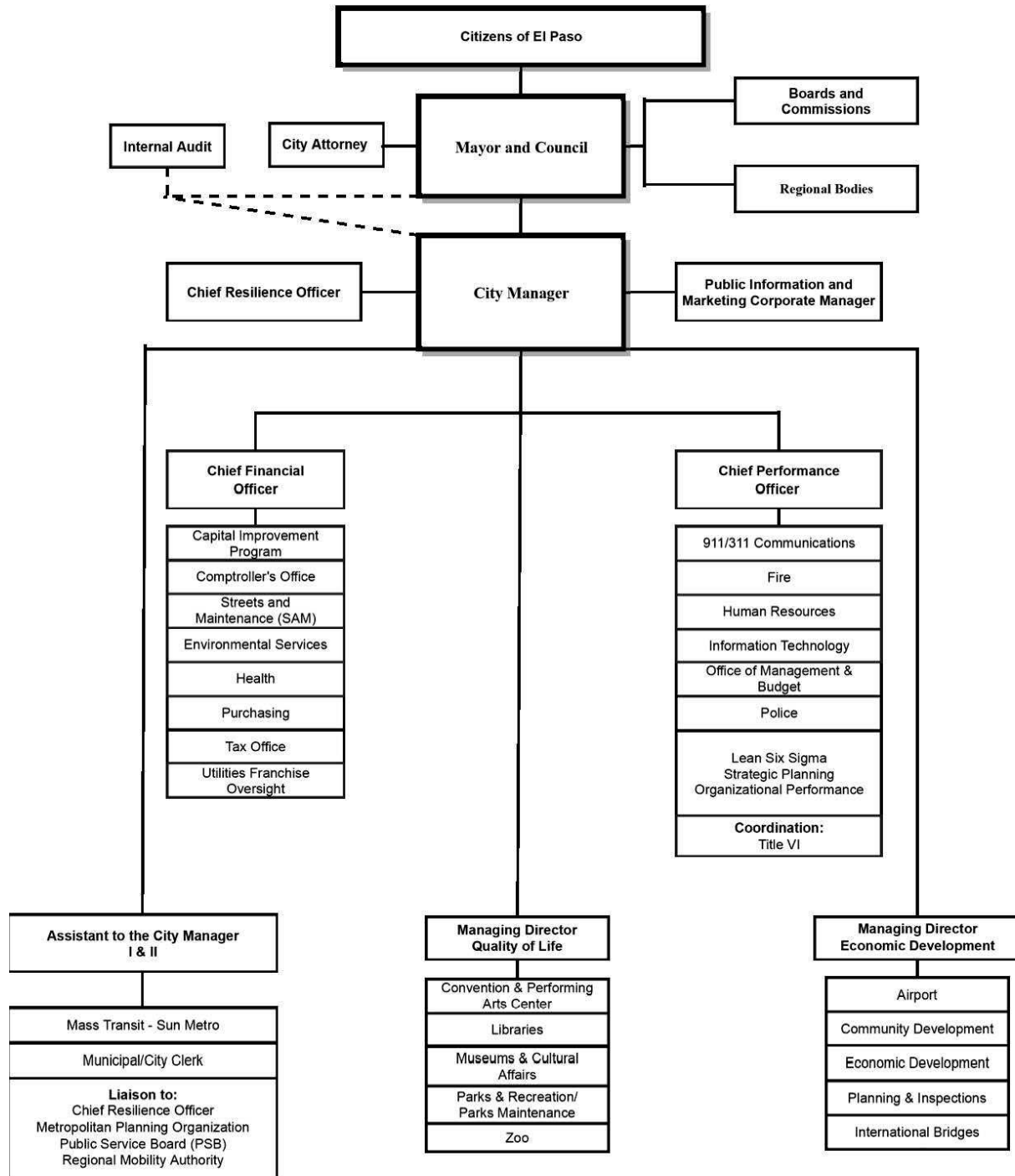
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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

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

Section B: Organizational Chart

**City of El Paso Organizational Structure
as of June 1, 2015**



Section C: Cost Allocation Plan

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	MUNICIPAL CLERK*	MAYOR AND COUNCIL	RISK MANAGEMENT	CITY DEVELOPMENT	TAX OFFICE
BUILDING DEPRECIATION	15,136	75,049	0	164,201	0
EQUIPMENT DEPRECIATION	0	0	0	414,677	0
NONDEPARTMENTAL	127,315	35,604	1,210	199,555	6,176
CITY MANAGER	37,354	26,591	87,929	163,159	50,198
STREETS & MAINTENANCE	66,195	83,321	1,489	208,793	14,280
COMPTROLLER	22,364	10,789	110,781	103,685	13,097
PURCHASING	19,568	301	301	12,841	6,420
HUMAN RESOURCES	53,660	21,927	1,957	73,291	12,761
CITY ATTORNEY OFFICE	32,492	194,830	0	470,485	13,472
INFORMATION TECHNOLOGY	364,234	107,137	982	762,172	69,082
POLICE-OFFICE OF THE CHIEF	0	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	0
FIRE	0	0	0	0	0
Allocated Costs for Fiscal 2015	738,318	555,549	204,649	2,572,859	185,486

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	METRO PLANNING ORGAN.- M.P.O.	POLICE	FIRE DEPT	ENVIRONMENTAL SERVICES	ENGINEERING
BUILDING DEPRECIATION	0	0	0	368	198,334
EQUIPMENT DEPRECIATION	0	308,792	0	0	0
NONDEPARTMENTAL	3,630	1,613,935	0	130,683	841,767
CITY MANAGER	6,745	561,905	0	237,556	21,531
STREETS & MAINTENANCE	9,691	1,561,244	0	213,457	184,652
COMPTROLLER	7,477	339,953	0	133,727	17,080
PURCHASING	9,170	78,583	0	114,053	144,674
HUMAN RESOURCES	9,499	582,354	0	211,210	35,547
CITY ATTORNEY OFFICE	24,650	0	0	91,306	183,649
INFORMATION TECHNOLOGY	34,081	2,778,715	0	1,262,295	240,768
POLICE-OFFICE OF THE CHIEF	0	2,831,411	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	11,657,367	0	0	0
FIRE	0	6,441,355	18,547,972	0	0
Allocated Costs for Fiscal 2015	104,943	28,755,614	18,547,972	2,394,655	1,868,002

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	PUBLIC HEALTH	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF
BUILDING DEPRECIATION	0	75,124	0	0	0
EQUIPMENT DEPRECIATION	46,228	352,635	30,154	27,027	29,714
NONDEPARTMENTAL	171,438	700,575	193,276	513,709	112,334
CITY MANAGER	106,308	153,744	42,188	57,810	22,409
STREETS & MAINTENANCE	418,497	5,397,563	245,704	789,124	392,521
COMPTROLLER	116,062	104,576	28,960	39,441	25,409
PURCHASING	113,440	81,642	56,263	34,548	71,247
HUMAN RESOURCES	145,457	198,368	56,588	84,441	26,340
CITY ATTORNEY OFFICE	112,624	33,514	28,753	6,022	44,818
INFORMATION TECHNOLOGY	868,757	1,089,743	417,942	693,457	175,016
POLICE-OFFICE OF THE CHIEF	0	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	0	0
FIRE	0	0	0	0	0
Allocated Costs for Fiscal 2015	2,098,811	8,187,484	1,099,828	2,245,579	899,808

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	DESTINATION EL PASO	SUN METRO	AIRPORT*	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION
BUILDING DEPRECIATION	0	0	0	179,891	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	0	175,190	83,517	23,410	0
CITY MANAGER	16,260	294,238	187,573	99,214	250
STREETS & MAINTENANCE	0	2,785	31,493	187,824	0
COMPTROLLER	8,898	67,214	318,571	103,801	0
PURCHASING	0	92,961	82,260	19,876	0
HUMAN RESOURCES	0	284,589	135,649	26,137	0
CITY ATTORNEY OFFICE	5,764	14,885	219,751	112,881	0
INFORMATION TECHNOLOGY	5,153	301,127	436,641	161,071	0
POLICE-OFFICE OF THE CHIEF	0	0	85,110	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	74,027	0	0
FIRE	0	0	271,183	0	0
Allocated Costs for Fiscal 2015	36,075	1,232,989	1,925,775	914,105	250

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	9-1-1 EMERGENCY NETWORK	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated	Direct Billed
BUILDING DEPRECIATION	0	0	0	708,103	0
EQUIPMENT DEPRECIATION	0	0	0	1,209,227	0
NONDEPARTMENTAL	0	16,342	106,422	5,056,088	0
CITY MANAGER	0	53,120	58,240	2,284,322	0
STREETS & MAINTENANCE	21,853	68	27,358	9,857,912	0
COMPTROLLER	0	26,148	168,204	1,766,237	0
PURCHASING	0	6,116	18,345	962,609	0
HUMAN RESOURCES	0	26,537	0	1,986,312	0
CITY ATTORNEY OFFICE	0	23,752	0	1,613,648	0
INFORMATION TECHNOLOGY	0	55,152	503,982	10,327,507	0
POLICE-OFFICE OF THE CHIEF	0	0	0	2,916,521	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0	11,731,394	0
FIRE	0	0	0	25,260,510	0
Allocated Costs for Fiscal 2015	21,853	207,235	882,551	75,680,390	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	0	(1,486,794)	0	
EQUIPMENT DEPRECIATION	0	(6,907,760)	0	
NONDEPARTMENTAL	3,684,366	0	10,757,713	
CITY MANAGER	451,519	42,400	68,395	
STREETS & MAINTENANCE	42,552,436	571,635	3,118,212	
COMPTROLLER	145,301	74,603	(644)	
PURCHASING	0	0	0	
HUMAN RESOURCES	0	1,100	0	
CITY ATTORNEY OFFICE	1,910,160	79,836	549,111	
INFORMATION TECHNOLOGY	0	(32)	0	
POLICE-OFFICE OF THE CHIEF	0	0	0	
POLICE-ADMINISTRATIVE SERVICES	0	0	803,356	
FIRE	0	72,550,216	3,901,377	
Allocated Costs for Fiscal 2015	48,743,782	64,925,204	19,197,520	208,546,896

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,486,794		0	
EQUIPMENT DEPRECIATION	0		6,907,760		0	
NONDEPARTMENTAL	23,440,428	(10,757,713)	0	(3,684,366)	0	
CITY MANAGER	2,763,935	(68,395)	(42,400)	(451,519)	0	
STREETS & MAINTENANCE	53,995,482	(3,118,212)	(571,635)	(42,552,436)	0	
COMPTROLLER	2,027,388	644	(74,603)	(145,301)	0	
PURCHASING	961,507		0		0	
HUMAN RESOURCES	1,853,469		(1,100)		0	
CITY ATTORNEY OFFICE	3,848,201	(549,111)	(79,836)	(1,910,160)	0	
INFORMATION TECHNOLOGY	10,852,146		32		0	
POLICE-OFFICE OF THE CHIEF	2,802,849		0		0	
POLICE-ADMINISTRATIVE SERVICES	11,641,389	(803,356)	0		0	
FIRE	94,360,102	(3,901,377)	(72,550,216)		0	
MUNICIPAL CLERK*						738,318
MAYOR AND COUNCIL						555,549
RISK MANAGEMENT						204,649
CITY DEVELOPMENT						2,572,859
TAX OFFICE						185,486
METRO PLANNING ORGAN.- M.P.O.						104,943
POLICE						28,755,614
FIRE DEPT						18,547,972
ENVIRONMENTAL SERVICES						2,394,655
ENGINEERING						1,868,002
PUBLIC HEALTH						2,098,811
PARKS AND RECREATION						8,187,484
ZOO						1,099,828
LIBRARY						2,245,579
DEPT OF MUSEUMS & CULTURAL AFF						899,808
DESTINATION EL PASO						36,075
SUN METRO						1,232,989
AIRPORT*						1,925,775
COMMUNITY/HUMAN DEVELOPMENT						914,105
PENSION ADMINISTRATION						250
9-1-1 EMERGENCY NETWORK						21,853
INTERNATIONAL BRIDGES						207,235
ALL OTHERS						882,551
Totals	208,546,896	(19,197,520)	(64,925,204)	(48,743,782)	0	75,680,390

Deviation: 0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	GENERAL SERVICES DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	GENERAL SERVICES DEPARTMENT
1.4.4 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT
1.4.5 POLICE TRAINING	DIRECT TO POLICE ADMIN-TRAINING FUNCTION	DIRECT ALLOCATION
1.4.6 FIRE TRAINING	DIRECT ALLOCATION TO FIRE	DIRECT ALLOCATION
1.4.7 FIRE ADMIN	DIRECT ALLOCATION TO FIRE	DIRECT ALLOCATION
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT	FY 2015 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	FINANCE DEPARTMENT
3.4.2 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT	IT ADMIN
3.4.3 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
3.4.4 POLICE	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
3.4.5 FIRE	DIRECT ALLOCATION TO FIRE	DIRECT ALLOCATION
3.4.6 LIABILITY INS	GENERAL FUND INSURED PROPERTY VALUES PER DEPT	INSURED PROPERTY LISTING - RISK
3.4.7 WORKERS COMP	TOTAL NUMBER OF FTE'S BY DEPARTMENT - CIVILIAN ONLY	CITY OF EL PASO STAFFING TABLE
3.4.8 ENGINEERING	DIRECT ALLOCATION TO ENGINEERING	DIRECT ALLOCATION
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL FY 2015 ACTUAL EXPENDITURES	CITY OF EL PASO FINANCE DEPT
4.4.4 PERFORMANCE OFFICE	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ACTUAL POSITION ANALYSIS
STREETS & MAINTENANCE		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 RECORDS	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
5.4.4 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	GENERAL SERVICES DEPARTMENT
5.4.5 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
5.4.6 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	GENERAL SERVICES DEPARTMENT
5.4.7 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	GENERAL SERVICES DEPARTMENT
5.4.8 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
5.4.9 MSC	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT
5.4.10 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT	POSTAL CLASS REPORT
COMPROLLER		
6.4.1 FIN/REPORTING	TOTAL FY 2015 ACTUAL EXPENDITURES	CITY OF EL PASO FINANCE DEPT
6.4.2 TREASURY	TOTAL POOLED CASH INVESTMENTS	CITY OF EL PASO FINANCE DEPARTMENT
6.4.3 FISCAL OPER	TOTAL GENERAL LEDGER TRANSACTIONS	FINANCIAL SERVICES - TRANSACTIONS REPORT
6.4.4 GRANTS	TOTAL GRANT EXPENDITURES (Excl. Health and HUD)	SINGLE AUDIT
6.4.5 ANNUAL AUDIT	TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)	CITY OF EL PASO FINANCE DEPT
6.4.6 CAPITAL ASSESTS	DEPRECIATION OF EQUIPMENT	FY 2015 FIXED ASSET SCHEDULE (CAFR)

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule E - Summary of Allocation Basis**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule F - Indirect Cost Rate Proposal**

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
MUNICIPAL CLERK*	738,318	0	0	738,318	2,856,102	25.8505%
RISK MANAGEMENT	204,649	0	0	204,649	574,670	35.6116%
CITY DEVELOPMENT	2,572,859	0	0	2,572,859	5,875,544	43.7893%
TAX OFFICE	185,486	0	0	185,486	856,865	21.6471%
METRO PLANNING ORGAN.- M.P.O.	104,943	0	0	104,943	0	0.0000%
POLICE	28,755,614	0	0	28,755,614	75,894,504	37.8889%
FIRE DEPT	18,547,972	0	0	18,547,972	53,981,729	34.3597%
ENVIRONMENTAL SERVICES	2,394,655	0	0	2,394,655	13,141,902	18.2215%
ENGINEERING	1,868,002	0	0	1,868,002	2,429,985	76.8730%
PUBLIC HEALTH	2,098,811	0	0	2,098,811	0	0.0000%
PARKS AND RECREATION	8,187,484	0	0	8,187,484	8,712,910	93.9696%
ZOO	1,099,828	0	0	1,099,828	3,350,622	32.8246%
LIBRARY	2,245,579	0	0	2,245,579	0	0.0000%
DEPT OF MUSEUMS & CULTURAL AFF	899,808	0	0	899,808	1,686,671	53.3482%
DESTINATION EL PASO	36,075	0	0	36,075	30,361	118.8202%
SUN METRO	1,232,989	0	0	1,232,989	24,027,521	5.1316%
COMMUNITY/HUMAN DEVELOPMENT	914,105	0	0	914,105	0	0.0000%
PENSION ADMINISTRATION	250	0	0	250	0	0.0000%
9-1-1 EMERGENCY NETWORK	21,853	0	0	21,853	0	0.0000%
INTERNATIONAL BRIDGES	207,235	0	0	207,235	1,903,600	10.8865%
ALL OTHERS	882,551	0	0	882,551	0	0.0000%
AIRPORT*	1,925,775	0	0	1,925,775	9,297,187	20.7135%
MAYOR AND COUNCIL	555,549	0	0	555,549	871,863	63.7198%
Composite Rate	75,680,390	0	0	75,680,390	205,492,036	36.8289%

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
BUILDING DEPR	1,486,794			
Total Departmental Cost Adjustments:	1,486,794		1,486,794	
Total To Be Allocated:	1,486,794		1,486,794	

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	CITY 1	CITY 2	CITY 3 & 4
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BUILDING DEPR	1,486,794	0	459,882	520,626	418,278
Functional Cost	1,486,794	0	459,882	520,626	418,278
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,486,794	0	459,882	520,626	418,278
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,486,794	0	459,882	520,626	418,278

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	SERVICE CENTER	POLICE TRAINING	FIRE TRAINING	FIRE ADMIN
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
BUILDING DEPR	7,008	492	18,552	61,956
Functional Cost	7,008	492	18,552	61,956
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	7,008	492	18,552	61,956
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For BUILDING DEPRECIATION				
Schedule .3 Total	7,008	492	18,552	61,956

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	27.50	15.085025	69,373		69,373		69,373
MUNICIPAL CLERK*	6.00	3.291278	15,136		15,136		15,136
MAYOR AND COUNCIL	29.75	16.319254	75,049		75,049		75,049
COMPTROLLER	29.00	15.907844	73,157		73,157		73,157
PURCHASING	20.00	10.970927	50,453		50,453		50,453
HUMAN RESOURCES	35.05	19.226550	88,421		88,421		88,421
CITY ATTORNEY OFFICE	35.00	19.199122	88,293		88,293		88,293
Schedule .4 Total for CITY 1	182.30	100.000000	459,882		459,882	0	459,882

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.00	6.625259	34,493		34,493		34,493
STREETS & MAINTENANCE	2.00	1.656315	8,623		8,623		8,623
INFORMATION TECHNOLOGY	64.75	53.623188	279,176		279,176		279,176
ENGINEERING	46.00	38.095238	198,334		198,334		198,334
Schedule .4 Total for CITY 2	120.75	100.000000	520,626		520,626	0	520,626

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY DEVELOPMENT	31,523	39.256538	164,201		164,201		164,201
PARKS AND RECREATION	14,242	17.735990	74,186		74,186		74,186
COMMUNITY/HUMAN DEVELOPMENT	34,535	43.007472	179,891		179,891		179,891
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	418,278		418,278	0	418,278

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

Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	5,702		5,702		5,702
ENVIRONMENTAL SERVICES	5,529	5.248918	368		368		368
PARKS AND RECREATION	14,101	13.386686	938		938		938
Schedule .4 Total for SERVICE CENTER	105,336	100.000000	7,008		7,008	0	7,008

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - POLICE TRAINING

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

Allocation Basis: DIRECT TO POLICE ADMIN-TRAINING FUNCTION
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - FIRE TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE	100	100.000000	18,552		18,552		18,552
Schedule .4 Total for FIRE TRAINING	100	100.000000	18,552		18,552	0	18,552

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - FIRE ADMIN

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	103,866	69,373	34,493	0	0
STREETS & MAINTENANCE	14,325	0	8,623	0	5,702
MUNICIPAL CLERK*	15,136	15,136	0	0	0
MAYOR AND COUNCIL	75,049	75,049	0	0	0
COMPTROLLER	73,157	73,157	0	0	0
PURCHASING	50,453	50,453	0	0	0
HUMAN RESOURCES	88,421	88,421	0	0	0
CITY ATTORNEY OFFICE	88,293	88,293	0	0	0
INFORMATION TECHNOLOGY	279,176	0	279,176	0	0
CITY DEVELOPMENT	164,201	0	0	164,201	0
POLICE-ADMINISTRATIVE SERVICES	492	0	0	0	0
FIRE	80,508	0	0	0	0
ENVIRONMENTAL SERVICES	368	0	0	0	368
ENGINEERING	198,334	0	198,334	0	0
PARKS AND RECREATION	75,124	0	0	74,186	938
COMMUNITY/HUMAN DEVELOPMENT	179,891	0	0	179,891	0
Direct Bill	0	0	0	0	0
Total	1,486,794	459,882	520,626	418,278	7,008

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

Receiving Department	POLICE TRAINING	FIRE TRAINING	FIRE ADMIN
CITY MANAGER	0	0	0
STREETS & MAINTENANCE	0	0	0
MUNICIPAL CLERK*	0	0	0
MAYOR AND COUNCIL	0	0	0
COMPTROLLER	0	0	0
PURCHASING	0	0	0
HUMAN RESOURCES	0	0	0
CITY ATTORNEY OFFICE	0	0	0
INFORMATION TECHNOLOGY	0	0	0
CITY DEVELOPMENT	0	0	0
POLICE-ADMINISTRATIVE SERVICES	492	0	0
FIRE	0	18,552	61,956
ENVIRONMENTAL SERVICES	0	0	0
ENGINEERING	0	0	0
PARKS AND RECREATION	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	0	0	0
Direct Bill	0	0	0
Total	492	18,552	61,956

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
EQUIPMENT DEPR CHG	6,907,760			
Total Departmental Cost Adjustments:	6,907,760		6,907,760	
Total To Be Allocated:	6,907,760		6,907,760	

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION**

	Total	G&A	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
EQUIPMENT DEPR CHG	6,907,760	0	6,907,760
Functional Cost	6,907,760	0	6,907,760
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,907,760	0	6,907,760
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	6,907,760	0	6,907,760

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	116,497	1.686466	116,497		116,497		116,497
CITY MANAGER	293,830	4.253622	293,830		293,830		293,830
STREETS & MAINTENANCE	2,002,910	28.995072	2,002,910		2,002,910		2,002,910
INFORMATION TECHNOLOGY	1,986,974	28.764375	1,986,974		1,986,974		1,986,974
CITY DEVELOPMENT	414,677	6.003060	414,677		414,677		414,677
FIRE	1,298,322	18.795123	1,298,322		1,298,322		1,298,322
POLICE	308,792	4.470219	308,792		308,792		308,792
PUBLIC HEALTH	46,228	0.669218	46,228		46,228		46,228
PARKS AND RECREATION	352,635	5.104911	352,635		352,635		352,635
ZOO	30,154	0.436524	30,154		30,154		30,154
LIBRARY	27,027	0.391256	27,027		27,027		27,027
DEPT OF MUSEUMS & CULTURAL AFF	29,714	0.430154	29,714		29,714		29,714
Schedule .4 Total for FIXED ASSETS	6,907,760	100.000000	6,907,760		6,907,760	0	6,907,760

Allocation Basis: DEPRECIATION OF EQUIPMENT
Allocation Source: FY 2015 FIXED ASSET SCHEDULE (CAFR)

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	116,497	116,497
CITY MANAGER	293,830	293,830
STREETS & MAINTENANCE	2,002,910	2,002,910
INFORMATION TECHNOLOGY	1,986,974	1,986,974
CITY DEVELOPMENT	414,677	414,677
FIRE	1,298,322	1,298,322
POLICE	308,792	308,792
PUBLIC HEALTH	46,228	46,228
PARKS AND RECREATION	352,635	352,635
ZOO	30,154	30,154
LIBRARY	27,027	27,027
DEPT OF MUSEUMS & CULTURAL AFF	29,714	29,714
Direct Bill	0	0
Total	6,907,760	6,907,760

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department NONDEPARTMENTAL**

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

- General Expenses – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- Citywide IT Contracts – Costs for citywide IT contracts are all budgeted in Nondepartmental, rather than in individual departmental budgets. Costs that are associated with a specific department have been allocated directly; costs that benefit all departments have been spread based on the number of fte's per department.
- Retirees Insurance - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
- Police - Cost associated with the Police Department have been allocated directly.
- Fire - Costs associated with the Fire Department have been allocated directly.
- Liability Insurance - The costs for liability insurance and property insurance payments have been allocated based on the insured property values of General Fund buildings.
- Workers Comp – The costs for workers compensation have been allocated based on the number of civilian fte's per department.
- Engineering - Costs associated with hiring temporary leadership of the Engineering Department while there was no Director have been allocated directly.
- PEG – Costs for PEG have not been allocated within this Plan.
- General Government - All other costs are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,440,428			23,440,428
Deductions:				
TRANSFERS	-10,067,393			
BILLING/COLLECT AGEN CONTRACTS	-410,387			
BANK SVC CHRGS & CR CARD FEES	-125			
DAMAGES & SETTLEMENTS	-279,808			
Total Deductions:	-10,757,713			-10,757,713
Inbound Costs:				
EQUIPMENT DEPRECIATION	116,497		116,497	
NONDEPARTMENTAL		13,437	13,437	
CITY MANAGER		21,918	21,918	
COMPTROLLER		48,268	48,268	
HUMAN RESOURCES		1,412	1,412	
Total Allocated Additions:	116,497	85,035	201,532	201,532
Total To Be Allocated:	12,799,212	85,035		12,884,247

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
Wages & Benefits					
SALARIES & WAGES	95,604	0	0	0	0
FRINGE BENEFITS	28,054	0	209	0	0
Other Expense & Cost					
RETIREEES HEALTH	3,358,187	0	0	0	3,358,187
WORKERS COMP - CIVILIAN	(2,265,000)	0	0	0	0
POS POLICE EMPLOYER CONTRIB	(419,978)	0	0	0	0
POS FIRE EMPLOYER CONTRIB	(329,982)	0	0	0	0
APPRAISAL SERVICES	2,031,118	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	678,201	0	0	678,201	0
DATA PROCESSING SERVICES CONTRACT	5,332,744	0	0	5,332,744	0
OUTSIDE CONTRACTS - NOC	795,515	0	0	794,380	0
LAND - LEASES	(1,430)	0	(1,430)	0	0
EXTERNAL LEGAL COUNSEL	672,190	0	0	0	0
ENGINEERING SVCS	718,636	0	0	0	0
LIABILITY INSURANCE	730,389	0	0	0	0
OPER CONT RESERVES	460,358	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	23,965	0	23,965	0	0
PROPERTY INS PMNTS	178,290	0	0	0	0
SEMINARS CONTINUING ED	173,347	0	173,347	0	0
PROF LICENSES	84,022	0	84,022	0	0
COMMUNITY SERVICE PROJECTS	338,485	0	0	0	0
*TRANSFERS	10,067,393	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	410,387	0	0	0	0
*BANK SVC CHRGS & CR CARD FEES	125	0	0	0	0
*DAMAGES & SETTLEMENTS	279,808	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	23,440,428				
Deductions					
*Total Disallowed Costs	(10,757,713)	0	0	0	0
Functional Cost	12,682,715	0	280,113	6,805,325	3,358,187
Allocation Step 1					
Inbound - All Others	116,497	116,497	0	0	0
Reallocate Admin Costs		(116,497)	2,573	62,510	30,847
Unallocated Costs	(3,660,048)	0	0	0	0
1st Allocation	9,139,164	0	282,686	6,867,835	3,389,034
Allocation Step 2					
Inbound - All Others	85,035	85,035	0	0	0
Reallocate Admin Costs		(85,035)	1,879	45,629	22,516
Unallocated Costs	(24,318)	0	0	0	0
2nd Allocation	60,717	0	1,879	45,629	22,516

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	POLICE	FIRE	LIABILITY INS	WORKERS COMP	ENGINEERING
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	0	0	0	0	0
WORKERS COMP - CIVILIAN	0	0	0	(2,265,000)	0
POS POLICE EMPLOYER CONTRIB	(419,978)	0	0	0	0
POS FIRE EMPLOYER CONTRIB	0	(329,982)	0	0	0
APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
DATA PROCESSING SERVICES CONTRACT	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
EXTERNAL LEGAL COUNSEL	0	0	0	0	0
ENGINEERING SVCS	0	0	0	0	718,636
LIABILITY INSURANCE	0	0	730,389	0	0
OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	0	178,290	0	0
SEMINARS CONTINUING ED	0	0	0	0	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*BANK SVC CHRGS & CR CARD FEES	0	0	0	0	0
*DAMAGES & SETTLEMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	(419,978)	(329,982)	908,679	(2,265,000)	718,636
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	(3,858)	(3,031)	8,347	(20,805)	6,601
Unallocated Costs	0	0	0	0	0
1st Allocation	(423,836)	(333,013)	917,026	(2,285,805)	725,237
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	(2,816)	(2,212)	6,092	(15,187)	4,816
Unallocated Costs	0	0	0	0	0
2nd Allocation	(2,816)	(2,212)	6,092	(15,187)	4,816

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	PEG**	GENERAL GOVT**
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Wages & Benefits		
SALARIES & WAGES	95,604	0
FRINGE BENEFITS	27,845	0
Other Expense & Cost		
RETIRESS HEALTH	0	0
WORKERS COMP - CIVILIAN	0	0
POS POLICE EMPLOYER CONTRIB	0	0
POS FIRE EMPLOYER CONTRIB	0	0
APPRAISAL SERVICES	0	2,031,118
OFFICE EQUIP MAINT CONTRACTS	0	0
DATA PROCESSING SERVICES CONTRACT	0	0
OUTSIDE CONTRACTS - NOC	0	1,135
LAND - LEASES	0	0
EXTERNAL LEGAL COUNSEL	0	672,190
ENGINEERING SVCS	0	0
LIABILITY INSURANCE	0	0
OPER CONT RESERVES	0	460,358
OTHER SERVICES/CHARGES EXPENSE	0	0
PROPERTY INS PMNTS	0	0
SEMINARS CONTINUING ED	0	0
PROF LICENSES	0	0
COMMUNITY SERVICE PROJECTS	0	338,485
*TRANSFERS	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0
*BANK SVC CHRGS & CR CARD FEES	0	0
*DAMAGES & SETTLEMENTS	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	123,449	3,503,286
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	1,134	32,179
Unallocated Costs	(124,583)	(3,535,465)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	828	23,490
Unallocated Costs	(828)	(23,490)
2nd Allocation	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
Total For NONDEPARTMENTAL					
Schedule .3 Total	9,199,881	0	284,565	6,913,464	3,411,550

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	POLICE	FIRE	LIABILITY INS	WORKERS COMP	ENGINEERING
Total For NONDEPARTMENTAL					
Schedule .3 Total	(426,652)	(335,225)	923,118	(2,300,992)	730,053

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	PEG**	GENERAL GOVT**
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Total For NONDEPARTMENTAL		
Schedule .3 Total	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	13,093,227	3.908495	11,049		11,049		11,049
CITY MANAGER	2,763,937	0.825070	2,332		2,332	15	2,347
STREETS & MAINTENANCE	29,460,635	8.794376	24,860		24,860	171	25,031
MUNICIPAL CLERK*	5,159,766	1.540256	4,353		4,353	30	4,383
MAYOR AND COUNCIL	1,231,512	0.367622	1,039		1,039	7	1,046
COMPTROLLER	1,862,747	0.556054	1,572		1,572	9	1,581
PURCHASING	961,508	0.287022	811		811	5	816
HUMAN RESOURCES	1,853,468	0.553284	1,564		1,564	9	1,573
CITY ATTORNEY OFFICE	3,299,090	0.984821	2,784		2,784	18	2,802
INFORMATION TECHNOLOGY	10,852,145	3.239504	9,157		9,157	62	9,219
CITY DEVELOPMENT	8,400,730	2.507725	7,089		7,089	49	7,138
POLICE-OFFICE OF THE CHIEF	2,802,849	0.836686	2,366		2,366	15	2,381
POLICE-ADMINISTRATIVE SERVICES	11,126,824	3.321499	9,389		9,389	62	9,451
FIRE	92,255,753	27.539521	77,851		77,851	538	78,389
TAX OFFICE	1,570,601	0.468844	1,325		1,325	8	1,333
POLICE	104,801,901	31.284707	88,441		88,441	632	89,073
ENGINEERING	4,432,397	1.323127	3,740		3,740	26	3,766
PUBLIC HEALTH	5,107,962	1.524792	4,310		4,310	30	4,340
PARKS AND RECREATION	18,975,125	5.664317	16,012		16,012	110	16,122
ZOO	3,887,711	1.160531	3,281		3,281	21	3,302
LIBRARY	8,532,277	2.546994	7,200		7,200	49	7,249
DEPT OF MUSEUMS & CULTURAL AFF	2,270,955	0.677909	1,916		1,916	12	1,928
COMMUNITY/HUMAN DEVELOPMENT	290,922	0.086844	245		245	1	246
Schedule .4 Total for GENERAL EXPENSE	334,994,042	100.000000	282,686		282,686	1,879	284,565

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES

Allocation Source: FINANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	1,893	0.026749	1,837		1,837		1,837
CITY MANAGER	73,604	1.040072	71,430		71,430	474	71,904
STREETS & MAINTENANCE	488,663	6.905121	474,232		474,232	3,150	477,382
MUNICIPAL CLERK*	85,561	1.209032	83,034		83,034	551	83,585
MAYOR AND COUNCIL	28,162	0.397947	27,331		27,331	180	27,511
COMPTROLLER	112,407	1.588383	109,088		109,088	726	109,814
PURCHASING	18,932	0.267521	18,373		18,373	122	18,495
HUMAN RESOURCES	403,968	5.708327	392,038		392,038	2,604	394,642
CITY ATTORNEY OFFICE	65,924	0.931548	63,977		63,977	425	64,402
INFORMATION TECHNOLOGY	61,293	0.866109	59,483		59,483	396	59,879
RISK MANAGEMENT	3,786	0.053499	3,674		3,674	24	3,698
CITY DEVELOPMENT	171,599	2.424804	166,532		166,532	1,107	167,639
POLICE-OFFICE OF THE CHIEF	526,506	7.439867	510,958		510,958	3,394	514,352
POLICE-ADMINISTRATIVE SERVICES	168,496	2.380956	163,520		163,520	1,086	164,606
FIRE	1,358,741	19.199881	1,318,616		1,318,616	8,780	1,327,396
TAX OFFICE	15,146	0.214023	14,699		14,699	98	14,797
METRO PLANNING ORGAN.- M.P.O.	11,359	0.160510	11,023		11,023	73	11,096
POLICE	1,007,756	14.240238	977,996		977,996	6,498	984,494
ENVIRONMENTAL SERVICES	406,756	5.747723	394,744		394,744	2,622	397,366
ENGINEERING	81,164	1.146899	78,767		78,767	522	79,289
PUBLIC HEALTH	243,508	3.440924	236,317		236,317	1,571	237,888
PARKS AND RECREATION	362,290	5.119390	351,591		351,591	2,337	353,928
ZOO	99,532	1.406451	96,593		96,593	642	97,235
LIBRARY	336,105	4.749379	326,180		326,180	2,165	328,345
DEPT OF MUSEUMS & CULTURAL AFF	46,478	0.656764	45,106		45,106	300	45,406
SUN METRO	548,084	7.744778	531,898		531,898	3,533	535,431
AIRPORT*	261,262	3.691799	253,547		253,547	1,685	255,232
COMMUNITY/HUMAN DEVELOPMENT	36,728	0.518990	35,643		35,643	234	35,877
INTERNATIONAL BRIDGES	51,117	0.722316	49,608		49,608	330	49,938
Schedule .4 Total for CITYWIDE IT CONTRACTS	7,076,820	100.000000	6,867,835		6,867,835	45,629	6,913,464

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2.00	0.052730	1,787		1,787		1,787
CITY MANAGER	30.15	0.794900	26,939		26,939	178	27,117
STREETS & MAINTENANCE	265.90	7.010411	237,586		237,586	1,581	239,167
MUNICIPAL CLERK*	89.70	2.364926	80,148		80,148	533	80,681
MAYOR AND COUNCIL	24.00	0.632756	21,444		21,444	141	21,585
COMPTROLLER	27.25	0.718442	24,349		24,349	160	24,509
PURCHASING	19.00	0.500932	16,977		16,977	112	17,089
HUMAN RESOURCES	28.35	0.747443	25,332		25,332	167	25,499
CITY ATTORNEY OFFICE	34.11	0.899305	30,477		30,477	200	30,677
INFORMATION TECHNOLOGY	64.75	1.707124	57,855		57,855	382	58,237
CITY DEVELOPMENT	117.00	3.084687	104,542		104,542	694	105,236
POLICE-OFFICE OF THE CHIEF	17.00	0.448202	15,189		15,189	100	15,289
POLICE-ADMINISTRATIVE SERVICES	178.00	4.692942	159,046		159,046	1,059	160,105
FIRE	1,061.25	27.979689	948,241		948,241	6,302	954,543
POLICE	1,064.60	28.068010	951,231		951,231	6,337	957,568
ENGINEERING	46.00	1.212783	41,102		41,102	273	41,375
PUBLIC HEALTH	69.42	1.830247	62,028		62,028	414	62,442
PARKS AND RECREATION	373.84	9.856233	334,031		334,031	2,220	336,251
ZOO	93.40	2.462476	83,455		83,455	553	84,008
LIBRARY	140.00	3.691078	125,092		125,092	831	125,923
DEPT OF MUSEUMS & CULTURAL AFF	42.51	1.120769	37,984		37,984	252	38,236
COMMUNITY/HUMAN DEVELOPMENT	4.70	0.123915	4,199		4,199	27	4,226
Schedule .4 Total for RETIREES INSURANCE	3,792.93	100.000000	3,389,034		3,389,034	22,516	3,411,550

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - POLICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	(423,836)		(423,836)	(2,816)	(426,652)
Schedule .4 Total for POLICE	100	100.000000	(423,836)		(423,836)	(2,816)	(426,652)

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - FIRE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE	100	100.000000	(333,013)		(333,013)	(2,212)	(335,225)
Schedule .4 Total for FIRE	100	100.000000	(333,013)		(333,013)	(2,212)	(335,225)

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	2,603,889	0.643010	5,897		5,897	40	5,937
STREETS & MAINTENANCE	4,762,264	1.176004	10,784		10,784	72	10,856
MUNICIPAL CLERK*	6,350,361	1.568173	14,380		14,380	94	14,474
MAYOR AND COUNCIL	1,741,836	0.430133	3,945		3,945	26	3,971
COMPTROLLER	1,697,924	0.419289	3,845		3,845	26	3,871
PURCHASING	1,170,982	0.289165	2,652		2,652	16	2,668
HUMAN RESOURCES	2,052,146	0.506762	4,647		4,647	31	4,678
CITY ATTORNEY OFFICE	2,049,218	0.506039	4,640		4,640	31	4,671
INFORMATION TECHNOLOGY	10,525,749	2.599252	23,836		23,836	156	23,992
CITY DEVELOPMENT	1,277,777	0.315537	2,893		2,893	18	2,911
FIRE	52,231,606	12.898192	118,280		118,280	785	119,065
POLICE	30,510,506	7.534334	69,092		69,092	460	69,552
ENVIRONMENTAL SERVICES	289,513	0.071493	656		656	4	660
ENGINEERING	6,976,800	1.722867	15,799		15,799	103	15,902
PUBLIC HEALTH	10,263,378	2.534462	23,242		23,242	152	23,394
PARKS AND RECREATION	101,939,905	25.173271	230,845		230,845	1,546	232,391
ZOO	32,419,088	8.005643	73,414		73,414	487	73,901
LIBRARY	61,104,959	15.089398	138,374		138,374	920	139,294
DEPT OF MUSEUMS & CULTURAL AFF	25,141,570	6.208517	56,933		56,933	377	57,310
COMMUNITY/HUMAN DEVELOPMENT	3,157,778	0.779789	7,151		7,151	47	7,198
ALL OTHERS	46,685,687	11.528670	105,721		105,721	701	106,422
Schedule .4 Total for LIABILITY INS	404,952,936	100.000000	917,026		917,026	6,092	923,118

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2.00	0.054077	(1,236)		(1,236)		(1,236)
CITY MANAGER	35.50	0.959867	(21,941)		(21,941)	(144)	(22,085)
STREETS & MAINTENANCE	403.00	10.896516	(249,073)		(249,073)	(1,656)	(250,729)
MUNICIPAL CLERK*	89.70	2.425353	(55,440)		(55,440)	(368)	(55,808)
MAYOR AND COUNCIL	29.75	0.804395	(18,387)		(18,387)	(122)	(18,509)
COMPTROLLER	29.00	0.784117	(17,923)		(17,923)	(120)	(18,043)
PURCHASING	20.00	0.540770	(12,361)		(12,361)	(82)	(12,443)
HUMAN RESOURCES	35.05	0.947699	(21,662)		(21,662)	(143)	(21,805)
CITY ATTORNEY OFFICE	35.00	0.946348	(21,632)		(21,632)	(143)	(21,775)
INFORMATION TECHNOLOGY	64.75	1.750743	(40,018)		(40,018)	(266)	(40,284)
RISK MANAGEMENT	4.00	0.108154	(2,473)		(2,473)	(15)	(2,488)
CITY DEVELOPMENT	134.00	3.623159	(82,819)		(82,819)	(550)	(83,369)
POLICE-OFFICE OF THE CHIEF	6.00	0.162231	(3,709)		(3,709)	(24)	(3,733)
POLICE-ADMINISTRATIVE SERVICES	134.00	3.623159	(82,819)		(82,819)	(550)	(83,369)
FIRE	200.25	5.414460	(123,764)		(123,764)	(821)	(124,585)
TAX OFFICE	16.00	0.432616	(9,889)		(9,889)	(65)	(9,954)
METRO PLANNING ORGAN.- M.P.O.	12.00	0.324462	(7,417)		(7,417)	(49)	(7,466)
POLICE	96.60	2.611919	(59,703)		(59,703)	(397)	(60,100)
ENVIRONMENTAL SERVICES	429.70	11.618444	(265,575)		(265,575)	(1,768)	(267,343)
ENGINEERING	46.00	1.243771	(28,430)		(28,430)	(188)	(28,618)
PUBLIC HEALTH	251.75	6.806942	(155,593)		(155,593)	(1,033)	(156,626)
PARKS AND RECREATION	382.73	10.348445	(236,545)		(236,545)	(1,572)	(238,117)
ZOO	104.75	2.832283	(64,740)		(64,740)	(430)	(65,170)
LIBRARY	140.00	3.785390	(86,527)		(86,527)	(575)	(87,102)
DEPT OF MUSEUMS & CULTURAL AFF	49.10	1.327590	(30,346)		(30,346)	(200)	(30,546)
SUN METRO	579.00	15.655291	(357,846)		(357,846)	(2,395)	(360,241)
AIRPORT*	244.00	6.597394	(170,582)		(170,582)	(1,133)	(171,715)
COMMUNITY/HUMAN DEVELOPMENT	38.80	1.049094	(23,980)		(23,980)	(157)	(24,137)
INTERNATIONAL BRIDGES	54.00	1.460079	(33,375)		(33,375)	(221)	(33,596)
Schedule .4 Total for WORKERS COMP	3,698.43	100.000000	(2,285,805)		(2,285,805)	(15,187)	(2,300,992)

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT - CIVILIAN ONLY
Allocation Source: CITY OF EL PASO STAFFING TABLE

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - ENGINEERING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENGINEERING	100	100.000000	725,237		725,237	4,816	730,053
Schedule .4 Total for ENGINEERING	100	100.000000	725,237		725,237	4,816	730,053

Allocation Basis: DIRECT ALLOCATION TO ENGINEERING
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE	POLICE
NONDEPARTMENTAL	13,437	11,049	1,837	1,787	0
CITY MANAGER	85,220	2,347	71,904	27,117	0
STREETS & MAINTENANCE	501,707	25,031	477,382	239,167	0
MUNICIPAL CLERK*	127,315	4,383	83,585	80,681	0
MAYOR AND COUNCIL	35,604	1,046	27,511	21,585	0
COMPTROLLER	121,732	1,581	109,814	24,509	0
PURCHASING	26,625	816	18,495	17,089	0
HUMAN RESOURCES	404,587	1,573	394,642	25,499	0
CITY ATTORNEY OFFICE	80,777	2,802	64,402	30,677	0
INFORMATION TECHNOLOGY	111,043	9,219	59,879	58,237	0
RISK MANAGEMENT	1,210	0	3,698	0	0
CITY DEVELOPMENT	199,555	7,138	167,639	105,236	0
POLICE-OFFICE OF THE CHIEF	528,289	2,381	514,352	15,289	0
POLICE-ADMINISTRATIVE SERVICES	250,793	9,451	164,606	160,105	0
FIRE	2,019,583	78,389	1,327,396	954,543	0
TAX OFFICE	6,176	1,333	14,797	0	0
METRO PLANNING ORGAN.- M.P.O.	3,630	0	11,096	0	0
POLICE	1,613,935	89,073	984,494	957,568	(426,652)
ENVIRONMENTAL SERVICES	130,683	0	397,366	0	0
ENGINEERING	841,767	3,766	79,289	41,375	0
PUBLIC HEALTH	171,438	4,340	237,888	62,442	0
PARKS AND RECREATION	700,575	16,122	353,928	336,251	0
ZOO	193,276	3,302	97,235	84,008	0
LIBRARY	513,709	7,249	328,345	125,923	0
DEPT OF MUSEUMS & CULTURAL AFF	112,334	1,928	45,406	38,236	0
SUN METRO	175,190	0	535,431	0	0
AIRPORT*	83,517	0	255,232	0	0
COMMUNITY/HUMAN DEVELOPMENT	23,410	246	35,877	4,226	0
INTERNATIONAL BRIDGES	16,342	0	49,938	0	0
ALL OTHERS	106,422	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,199,881	284,565	6,913,464	3,411,550	(426,652)

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	FIRE	LIABILITY INS	WORKERS COMP	ENGINEERING
NONDEPARTMENTAL	0	0	(1,236)	0
CITY MANAGER	0	5,937	(22,085)	0
STREETS & MAINTENANCE	0	10,856	(250,729)	0
MUNICIPAL CLERK*	0	14,474	(55,808)	0
MAYOR AND COUNCIL	0	3,971	(18,509)	0
COMPTROLLER	0	3,871	(18,043)	0
PURCHASING	0	2,668	(12,443)	0
HUMAN RESOURCES	0	4,678	(21,805)	0
CITY ATTORNEY OFFICE	0	4,671	(21,775)	0
INFORMATION TECHNOLOGY	0	23,992	(40,284)	0
RISK MANAGEMENT	0	0	(2,488)	0
CITY DEVELOPMENT	0	2,911	(83,369)	0
POLICE-OFFICE OF THE CHIEF	0	0	(3,733)	0
POLICE-ADMINISTRATIVE SERVICES	0	0	(83,369)	0
FIRE	(335,225)	119,065	(124,585)	0
TAX OFFICE	0	0	(9,954)	0
METRO PLANNING ORGAN.- M.P.O.	0	0	(7,466)	0
POLICE	0	69,552	(60,100)	0
ENVIRONMENTAL SERVICES	0	660	(267,343)	0
ENGINEERING	0	15,902	(28,618)	730,053
PUBLIC HEALTH	0	23,394	(156,626)	0
PARKS AND RECREATION	0	232,391	(238,117)	0
ZOO	0	73,901	(65,170)	0
LIBRARY	0	139,294	(87,102)	0
DEPT OF MUSEUMS & CULTURAL AFF	0	57,310	(30,546)	0
SUN METRO	0	0	(360,241)	0
AIRPORT*	0	0	(171,715)	0
COMMUNITY/HUMAN DEVELOPMENT	0	7,198	(24,137)	0
INTERNATIONAL BRIDGES	0	0	(33,596)	0
ALL OTHERS	0	106,422	0	0
Direct Bill	0	0	0	0
Total	(335,225)	923,118	(2,300,992)	730,053

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY MANAGER**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,763,935			2,763,935
Deductions:				
OUTSIDE CONTRACTS	-68,395			
Total Deductions:	-68,395			-68,395
Cost Adjustments:				
REIMBURSED EXP	-42,400			
Total Departmental Cost Adjustments:	-42,400			-42,400
Inbound Costs:				
BUILDING DEPRECIATION	103,866		103,866	
INFORMATION TECHNOLOGY		432,543	432,543	
EQUIPMENT DEPRECIATION	293,830		293,830	
NONDEPARTMENTAL	84,657	563	85,220	
CITY MANAGER		13,112	13,112	
STREETS & MAINTENANCE		114,383	114,383	
COMPTROLLER		16,639	16,639	
PURCHASING		7,204	7,204	
HUMAN RESOURCES		18,076	18,076	
CITY ATTORNEY OFFICE		68,718	68,718	
Total Allocated Additions:	482,353	671,238	1,153,591	1,153,591
Total To Be Allocated:	3,135,493	671,238		3,806,731

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	Total	G&A	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	1,922,277	0	898,019	346,015	438,713
FRINGE BENEFITS	587,837	0	223,558	99,723	187,567
Other Expense & Cost					
CONTRACTUAL SERVICES	99,382	0	27,424	10,808	46,493
*OUTSIDE CONTRACTS	68,395	0	0	0	0
MATERIALS/SUPPLIES	38,325	0	25,002	7,654	4,635
OPERATING EXP	47,719	0	27,006	13,206	7,507
Departmental Total					
Expenditures Per Financial Statement	2,763,935				
Deductions					
*Total Disallowed Costs	(68,395)	0	0	0	0
Cost Adjustments					
REIMBURSED EXP	(42,400)	0	0	(42,394)	0
Functional Cost	2,653,140	0	1,201,009	435,012	684,915
Allocation Step 1					
Inbound - All Others	482,353	0	225,307	86,824	110,072
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(372,743)	0	0	0	0
1st Allocation	2,762,750	0	1,426,316	521,836	794,987
Allocation Step 2					
Inbound - All Others	671,238	0	313,625	120,817	153,145
Unallocated Costs	(78,776)	0	0	0	0
2nd Allocation	592,462	0	313,625	120,817	153,145
Total For CITY MANAGER					
Schedule .3 Total	3,355,212	0	1,739,941	642,653	948,132

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	PERFORMANCE OFFICE	PUBLIC INFOR**
Wages & Benefits		
SALARIES & WAGES	13,939	225,591
FRINGE BENEFITS	1,687	75,302
Other Expense & Cost		
CONTRACTUAL SERVICES	463	14,194
*OUTSIDE CONTRACTS	0	0
MATERIALS/SUPPLIES	0	1,034
OPERATING EXP	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
REIMBURSED EXP	0	(6)
Functional Cost	16,089	316,115
Allocation Step 1		
Inbound - All Others	3,522	56,628
Reallocate Admin Costs	0	0
Unallocated Costs	0	(372,743)
1st Allocation	19,611	0
Allocation Step 2		
Inbound - All Others	4,875	78,776
Unallocated Costs	0	(78,776)
2nd Allocation	4,875	0
Total For CITY MANAGER		
Schedule .3 Total	24,486	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2.00	0.035827	510		510		510
CITY MANAGER	35.50	0.635924	9,071		9,071		9,071
STREETS & MAINTENANCE	403.00	7.219078	102,967		102,967	22,794	125,761
MUNICIPAL CLERK*	89.70	1.606827	22,917		22,917	5,066	27,983
MAYOR AND COUNCIL	29.75	0.532922	7,601		7,601	1,682	9,283
COMPTROLLER	29.00	0.519487	7,410		7,410	1,639	9,049
PURCHASING	20.00	0.358267	5,110		5,110	1,128	6,238
HUMAN RESOURCES	35.05	0.627863	8,956		8,956	1,983	10,939
CITY ATTORNEY OFFICE	35.00	0.626967	8,942		8,942	1,980	10,922
INFORMATION TECHNOLOGY	64.75	1.159889	16,543		16,543	3,663	20,206
RISK MANAGEMENT	4.00	0.071653	1,022		1,022	223	1,245
CITY DEVELOPMENT	134.00	2.400388	34,238		34,238	7,578	41,816
POLICE-OFFICE OF THE CHIEF	17.00	0.304527	4,343		4,343	958	5,301
POLICE-ADMINISTRATIVE SERVICES	178.00	3.188576	45,478		45,478	10,067	55,545
FIRE	1,061.25	19.010538	271,150		271,150	60,024	331,174
TAX OFFICE	16.00	0.286614	4,087		4,087	902	4,989
METRO PLANNING ORGAN.- M.P.O.	12.00	0.214960	3,066		3,066	678	3,744
POLICE	1,064.60	19.070549	272,009		272,009	60,258	332,267
ENVIRONMENTAL SERVICES	429.70	7.697365	109,789		109,789	24,304	134,093
ENGINEERING	46.00	0.824014	11,753		11,753	2,598	14,351
PUBLIC HEALTH	251.75	4.509685	64,322		64,322	14,238	78,560
PARKS AND RECREATION	382.73	6.855975	97,788		97,788	21,646	119,434
ZOO	104.75	1.876423	26,763		26,763	5,925	32,688
LIBRARY	140.00	2.507868	35,771		35,771	7,915	43,686
DEPT OF MUSEUMS & CULTURAL AFF	49.10	0.879545	12,545		12,545	2,775	15,320
SUN METRO	579.00	10.371827	147,935		147,935	32,748	180,683
AIRPORT*	244.00	4.370856	70,520		70,520	15,608	86,128
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.695038	9,913		9,913	2,191	12,104
INTERNATIONAL BRIDGES	54.00	0.967321	13,797		13,797	3,054	16,851
Schedule .4 Total for CITY MANAGER	5,582.43	100.000000	1,426,316		1,426,316	313,625	1,739,941

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	437	5.690104	29,693		29,693	6,873	36,566
MAYOR AND COUNCIL	179	2.330729	12,163		12,163	2,817	14,980
PURCHASING	636	8.281250	43,214		43,214	10,005	53,219
HUMAN RESOURCES	39	0.507813	2,651		2,651	611	3,262
INFORMATION TECHNOLOGY	919	11.966146	62,444		62,444	14,456	76,900
CITY DEVELOPMENT	1,163	15.143228	79,021		79,021	18,314	97,335
TAX OFFICE	510	6.640625	34,654		34,654	8,019	42,673
POLICE	617	8.033854	41,923		41,923	9,708	51,631
ENVIRONMENTAL SERVICES	547	7.122396	37,167		37,167	8,606	45,773
DESTINATION EL PASO	79	1.028646	5,367		5,367	1,242	6,609
SUN METRO	169	2.200521	11,483		11,483	2,656	14,139
AIRPORT*	559	7.278646	37,983		37,983	8,793	46,776
COMMUNITY/HUMAN DEVELOPMENT	805	10.481771	54,699		54,699	12,662	67,361
PENSION ADMINISTRATION	3	0.039063	204		204	46	250
INTERNATIONAL BRIDGES	322	4.192708	21,879		21,879	5,060	26,939
ALL OTHERS	696	9.062500	47,291		47,291	10,949	58,240
Schedule .4 Total for INTERNAL AUDIT	7,680	100.000000	521,836		521,836	120,817	642,653

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	16,325,782	2.691967	21,401		21,401		21,401
CITY MANAGER	2,987,449	0.492602	3,916		3,916		3,916
STREETS & MAINTENANCE	51,238,173	8.448691	67,166		67,166	13,365	80,531
MUNICIPAL CLERK*	5,717,158	0.942706	7,493		7,493	1,488	8,981
MAYOR AND COUNCIL	1,403,178	0.231371	1,839		1,839	361	2,200
COMPTROLLER	1,934,194	0.318930	2,536		2,536	501	3,037
PURCHASING	961,508	0.158544	1,260		1,260	246	1,506
HUMAN RESOURCES	1,853,468	0.305619	2,430		2,430	480	2,910
CITY ATTORNEY OFFICE	3,499,457	0.577027	4,587		4,587	908	5,495
INFORMATION TECHNOLOGY	10,997,145	1.813325	14,416		14,416	2,867	17,283
RISK MANAGEMENT	55,144,359	9.092784	72,287		72,287	14,379	86,666
CITY DEVELOPMENT	14,906,423	2.457928	19,541		19,541	3,883	23,424
POLICE-OFFICE OF THE CHIEF	3,904,847	0.643872	5,119		5,119	1,015	6,134
POLICE-ADMINISTRATIVE SERVICES	11,126,824	1.834708	14,585		14,585	2,899	17,484
FIRE	94,369,464	15.560633	123,705		123,705	24,615	148,320
TAX OFFICE	1,570,601	0.258977	2,059		2,059	410	2,469
METRO PLANNING ORGAN.- M.P.O.	1,877,629	0.309603	2,462		2,462	487	2,949
POLICE	110,196,469	18.170359	144,450		144,450	28,816	173,266
ENVIRONMENTAL SERVICES	35,510,531	5.855351	46,549		46,549	9,262	55,811
ENGINEERING	4,444,029	0.732778	5,825		5,825	1,154	6,979
PUBLIC HEALTH	16,953,263	2.795433	22,223		22,223	4,421	26,644
PARKS AND RECREATION	20,764,855	3.423928	27,220		27,220	5,414	32,634
ZOO	5,754,447	0.948854	7,544		7,544	1,499	9,043
LIBRARY	8,600,856	1.418200	11,273		11,273	2,240	13,513
DEPT OF MUSEUMS & CULTURAL AFF	4,377,189	0.721757	5,737		5,737	1,138	6,875
DESTINATION EL PASO	6,140,522	1.012514	8,050		8,050	1,601	9,651
SUN METRO	61,636,308	10.163245	80,798		80,798	16,074	96,872
AIRPORT*	34,021,043	5.609748	44,597		44,597	8,865	53,462
COMMUNITY/HUMAN DEVELOPMENT	12,459,959	2.054530	16,334		16,334	3,247	19,581
INTERNATIONAL BRIDGES	5,785,752	0.954016	7,585		7,585	1,510	9,095
Schedule .4 Total for MGMNT & BUDGET	606,462,882	100.000000	794,987		794,987	153,145	948,132

Allocation Basis: TOTAL FY 2015 ACTUAL EXPENDITURES

Allocation Source: CITY OF EL PASO FINANCE DEPT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - PERFORMANCE OFFICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2.00	0.035827	7		7		7
CITY MANAGER	35.50	0.635924	125		125		125
STREETS & MAINTENANCE	403.00	7.219078	1,415		1,415	350	1,765
MUNICIPAL CLERK*	89.70	1.606827	314		314	76	390
MAYOR AND COUNCIL	29.75	0.532922	104		104	24	128
COMPTROLLER	29.00	0.519487	102		102	24	126
PURCHASING	20.00	0.358267	71		71	16	87
HUMAN RESOURCES	35.05	0.627863	123		123	29	152
CITY ATTORNEY OFFICE	35.00	0.626967	123		123	29	152
INFORMATION TECHNOLOGY	64.75	1.159889	228		228	55	283
RISK MANAGEMENT	4.00	0.071653	15		15	3	18
CITY DEVELOPMENT	134.00	2.400388	470		470	114	584
POLICE-OFFICE OF THE CHIEF	17.00	0.304527	60		60	13	73
POLICE-ADMINISTRATIVE SERVICES	178.00	3.188576	625		625	155	780
FIRE	1,061.25	19.010538	3,729		3,729	931	4,660
TAX OFFICE	16.00	0.286614	56		56	11	67
METRO PLANNING ORGAN.- M.P.O.	12.00	0.214960	43		43	9	52
POLICE	1,064.60	19.070549	3,741		3,741	1,000	4,741
ENVIRONMENTAL SERVICES	429.70	7.697365	1,508		1,508	371	1,879
ENGINEERING	46.00	0.824014	162		162	39	201
PUBLIC HEALTH	251.75	4.509685	885		885	219	1,104
PARKS AND RECREATION	382.73	6.855975	1,344		1,344	332	1,676
ZOO	104.75	1.876423	368		368	89	457
LIBRARY	140.00	2.507868	491		491	120	611
DEPT OF MUSEUMS & CULTURAL AFF	49.10	0.879545	173		173	41	214
SUN METRO	579.00	10.371827	2,035		2,035	509	2,544
AIRPORT*	244.00	4.370856	968		968	239	1,207
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.695038	136		136	32	168
INTERNATIONAL BRIDGES	54.00	0.967321	190		190	45	235
Schedule .4 Total for PERFORMANCE OFFICE	5,582.43	100.000000	19,611		19,611	4,875	24,486

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER**

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	21,918	510	0	21,401	7
CITY MANAGER	13,112	9,071	0	3,916	125
STREETS & MAINTENANCE	244,623	125,761	36,566	80,531	1,765
MUNICIPAL CLERK*	37,354	27,983	0	8,981	390
MAYOR AND COUNCIL	26,591	9,283	14,980	2,200	128
COMPTROLLER	12,212	9,049	0	3,037	126
PURCHASING	61,050	6,238	53,219	1,506	87
HUMAN RESOURCES	17,263	10,939	3,262	2,910	152
CITY ATTORNEY OFFICE	16,569	10,922	0	5,495	152
INFORMATION TECHNOLOGY	114,672	20,206	76,900	17,283	283
RISK MANAGEMENT	87,929	1,245	0	86,666	18
CITY DEVELOPMENT	163,159	41,816	97,335	23,424	584
POLICE-OFFICE OF THE CHIEF	11,508	5,301	0	6,134	73
POLICE-ADMINISTRATIVE SERVICES	73,809	55,545	0	17,484	780
FIRE	484,154	331,174	0	148,320	4,660
TAX OFFICE	50,198	4,989	42,673	2,469	67
METRO PLANNING ORGAN.- M.P.O.	6,745	3,744	0	2,949	52
POLICE	561,905	332,267	51,631	173,266	4,741
ENVIRONMENTAL SERVICES	237,556	134,093	45,773	55,811	1,879
ENGINEERING	21,531	14,351	0	6,979	201
PUBLIC HEALTH	106,308	78,560	0	26,644	1,104
PARKS AND RECREATION	153,744	119,434	0	32,634	1,676
ZOO	42,188	32,688	0	9,043	457
LIBRARY	57,810	43,686	0	13,513	611
DEPT OF MUSEUMS & CULTURAL AFF	22,409	15,320	0	6,875	214
DESTINATION EL PASO	16,260	0	6,609	9,651	0
SUN METRO	294,238	180,683	14,139	96,872	2,544
AIRPORT*	187,573	86,128	46,776	53,462	1,207
COMMUNITY/HUMAN DEVELOPMENT	99,214	12,104	67,361	19,581	168
PENSION ADMINISTRATION	250	0	250	0	0
INTERNATIONAL BRIDGES	53,120	16,851	26,939	9,095	235
ALL OTHERS	58,240	0	58,240	0	0
Direct Bill	0	0	0	0	0
Total	3,355,212	1,739,941	642,653	948,132	24,486

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department STREETS & MAINTENANCE**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	53,995,482			53,995,482
Deductions:				
OUTSIDE CONTRACTS - NOC	-399,360			
PRINCIPAL PAYMENT	-2,344,683			
INTEREST EXPENSE	-374,169			
Total Deductions:	-3,118,212			-3,118,212
Cost Adjustments:				
REIMBURSED EXPENSES	-336,011			
INTERFUND TRANSFERS	-235,624			
Total Departmental Cost Adjustments:	-571,635			-571,635
Inbound Costs:				
BUILDING DEPRECIATION	14,325		14,325	
INFORMATION TECHNOLOGY		721,108	721,108	
EQUIPMENT DEPRECIATION	2,002,910		2,002,910	
NONDEPARTMENTAL	498,389	3,318	501,707	
CITY MANAGER	201,241	43,382	244,623	
STREETS & MAINTENANCE		840,658	840,658	
COMPTROLLER		331,005	331,005	
PURCHASING		148,499	148,499	
HUMAN RESOURCES		175,406	175,406	
CITY ATTORNEY OFFICE		54,705	54,705	
Total Allocated Additions:	2,716,865	2,318,081	5,034,946	5,034,946
Total To Be Allocated:	53,022,500	2,318,081		55,340,581

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	RECORDS
Wages & Benefits					
SALARIES & WAGES	13,266,141	0	2,399,738	0	104,326
FRINGE BENEFITS	5,025,786	0	845,856	0	34,955
Other Expense & Cost					
CONTRACTUAL SVCS	6,462,162	0	732,039	0	87,937
*OUTSIDE CONTRACTS - NOC	399,360	0	0	0	0
MAIL ROOM CHARGES	115,343	0	0	0	0
PARKING LOT LEASES	63,428	0	0	0	0
LAND LEASES	60,128	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	639,158	0	0	420,013	0
SECURITY CONTRACTS	213,405	0	0	0	0
MATERIALS/SUPPLIES	14,619,887	(62)	928,653	0	262
OPERATING EXPENSES	406,844	0	283,596	0	3,270
UTILITIES	10,004,988	0	0	0	0
*PRINCIPAL PAYMENT	2,344,683	0	0	0	0
*INTEREST EXPENSE	374,169	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	53,995,482				
Deductions					
*Total Disallowed Costs	(3,118,212)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	(336,011)	0	0	0	(150)
INTERFUND TRANSFERS	(235,624)	0	0	0	0
Functional Cost	50,305,635	(62)	5,189,882	420,013	230,600
Allocation Step 1					
Inbound - All Others	2,716,865	0	491,480	0	21,462
Reallocate Admin Costs		62	(7)	0	0
Unallocated Costs	(40,671,969)	0	0	0	0
1st Allocation	12,350,531	0	5,681,355	420,013	252,062
Allocation Step 2					
Inbound - All Others	2,318,081	0	419,330	0	18,284
Unallocated Costs	(1,880,467)	0	0	0	0
2nd Allocation	437,614	0	419,330	0	18,284
Total For STREETS & MAINTENANCE					
Schedule .3 Total	12,788,145	0	6,100,685	420,013	270,346

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 1	CITY 2	CITY 3	CITY 4	DEPT UTILITIES
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
*OUTSIDE CONTRACTS - NOC	0	0	0	0	0
MAIL ROOM CHARGES	0	0	0	0	0
PARKING LOT LEASES	23,329	17,519	20,722	1,858	0
LAND LEASES	22,115	16,607	19,644	1,762	0
MAINT SVCS CONTRACT- JANITORIAL	53,328	40,028	47,353	4,241	0
SECURITY CONTRACTS	78,491	58,942	69,719	6,253	0
MATERIALS/SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	110,616	117,516	97,751	8,604	4,737,422
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	0	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0	0
Functional Cost	287,879	250,612	255,189	22,718	4,737,422
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	(6)
Unallocated Costs	0	0	0	0	0
1st Allocation	287,879	250,612	255,189	22,718	4,737,416
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	287,879	250,612	255,189	22,718	4,737,416

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	MSC	POSTAGE	FLEET FUND**	QUICK COPY**	DOT**
Wages & Benefits					
SALARIES & WAGES	0	0	3,181,072	111,990	7,469,015
FRINGE BENEFITS	0	0	1,128,815	42,274	2,973,886
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	169,254	579,790	4,893,142
*OUTSIDE CONTRACTS - NOC	0	0	0	0	0
MAIL ROOM CHARGES	0	115,343	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	74,195	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	0	0	11,375,873	6,390	2,308,771
OPERATING EXPENSES	0	0	92,730	0	27,248
UTILITIES	253,749	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	0	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0	0
Functional Cost	327,944	115,343	15,947,744	740,444	17,672,062
Allocation Step 1					
Inbound - All Others	0	0	651,504	22,820	1,529,599
Reallocate Admin Costs	0	0	(19)	(1)	(24)
Unallocated Costs	0	0	(16,599,229)	(763,263)	(19,201,637)
1st Allocation	327,944	115,343	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	555,830	19,433	1,305,204
Unallocated Costs	0	0	(555,830)	(19,433)	(1,305,204)
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	327,944	115,343	0	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

OTHER UTILITIES**	
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
CONTRACTUAL SVCS	0
*OUTSIDE CONTRACTS - NOC	0
MAIL ROOM CHARGES	0
PARKING LOT LEASES	0
LAND LEASES	0
MAINT SVCS CONTRACT- JANITORIAL	0
SECURITY CONTRACTS	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
UTILITIES	4,679,330
*PRINCIPAL PAYMENT	0
*INTEREST EXPENSE	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
REIMBURSED EXPENSES	(335,861)
INTERFUND TRANSFERS	(235,624)
Functional Cost	4,107,845
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	(5)
Unallocated Costs	(4,107,840)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Unallocated Costs	0
2nd Allocation	0
Total For STREETS & MAINTENANCE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	628	0.928115	52,730		52,730		52,730
STREETS & MAINTENANCE	4,612	6.816032	387,244		387,244		387,244
MUNICIPAL CLERK*	365	0.539430	30,645		30,645	2,447	33,092
MAYOR AND COUNCIL	369	0.545342	30,983		30,983	2,477	33,460
COMPTROLLER	334	0.493616	28,044		28,044	2,245	30,289
PURCHASING	230	0.339915	19,313		19,313	1,543	20,856
HUMAN RESOURCES	404	0.597068	33,920		33,920	2,712	36,632
CITY ATTORNEY OFFICE	403	0.595590	33,837		33,837	2,705	36,542
INFORMATION TECHNOLOGY	683	1.009399	57,347		57,347	4,585	61,932
CITY DEVELOPMENT	545	0.805450	45,761		45,761	3,661	49,422
FIRE	8,541	12.622665	717,138		717,138	57,371	774,509
TAX OFFICE	16	0.023646	1,343		1,343	102	1,445
METRO PLANNING ORGAN.- M.P.O.	87	0.128576	7,305		7,305	580	7,885
POLICE	7,102	10.495980	596,315		596,315	47,706	644,021
ENVIRONMENTAL SERVICES	1,807	2.670549	151,724		151,724	12,138	163,862
ENGINEERING	266	0.393119	22,333		22,333	1,786	24,119
PUBLIC HEALTH	4,106	6.068219	344,757		344,757	27,583	372,340
PARKS AND RECREATION	31,051	45.889986	2,607,176		2,607,176	208,620	2,815,796
LIBRARY	4,286	6.334240	359,871		359,871	28,789	388,660
DEPT OF MUSEUMS & CULTURAL AFF	703	1.038957	59,026		59,026	4,719	63,745
AIRPORT*	347	0.512828	29,134		29,134	2,331	31,465
COMMUNITY/HUMAN DEVELOPMENT	406	0.600024	34,090		34,090	2,727	36,817
9-1-1 EMERGENCY NETWORK	241	0.356172	20,235		20,235	1,618	21,853
ALL OTHERS	132	0.195082	11,084		11,084	885	11,969
Schedule .4 Total for FACILITIES	67,664	100.000000	5,681,355		5,681,355	419,330	6,100,685

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE	48,780	11.194389	47,018		47,018		47,018
POLICE	309,138	70.943240	297,971		297,971		297,971
PARKS AND RECREATION	25,828	5.927197	24,895		24,895		24,895
DEPT OF MUSEUMS & CULTURAL AFF	52,008	11.935174	50,129		50,129		50,129
Schedule .4 Total for DEPT JANITORIAL	435,754	100.000000	420,013		420,013	0	420,013

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	74	0.620233	1,562		1,562		1,562
STREETS & MAINTENANCE	116	0.972257	2,450		2,450		2,450
MUNICIPAL CLERK*	926	7.761294	19,564		19,564	1,444	21,008
MAYOR AND COUNCIL	22	0.184394	463		463	31	494
COMPTROLLER	184	1.542201	3,888		3,888	284	4,172
PURCHASING	247	2.070237	5,219		5,219	382	5,601
HUMAN RESOURCES	1,184	9.923728	25,014		25,014	1,844	26,858
CITY ATTORNEY OFFICE	1,510	12.656106	31,902		31,902	2,350	34,252
CITY DEVELOPMENT	1,246	10.443383	26,322		26,322	1,941	28,263
FIRE	17	0.142486	360		360	23	383
TAX OFFICE	566	4.743944	11,958		11,958	877	12,835
METRO PLANNING ORGAN.- M.P.O.	77	0.645378	1,626		1,626	116	1,742
ENVIRONMENTAL SERVICES	81	0.678904	1,710		1,710	123	1,833
ENGINEERING	2,313	19.386472	48,872		48,872	3,640	52,512
PUBLIC HEALTH	1,827	15.313050	38,598		38,598	2,840	41,438
PARKS AND RECREATION	81	0.678904	1,710		1,710	123	1,833
ZOO	11	0.092197	233		233	15	248
DEPT OF MUSEUMS & CULTURAL AFF	48	0.402313	1,014		1,014	71	1,085
SUN METRO	114	0.955494	2,406		2,406	175	2,581
COMMUNITY/HUMAN DEVELOPMENT	1,287	10.787025	27,191		27,191	2,005	29,196
Schedule .4 Total for RECORDS	11,931	100.000000	252,062		252,062	18,284	270,346

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	27.50	15.085025	43,427		43,427		43,427
MUNICIPAL CLERK*	6.00	3.291278	9,475		9,475		9,475
MAYOR AND COUNCIL	29.75	16.319254	46,980		46,980		46,980
COMPTROLLER	29.00	15.907844	45,795		45,795		45,795
PURCHASING	20.00	10.970927	31,583		31,583		31,583
HUMAN RESOURCES	35.05	19.226550	55,349		55,349		55,349
CITY ATTORNEY OFFICE	35.00	19.199122	55,270		55,270		55,270
Schedule .4 Total for CITY 1	182.30	100.000000	287,879		287,879	0	287,879

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.00	6.625259	16,604		16,604		16,604
STREETS & MAINTENANCE	2.00	1.656315	4,151		4,151		4,151
INFORMATION TECHNOLOGY	64.75	53.623188	134,386		134,386		134,386
ENGINEERING	46.00	38.095238	95,471		95,471		95,471
Schedule .4 Total for CITY 2	120.75	100.000000	250,612		250,612	0	250,612

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2

Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY DEVELOPMENT	28.00	33.816425	86,296		86,296		86,296
PARKS AND RECREATION	16.00	19.323671	49,312		49,312		49,312
COMMUNITY/HUMAN DEVELOPMENT	38.80	46.859904	119,581		119,581		119,581
Schedule .4 Total for CITY 3	82.80	100.000000	255,189		255,189	0	255,189

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 3

Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY DEVELOPMENT	6,600	100.000000	22,718		22,718		22,718
Schedule .4 Total for CITY 4	6,600	100.000000	22,718		22,718	0	22,718

Allocation Basis: SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	178,512	3.768125	178,512		178,512		178,512
INFORMATION TECHNOLOGY	20,297	0.428440	20,297		20,297		20,297
FIRE	527,771	11.140468	527,770		527,770		527,770
POLICE	609,223	12.859800	609,222		609,222		609,222
ENVIRONMENTAL SERVICES	19,838	0.418751	19,838		19,838		19,838
ENGINEERING	2,808	0.059273	2,808		2,808		2,808
PARKS AND RECREATION	2,461,570	51.960117	2,461,567		2,461,567		2,461,567
ZOO	245,378	5.179568	245,378		245,378		245,378
LIBRARY	399,026	8.422851	399,025		399,025		399,025
DEPT OF MUSEUMS & CULTURAL AFF	272,999	5.762607	272,999		272,999		272,999
Schedule .4 Total for DEPT UTILITIES	4,737,422	100.000000	4,737,416		4,737,416	0	4,737,416

Allocation Basis: UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - MSC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	266,829		266,829		266,829
ENVIRONMENTAL SERVICES	5,529	5.248918	17,214		17,214		17,214
PARKS AND RECREATION	14,101	13.386686	43,901		43,901		43,901
Schedule .4 Total for MSC	105,336	100.000000	327,944		327,944	0	327,944

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	136	0.051729	60		60		60
STREETS & MAINTENANCE	3,355	1.276112	1,472		1,472		1,472
MUNICIPAL CLERK*	5,973	2.271897	2,620		2,620		2,620
MAYOR AND COUNCIL	5,441	2.069545	2,387		2,387		2,387
COMPTROLLER	47,120	17.922619	20,672		20,672		20,672
PURCHASING	25	0.009509	11		11		11
HUMAN RESOURCES	3,100	1.179120	1,360		1,360		1,360
CITY ATTORNEY OFFICE	5,308	2.018957	2,329		2,329		2,329
INFORMATION TECHNOLOGY	111	0.042220	49		49		49
RISK MANAGEMENT	3,393	1.290566	1,489		1,489		1,489
CITY DEVELOPMENT	50,355	19.153088	22,094		22,094		22,094
FIRE	2,911	1.107231	1,277		1,277		1,277
METRO PLANNING ORGAN.- M.P.O.	147	0.055913	64		64		64
POLICE	22,863	8.696198	10,030		10,030		10,030
ENVIRONMENTAL SERVICES	24,413	9.285758	10,710		10,710		10,710
ENGINEERING	22,206	8.446301	9,742		9,742		9,742
PUBLIC HEALTH	10,756	4.091165	4,719		4,719		4,719
PARKS AND RECREATION	591	0.224793	259		259		259
ZOO	177	0.067324	78		78		78
LIBRARY	3,281	1.247965	1,439		1,439		1,439
DEPT OF MUSEUMS & CULTURAL AFF	10,401	3.956137	4,563		4,563		4,563
SUN METRO	464	0.176488	204		204		204
AIRPORT*	64	0.024343	28		28		28
COMMUNITY/HUMAN DEVELOPMENT	5,083	1.933376	2,230		2,230		2,230
INTERNATIONAL BRIDGES	156	0.059336	68		68		68
ALL OTHERS	35,078	13.342310	15,389		15,389		15,389
Schedule .4 Total for POSTAGE	262,908	100.000000	115,343		115,343	0	115,343

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	RECORDS	CITY 1
CITY MANAGER	114,383	52,730	0	1,562	43,427
STREETS & MAINTENANCE	840,658	387,244	0	2,450	0
MUNICIPAL CLERK*	66,195	33,092	0	21,008	9,475
MAYOR AND COUNCIL	83,321	33,460	0	494	46,980
COMPTROLLER	100,928	30,289	0	4,172	45,795
PURCHASING	58,051	20,856	0	5,601	31,583
HUMAN RESOURCES	120,199	36,632	0	26,858	55,349
CITY ATTORNEY OFFICE	128,393	36,542	0	34,252	55,270
INFORMATION TECHNOLOGY	216,664	61,932	0	0	0
RISK MANAGEMENT	1,489	0	0	0	0
CITY DEVELOPMENT	208,793	49,422	0	28,263	0
FIRE	1,350,957	774,509	47,018	383	0
TAX OFFICE	14,280	1,445	0	12,835	0
METRO PLANNING ORGAN.- M.P.O.	9,691	7,885	0	1,742	0
POLICE	1,561,244	644,021	297,971	0	0
ENVIRONMENTAL SERVICES	213,457	163,862	0	1,833	0
ENGINEERING	184,652	24,119	0	52,512	0
PUBLIC HEALTH	418,497	372,340	0	41,438	0
PARKS AND RECREATION	5,397,563	2,815,796	24,895	1,833	0
ZOO	245,704	0	0	248	0
LIBRARY	789,124	388,660	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	392,521	63,745	50,129	1,085	0
SUN METRO	2,785	0	0	2,581	0
AIRPORT*	31,493	31,465	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	187,824	36,817	0	29,196	0
9-1-1 EMERGENCY NETWORK	21,853	21,853	0	0	0
INTERNATIONAL BRIDGES	68	0	0	0	0
ALL OTHERS	27,358	11,969	0	0	0
Direct Bill	0	0	0	0	0
Total	12,788,145	6,100,685	420,013	270,346	287,879

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	16,604	0	0	0	0
STREETS & MAINTENANCE	4,151	0	0	178,512	266,829
MUNICIPAL CLERK*	0	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0	0
COMPTROLLER	0	0	0	0	0
PURCHASING	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0	0
INFORMATION TECHNOLOGY	134,386	0	0	20,297	0
RISK MANAGEMENT	0	0	0	0	0
CITY DEVELOPMENT	0	86,296	22,718	0	0
FIRE	0	0	0	527,770	0
TAX OFFICE	0	0	0	0	0
METRO PLANNING ORGAN.- M.P.O.	0	0	0	0	0
POLICE	0	0	0	609,222	0
ENVIRONMENTAL SERVICES	0	0	0	19,838	17,214
ENGINEERING	95,471	0	0	2,808	0
PUBLIC HEALTH	0	0	0	0	0
PARKS AND RECREATION	0	49,312	0	2,461,567	43,901
ZOO	0	0	0	245,378	0
LIBRARY	0	0	0	399,025	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	0	272,999	0
SUN METRO	0	0	0	0	0
AIRPORT*	0	0	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	0	119,581	0	0	0
9-1-1 EMERGENCY NETWORK	0	0	0	0	0
INTERNATIONAL BRIDGES	0	0	0	0	0
ALL OTHERS	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	250,612	255,189	22,718	4,737,416	327,944

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	POSTAGE
CITY MANAGER	60
STREETS & MAINTENANCE	1,472
MUNICIPAL CLERK*	2,620
MAYOR AND COUNCIL	2,387
COMPTROLLER	20,672
PURCHASING	11
HUMAN RESOURCES	1,360
CITY ATTORNEY OFFICE	2,329
INFORMATION TECHNOLOGY	49
RISK MANAGEMENT	1,489
CITY DEVELOPMENT	22,094
FIRE	1,277
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	64
POLICE	10,030
ENVIRONMENTAL SERVICES	10,710
ENGINEERING	9,742
PUBLIC HEALTH	4,719
PARKS AND RECREATION	259
ZOO	78
LIBRARY	1,439
DEPT OF MUSEUMS & CULTURAL AFF	4,563
SUN METRO	204
AIRPORT*	28
COMMUNITY/HUMAN DEVELOPMENT	2,230
9-1-1 EMERGENCY NETWORK	0
INTERNATIONAL BRIDGES	68
ALL OTHERS	15,389
Direct Bill	0
Total	115,343

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,027,388			2,027,388
Deductions:				
TRANSFER	644			
Total Deductions:	644			644
Cost Adjustments:				
CREDIT DIRECT EXPENSE	-74,603			
Total Departmental Cost Adjustments:	-74,603			-74,603
Inbound Costs:				
BUILDING DEPRECIATION	73,157		73,157	
INFORMATION TECHNOLOGY		379,960	379,960	
NONDEPARTMENTAL	120,931	801	121,732	
CITY MANAGER	10,048	2,164	12,212	
STREETS & MAINTENANCE	98,399	2,529	100,928	
COMPTROLLER		9,604	9,604	
PURCHASING		4,711	4,711	
HUMAN RESOURCES		13,282	13,282	
CITY ATTORNEY OFFICE		55,613	55,613	
Total Allocated Additions:	302,535	468,664	771,199	771,199
Total To Be Allocated:	2,255,964	468,664		2,724,628

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department COMPTROLLER**

	Total	G&A	FIN/REPORTING	TREASURY	FISCAL OPER
<hr/>					
Wages & Benefits					
SALARIES	1,334,535	178,654	141,713	175,203	431,842
FRINGE BENEFITS	384,921	49,011	42,625	50,900	129,652
Other Expense & Cost					
AUDIT SERVICES	230,925	0	0	0	0
CONTRACTUAL SERVICES	41,508	1,036	17,646	826	1,362
MATERIALS/SUPPLIES	24,572	7,211	4,284	500	8,286
OPERATING EXPENSES	11,571	2,936	2,108	1,061	1,078
*TRANSFER	(644)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,027,388				
Deductions					
*Total Disallowed Costs	644	0	0	0	0
Cost Adjustments					
CREDIT DIRECT EXPENSE	(74,603)	0	0	0	0
Functional Cost	1,953,429	238,848	208,376	228,490	572,220
Allocation Step 1					
Inbound - All Others	302,535	40,508	32,128	39,725	97,872
Reallocate Admin Costs		(279,356)	33,988	37,905	94,710
Unallocated Costs	(119,831)	0	0	0	0
1st Allocation	2,136,133	0	274,492	306,120	764,802
Allocation Step 2					
Inbound - All Others	468,664	62,735	49,755	61,522	151,768
Reallocate Admin Costs		(62,735)	7,633	8,514	21,287
Unallocated Costs	(25,470)	0	0	0	0
2nd Allocation	443,194	0	57,388	70,036	173,055
Total For COMPTROLLER					
Schedule .3 Total	2,579,327	0	331,880	376,156	937,857

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department COMPTROLLER**

	GRANTS	ANNUAL AUDIT	CAPITAL ASSETS	CD ADMIN	AUCTIONS**
Wages & Benefits					
SALARIES	205,345	0	83,585	55,066	63,127
FRINGE BENEFITS	51,021	0	30,083	13,785	17,844
Other Expense & Cost					
AUDIT SERVICES	0	230,925	0	0	0
CONTRACTUAL SERVICES	10,422	0	477	2,597	7,142
MATERIALS/SUPPLIES	1,223	0	500	0	2,568
OPERATING EXPENSES	719	0	514	3,155	0
*TRANSFER	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CREDIT DIRECT EXPENSE	0	0	0	(74,603)	0
Functional Cost	268,730	230,925	115,159	0	90,681
Allocation Step 1					
Inbound - All Others	46,559	0	18,941	12,490	14,312
Reallocate Admin Costs	44,562	32,636	18,953	1,764	14,838
Unallocated Costs	0	0	0	0	(119,831)
1st Allocation	359,851	263,561	153,053	14,254	0
Allocation Step 2					
Inbound - All Others	72,097	0	29,319	19,325	22,143
Reallocate Admin Costs	10,004	7,329	4,251	390	3,327
Unallocated Costs	0	0	0	0	(25,470)
2nd Allocation	82,101	7,329	33,570	19,715	0
Total For COMPTROLLER					
Schedule .3 Total	441,952	270,890	186,623	33,969	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	16,325,782	2.691967	7,387		7,387		7,387
CITY MANAGER	2,987,449	0.492602	1,351		1,351		1,351
STREETS & MAINTENANCE	51,238,173	8.448691	23,190		23,190		23,190
MUNICIPAL CLERK*	5,717,158	0.942706	2,585		2,585	602	3,187
MAYOR AND COUNCIL	1,403,178	0.231371	635		635	146	781
COMPTROLLER	1,934,194	0.318930	875		875		875
PURCHASING	961,508	0.158544	432		432	98	530
HUMAN RESOURCES	1,853,468	0.305619	839		839	193	1,032
CITY ATTORNEY OFFICE	3,499,457	0.577027	1,583		1,583	369	1,952
INFORMATION TECHNOLOGY	10,997,145	1.813325	4,978		4,978	1,170	6,148
RISK MANAGEMENT	55,144,359	9.092784	24,959		24,959	5,921	30,880
CITY DEVELOPMENT	14,906,423	2.457928	6,744		6,744	1,598	8,342
POLICE-OFFICE OF THE CHIEF	3,904,847	0.643872	1,767		1,767	412	2,179
POLICE-ADMINISTRATIVE SERVICES	11,126,824	1.834708	5,037		5,037	1,188	6,225
FIRE	94,369,464	15.560633	42,710		42,710	10,139	52,849
TAX OFFICE	1,570,601	0.258977	709		709	163	872
METRO PLANNING ORGAN.- M.P.O.	1,877,629	0.309603	848		848	197	1,045
POLICE	110,196,469	18.170359	49,907		49,907	12,029	61,936
ENVIRONMENTAL SERVICES	35,510,531	5.855351	16,072		16,072	3,808	19,880
ENGINEERING	4,444,029	0.732778	2,010		2,010	469	2,479
PUBLIC HEALTH	16,953,263	2.795433	7,674		7,674	1,815	9,489
PARKS AND RECREATION	20,764,855	3.423928	9,399		9,399	2,225	11,624
ZOO	5,754,447	0.948854	2,604		2,604	611	3,215
LIBRARY	8,600,856	1.418200	3,890		3,890	921	4,811
DEPT OF MUSEUMS & CULTURAL AFF	4,377,189	0.721757	1,981		1,981	462	2,443
DESTINATION EL PASO	6,140,522	1.012514	2,778		2,778	653	3,431
SUN METRO	61,636,308	10.163245	27,897		27,897	6,620	34,517
AIRPORT*	34,021,043	5.609748	15,396		15,396	3,633	19,029
COMMUNITY/HUMAN DEVELOPMENT	12,459,959	2.054530	5,638		5,638	1,333	6,971
INTERNATIONAL BRIDGES	5,785,752	0.954016	2,617		2,617	613	3,230
Schedule .4 Total for FIN/REPORTING	606,462,882	100.000000	274,492		274,492	57,388	331,880

Allocation Basis: TOTAL FY 2015 ACTUAL EXPENDITURES
Allocation Source: CITY OF EL PASO FINANCE DEPT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	984,078	0.403377	1,235		1,235		1,235
CITY MANAGER	207,736	0.085152	260		260		260
STREETS & MAINTENANCE	2,214,242	0.907625	2,776		2,776		2,776
MUNICIPAL CLERK*	387,804	0.158962	484		484	105	589
MAYOR AND COUNCIL	92,560	0.037941	117		117	24	141
COMPTROLLER	140,003	0.057388	176		176		176
PURCHASING	72,266	0.029622	92		92	17	109
HUMAN RESOURCES	139,305	0.057102	174		174	40	214
CITY ATTORNEY OFFICE	247,957	0.101638	310		310	68	378
INFORMATION TECHNOLOGY	815,640	0.334334	1,022		1,022	232	1,254
RISK MANAGEMENT	25,913,120	10.621876	32,516		32,516	7,542	40,058
CITY DEVELOPMENT	631,393	0.258810	791		791	177	968
POLICE-OFFICE OF THE CHIEF	210,660	0.086350	264		264	57	321
POLICE-ADMINISTRATIVE SERVICES	836,285	0.342796	1,048		1,048	238	1,286
FIRE	6,933,882	2.842222	8,699		8,699	2,018	10,717
TAX OFFICE	3,396,007	1.392035	4,262		4,262	985	5,247
POLICE	7,876,843	3.228745	9,882		9,882	2,289	12,171
ENGINEERING	333,136	0.136554	416		416	92	508
PUBLIC HEALTH	3,908,434	1.602080	4,903		4,903	1,126	6,029
PARKS AND RECREATION	1,426,158	0.584587	1,789		1,789	409	2,198
ZOO	292,198	0.119773	367		367	79	446
LIBRARY	641,280	0.262863	803		803	179	982
DEPT OF MUSEUMS & CULTURAL AFF	170,683	0.069964	215		215	48	263
AIRPORT*	69,454,985	28.469834	87,154		87,154	20,232	107,386
COMMUNITY/HUMAN DEVELOPMENT	3,749,904	1.537098	4,704		4,704	1,082	5,786
INTERNATIONAL BRIDGES	4,409,084	1.807298	5,531		5,531	1,276	6,807
ALL OTHERS	108,474,283	44.463974	136,130		136,130	31,721	167,851
Schedule .4 Total for TREASURY	243,959,926	100.000000	306,120		306,120	70,036	376,156

Allocation Basis: TOTAL POOLED CASH INVESTMENTS
Allocation Source: CITY OF EL PASO FINANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	42,763	3.608722	27,600		27,600		27,600
CITY MANAGER	10,520	0.887771	6,788		6,788		6,788
STREETS & MAINTENANCE	61,531	5.192533	39,715		39,715		39,715
MUNICIPAL CLERK*	18,778	1.584655	12,116		12,116	3,053	15,169
MAYOR AND COUNCIL	11,172	0.942793	7,209		7,209	1,818	9,027
COMPTROLLER	11,513	0.971569	7,431		7,431		7,431
PURCHASING	3,388	0.285910	2,185		2,185	546	2,731
HUMAN RESOURCES	7,010	0.591566	4,524		4,524	1,133	5,657
CITY ATTORNEY OFFICE	5,424	0.457725	3,499		3,499	881	4,380
INFORMATION TECHNOLOGY	59,036	4.981983	38,099		38,099	9,649	47,748
RISK MANAGEMENT	8,426	0.711061	5,440		5,440	1,370	6,810
CITY DEVELOPMENT	90,465	7.634242	58,388		58,388	14,786	73,174
POLICE-OFFICE OF THE CHIEF	13,003	1.097309	8,391		8,391	2,121	10,512
POLICE-ADMINISTRATIVE SERVICES	20,028	1.690141	12,927		12,927	3,264	16,191
FIRE	73,065	6.165875	47,157		47,157	11,940	59,097
TAX OFFICE	7,483	0.631482	4,826		4,826	1,214	6,040
METRO PLANNING ORGAN.- M.P.O.	6,576	0.554941	4,242		4,242	1,066	5,308
POLICE	116,118	9.799070	74,944		74,944	18,976	93,920
ENVIRONMENTAL SERVICES	122,667	10.351733	79,186		79,186	20,233	99,419
ENGINEERING	14,145	1.193681	9,130		9,130	2,305	11,435
PUBLIC HEALTH	110,070	9.288686	71,040		71,040	17,988	89,028
PARKS AND RECREATION	73,005	6.160811	47,118		47,118	11,931	59,049
ZOO	25,935	2.188626	16,738		16,738	4,228	20,966
LIBRARY	34,263	2.891417	22,113		22,113	5,593	27,706
DEPT OF MUSEUMS & CULTURAL AFF	20,572	1.736048	13,278		13,278	3,351	16,629
DESTINATION EL PASO	2,221	0.187428	1,433		1,433	358	1,791
SUN METRO	31,064	2.621457	20,046		20,046	5,070	25,116
AIRPORT*	103,475	8.732141	66,784		66,784	16,908	83,692
COMMUNITY/HUMAN DEVELOPMENT	61,347	5.177006	39,594		39,594	10,023	49,617
INTERNATIONAL BRIDGES	19,927	1.681618	12,861		12,861	3,250	16,111
Schedule .4 Total for FISCAL OPER	1,184,990	100.000000	764,802		764,802	173,055	937,857

Allocation Basis: TOTAL GENERAL LEDGER TRANSACTIONS
Allocation Source: FINANCIAL SERVICES - TRANSACTIONS REPORT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	20,134,984	53.138728	191,221		191,221		191,221
FIRE	836,741	2.208264	7,947		7,947	3,861	11,808
POLICE	6,847,303	18.070885	65,029		65,029	31,658	96,687
ENVIRONMENTAL SERVICES	1,022,358	2.698130	9,710		9,710	4,718	14,428
PARKS AND RECREATION	625,714	1.651337	5,942		5,942	2,888	8,830
DEPT OF MUSEUMS & CULTURAL AFF	183,430	0.484095	1,741		1,741	839	2,580
SUN METRO	537,329	1.418078	5,103		5,103	2,478	7,581
AIRPORT*	7,678,150	20.263594	72,918		72,918	35,546	108,464
ALL OTHERS	25,345	0.066889	240		240	113	353
Schedule .4 Total for GRANTS	37,891,354	100.000000	359,851		359,851	82,101	441,952

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

Allocation Source: SINGLE AUDIT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	16,325,782	3.592208	9,467		9,467		9,467
CITY MANAGER	2,987,449	0.657337	1,732		1,732		1,732
STREETS & MAINTENANCE	51,238,173	11.274082	29,715		29,715		29,715
MUNICIPAL CLERK*	5,717,158	1.257963	3,314		3,314	105	3,419
MAYOR AND COUNCIL	1,403,178	0.308745	814		814	26	840
COMPTROLLER	1,934,194	0.425586	1,122		1,122		1,122
PURCHASING	961,508	0.211563	557		557	15	572
HUMAN RESOURCES	1,853,468	0.407824	1,076		1,076	35	1,111
CITY ATTORNEY OFFICE	3,499,457	0.769996	2,029		2,029	64	2,093
INFORMATION TECHNOLOGY	10,997,145	2.419733	6,376		6,376	206	6,582
RISK MANAGEMENT	55,144,359	12.133571	31,980		31,980	1,053	33,033
CITY DEVELOPMENT	14,906,423	3.279903	8,643		8,643	281	8,924
FIRE	94,369,464	20.764383	54,729		54,729	1,804	56,533
TAX OFFICE	1,570,601	0.345584	909		909	29	938
METRO PLANNING ORGAN.- M.P.O.	1,877,629	0.413140	1,089		1,089	35	1,124
POLICE	110,196,469	24.246845	63,917		63,917	2,180	66,097
ENGINEERING	4,444,029	0.977832	2,576		2,576	82	2,658
PUBLIC HEALTH	16,953,263	3.730275	9,832		9,832	321	10,153
PARKS AND RECREATION	20,764,855	4.568950	12,041		12,041	392	12,433
ZOO	5,754,447	1.266167	3,336		3,336	107	3,443
LIBRARY	8,600,856	1.892471	4,987		4,987	162	5,149
DEPT OF MUSEUMS & CULTURAL AFF	4,377,189	0.963125	2,537		2,537	81	2,618
DESTINATION EL PASO	6,140,522	1.351117	3,559		3,559	117	3,676
COMMUNITY/HUMAN DEVELOPMENT	12,459,959	2.741600	7,224		7,224	234	7,458
Schedule .4 Total for ANNUAL AUDIT	454,477,577	100.000000	263,561		263,561	7,329	270,890

Allocation Basis: TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)
Allocation Source: CITY OF EL PASO FINANCE DEPT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	116,497	1.686466	2,579		2,579		2,579
CITY MANAGER	293,830	4.253622	6,508		6,508		6,508
STREETS & MAINTENANCE	2,002,910	28.995072	44,388		44,388		44,388
INFORMATION TECHNOLOGY	1,986,974	28.764375	44,023		44,023	14,877	58,900
CITY DEVELOPMENT	414,677	6.003060	9,187		9,187	3,090	12,277
FIRE	1,298,322	18.795123	28,766		28,766	9,699	38,465
POLICE	308,792	4.470219	6,841		6,841	2,301	9,142
PUBLIC HEALTH	46,228	0.669218	1,023		1,023	340	1,363
PARKS AND RECREATION	352,635	5.104911	7,815		7,815	2,627	10,442
ZOO	30,154	0.436524	668		668	222	890
LIBRARY	27,027	0.391256	597		597	196	793
DEPT OF MUSEUMS & CULTURAL AFF	29,714	0.430154	658		658	218	876
Schedule .4 Total for CAPITAL ASSESTS	6,907,760	100.000000	153,053		153,053	33,570	186,623

Allocation Basis: DEPRECIATION OF EQUIPMENT
Allocation Source: FY 2015 FIXED ASSET SCHEDULE (CAFR)

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CD ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
COMMUNITY/HUMAN DEVELOPMENT	1,000	100.000000	14,254		14,254	19,715	33,969
Schedule .4 Total for CD ADMIN	1,000	100.000000	14,254		14,254	19,715	33,969

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department COMPTROLLER**

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS
NONDEPARTMENTAL	48,268	7,387	1,235	27,600	0
CITY MANAGER	16,639	1,351	260	6,788	0
STREETS & MAINTENANCE	331,005	23,190	2,776	39,715	191,221
MUNICIPAL CLERK*	22,364	3,187	589	15,169	0
MAYOR AND COUNCIL	10,789	781	141	9,027	0
COMPTROLLER	9,604	875	176	7,431	0
PURCHASING	3,942	530	109	2,731	0
HUMAN RESOURCES	8,014	1,032	214	5,657	0
CITY ATTORNEY OFFICE	8,803	1,952	378	4,380	0
INFORMATION TECHNOLOGY	120,632	6,148	1,254	47,748	0
RISK MANAGEMENT	110,781	30,880	40,058	6,810	0
CITY DEVELOPMENT	103,685	8,342	968	73,174	0
POLICE-OFFICE OF THE CHIEF	13,012	2,179	321	10,512	0
POLICE-ADMINISTRATIVE SERVICES	23,702	6,225	1,286	16,191	0
FIRE	229,469	52,849	10,717	59,097	11,808
TAX OFFICE	13,097	872	5,247	6,040	0
METRO PLANNING ORGAN.- M.P.O.	7,477	1,045	0	5,308	0
POLICE	339,953	61,936	12,171	93,920	96,687
ENVIRONMENTAL SERVICES	133,727	19,880	0	99,419	14,428
ENGINEERING	17,080	2,479	508	11,435	0
PUBLIC HEALTH	116,062	9,489	6,029	89,028	0
PARKS AND RECREATION	104,576	11,624	2,198	59,049	8,830
ZOO	28,960	3,215	446	20,966	0
LIBRARY	39,441	4,811	982	27,706	0
DEPT OF MUSEUMS & CULTURAL AFF	25,409	2,443	263	16,629	2,580
DESTINATION EL PASO	8,898	3,431	0	1,791	0
SUN METRO	67,214	34,517	0	25,116	7,581
AIRPORT*	318,571	19,029	107,386	83,692	108,464
COMMUNITY/HUMAN DEVELOPMENT	103,801	6,971	5,786	49,617	0
INTERNATIONAL BRIDGES	26,148	3,230	6,807	16,111	0
ALL OTHERS	168,204	0	167,851	0	353
Direct Bill	0	0	0	0	0
Total	2,579,327	331,880	376,156	937,857	441,952

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department COMPTROLLER**

Receiving Department	ANNUAL AUDIT	CAPITAL ASSESTS	CD ADMIN
NONDEPARTMENTAL	9,467	2,579	0
CITY MANAGER	1,732	6,508	0
STREETS & MAINTENANCE	29,715	44,388	0
MUNICIPAL CLERK*	3,419	0	0
MAYOR AND COUNCIL	840	0	0
COMPTROLLER	1,122	0	0
PURCHASING	572	0	0
HUMAN RESOURCES	1,111	0	0
CITY ATTORNEY OFFICE	2,093	0	0
INFORMATION TECHNOLOGY	6,582	58,900	0
RISK MANAGEMENT	33,033	0	0
CITY DEVELOPMENT	8,924	12,277	0
POLICE-OFFICE OF THE CHIEF	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0
FIRE	56,533	38,465	0
TAX OFFICE	938	0	0
METRO PLANNING ORGAN.- M.P.O.	1,124	0	0
POLICE	66,097	9,142	0
ENVIRONMENTAL SERVICES	0	0	0
ENGINEERING	2,658	0	0
PUBLIC HEALTH	10,153	1,363	0
PARKS AND RECREATION	12,433	10,442	0
ZOO	3,443	890	0
LIBRARY	5,149	793	0
DEPT OF MUSEUMS & CULTURAL AFF	2,618	876	0
DESTINATION EL PASO	3,676	0	0
SUN METRO	0	0	0
AIRPORT*	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	7,458	0	33,969
INTERNATIONAL BRIDGES	0	0	0
ALL OTHERS	0	0	0
Direct Bill	0	0	0
Total	270,890	186,623	33,969

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department PURCHASING & STRATEGIC SOURCING**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	961,507			961,507
Inbound Costs:				
BUILDING DEPRECIATION	50,453		50,453	
INFORMATION TECHNOLOGY		73,045	73,045	
NONDEPARTMENTAL	26,452	173	26,625	
CITY MANAGER	49,655	11,395	61,050	
STREETS & MAINTENANCE	56,126	1,925	58,051	
COMPTROLLER	3,266	676	3,942	
PURCHASING		3,601	3,601	
HUMAN RESOURCES		11,274	11,274	
Total Allocated Additions:	185,952	102,089	288,041	288,041
Total To Be Allocated:	1,147,459	102,089		1,249,548

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING**

	Total	G&A	PURCHASING
Wages & Benefits			
SALARIES & WAGES	694,171	0	694,171
FRINGE BENEFITS	221,814	0	221,814
Other Expense & Cost			
CONTRACT SVCS	5,742	0	5,742
SUPPLIES	6,288	0	6,288
OPERATING EXPENSES	33,492	0	33,492
Departmental Total			
Expenditures Per Financial Statement	961,507		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	961,507	0	961,507
Allocation Step 1			
Inbound - All Others	185,952	0	185,952
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,147,459	0	1,147,459
Allocation Step 2			
Inbound - All Others	102,089	0	102,089
2nd Allocation	102,089	0	102,089
Total For PURCHASING			
Schedule .3 Total	1,249,548	0	1,249,548

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	26	0.627716	7,204		7,204		7,204
STREETS & MAINTENANCE	536	12.940608	148,499		148,499		148,499
MUNICIPAL CLERK*	64	1.545147	17,729		17,729	1,839	19,568
MAYOR AND COUNCIL	1	0.024143	275		275	26	301
COMPTROLLER	17	0.410430	4,711		4,711		4,711
PURCHASING	13	0.313858	3,601		3,601		3,601
HUMAN RESOURCES	34	0.820859	9,418		9,418	976	10,394
CITY ATTORNEY OFFICE	8	0.193143	2,215		2,215	228	2,443
INFORMATION TECHNOLOGY	139	3.355867	38,506		38,506	4,000	42,506
RISK MANAGEMENT	1	0.024143	275		275	26	301
CITY DEVELOPMENT	42	1.014003	11,636		11,636	1,205	12,841
FIRE	221	5.335587	61,226		61,226	6,355	67,581
TAX OFFICE	21	0.507001	5,818		5,818	602	6,420
METRO PLANNING ORGAN.- M.P.O.	30	0.724288	8,310		8,310	860	9,170
POLICE	257	6.204732	71,195		71,195	7,388	78,583
ENVIRONMENTAL SERVICES	373	9.005311	103,331		103,331	10,722	114,053
ENGINEERING	473	11.419604	131,033		131,033	13,641	144,674
PUBLIC HEALTH	371	8.957026	102,777		102,777	10,663	113,440
PARKS AND RECREATION	267	6.446161	73,967		73,967	7,675	81,642
ZOO	184	4.442298	50,971		50,971	5,292	56,263
LIBRARY	113	2.728151	31,302		31,302	3,246	34,548
DEPT OF MUSEUMS & CULTURAL AFF	233	5.625302	64,548		64,548	6,699	71,247
SUN METRO	304	7.339450	84,218		84,218	8,743	92,961
AIRPORT*	269	6.494447	74,521		74,521	7,739	82,260
COMMUNITY/HUMAN DEVELOPMENT	65	1.569290	18,008		18,008	1,868	19,876
INTERNATIONAL BRIDGES	20	0.482859	5,543		5,543	573	6,116
ALL OTHERS	60	1.448576	16,622		16,622	1,723	18,345
Schedule .4 Total for PURCHASING	4,142	100.000000	1,147,459		1,147,459	102,089	1,249,548

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	PURCHASING
CITY MANAGER	7,204	7,204
STREETS & MAINTENANCE	148,499	148,499
MUNICIPAL CLERK*	19,568	19,568
MAYOR AND COUNCIL	301	301
COMPTROLLER	4,711	4,711
PURCHASING	3,601	3,601
HUMAN RESOURCES	10,394	10,394
CITY ATTORNEY OFFICE	2,443	2,443
INFORMATION TECHNOLOGY	42,506	42,506
RISK MANAGEMENT	301	301
CITY DEVELOPMENT	12,841	12,841
FIRE	67,581	67,581
TAX OFFICE	6,420	6,420
METRO PLANNING ORGAN.- M.P.O.	9,170	9,170
POLICE	78,583	78,583
ENVIRONMENTAL SERVICES	114,053	114,053
ENGINEERING	144,674	144,674
PUBLIC HEALTH	113,440	113,440
PARKS AND RECREATION	81,642	81,642
ZOO	56,263	56,263
LIBRARY	34,548	34,548
DEPT OF MUSEUMS & CULTURAL AFF	71,247	71,247
SUN METRO	92,961	92,961
AIRPORT*	82,260	82,260
COMMUNITY/HUMAN DEVELOPMENT	19,876	19,876
INTERNATIONAL BRIDGES	6,116	6,116
ALL OTHERS	18,345	18,345
Direct Bill	0	0
Total	1,249,548	1,249,548

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,853,469			1,853,469
Cost Adjustments:				
REIMBURSED EXPENDITURES	-1,100			
Total Departmental Cost Adjustments:	-1,100			-1,100
Inbound Costs:				
BUILDING DEPRECIATION	88,421		88,421	
INFORMATION TECHNOLOGY		431,579	431,579	
NONDEPARTMENTAL	401,919	2,668	404,587	
CITY MANAGER	14,160	3,103	17,263	
STREETS & MAINTENANCE	115,643	4,556	120,199	
COMPTROLLER	6,613	1,401	8,014	
PURCHASING	9,418	976	10,394	
HUMAN RESOURCES		21,027	21,027	
CITY ATTORNEY OFFICE		4,896	4,896	
Total Allocated Additions:	636,174	470,206	1,106,380	1,106,380
Total To Be Allocated:	2,488,543	470,206		2,958,749

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	HR SERVICES	TUITION
Wages & Benefits				
SALARIES & WAGES	1,098,596	0	1,098,596	0
FRINGE BENEFITS	376,165	0	376,165	0
Other Expense & Cost				
CONTRACTUAL SERVICES	74,241	0	74,241	0
MATERIALS/SUPPLIES	21,936	0	21,936	0
OPERATING EXP	282,531	0	18,885	263,646
Departmental Total				
Expenditures Per Financial Statement	1,853,469			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
REIMBURSED EXPENDITURES	(1,100)	0	(1,100)	0
Functional Cost	1,852,369	0	1,588,723	263,646
Allocation Step 1				
Inbound - All Others	636,174	636,174	0	0
Reallocate Admin Costs		(636,174)	636,174	0
Unallocated Costs	0	0	0	0
1st Allocation	2,488,543	0	2,224,897	263,646
Allocation Step 2				
Inbound - All Others	470,206	470,206	0	0
Reallocate Admin Costs		(470,206)	470,206	0
Unallocated Costs	0	0	0	0
2nd Allocation	470,206	0	470,206	0
Total For HUMAN RESOURCES				
Schedule .3 Total	2,958,749	0	2,695,103	263,646

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2.00	0.035827	795		795		795
CITY MANAGER	35.50	0.635924	14,147		14,147		14,147
STREETS & MAINTENANCE	403.00	7.219078	160,619		160,619		160,619
MUNICIPAL CLERK*	89.70	1.606827	35,746		35,746	8,334	44,080
MAYOR AND COUNCIL	29.75	0.532922	11,855		11,855	2,760	14,615
COMPTROLLER	29.00	0.519487	11,556		11,556		11,556
PURCHASING	20.00	0.358267	7,972		7,972		7,972
HUMAN RESOURCES	35.05	0.627863	13,968		13,968		13,968
CITY ATTORNEY OFFICE	35.00	0.626967	13,947		13,947	3,250	17,197
INFORMATION TECHNOLOGY	64.75	1.159889	25,807		25,807	6,015	31,822
RISK MANAGEMENT	4.00	0.071653	1,592		1,592	365	1,957
CITY DEVELOPMENT	134.00	2.400388	53,406		53,406	12,458	65,864
POLICE-OFFICE OF THE CHIEF	17.00	0.304527	6,775		6,775	1,576	8,351
POLICE-ADMINISTRATIVE SERVICES	178.00	3.188576	70,942		70,942	16,546	87,488
FIRE	1,061.25	19.010538	422,966		422,966	98,660	521,626
TAX OFFICE	16.00	0.286614	6,377		6,377	1,484	7,861
METRO PLANNING ORGAN.- M.P.O.	12.00	0.214960	4,783		4,783	1,110	5,893
POLICE	1,064.60	19.070549	424,325		424,325	99,024	523,349
ENVIRONMENTAL SERVICES	429.70	7.697365	171,260		171,260	39,950	211,210
ENGINEERING	46.00	0.824014	18,334		18,334	4,272	22,606
PUBLIC HEALTH	251.75	4.509685	100,335		100,335	23,404	123,739
PARKS AND RECREATION	382.73	6.855975	152,539		152,539	35,588	188,127
ZOO	104.75	1.876423	41,746		41,746	9,738	51,484
LIBRARY	140.00	2.507868	55,798		55,798	13,015	68,813
DEPT OF MUSEUMS & CULTURAL AFF	49.10	0.879545	19,568		19,568	4,559	24,127
SUN METRO	579.00	10.371827	230,761		230,761	53,828	284,589
AIRPORT*	244.00	4.370856	109,996		109,996	25,653	135,649
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.695038	15,461		15,461	3,601	19,062
INTERNATIONAL BRIDGES	54.00	0.967321	21,521		21,521	5,016	26,537
Schedule .4 Total for HR SERVICES	5,582.43	100.000000	2,224,897		2,224,897	470,206	2,695,103

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - TUITION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	653	0.234038	617		617		617
CITY MANAGER	4,158	1.490248	3,929		3,929		3,929
STREETS & MAINTENANCE	15,649	5.608679	14,787		14,787		14,787
MUNICIPAL CLERK*	10,138	3.633509	9,580		9,580		9,580
MAYOR AND COUNCIL	7,738	2.773338	7,312		7,312		7,312
COMPTROLLER	1,827	0.654806	1,726		1,726		1,726
PURCHASING	3,494	1.252267	3,302		3,302		3,302
HUMAN RESOURCES	7,471	2.677643	7,059		7,059		7,059
INFORMATION TECHNOLOGY	4,106	1.471611	3,880		3,880		3,880
CITY DEVELOPMENT	7,860	2.817063	7,427		7,427		7,427
FIRE	65,187	23.363344	61,596		61,596		61,596
TAX OFFICE	5,186	1.858688	4,900		4,900		4,900
METRO PLANNING ORGAN.- M.P.O.	3,816	1.367673	3,606		3,606		3,606
POLICE	62,444	22.380239	59,005		59,005		59,005
ENGINEERING	13,695	4.908356	12,941		12,941		12,941
PUBLIC HEALTH	22,984	8.237579	21,718		21,718		21,718
PARKS AND RECREATION	10,838	3.884393	10,241		10,241		10,241
ZOO	5,402	1.936104	5,104		5,104		5,104
LIBRARY	16,539	5.927660	15,628		15,628		15,628
DEPT OF MUSEUMS & CULTURAL AFF	2,342	0.839384	2,213		2,213		2,213
COMMUNITY/HUMAN DEVELOPMENT	7,487	2.683378	7,075		7,075		7,075
Schedule .4 Total for TUITION	279,014	100.000000	263,646		263,646	0	263,646

Allocation Basis: TUITION REIMBURSEMENT PAID BY DEPT
Allocation Source: HR

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES	TUITION
NONDEPARTMENTAL	1,412	795	617
CITY MANAGER	18,076	14,147	3,929
STREETS & MAINTENANCE	175,406	160,619	14,787
MUNICIPAL CLERK*	53,660	44,080	9,580
MAYOR AND COUNCIL	21,927	14,615	7,312
COMPTROLLER	13,282	11,556	1,726
PURCHASING	11,274	7,972	3,302
HUMAN RESOURCES	21,027	13,968	7,059
CITY ATTORNEY OFFICE	17,197	17,197	0
INFORMATION TECHNOLOGY	35,702	31,822	3,880
RISK MANAGEMENT	1,957	1,957	0
CITY DEVELOPMENT	73,291	65,864	7,427
POLICE-OFFICE OF THE CHIEF	8,351	8,351	0
POLICE-ADMINISTRATIVE SERVICES	87,488	87,488	0
FIRE	583,222	521,626	61,596
TAX OFFICE	12,761	7,861	4,900
METRO PLANNING ORGAN.- M.P.O.	9,499	5,893	3,606
POLICE	582,354	523,349	59,005
ENVIRONMENTAL SERVICES	211,210	211,210	0
ENGINEERING	35,547	22,606	12,941
PUBLIC HEALTH	145,457	123,739	21,718
PARKS AND RECREATION	198,368	188,127	10,241
ZOO	56,588	51,484	5,104
LIBRARY	84,441	68,813	15,628
DEPT OF MUSEUMS & CULTURAL AFF	26,340	24,127	2,213
SUN METRO	284,589	284,589	0
AIRPORT*	135,649	135,649	0
COMMUNITY/HUMAN DEVELOPMENT	26,137	19,062	7,075
INTERNATIONAL BRIDGES	26,537	26,537	0
Direct Bill	0	0	0
Total	2,958,749	2,695,103	263,646

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY ATTORNEY OFFICE**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,848,201			3,848,201
Deductions:				
DAMAGES & SETTLEMEN	-428,718			
INTERFUND TRANSFERS	-120,393			
Total Deductions:	-549,111			-549,111
Cost Adjustments:				
PUBLIC INFOR DISTR FEE	-3,534			
REIMBURSED EXPENDITURES	-76,302			
Total Departmental Cost Adjustments:	-79,836			-79,836
Inbound Costs:				
BUILDING DEPRECIATION	88,293		88,293	
INFORMATION TECHNOLOGY		201,865	201,865	
NONDEPARTMENTAL	80,246	531	80,777	
CITY MANAGER	13,652	2,917	16,569	
STREETS & MAINTENANCE	123,338	5,055	128,393	
COMPTROLLER	7,421	1,382	8,803	
PURCHASING	2,215	228	2,443	
HUMAN RESOURCES	13,947	3,250	17,197	
CITY ATTORNEY OFFICE		121,715	121,715	
Total Allocated Additions:	329,112	336,943	666,055	666,055
Total To Be Allocated:	3,548,366	336,943		3,885,309

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	Total	G&A	LEGAL SVCS	TRIAL**	OUTSIDE COUNSEL**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,619,867	461,684	1,203,917	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	560,508	27,909	11,301	22,599	498,699
MATERIALS/SUPPLIES	94,219	0	94,219	0	0
OPERATING EXPENSES	24,496	0	24,496	0	0
*DAMAGES & SETTLEMEN	428,718	0	0	0	0
*INTERFUND TRANSFERS	120,393	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,848,201				
Deductions					
*Total Disallowed Costs	(549,111)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTR FEE	(3,534)	0	(3,534)	0	0
REIMBURSED EXPENDITURES	(76,302)	0	0	0	0
Functional Cost	3,219,254	489,593	1,330,399	22,599	498,699
Allocation Step 1					
Inbound - All Others	329,112	57,983	151,273	0	0
Reallocate Admin Costs		(547,576)	305,440	0	0
Unallocated Costs	(1,761,254)	0	0	(22,599)	(498,699)
1st Allocation	1,787,112	0	1,787,112	0	0
Allocation Step 2					
Inbound - All Others	336,943	59,343	154,934	0	0
Reallocate Admin Costs		(59,343)	33,103	0	0
Unallocated Costs	(148,906)	0	0	0	0
2nd Allocation	188,037	0	188,037	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	1,975,149	0	1,975,149	0	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

GENERAL GOVERNMENT**	
<hr/>	
Wages & Benefits	
SALARIES & FRINGE BENEFITS	954,266
Other Expense & Cost	
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*DAMAGES & SETTLEMEN	0
*INTERFUND TRANSFERS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
PUBLIC INFOR DISTR FEE	0
REIMBURSED EXPENDITURES	(76,302)
Functional Cost	877,964
Allocation Step 1	
Inbound - All Others	119,856
Reallocate Admin Costs	242,136
Unallocated Costs	(1,239,956)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	122,666
Reallocate Admin Costs	26,240
Unallocated Costs	(148,906)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	603.00	3.845418	68,718		68,718		68,718
STREETS & MAINTENANCE	480.00	3.061029	54,705		54,705		54,705
MUNICIPAL CLERK*	253.00	1.613418	28,833		28,833	3,659	32,492
MAYOR AND COUNCIL	1,517.00	9.674128	172,890		172,890	21,940	194,830
COMPTROLLER	488.00	3.112046	55,613		55,613		55,613
HUMAN RESOURCES	43.00	0.274217	4,896		4,896		4,896
CITY ATTORNEY OFFICE	1,068.00	6.810790	121,715		121,715		121,715
INFORMATION TECHNOLOGY	154.00	0.982080	17,547		17,547	2,221	19,768
CITY DEVELOPMENT	3,662.00	23.353102	417,405		417,405	53,080	470,485
FIRE	281.00	1.791978	32,023		32,023	4,063	36,086
TAX OFFICE	105.00	0.669600	11,963		11,963	1,509	13,472
METRO PLANNING ORGAN.- M.P.O.	192.00	1.224412	21,877		21,877	2,773	24,650
ENVIRONMENTAL SERVICES	711.00	4.534150	81,028		81,028	10,278	91,306
ENGINEERING	1,430.00	9.119316	162,966		162,966	20,683	183,649
PUBLIC HEALTH	877.00	5.592756	99,946		99,946	12,678	112,624
PARKS AND RECREATION	261.00	1.664435	29,742		29,742	3,772	33,514
ZOO	224.00	1.428480	25,525		25,525	3,228	28,753
LIBRARY	47.00	0.299726	5,354		5,354	668	6,022
DEPT OF MUSEUMS & CULTURAL AFF	349.00	2.225623	39,773		39,773	5,045	44,818
DESTINATION EL PASO	45.00	0.286971	5,124		5,124	640	5,764
SUN METRO	116.00	0.739749	13,216		13,216	1,669	14,885
AIRPORT*	1,711.00	10.911294	194,999		194,999	24,752	219,751
COMMUNITY/HUMAN DEVELOPMENT	879.00	5.605510	100,173		100,173	12,708	112,881
INTERNATIONAL BRIDGES	185.00	1.179772	21,081		21,081	2,671	23,752
Schedule .4 Total for LEGAL SVCS	15,681.00	100.000000	1,787,112		1,787,112	188,037	1,975,149

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE**

Receiving Department	Total	LEGAL SVCS
CITY MANAGER	68,718	68,718
STREETS & MAINTENANCE	54,705	54,705
MUNICIPAL CLERK*	32,492	32,492
MAYOR AND COUNCIL	194,830	194,830
COMPTROLLER	55,613	55,613
HUMAN RESOURCES	4,896	4,896
CITY ATTORNEY OFFICE	121,715	121,715
INFORMATION TECHNOLOGY	19,768	19,768
CITY DEVELOPMENT	470,485	470,485
FIRE	36,086	36,086
TAX OFFICE	13,472	13,472
METRO PLANNING ORGAN.- M.P.O.	24,650	24,650
ENVIRONMENTAL SERVICES	91,306	91,306
ENGINEERING	183,649	183,649
PUBLIC HEALTH	112,624	112,624
PARKS AND RECREATION	33,514	33,514
ZOO	28,753	28,753
LIBRARY	6,022	6,022
DEPT OF MUSEUMS & CULTURAL AFF	44,818	44,818
DESTINATION EL PASO	5,764	5,764
SUN METRO	14,885	14,885
AIRPORT*	219,751	219,751
COMMUNITY/HUMAN DEVELOPMENT	112,881	112,881
INTERNATIONAL BRIDGES	23,752	23,752
Direct Bill	0	0
Total	1,975,149	1,975,149

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department INFORMATION TECHNOLOGY**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,852,146			10,852,146
Cost Adjustments:				
REIMBURSED OVERTIME	32			
Total Departmental Cost Adjustments:	32			32
Inbound Costs:				
BUILDING DEPRECIATION	279,176		279,176	
INFORMATION TECHNOLOGY		894,424	894,424	
EQUIPMENT DEPRECIATION	1,986,974		1,986,974	
NONDEPARTMENTAL	110,313	730	111,043	
CITY MANAGER	93,631	21,041	114,672	
STREETS & MAINTENANCE	212,079	4,585	216,664	
COMPTROLLER	94,498	26,134	120,632	
PURCHASING	38,506	4,000	42,506	
HUMAN RESOURCES	29,687	6,015	35,702	
CITY ATTORNEY OFFICE	17,547	2,221	19,768	
Total Allocated Additions:	2,862,411	959,150	3,821,561	3,821,561
Total To Be Allocated:	13,714,589	959,150		14,673,739

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	Total	G&A	APPLICATION MGMT	INFORMATION TECH	INFORMATION SVCS PROJECTS
Wages & Benefits					
SALARIES & WAGES	4,075,384	0	1,063,130	922,806	362,433
FRINGE BENEFITS	1,209,213	378	312,188	299,285	99,993
Other Expense & Cost					
CONTRACTUAL SVCS	2,450,147	0	0	0	2,450,147
MATERIALS/SUPPLIES	180,208	0	4,995	40,400	38,204
OPERATING EXPENSES	2,937,194	0	50,919	0	605,432
Departmental Total					
Expenditures Per Financial Statement	10,852,146				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED OVERTIME	32	32	0	0	0
Functional Cost	10,852,178	410	1,431,232	1,262,491	3,556,209
Allocation Step 1					
Inbound - All Others	2,862,411	0	746,803	648,033	254,462
Reallocate Admin Costs		(410)	107	93	36
Unallocated Costs	0	0	0	0	0
1st Allocation	13,714,589	0	2,178,142	1,910,617	3,810,707
Allocation Step 2					
Inbound - All Others	959,150	0	250,242	217,084	85,220
2nd Allocation	959,150	0	250,242	217,084	85,220
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	14,673,739	0	2,428,384	2,127,701	3,895,927

CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	PHONES	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS
Wages & Benefits				
SALARIES & WAGES	0	1,129,800	409,749	187,466
FRINGE BENEFITS	0	327,836	104,855	64,678
Other Expense & Cost				
CONTRACTUAL SVCS	0	0	0	0
MATERIALS/SUPPLIES	5,890	73,410	518	16,791
OPERATING EXPENSES	2,253,343	15,762	4,342	7,396
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
REIMBURSED OVERTIME	0	0	0	0
Functional Cost	2,259,233	1,546,808	519,464	276,331
Allocation Step 1				
Inbound - All Others	0	793,790	287,668	131,655
Reallocate Admin Costs	0	114	41	19
Unallocated Costs	0	0	0	0
1st Allocation	2,259,233	2,340,712	807,173	408,005
Allocation Step 2				
Inbound - All Others	0	266,175	96,358	44,071
2nd Allocation	0	266,175	96,358	44,071
Total For INFORMATION TECHNOLOGY				
Schedule .3 Total	2,259,233	2,606,887	903,531	452,076

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	773.00	3.870806	84,312		84,312		84,312
STREETS & MAINTENANCE	1,108.00	5.548322	120,849		120,849		120,849
MUNICIPAL CLERK*	611.00	3.059589	66,643		66,643	10,496	77,139
MAYOR AND COUNCIL	148.00	0.741112	16,140		16,140	2,534	18,674
COMPTROLLER	731.00	3.660491	79,730		79,730		79,730
PURCHASING	137.00	0.686029	14,943		14,943		14,943
HUMAN RESOURCES	833.00	4.171257	90,854		90,854		90,854
CITY ATTORNEY OFFICE	386.00	1.932899	42,097		42,097		42,097
INFORMATION TECHNOLOGY	1,430.00	7.160741	155,974		155,974		155,974
CITY DEVELOPMENT	758.00	3.795694	82,676		82,676	13,013	95,689
FIRE	1,713.00	8.577867	186,835		186,835	29,410	216,245
TAX OFFICE	115.00	0.575864	12,544		12,544	1,968	14,512
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	6,433		6,433	1,008	7,441
POLICE	4,112.00	20.590886	448,522		448,522	70,685	519,207
ENVIRONMENTAL SERVICES	1,583.00	7.926890	172,659		172,659	27,182	199,841
ENGINEERING	344.00	1.722584	37,519		37,519	5,903	43,422
PUBLIC HEALTH	1,311.00	6.564847	142,991		142,991	22,508	165,499
PARKS AND RECREATION	962.00	4.817226	104,927		104,927	16,514	121,441
ZOO	249.00	1.246870	27,158		27,158	4,275	31,433
LIBRARY	932.00	4.667001	101,656		101,656	16,004	117,660
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	29,121		29,121	4,582	33,703
DESTINATION EL PASO	6.00	0.030045	652		652	99	751
SUN METRO	343.00	1.717576	37,411		37,411	5,888	43,299
AIRPORT*	542.00	2.714071	59,115		59,115	9,304	68,419
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	29,448		29,448	4,636	34,084
INTERNATIONAL BRIDGES	60.00	0.300451	6,542		6,542	1,025	7,567
ALL OTHERS	187.00	0.936405	20,391		20,391	3,208	23,599
Schedule .4 Total for APPLICATION MGMNT	19,970.00	100.000000	2,178,142		2,178,142	250,242	2,428,384

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFORMATION TECH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	773.00	3.870806	73,956		73,956		73,956
STREETS & MAINTENANCE	1,108.00	5.548322	106,007		106,007		106,007
MUNICIPAL CLERK*	611.00	3.059589	58,457		58,457	9,099	67,556
MAYOR AND COUNCIL	148.00	0.741112	14,158		14,158	2,201	16,359
COMPTROLLER	731.00	3.660491	69,939		69,939		69,939
PURCHASING	137.00	0.686029	13,107		13,107		13,107
HUMAN RESOURCES	833.00	4.171257	79,698		79,698		79,698
CITY ATTORNEY OFFICE	386.00	1.932899	36,928		36,928		36,928
INFORMATION TECHNOLOGY	1,430.00	7.160741	136,817		136,817		136,817
CITY DEVELOPMENT	758.00	3.795694	72,523		72,523	11,294	83,817
FIRE	1,713.00	8.577867	163,890		163,890	25,519	189,409
TAX OFFICE	115.00	0.575864	11,001		11,001	1,709	12,710
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	5,645		5,645	876	6,521
POLICE	4,112.00	20.590886	393,422		393,422	61,300	454,722
ENVIRONMENTAL SERVICES	1,583.00	7.926890	151,453		151,453	23,576	175,029
ENGINEERING	344.00	1.722584	32,911		32,911	5,119	38,030
PUBLIC HEALTH	1,311.00	6.564847	125,431		125,431	19,532	144,963
PARKS AND RECREATION	962.00	4.817226	92,038		92,038	14,332	106,370
ZOO	249.00	1.246870	23,821		23,821	3,711	27,532
LIBRARY	932.00	4.667001	89,171		89,171	13,878	103,049
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	25,543		25,543	3,978	29,521
DESTINATION EL PASO	6.00	0.030045	571		571	86	657
SUN METRO	343.00	1.717576	32,817		32,817	5,105	37,922
AIRPORT*	542.00	2.714071	51,856		51,856	8,073	59,929
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	25,828		25,828	4,022	29,850
INTERNATIONAL BRIDGES	60.00	0.300451	5,739		5,739	891	6,630
ALL OTHERS	187.00	0.936405	17,890		17,890	2,783	20,673
Schedule .4 Total for INFORMATION TECH	19,970.00	100.000000	1,910,617		1,910,617	217,084	2,127,701

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFORMATION SVCS PROJECTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	773.00	3.870806	147,502		147,502		147,502
STREETS & MAINTENANCE	1,108.00	5.548322	211,428		211,428		211,428
MUNICIPAL CLERK*	611.00	3.059589	116,590		116,590	3,571	120,161
MAYOR AND COUNCIL	148.00	0.741112	28,239		28,239	862	29,101
COMPTROLLER	731.00	3.660491	139,489		139,489		139,489
PURCHASING	137.00	0.686029	26,144		26,144		26,144
HUMAN RESOURCES	833.00	4.171257	158,953		158,953		158,953
CITY ATTORNEY OFFICE	386.00	1.932899	73,658		73,658		73,658
INFORMATION TECHNOLOGY	1,430.00	7.160741	272,877		272,877		272,877
CITY DEVELOPMENT	758.00	3.795694	144,639		144,639	4,434	149,073
FIRE	1,713.00	8.577867	326,879		326,879	10,020	336,899
TAX OFFICE	115.00	0.575864	21,944		21,944	665	22,609
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	11,254		11,254	341	11,595
POLICE	4,112.00	20.590886	784,700		784,700	24,102	808,802
ENVIRONMENTAL SERVICES	1,583.00	7.926890	302,067		302,067	9,255	311,322
ENGINEERING	344.00	1.722584	65,642		65,642	2,009	67,651
PUBLIC HEALTH	1,311.00	6.564847	250,166		250,166	7,664	257,830
PARKS AND RECREATION	962.00	4.817226	183,568		183,568	5,623	189,191
ZOO	249.00	1.246870	47,511		47,511	1,454	48,965
LIBRARY	932.00	4.667001	177,843		177,843	5,449	183,292
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	50,949		50,949	1,559	52,508
DESTINATION EL PASO	6.00	0.030045	1,143		1,143	33	1,176
SUN METRO	343.00	1.717576	65,452		65,452	2,001	67,453
AIRPORT*	542.00	2.714071	103,422		103,422	3,164	106,586
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	51,520		51,520	1,576	53,096
INTERNATIONAL BRIDGES	60.00	0.300451	11,446		11,446	348	11,794
ALL OTHERS	187.00	0.936405	35,682		35,682	1,090	36,772
Schedule .4 Total for INFORMATION SVCS PROJECTS	19,970.00	100.000000	3,810,707		3,810,707	85,220	3,895,927

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - PHONES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	25,520	1.233131	27,859		27,859		27,859
STREETS & MAINTENANCE	124,019	5.992620	135,387		135,387		135,387
MUNICIPAL CLERK*	11,305	0.546259	12,341		12,341		12,341
MAYOR AND COUNCIL	18,491	0.893488	20,186		20,186		20,186
COMPTROLLER	3,384	0.163515	3,694		3,694		3,694
PURCHASING	1,692	0.081758	1,847		1,847		1,847
HUMAN RESOURCES	2,760	0.133364	3,013		3,013		3,013
CITY ATTORNEY OFFICE	2,304	0.111330	2,515		2,515		2,515
INFORMATION TECHNOLOGY	142,097	6.866152	155,122		155,122		155,122
RISK MANAGEMENT	900	0.043488	982		982		982
CITY DEVELOPMENT	65,364	3.158400	71,356		71,356		71,356
FIRE	161,968	7.826322	176,815		176,815		176,815
TAX OFFICE	2,879	0.139114	3,143		3,143		3,143
METRO PLANNING ORGAN.- M.P.O.	5	0.000242	5		5		5
POLICE	313,538	15.150209	342,281		342,281		342,281
ENVIRONMENTAL SERVICES	242,084	11.697541	264,275		264,275		264,275
ENGINEERING	35,028	1.692559	38,239		38,239		38,239
PUBLIC HEALTH	96,461	4.661012	105,303		105,303		105,303
PARKS AND RECREATION	281,018	13.578838	306,778		306,778		306,778
ZOO	4,264	0.206037	4,655		4,655		4,655
LIBRARY	93,196	4.503247	101,739		101,739		101,739
DEPT OF MUSEUMS & CULTURAL AFF	19,224	0.928907	20,986		20,986		20,986
SUN METRO	71,689	3.464025	78,260		78,260		78,260
AIRPORT*	53,732	2.596340	58,657		58,657		58,657
COMMUNITY/HUMAN DEVELOPMENT	1,068	0.051606	1,166		1,166		1,166
INTERNATIONAL BRIDGES	14,142	0.683344	15,438		15,438		15,438
ALL OTHERS	281,397	13.597152	307,191		307,191		307,191
Schedule .4 Total for PHONES	2,069,529	100.000000	2,259,233		2,259,233	0	2,259,233

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFRASTRUCTURE MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	773.00	3.870806	90,604		90,604		90,604
STREETS & MAINTENANCE	1,108.00	5.548322	129,870		129,870		129,870
MUNICIPAL CLERK*	611.00	3.059589	71,616		71,616	11,162	82,778
MAYOR AND COUNCIL	148.00	0.741112	17,347		17,347	2,702	20,049
COMPTROLLER	731.00	3.660491	85,683		85,683		85,683
PURCHASING	137.00	0.686029	16,057		16,057		16,057
HUMAN RESOURCES	833.00	4.171257	97,636		97,636		97,636
CITY ATTORNEY OFFICE	386.00	1.932899	45,242		45,242		45,242
INFORMATION TECHNOLOGY	1,430.00	7.160741	167,614		167,614		167,614
CITY DEVELOPMENT	758.00	3.795694	88,848		88,848	13,846	102,694
FIRE	1,713.00	8.577867	200,785		200,785	31,291	232,076
TAX OFFICE	115.00	0.575864	13,482		13,482	2,097	15,579
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	6,914		6,914	1,076	7,990
POLICE	4,112.00	20.590886	481,990		481,990	75,135	557,125
ENVIRONMENTAL SERVICES	1,583.00	7.926890	185,545		185,545	28,914	214,459
ENGINEERING	344.00	1.722584	40,316		40,316	6,282	46,598
PUBLIC HEALTH	1,311.00	6.564847	153,664		153,664	23,946	177,610
PARKS AND RECREATION	962.00	4.817226	112,754		112,754	17,571	130,325
ZOO	249.00	1.246870	29,184		29,184	4,545	33,729
LIBRARY	932.00	4.667001	109,241		109,241	17,026	126,267
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	31,296		31,296	4,875	36,171
DESTINATION EL PASO	6.00	0.030045	701		701	106	807
SUN METRO	343.00	1.717576	40,200		40,200	6,265	46,465
AIRPORT*	542.00	2.714071	63,529		63,529	9,901	73,430
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	31,647		31,647	4,930	36,577
INTERNATIONAL BRIDGES	60.00	0.300451	7,031		7,031	1,092	8,123
ALL OTHERS	187.00	0.936405	21,916		21,916	3,413	25,329
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	19,970.00	100.000000	2,340,712		2,340,712	266,175	2,606,887

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	0.03	0.176471	1,425		1,425		1,425
STREETS & MAINTENANCE	0.37	2.176471	17,567		17,567		17,567
MUNICIPAL CLERK*	0.08	0.470589	3,796		3,796	463	4,259
MAYOR AND COUNCIL	0.03	0.176471	1,425		1,425	172	1,597
COMPTROLLER	0.03	0.176471	1,425		1,425		1,425
PURCHASING	0.02	0.117647	947		947		947
HUMAN RESOURCES	0.03	0.176471	1,425		1,425		1,425
CITY ATTORNEY OFFICE	0.03	0.176471	1,425		1,425		1,425
INFORMATION TECHNOLOGY	0.06	0.352941	2,845		2,845		2,845
CITY DEVELOPMENT	0.12	0.705882	5,698		5,698	699	6,397
POLICE-OFFICE OF THE CHIEF	0.02	0.117647	947		947	114	1,061
POLICE-ADMINISTRATIVE SERVICES	0.16	0.941176	7,594		7,594	934	8,528
FIRE	0.95	5.588235	45,106		45,106	5,569	50,675
TAX OFFICE	0.01	0.058824	473		473	56	529
METRO PLANNING ORGAN.- M.P.O.	0.01	0.058824	473		473	56	529
POLICE	0.95	5.588235	45,106		45,106	5,569	50,675
ENVIRONMENTAL SERVICES	0.38	2.235294	18,040		18,040	2,226	20,266
ENGINEERING	0.04	0.235294	1,897		1,897	230	2,127
PUBLIC HEALTH	0.23	1.352941	10,917		10,917	1,345	12,262
PARKS AND RECREATION	4.34	25.529412	206,067		206,067	25,456	231,523
ZOO	5.09	29.941173	241,711		241,711	29,917	271,628
LIBRARY	1.13	6.647059	53,654		53,654	6,625	60,279
DEPT OF MUSEUMS & CULTURAL AFF	0.04	0.235294	1,897		1,897	230	2,127
SUN METRO	0.52	3.058824	24,685		24,685	3,043	27,728
AIRPORT*	1.25	7.352941	59,350		59,350	7,332	66,682
COMMUNITY/HUMAN DEVELOPMENT	0.03	0.176471	1,425		1,425	172	1,597
INTERNATIONAL BRIDGES	0.05	0.294118	2,373		2,373	289	2,662
ALL OTHERS	1.00	5.882353	47,480		47,480	5,861	53,341
Schedule .4 Total for STR INNOVATION & ENTERPR	17.00	100.000000	807,173		807,173	96,358	903,531

Allocation Basis: NUMBER OF PROJECTS PER DEPT FOR PROJECT MANAGEMENT
Allocation Source: IT

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 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	13	1.688312	6,885		6,885		6,885
MAYOR AND COUNCIL	2	0.259740	1,057		1,057	114	1,171
INFORMATION TECHNOLOGY	6	0.779221	3,175		3,175		3,175
CITY DEVELOPMENT	430	55.844156	227,876		227,876	25,270	253,146
POLICE	78	10.129870	41,327		41,327	4,576	45,903
ENVIRONMENTAL SERVICES	131	17.012987	69,413		69,413	7,690	77,103
ENGINEERING	8	1.038961	4,236		4,236	465	4,701
PUBLIC HEALTH	9	1.168831	4,767		4,767	523	5,290
PARKS AND RECREATION	7	0.909091	3,708		3,708	407	4,115
LIBRARY	2	0.259740	1,057		1,057	114	1,171
DESTINATION EL PASO	3	0.389610	1,590		1,590	172	1,762
AIRPORT*	5	0.649351	2,648		2,648	290	2,938
COMMUNITY/HUMAN DEVELOPMENT	8	1.038961	4,236		4,236	465	4,701
INTERNATIONAL BRIDGES	5	0.649351	2,648		2,648	290	2,938
ALL OTHERS	63	8.181818	33,382		33,382	3,695	37,077
Schedule .4 Total for GIS	770	100.000000	408,005		408,005	44,071	452,076

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	Total	APPLICATION MGMNT	INFORMATION TECH	INFORMATION SVCS PROJECTS	PHONES
CITY MANAGER	432,543	84,312	73,956	147,502	27,859
STREETS & MAINTENANCE	721,108	120,849	106,007	211,428	135,387
MUNICIPAL CLERK*	364,234	77,139	67,556	120,161	12,341
MAYOR AND COUNCIL	107,137	18,674	16,359	29,101	20,186
COMPTROLLER	379,960	79,730	69,939	139,489	3,694
PURCHASING	73,045	14,943	13,107	26,144	1,847
HUMAN RESOURCES	431,579	90,854	79,698	158,953	3,013
CITY ATTORNEY OFFICE	201,865	42,097	36,928	73,658	2,515
INFORMATION TECHNOLOGY	894,424	155,974	136,817	272,877	155,122
RISK MANAGEMENT	982	0	0	0	982
CITY DEVELOPMENT	762,172	95,689	83,817	149,073	71,356
POLICE-OFFICE OF THE CHIEF	1,061	0	0	0	0
POLICE-ADMINISTRATIVE SERVICES	8,528	0	0	0	0
FIRE	1,202,119	216,245	189,409	336,899	176,815
TAX OFFICE	69,082	14,512	12,710	22,609	3,143
METRO PLANNING ORGAN.- M.P.O.	34,081	7,441	6,521	11,595	5
POLICE	2,778,715	519,207	454,722	808,802	342,281
ENVIRONMENTAL SERVICES	1,262,295	199,841	175,029	311,322	264,275
ENGINEERING	240,768	43,422	38,030	67,651	38,239
PUBLIC HEALTH	868,757	165,499	144,963	257,830	105,303
PARKS AND RECREATION	1,089,743	121,441	106,370	189,191	306,778
ZOO	417,942	31,433	27,532	48,965	4,655
LIBRARY	693,457	117,660	103,049	183,292	101,739
DEPT OF MUSEUMS & CULTURAL AFF	175,016	33,703	29,521	52,508	20,986
DESTINATION EL PASO	5,153	751	657	1,176	0
SUN METRO	301,127	43,299	37,922	67,453	78,260
AIRPORT*	436,641	68,419	59,929	106,586	58,657
COMMUNITY/HUMAN DEVELOPMENT	161,071	34,084	29,850	53,096	1,166
INTERNATIONAL BRIDGES	55,152	7,567	6,630	11,794	15,438
ALL OTHERS	503,982	23,599	20,673	36,772	307,191
Direct Bill	0	0	0	0	0
Total	14,673,739	2,428,384	2,127,701	3,895,927	2,259,233

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS
CITY MANAGER	90,604	1,425	6,885
STREETS & MAINTENANCE	129,870	17,567	0
MUNICIPAL CLERK*	82,778	4,259	0
MAYOR AND COUNCIL	20,049	1,597	1,171
COMPTROLLER	85,683	1,425	0
PURCHASING	16,057	947	0
HUMAN RESOURCES	97,636	1,425	0
CITY ATTORNEY OFFICE	45,242	1,425	0
INFORMATION TECHNOLOGY	167,614	2,845	3,175
RISK MANAGEMENT	0	0	0
CITY DEVELOPMENT	102,694	6,397	253,146
POLICE-OFFICE OF THE CHIEF	0	1,061	0
POLICE-ADMINISTRATIVE SERVICES	0	8,528	0
FIRE	232,076	50,675	0
TAX OFFICE	15,579	529	0
METRO PLANNING ORGAN.- M.P.O.	7,990	529	0
POLICE	557,125	50,675	45,903
ENVIRONMENTAL SERVICES	214,459	20,266	77,103
ENGINEERING	46,598	2,127	4,701
PUBLIC HEALTH	177,610	12,262	5,290
PARKS AND RECREATION	130,325	231,523	4,115
ZOO	33,729	271,628	0
LIBRARY	126,267	60,279	1,171
DEPT OF MUSEUMS & CULTURAL AFF	36,171	2,127	0
DESTINATION EL PASO	807	0	1,762
SUN METRO	46,465	27,728	0
AIRPORT*	73,430	66,682	2,938
COMMUNITY/HUMAN DEVELOPMENT	36,577	1,597	4,701
INTERNATIONAL BRIDGES	8,123	2,662	2,938
ALL OTHERS	25,329	53,341	37,077
Direct Bill	0	0	0
Total	2,606,887	903,531	452,076

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department POLICE-OFFICE OF THE CHIEF**

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department POLICE-OFFICE OF THE CHIEF**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,802,849			2,802,849
Inbound Costs:				
INFORMATION TECHNOLOGY	947	114	1,061	
POLICE-ADMINISTRATIVE SERVICES		24,859	24,859	
NONDEPARTMENTAL	524,804	3,485	528,289	
CITY MANAGER	9,522	1,986	11,508	
COMPTROLLER	10,422	2,590	13,012	
HUMAN RESOURCES	6,775	1,576	8,351	
Total Allocated Additions:	552,470	34,610	587,080	587,080
Total To Be Allocated:	3,355,319	34,610		3,389,929

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF**

	Total	G&A	OFFICE OF CHIEF
Wages & Benefits			
SALARIES	1,213,025	0	1,213,025
FRINGE BENEFITS	1,456,654	0	1,456,654
Other Expense & Cost			
CONTRACTUAL SERVICE	111,385	0	111,385
MATERIALS/SUPPLIES	12,714	0	12,714
OPERATING EXPENSES	9,071	0	9,071
Departmental Total			
Expenditures Per Financial Statement	2,802,849		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,802,849	0	2,802,849
Allocation Step 1			
Inbound - All Others	552,470	552,470	0
Reallocate Admin Costs		(552,470)	552,470
Unallocated Costs	0	0	0
1st Allocation	3,355,319	0	3,355,319
Allocation Step 2			
Inbound - All Others	34,610	34,610	0
Reallocate Admin Costs		(34,610)	34,610
Unallocated Costs	0	0	0
2nd Allocation	34,610	0	34,610
Total For POLICE-OFFICE OF THE CHIEF			
Schedule .3 Total	3,389,929	0	3,389,929

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-OFFICE OF THE CHIEF**

Activity - OFFICE OF CHIEF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE-ADMINISTRATIVE SERVICES	178.00	13.965166	468,575		468,575	4,833	473,408
POLICE	1,064.60	83.524242	2,802,505		2,802,505	28,906	2,831,411
AIRPORT*	32.00	2.510592	84,239		84,239	871	85,110
Schedule .4 Total for OFFICE OF CHIEF	1,274.60	100.000000	3,355,319		3,355,319	34,610	3,389,929

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED

Allocation Source: CITY OF EL PASO STAFFING TABLE

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-OFFICE OF THE CHIEF**

Receiving Department	Total	OFFICE OF CHIEF
POLICE-ADMINISTRATIVE SERVICES	473,408	473,408
POLICE	2,831,411	2,831,411
AIRPORT*	85,110	85,110
Direct Bill	0	0
Total	3,389,929	3,389,929

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department POLICE-ADMINISTRATIVE SERVICES**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department POLICE-ADMINISTRATIVE SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,641,389			11,641,389
Deductions:				
UNIFORMS	-139,000			
TASERS	-150,791			
CITY GRANT MATCH	-513,565			
Total Deductions:	-803,356			-803,356
Inbound Costs:				
BUILDING DEPRECIATION	492		492	
INFORMATION TECHNOLOGY	7,594	934	8,528	
POLICE-OFFICE OF THE CHIEF	468,575	4,833	473,408	
POLICE-ADMINISTRATIVE SERVICES		260,302	260,302	
NONDEPARTMENTAL	249,136	1,657	250,793	
CITY MANAGER	60,688	13,121	73,809	
COMPTROLLER	19,012	4,690	23,702	
HUMAN RESOURCES	70,942	16,546	87,488	
Total Allocated Additions:	876,439	302,083	1,178,522	1,178,522
Total To Be Allocated:	11,714,472	302,083		12,016,555

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES**

	Total	G&A	RECORDS	POLICE SUPPLY	TRAINING
<hr/>					
Wages & Benefits					
SALARIES & WAGES	7,474,335	0	1,744,390	98,500	2,576,396
FRINGE BENEFITS	2,352,424	0	608,873	27,725	722,922
Other Expense & Cost					
CONTRACTUAL SERVICE	256,788	0	22,000	4,221	28,138
MATERIALS/SUPPLIES	747,275	0	31,562	283,622	388,659
*UNIFORMS	139,000	0	0	0	0
*TASERS	150,791	0	0	0	0
OPERATING EXPENSES	7,211	0	3,869	0	693
*CITY GRANT MATCH	513,565	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	11,641,389				
Deductions					
*Total Disallowed Costs	(803,356)	0	0	0	0
Functional Cost	10,838,033	0	2,410,694	414,068	3,716,808
Allocation Step 1					
Inbound - BUILDING DEPRECIATION:					
POLICE TRAINING	492	0	0	0	492
Inbound - All Others	875,947	0	204,441	11,558	301,873
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	11,714,472	0	2,615,135	425,626	4,019,173
Allocation Step 2					
Inbound - All Others	302,083	0	70,462	3,960	104,254
2nd Allocation	302,083	0	70,462	3,960	104,254
Total For POLICE-ADMINISTRATIVE SERVICES					
Schedule .3 Total	12,016,555	0	2,685,597	429,586	4,123,427

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES**

	PERSONNEL	INTERNAL AFFAIRS	PLANNING & RESEARCH	GRANT OPER
Wages & Benefits				
SALARIES & WAGES	1,251,776	1,324,560	304,896	173,817
FRINGE BENEFITS	386,568	466,245	100,518	39,573
Other Expense & Cost				
CONTRACTUAL SERVICE	80,434	85,967	10,880	25,148
MATERIALS/SUPPLIES	21,901	6,413	7,899	7,219
*UNIFORMS	0	0	0	0
*TASERS	0	0	0	0
OPERATING EXPENSES	1,400	1,249	0	0
*CITY GRANT MATCH	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,742,079	1,884,434	424,193	245,757
Allocation Step 1				
Inbound - BUILDING DEPRECIATION:	0	0	0	0
POLICE TRAINING				
Inbound - All Others	146,721	155,218	35,733	20,403
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,888,800	2,039,652	459,926	266,160
Allocation Step 2				
Inbound - All Others	50,589	53,509	12,299	7,010
2nd Allocation	50,589	53,509	12,299	7,010
Total For POLICE-ADMINISTRATIVE SERVICES				
Schedule .3 Total	1,939,389	2,093,161	472,225	273,170

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	101,720	99.760700	2,608,878		2,608,878	70,298	2,679,176
AIRPORT*	244	0.239300	6,257		6,257	164	6,421
Schedule .4 Total for RECORDS	101,964	100.000000	2,615,135		2,615,135	70,462	2,685,597

Allocation Basis: INCIDENT & ACCIDENT REPORTS PER DEPARTMENT

Allocation Source: PD

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - POLICE SUPPLY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	425,626		425,626	3,960	429,586
Schedule .4 Total for POLICE SUPPLY	100	100.000000	425,626		425,626	3,960	429,586

Allocation Basis: DIRECT TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	132,902	99.598315	4,003,028		4,003,028	103,840	4,106,868
AIRPORT*	536	0.401685	16,145		16,145	414	16,559
Schedule .4 Total for TRAINING	133,438	100.000000	4,019,173		4,019,173	104,254	4,123,427

Allocation Basis: PD TRAINING HOURS PER DEPARTMENT

Allocation Source: PD

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE-OFFICE OF THE CHIEF	17.00	1.316197	24,859		24,859		24,859
POLICE-ADMINISTRATIVE SERVICES	178.00	13.781356	260,302		260,302		260,302
POLICE	1,064.60	82.424900	1,556,845		1,556,845	49,113	1,605,958
AIRPORT*	32.00	2.477547	46,794		46,794	1,476	48,270
Schedule .4 Total for PERSONNEL	1,291.60	100.000000	1,888,800		1,888,800	50,589	1,939,389

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION

Allocation Source: CITY OF EL PASO STAFFING TABLE

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - INTERNAL AFFAIRS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	2,255	99.867139	2,036,945		2,036,945	53,439	2,090,384
AIRPORT*	3	0.132861	2,707		2,707	70	2,777
Schedule .4 Total for INTERNAL AFFAIRS	2,258	100.000000	2,039,652		2,039,652	53,509	2,093,161

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - PLANNING & RESEARCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	459,926		459,926	12,299	472,225
Schedule .4 Total for PLANNING & RESEARCH	100	100.000000	459,926		459,926	12,299	472,225

Allocation Basis: DIRECT TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES**

Activity - GRANT OPER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	100	100.000000	266,160		266,160	7,010	273,170
Schedule .4 Total for GRANT OPER	100	100.000000	266,160		266,160	7,010	273,170

Allocation Basis: DIRECT TO POLICE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES**

Receiving Department	Total	RECORDS	POLICE SUPPLY	TRAINING	PERSONNEL
POLICE-OFFICE OF THE CHIEF	24,859	0	0	0	24,859
POLICE-ADMINISTRATIVE SERVICES	260,302	0	0	0	260,302
POLICE	11,657,367	2,679,176	429,586	4,106,868	1,605,958
AIRPORT*	74,027	6,421	0	16,559	48,270
Direct Bill	0	0	0	0	0
Total	12,016,555	2,685,597	429,586	4,123,427	1,939,389

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES**

Receiving Department	INTERNAL AFFAIRS	PLANNING & RESEARCH	GRANT OPER
POLICE-OFFICE OF THE CHIEF	0	0	0
POLICE-ADMINISTRATIVE SERVICES	0	0	0
POLICE	2,090,384	472,225	273,170
AIRPORT*	2,777	0	0
Direct Bill	0	0	0
Total	2,093,161	472,225	273,170

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .1 - Nature and Extent of Services
For Department FIRE**

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

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

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .2 - Costs To Be Allocated
For Department FIRE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	94,360,102			94,360,102
Deductions:				
TEMPORARY SVC CONTRACT - 311	-885,741			
CLINICAL MEDICAL SUPPLIES	-911,285			
GRANT MATCH	-192,230			
PRINCIPAL PAYMENT	-1,560,632			
INTEREST	-144,887			
CAPITAL OUTLAY	-206,602			
Total Deductions:	-3,901,377			-3,901,377
Cost Adjustments:				
REIMBUSED EXPENSES	-346,185			
PUBLIC INFORM DIST FEE	-862			
CREDIT DIRECT COSTS	-72,203,169			
Total Departmental Cost Adjustments:	-72,550,216			-72,550,216
Inbound Costs:				
BUILDING DEPRECIATION	80,508		80,508	
INFORMATION TECHNOLOGY	1,100,310	101,809	1,202,119	
FIRE		2,751,344	2,751,344	
EQUIPMENT DEPRECIATION	1,298,322		1,298,322	
NONDEPARTMENTAL	2,006,211	13,372	2,019,583	
CITY MANAGER	398,584	85,570	484,154	
STREETS & MAINTENANCE	1,293,563	57,394	1,350,957	
COMPTROLLER	190,008	39,461	229,469	
PURCHASING	61,226	6,355	67,581	
HUMAN RESOURCES	484,562	98,660	583,222	
CITY ATTORNEY OFFICE	32,023	4,063	36,086	
Total Allocated Additions:	6,945,317	3,158,028	10,103,345	10,103,345
Total To Be Allocated:	24,853,826	3,158,028		28,011,854

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department FIRE**

	Total	G&A	DEPT ADMIN	TRAINING	COMMUNICATIONS
Wages & Benefits					
SALARIES & WAGES	61,822,036	0	1,372,664	1,379,968	5,783,605
FRINGE BENEFITS	22,744,672	0	489,375	380,973	1,834,235
Other Expense & Cost					
CONTRACTUAL SERVICE	2,803,585	0	156,527	63,232	18,726
*TEMPORARY SVC CONTRACT - 311	885,741	0	0	0	0
*CLINICAL MEDICAL SUPPLIES	911,285	0	0	0	0
MATERIALS/SUPPLIES	2,885,810	0	16,400	76,095	12,376
OPERATING EXPENSES	202,622	0	34,361	157,287	60
*GRANT MATCH	192,230	0	0	0	0
*PRINCIPAL PAYMENT	1,560,632	0	0	0	0
*INTEREST	144,887	0	0	0	0
*CAPITAL OUTLAY	206,602	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	94,360,102				
Deductions					
*Total Disallowed Costs	(3,901,377)	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	(346,185)	0	(25,082)	(1,135)	(300,000)
PUBLIC INFORM DIST FEE	(862)	0	(862)	0	0
CREDIT DIRECT COSTS	(72,203,169)	0	0	0	0
Functional Cost					
17,908,509		0	2,043,383	2,056,420	7,349,002
Allocation Step 1					
Inbound - BUILDING DEPRECIATION: FIRE ADMIN	61,956	0	61,956	0	0
Inbound - BUILDING DEPRECIATION: FIRE TRAINING	18,552	0	0	18,552	0
Inbound - All Others	6,864,809	0	152,381	153,069	642,524
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	24,853,826	0	2,257,720	2,228,041	7,991,526
Allocation Step 2					
Inbound - All Others	3,158,028	0	70,025	70,346	295,495
2nd Allocation	3,158,028	0	70,025	70,346	295,495
Total For FIRE					
Schedule .3 Total	28,011,854	0	2,327,745	2,298,387	8,287,021

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department FIRE**

	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT PERSONNEL	PLANNING & INFRASTRUCTURE	ALL OTHER FIRE
Wages & Benefits					
SALARIES & WAGES	322,909	1,166,949	174,827	126,791	51,494,323
FRINGE BENEFITS	122,289	443,812	62,063	41,352	19,370,573
Other Expense & Cost					
CONTRACTUAL SERVICE	2,488	821,176	303,654	240,989	1,196,793
*TEMPORARY SVC CONTRACT - 311	0	0	0	0	0
*CLINICAL MEDICAL SUPPLIES	0	0	0	0	0
MATERIALS/SUPPLIES	2,190	2,494,787	16,836	127,370	139,756
OPERATING EXPENSES	2,958	6,095	0	137	1,724
*GRANT MATCH	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSES	0	(19,968)	0	0	0
PUBLIC INFORM DIST FEE	0	0	0	0	0
CREDIT DIRECT COSTS	0	0	0	0	(72,203,169)
Functional Cost	452,834	4,912,851	557,380	536,639	0
Allocation Step 1					
Inbound - BUILDING DEPRECIATION: FIRE ADMIN	0	0	0	0	0
Inbound - BUILDING DEPRECIATION: FIRE TRAINING	0	0	0	0	0
Inbound - All Others	35,673	129,720	19,202	14,394	5,717,846
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	488,507	5,042,571	576,582	551,033	5,717,846
Allocation Step 2					
Inbound - All Others	16,370	59,608	8,788	6,580	2,630,816
2nd Allocation	16,370	59,608	8,788	6,580	2,630,816
Total For FIRE					
Schedule .3 Total	504,877	5,102,179	585,370	557,613	8,348,662

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE	1,061.25	97.072948	2,191,636		2,191,636		2,191,636
AIRPORT*	32.00	2.927052	66,084		66,084	70,025	136,109
Schedule .4 Total for DEPT ADMIN	1,093.25	100.000000	2,257,720		2,257,720	70,025	2,327,745

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: CITY OF EL PASO STAFFING TABLE

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	72,060	95.594381	2,129,885		2,129,885	67,247	2,197,132
AIRPORT*	3,321	4.405619	98,156		98,156	3,099	101,255
Schedule .4 Total for TRAINING	75,381	100.000000	2,228,041		2,228,041	70,346	2,298,387

Allocation Basis: NUMBER OF TRAINING HOURS FOR FIRE

Allocation Source: FIRE - CHIEF D'AGOSTINO

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
POLICE	235,747	77.728102	6,211,661		6,211,661	229,694	6,441,355
FIRE DEPT	67,251	22.173315	1,771,990		1,771,990	65,519	1,837,509
AIRPORT*	299	0.098583	7,875		7,875	282	8,157
Schedule .4 Total for COMMUNICATIONS	303,297	100.000000	7,991,526		7,991,526	295,495	8,287,021

Allocation Basis: NUMBER OF COMMUNICATION CALLS FOR SERVICE

Allocation Source: FIRE - CHIEF D'AGOSTINO

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - STRATEGIC PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	100	100.000000	488,507		488,507	16,370	504,877
Schedule .4 Total for STRATEGIC PLANNING	100	100.000000	488,507		488,507	16,370	504,877

Allocation Basis: DIRECT TO FIRE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	100	100.000000	5,042,571		5,042,571	59,608	5,102,179
Schedule .4 Total for HUMAN RESOURCES	100	100.000000	5,042,571		5,042,571	59,608	5,102,179

Allocation Basis: DIRECT TO FIRE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - SUPPORT PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE	1,061.25	97.072948	559,708		559,708		559,708
AIRPORT*	32.00	2.927052	16,874		16,874	8,788	25,662
Schedule .4 Total for SUPPORT PERSONNEL	1,093.25	100.000000	576,582		576,582	8,788	585,370

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: CITY OF EL PASO STAFFING TABLE

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - PLANNING & INFRASTRUCTURE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	100	100.000000	551,033		551,033	6,580	557,613
Schedule .4 Total for PLANNING & INFRASTRUCTURE	100	100.000000	551,033		551,033	6,580	557,613

Allocation Basis: DIRECT TO FIRE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .4 - Detail Activity Allocations
For Department FIRE**

Activity - ALL OTHER FIRE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FIRE DEPT	100	100.000000	5,717,846		5,717,846	2,630,816	8,348,662
Schedule .4 Total for ALL OTHER FIRE	100	100.000000	5,717,846		5,717,846	2,630,816	8,348,662

Allocation Basis: DIRECT TO FIRE
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department FIRE**

Receiving Department	Total	DEPT ADMIN	TRAINING	COMMUNICATIONS	STRATEGIC PLANNING
FIRE	2,751,344	2,191,636	0	0	0
POLICE	6,441,355	0	0	6,441,355	0
FIRE DEPT	18,547,972	0	2,197,132	1,837,509	504,877
AIRPORT*	271,183	136,109	101,255	8,157	0
Direct Bill	0	0	0	0	0
Total	28,011,854	2,327,745	2,298,387	8,287,021	504,877

**CITY OF EL PASO, TEXAS
FEDERAL COST ALLOCATION PLAN
BASED ON FY 2015 ACTUAL EXPENSES
Schedule .5 - Allocation Summary
For Department FIRE**

Receiving Department	HUMAN RESOURCES	SUPPORT PERSONNEL	PLANNING & INFRASTRUCTURE	ALL OTHER FIRE
FIRE	0	559,708	0	0
POLICE	0	0	0	0
FIRE DEPT	5,102,179	0	557,613	8,348,662
AIRPORT*	0	25,662	0	0
Direct Bill	0	0	0	0
Total	5,102,179	585,370	557,613	8,348,662

Section D: Supplemental Data

FY 2015 General Fund Expenses

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
CITY ATTORNEY	2,035,671	584,195	560,508	94,219	24,496		549,111	3,848,200
ATTRNYS AND PARALEGALS	1,693,459	464,724						2,158,183
LEGAL OPERATING EXP			11,301	94,219	24,496			130,016
LEGAL SECRETARIAL STAFF	303,892	104,579						408,472
LEGAL SUPPORT STAFF	38,320	14,892	27,909					81,121
OUTSIDE COUNSEL SERVS			498,699				120,393	619,093
TRIAL OPER EXP DAMAGES SETT			22,599				428,718	451,316
CITY DEVELOPMENT	5,916,497	1,858,125	320,385	148,115	157,608			8,400,730
Administration	509,798	162,091	52,008	10,632	26,229			760,758
BLDG PLAN SVC CAP PRJ QL ZOO	924,758	290,968	12,363	19,682				1,247,772
BLDG PLNG SRVCS DEPT	872,200	233,323	116,275	15,396	95,024			1,332,217
Marketing & Outreach Division		248	1,000	20	488			1,756
PLNG HISTORIC PRESERVATION	2,897,611	951,462	113,490	93,226	21,031			4,076,820
PLNG SUBDIVISIONS	712,131	220,033	25,249	9,159	14,837			981,408
CITY MANAGER	1,922,278	587,837	167,778	38,325	47,719			2,763,937
CITY MANAGER	898,019	223,558	95,819	25,002	27,006			1,269,403
INTERNAL AUDIT	346,015	99,723	10,808	7,654	13,206			477,406
OFFICE OF MANAGMENT AND BUDGET	438,713	187,567	46,493	4,635	7,507			684,915
PUBLIC INFOR OFFICE	225,592	75,301	14,195	1,034				316,122
#N/A	13,939	1,687	463					16,090
COMMUNITY AND HUMAN DEVELOPMEN	207,961	63,196	10,861	6,825	2,079		209,876	500,798
NEIGH SEVC CONSERVATION PROG	179,608	47,804	10,574	6,321	2,079		209,876	456,262
RELOCATN SERVS_GEN FUND	28,354	15,392	287	504				44,536
DEPARTMENT OF TRANSPORTATION	6,187,583	2,441,501	1,897,522	1,990,402	27,248			12,544,256
ADMIN SUPPORT AND DATA MGMT	535,330	167,624	16,820	14,371	21,584			755,728
ENGR TRAFFIC-ST	2,136,541	811,086	172,879	748,013	60			3,868,578
PAVEMENT MGMT	677,112	246,321	927,032	47,046				1,897,511
SIGNS AND MARKINGS	8,080	1,663						9,744
ST EQUIPMENT SUPPORT	1,821	375						2,196
STREET MAINTNC	2,818,695	1,212,379	780,792	1,180,971	5,605			5,998,442
TRAFFIC SIGNALS	10,003	2,054						12,057
ENGINEERING AND CONSTRUCTION M	3,232,107	1,015,914	68,814	90,307	25,255			4,432,397
DESIGN DIVISION□	499,008	146,356	6,698	4,956	3,711			660,730
ENGINEERING-AIRPORT	1,678,910	547,990	23,676	51,643	15,391			2,317,611
ENGR ADMIN	802,123	236,078	36,755	30,750	5,984			1,111,689
ENGR CIP	252,066	85,491	1,685	2,957	169			342,368
FINANCIAL SERVICES	1,216,341	353,293	262,693	22,004	8,416		-644	1,862,103
FINANCIAL ACCT REPORTING	430,643	123,729	259,470	6,007	3,341			823,190
FISCAL OPER	431,842	129,652	1,362	8,286	1,078			572,220
TREASURY SERVS	175,203	50,900	826	500	1,061			228,490

FY 2015 General Fund Expenses

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
#N/A							-644	-644
OFFICE OF THE COMPTROLLER	178,654	49,011	1,036	7,211	2,936			238,848
FIRE	61,822,037	22,744,673	3,689,326	3,797,096	347,508	206,602	1,752,862	94,360,104
FD EMERGENCY OPER	48,394,682	18,075,399			-1,168			66,468,913
FIRE COMMUNICATIONS	5,783,605	1,834,235	904,467	12,376	60			8,534,744
FIRE DEPT ADMIN	1,372,664	489,375	156,527	16,400	179,248		1,752,862	3,967,076
FIRE FIGHTING TRAINING	1,379,968	380,973	63,232	79,566	157,287			2,061,027
FIRE HUMAN RESOURCES	1,166,949	443,812	821,176	3,402,601	6,095	206,602		6,047,235
FIRE PREVENTION	2,497,798	868,217	16,062	20,903	1,943			3,404,923
FIRE RESCUE	434,143	164,602	1,180,731	55,283				1,834,758
FIRE STRATEGIC PLNG	322,909	122,289	2,488	2,190	2,958			452,835
FIRE SUPPRT PERSONNEL	174,827	62,063	303,654	16,836				557,380
PLNG AND INFRASTRUCTURE	126,791	41,352	240,989	127,370	137			536,638
SPECIAL OPER	167,700	262,355		63,571	948			494,574
GENERAL SERVICES	2,504,063	880,811	2,310,798	928,853	10,666,022		2,344,683	19,635,231
CITY RECORDS	104,326	34,955	87,937	262	3,270			230,750
FACILITIY SUPPORT	19,658	7,020	585					27,262
FACILITY MAINTNC	2,271,929	794,705	1,822,053	911,887	283,596			6,084,170
FACILITY PERSONNEL	108,151	44,131	863	16,767				169,911
PARK LAND MGMT				-62				-62
PW-PARKS BLDG MAINTNC			399,360		10,379,157		2,344,683	13,123,199
HUMAN RESOURCES	1,098,596	376,165	74,241	21,936	282,531			1,853,468
Administration			25,658	1,598				27,256
HUMAN RESOURCES ADMIN	336,409	112,720	25,825	3,592	2,256			480,802
LABOR RELATIONS	319,870	111,203	16,862	4,688	200			452,823
ORGANIZATIONAL DEVELOPMENT	131,288	44,214	3,100	2,704	280,075			461,381
PAYROLL AND BENEFITS	311,029	108,028	2,795	9,354				431,206
INFORMATION TECHNOLOGY	4,075,384	1,209,212	2,450,147	180,209	2,937,193			10,852,145
Application Management	1,250,596	376,866		21,786	58,315			1,707,563
COMMUNICATIONS ADMIN				5,890				5,890
INFOR SERVS PROJ	362,433	99,993	2,450,147	38,204	2,858,775			5,809,551
INFOR TECH	922,806	299,285		40,400				1,262,491
Information Security Assurance		378						378
Infrastructure Management	1,129,800	327,836		73,410	15,762			1,546,808
Strategic Innovation & Enterpr	409,749	104,855		518	4,342			519,464
LIBRARY	4,945,971	1,564,017	432,112	1,566,834	23,343	6,111	50,000	8,588,388
0	58,152	14,678	14,568	11,269	73			98,740
ARMIJO BRANCH OPER	215,734	63,776	19,293	5,067	0			303,871
CATALOGING ORDERING PROCESS	224,172	87,196	13,221	1,400,955	265			1,725,808
CIELO VISTA BRANCH OPER	228,353	65,873	14,430	3,626	-17			312,266
CLARDY FOX BRANCH OPER	195,959	62,015	20,791	5,400	3			284,168
DORRIS VAN DOREN-WEST REGNL	373,067	123,858	20,618	7,779	268			525,591

FY 2015 General Fund Expenses

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
ESPERANZA ACOSTA MORENO -EAST	319,673	98,112	20,498	8,284	6			446,573
IRVING SCHWARTZ BRANCH OPER	204,769	62,814	21,483	6,409	161		30,000	325,637
JUDGE MARQUEZ MISSION VALLEY B	284,002	93,810	16,654	6,056	397			400,919
LIBRY ADMIN	590,434	197,989	81,860	78,861	21,798	6,111	20,000	997,053
MAIN LIBRY	1,186,207	352,222	117,768	12,438	0			1,668,634
MEMORIAL BRANCH OPER	227,582	76,752	14,710	4,170	-1			323,214
RICHARD BURGESS BRANCH OPER	392,461	122,189	20,063	7,436	111			542,259
WESTSIDE BRANCH OPER	235,664	77,806	13,999	3,504	62			331,035
YSLETA BRANCH OPER	209,743	64,925	22,155	5,580	217			302,621
MAYOR AND COUNCIL	871,864	260,999	55,508	4,632	38,508		29,440	1,260,952
COUNCIL DISTRCT 02	84,759	26,316	6,025					117,100
COUNCIL DISTRCT 03	83,617	26,316	6,025					115,958
COUNCIL DISTRCT 04	74,164	18,856	8,238				14,699	115,958
COUNCIL DISTRCT 05	83,617	26,316	6,025					115,958
COUNCIL DISTRCT 06	79,692	21,186	6,240		122		8,719	115,958
COUNCIL DISTRCT 07	83,617	26,316	6,025					115,958
COUNCIL DISTRCT 08	83,617	26,316	6,025					115,958
COUNCIL DISTRICT 01	89,463	22,934	5,809				6,022	124,227
INFOR SERVS PROJ		89						89
OFFICE OF THE MAYOR	209,318	66,356	5,096	4,632	38,386			323,788
MUNICIPAL CLERK	3,164,113	936,331	714,588	28,480	316,253			5,159,766
CITY CLRK ELECTNS	350,521	101,856	91,447	17,894	61,699			623,418
MUNICPL CLRK ADMIN	1,375,885	442,146	187,706		229,740			2,235,476
MUNICPL CLRK JUDICIARY	620,188	125,077	27,777	2,848	15,158			791,048
MUNICPL CLRK-CITY CLRK	252,000	76,119	333,446	7,738	9,312			678,615
MUNICPL COURT JUDICIARY	565,519	191,134	74,213		344			831,210
MUSEUM AND CULTURAL AFFAIRS	1,438,993	508,781	209,485	60,841	52,855			2,270,955
ACR ADMIN	122,435	38,871	61,049	608	25,957			248,919
ACR PROGRAM AND PROGRAMMNG		75						75
ARCHAEOLOGY MUSEUM	102,168	34,678	13,648	3,320	9,168			162,983
ART MUSEUM ADMIN	418,264	174,938	101,267	37,848	16,031			748,348
ART MUSEUM CURATORIAL	228,561	75,843	2,547	2,890				309,841
ART MUSEUM EDUCATION	112,956	37,522	4,949	3,554				158,981
HISTORY MUSEUM OPER	411,701	136,154	26,025	12,621	1,698			588,198
MUSEUM LOCAL PRIVATE GRNT	42,908	10,701						53,609
NONDEPARTMENTAL	95,604	371,281	10,637,362		1,988,980		10,347,201	23,440,428
CITYWIDE IT CONTRACTS			6,805,325					6,805,325
NONDEPARTMENTAL		343,435	3,832,036		1,988,980		10,347,201	16,511,652
PEG	95,604	27,845						123,450
PARKS AND RECREATION	9,316,252	3,186,052	1,976,765	1,773,105	2,722,951	81,966	110,486	19,167,576
0	2,441,588	958,161	506,120	1,047,211	2,589,031	81,966	25,000	7,649,078
AQUATICS	1,698,756	384,573	33,421	220,494	21,766			2,359,011

FY 2015 General Fund Expenses

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
ATHLETICS SPORTS CTR	995,272	347,935	566,050	234,712	17,384			2,161,353
ENGR CIP	0							0
PARK MAINTNC	1,315,609	467,837	179,993	67,153	5,025		78,657	2,114,274
PARK PLNG DEVELOPMENT	344,006	119,637	60,800	22,131	4,025			550,599
PARKS RECREATN ADMIN	748,849	222,096	59,501	23,442	76,494			1,130,382
RECREATION CENTERS	1,772,172	685,813	570,879	157,962	9,226		6,828	3,202,880
POLICE	80,383,517	29,125,106	5,726,619	2,699,852	796,480		513,565	119,245,139
ATTRNYS AND PARALEGALS	0							0
CENTRAL REGNL COMMAND	12,995,781	4,583,191	64,469	38,322				17,681,763
CHIEFS OFFICE	1,213,025	1,456,654	111,385	12,714	9,071			2,802,849
CRIMINAL INVESTIGATIONS	6,320,224	2,157,767	581,011	84,757	576			9,144,336
DIRECTED INVESTIGATIONS	6,553,893	2,373,364	49,820	31,949	21,019			9,030,045
FINANCIAL SERVS	98,702	22,074	1,866,957	7,472	757,294			2,752,498
GRANT OPER PDHQ	173,817	39,573	25,148	7,219			513,565	759,322
INTERNAL AFFAIRS	1,324,560	466,245	85,967	6,413	1,249			1,884,436
MISSN VALLY REGIONL COMMAN	9,788,767	3,470,268	11,719	33,781	80			13,304,615
NORTHEAST REGNL COMMAND	9,172,282	3,184,548	2,349	21,789				12,380,968
OPERATIONAL SUPPORT	2,550,432	890,120	7,450	25,502	577			3,474,081
PD PERSONNEL	1,251,776	386,568	80,434	21,901	1,400			1,742,079
PEBBLE HILLS REGNL COMMAND	13,843,268	4,901,616	7,030	41,417	475			18,793,806
PLNG AND RESEARCH	304,896	100,518	10,880	7,899				424,193
POLICE HIDTA GRNT	0							0
POLICE SUPPLY	461,441	120,304	4,221	422,622				1,008,588
RECORDS	1,381,449	516,294	22,000	31,562	3,869			1,955,173
SPECIAL SERVS	1,753,191	647,365	27,275	27,606				2,455,437
TRAINING	2,575,396	722,922	28,138	539,450	693			3,866,598
VEHICLE OPER	155,552	59,820	2,736,699	1,308,529				4,260,600
WESTSIDE REGNL COMMAND	8,465,066	3,025,897	3,664	28,950	176			11,523,752
PUBLIC HEALTH	2,835,550	946,496	625,968	286,085	413,863		474,520	5,582,482
ADULT IMMUNIZATN SERVS	44,239	17,669	10,835	31,570	127			104,439
DENTAL	359,961	84,732	5,656	60,850	8,683			519,882
ENVIRONMENT_FOOD	266,946	78,110	31,666	4,745	1,915			383,382
ENVIRONMENT-OSSF	568,991	269,026	691	4,449	1,338			844,494
EPIDEMIOLOGY	177,085	49,229	1,156	3,635	288			231,392
HEALTH ADMIN	354,446	112,825	71,562	43,901	47,716		474,520	1,104,969
HEALTH EDUCATION PROGRAM	121,801	39,095	488	3,432	2,229			167,045
HEALTH SUPPORT SERVS	448,772	141,256	320,224	32,804	324,707			1,267,764
LABORATORY	359,424	116,632	168,657	85,392	25,202			755,307
MISC HEALTH GRNT	0							0
STD CLINICS	133,886	37,923	15,034	15,307	1,658			203,808
TDH IMMUNIZATN GRNT	0							0
PURCHASING	694,171	221,814	5,742	6,288	33,492			961,508

FY 2015 General Fund Expenses

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
0	696,501	222,196	5,742	6,288	33,492			964,220
PURCHASING ADMIN	-2,330	-383						-2,713
TAX	856,865	270,787	438,025	29,770	-22,709			1,572,739
0	222,352	61,852	12,000	2,876	1,682			300,762
Tax Collection & Disbursement	633,519	208,741	426,025	26,894	13,304			1,308,483
TAX OFFICE COLLECTNS	994	194			-37,695			-36,506
ZOO	2,792,443	1,095,268						3,887,711
ZOO ANIMAL COLLECTNS	1,556,026	644,257						2,200,283
ZOO COMMUNITY PROGRAMS	99,345	32,218						131,563
ZOO FACILITIES	738,483	296,118						1,034,601
ZOO GATE REVS ADMIN	398,588	122,676						521,264
Grand Total	197,613,864	70,601,855	32,635,247	13,774,178	20,890,091	294,679	16,381,100	352,191,013

City of El Paso, Texas
FY 2017 Indirect Cost Rate Proposal
Based on FY 2015 Actual Expenditures

Community & Human Development

I. Indirect Cost Rate Base (Direct Salary Expenses)

71030	Relocation Services	28,354
71040	Neighborhood Conservation Program	179,954
71080	Federal Social Service Grants	210,689
71130	CDBG Emergency Shelter Grants	33,588
71140	CDBG Special Purpose Grants	24,492
71150	CDBG Home Entitlement Grants	163,908
71180	CDBG Revolving Loan Fund	(701,713)
71200	HUD CD Administration	672,090
71260	Empowerment Zone Enterprise Comm	128,305
Total		\$ 739,667

II. Final FY 2015 and Fixed 2017 Indirect Costs

Building Depreciation	\$ 179,891
Nondepartmental	23,410
City Manager	99,703
Streets & Maintenance	187,835
Office of the Comptroller	103,828
Purchasing & Strategic Sourcing	19,880
Human Resources	26,140
City Attorney's Office	112,896
Information Technology Services	161,080
Total	\$ 914,663

III. FY 2015 Carry Forward

Final FY 2015 Indirect Costs	\$ 914,663
Less: FY 2013 Fixed Indirect Costs	557,482
FY 2017 Carry Forward (Over Recovery)	\$ 357,181

IV. FY 2017 Fixed Indirect Cost

Final FY 2015 Indirect Costs	\$ 914,663
FY 2013 Carry Forward (Over Recovery)	(178,396)
FY 2017 Fixed Indirect Costs	\$ 736,267

V. Final FY 2015 Indirect Cost Rate

Final FY 2015 Indirect Costs	=	914,663	=	123.659%
Direct Salary Expenses		739,667		

VI. Fixed FY 2017 Indirect Cost Rate

Fixed FY 2017 Indirect Costs	=	736,267	=	99.540%
Direct Salary Expenses		739,667		

City of El Paso, Texas
FY 2017 Indirect Cost Rate Proposal
Based on FY 2015 Actual Expenditures

Public Health

I. Indirect Cost Rate Base (Direct Salary Expenses)

41000	Environmental Food	\$ 266,946
41010	Environment - OSSF	568,991
41050	TB Outreach	146,434
41060	STD Clinics	133,886
41080	Dental	500,903
41090	Adult Immunization Services	44,239
41130	Laboratory	359,424
41150	Epidemiology	230,324
41160	Health Administration	691,747
41170	Health Support Services	448,772
41210	Health Education Program	121,801
41230	Private Local Health Grants	257,855
41240	TDH WIC Services	3,352,000
41270	TDH Laboratory Grants	158,282
41280	Miscellaneous Grants	301,890
41290	TDH Clinical Services Grants	164,586
41300	TDH STD Aids HIV Clinic Grants	387,233
41310	Tuberculosis Grants	580,833
41320	TDH Immunization Grants	865,804
41340	TDH Case Mangement Grants	107,149
41350	Misc Heath Grants	300,771
		<hr/>
	Subtotal	9,989,870
	Less: Health Administration	(691,747)
		<hr/>
	Total	\$ 9,298,123

II. Final FY 2015 and Fixed 2017 Indirect Costs

Equipment Depreciation	46,228
Nondepartmental	171,438
City Manager	109,406
Streets & Maintenance	418,562
Office of the Comptroller	116,079
Purchasing & Strategic Sourcing	113,464
Human Resources	145,479
City Attorney's Office	112,639
Information Technology Services	868,813
	<hr/>
Total	\$ 2,102,108

III. Final FY 2015 Indirect Cost Rate

Final FY 2015 Indirect Costs	2,102,108	22.608%
-----	= -----	=
Direct Salary Expenses	9,298,123	

IV. Fixed FY 2017 Indirect Cost Rate

Fixed FY 2017 Indirect Costs	2,102,108	22.608%
-----	= -----	=
Direct Salary Expenses	9,298,123	

City of El Paso, Texas
FY 2017 Indirect Cost Rate Proposal
Based on FY 2015 Actual Expenditures

Planning - MPO

I. Indirect Cost Rate Base (Direct Salary Expenses)

68010	MPO Planning Grants	\$ 697,746
	Total	<u>\$ 697,746</u>

II. Final FY 2015 and Fixed 2017 Indirect Costs

Nondepartmental	\$ 3,630
City Manager	6,893
Streets & Maintenance	9,692
Office of the Comptroller	7,478
Purchasing & Strategic Sourcing	9,172
Human Resources	9,500
City Attorney's Office	24,653
Information Technology	34,083
Total	<u>\$ 105,101</u>

III. Final FY 2015 Indirect Cost Rate

Final FY 2015 Indirect Costs	105,101	<u>15.063%</u>
-----	=	-----
Direct Salary Expenses	697,746	=

IV. Fixed FY 2017 Indirect Cost Rate

Fixed FY 2017 Indirect Costs	105,101	<u>15.063%</u>
-----	=	-----
Direct Salary Expenses	697,746	=

City of El Paso, Texas
FY 2017 Indirect Cost Rate Proposal
Based on FY 2015 Actual Expenditures

Libraries

I. Indirect Cost Rate Base (Direct Salary Expenses)

53000	Library Administration	\$590,434
53010	Cataloging, Ordering & Processing	224,172
53030	Memorial Branch Operations	227,582
53050	Armijo Branch Operations	215,734
53060	Richard Burgess Branch Operations	392,461
53070	Cielo Vista Branch	228,353
53080	Clardy Fox Branch Operations	195,959
53090	Irving Schwartz Operations	204,769
53100	Judge Marquez Mission Valley B	284,002
53110	Westside Branch Operations	235,664
53120	Ysleta Branch Operations	209,743
53130	Esperanza Acosta-Moreno - East	319,673
53140	Main Library	1,186,207
53160	Dorris Van Doren-West Regional	373,067
53300	Library Bookmobile Tec Mobile	58,152
		<hr/>
	Subtotal	4,945,972
	Less: Department Administration	(590,434)
		<hr/>
	Total	<u><u>\$ 4,355,538</u></u>

II. Final FY 2015 and Fixed 2017 Indirect Costs

Equipment Depreciation	\$ 27,027
Nondepartmental	513,710
City Manager	59,534
Streets & Maintenance	789,184
Office of the Comptroller	39,446
Purchasing & Strategic Sourcing	34,556
Human Resources	84,452
City Attorney's Office	6,025
Information Technology Services	693,500
	<hr/>
Total	<u><u>\$ 2,247,434</u></u>

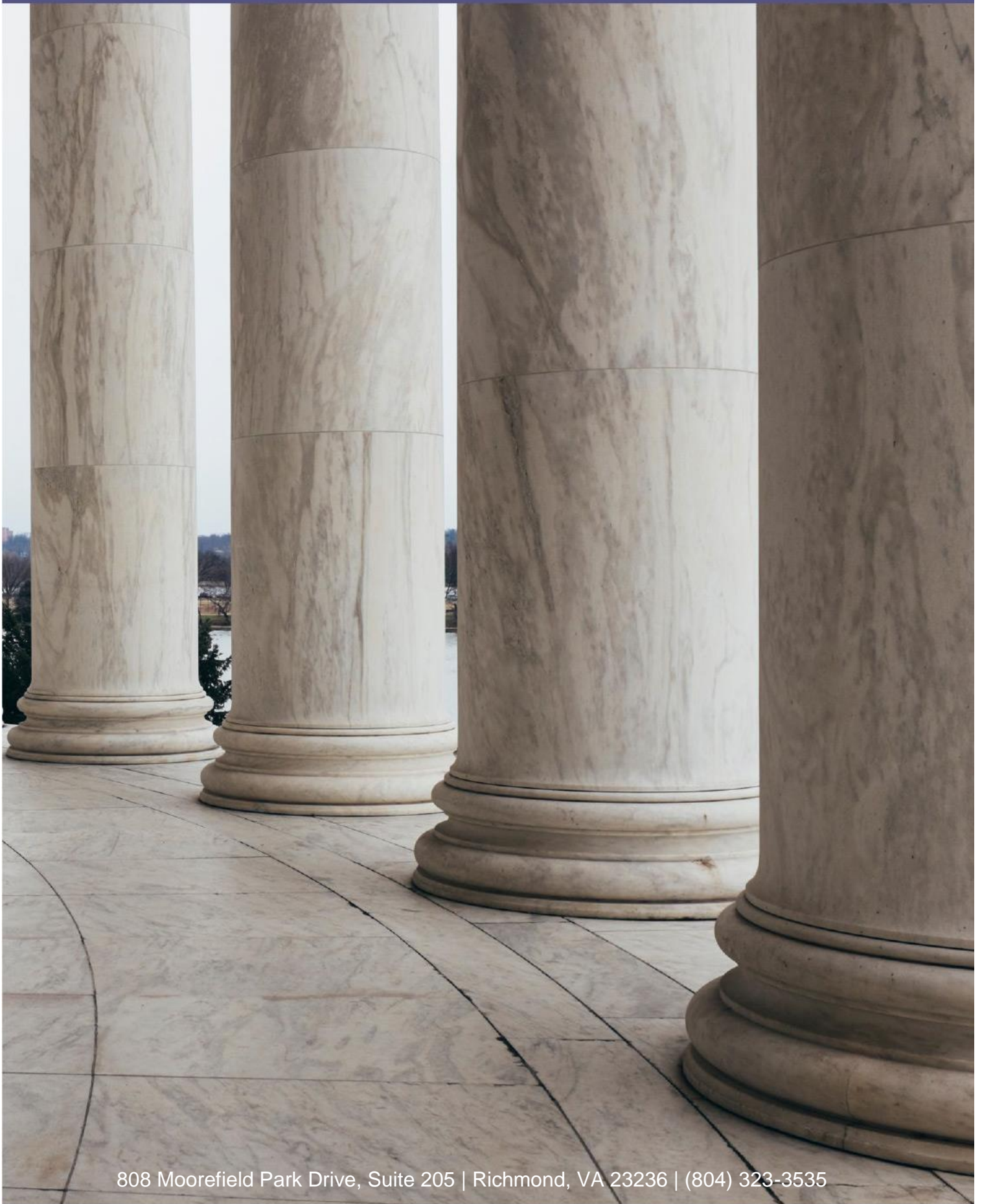
III. Final FY 2015 Indirect Cost Rate

Final FY 2015 Indirect Costs	2,247,434	<u><u>51.599%</u></u>
-----	=	=
Direct Salary Expenses	4,355,538	

IV. Fixed FY 2017 Indirect Cost Rate

Fixed FY 2017 Indirect Costs	2,247,434	<u><u>51.599%</u></u>
-----	=	=
Direct Salary Expenses	4,355,538	

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