



## **Central Services Cost Allocation Plan**

**El Paso, Texas**

**FY 2016 A-87 Cost Allocation Plan**

**FINAL**

**Based on Actual Expenditures  
For Fiscal Year Ended August 31, 2014**

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**SECTION I**

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INTRODUCTION

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## **INTRODUCTION**

This document comprises the FY 2016 Central Services Cost Allocation (CAP) for the City of El Paso, Texas. The CAP has been prepared in accordance with principles and procedures of U.S. Office of Management and Budget Circular A-87 (OMB A-87), “Cost Principles for State, Local and Indian Tribal Governments”. The document has been prepared by MAXIMUS, Inc. at the request of the City of El Paso, Texas.

In order for the City to recover the cost of central support services (indirect costs) on Federal grants and contracts (awards), a central service cost allocation plan must be prepared annually, available at the time a claim is made, and, if requested, submitted to the City’s cognizant federal or state agency for review and approval.

There are two sets of principles which must be incorporated into policies and procedures utilized to recover indirect costs from non-general fund sources. Principles related to all funding sources are incorporated within generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). In addition, principles and procedures, which must be followed for recovery of costs on Federal awards, are presented in OMB A-87.

### **GAAP PRINCIPLES**

GAAP does not require an entity to charge any of its non-general funds for administrative or indirect costs. However, if an entity does, there are three basic concepts incorporated within GAAP, which should be followed. First, costs should be necessary and reasonable for proper performance of a program. Second, costs should be charged or allocated to programs in accordance with relative benefits received. A program should only be charged for services it utilizes or benefits from, and should only be charged in relation to benefits derived from the service. Third, costs should be accorded consistent treatment as either direct or indirect. A cost should not be charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

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## OMB A-87 PRINCIPLES AND PROCEDURES

OMB A-87 establishes principles for determining allowable indirect costs and procedures, which must be followed to recover indirect costs on Federal awards. Principles for the identification of indirect costs are generally in accordance with GAAP. OMB A-87 requires an indirect cost to meet the following general criteria in order to be allowable as a cost of a Federal award:

- Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- Be allocable to Federal awards under the provisions of the Circular. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in OMB A-87 principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in OMB A-87, be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits.
- Be adequately documented.

All financial and supporting information required by OMB A-87 for a central service cost allocation plan have been included in this document. The information is presented in the following sections:

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- Certificate – Certificate signed by an authorized City official certifying the CAP has been prepared in accordance with applicable policies and procedures of OMB A-87.
  - Organization Chart – City organization chart.
  - Central Services Cost Allocation Plan – Detailed analysis and allocation of the costs of central service departments.
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**SECTION II**  
CERTIFICATE

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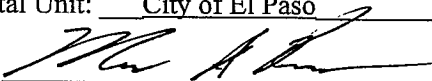
**OMB CIRCULAR A-87**  
**CERTIFICATE OF INDIRECT COSTS**

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated September 1, 2013 through August 31, 2014 to establish billing or final indirect costs rates for the fiscal year ended August 31, 2016 are allowable in accordance with the requirements of the federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Government (OMB circular A-87). 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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of El Paso

Signature: 

Name of Official: Tony Ramos

Title: Acting Comptroller

Date of Execution: 7/16/15



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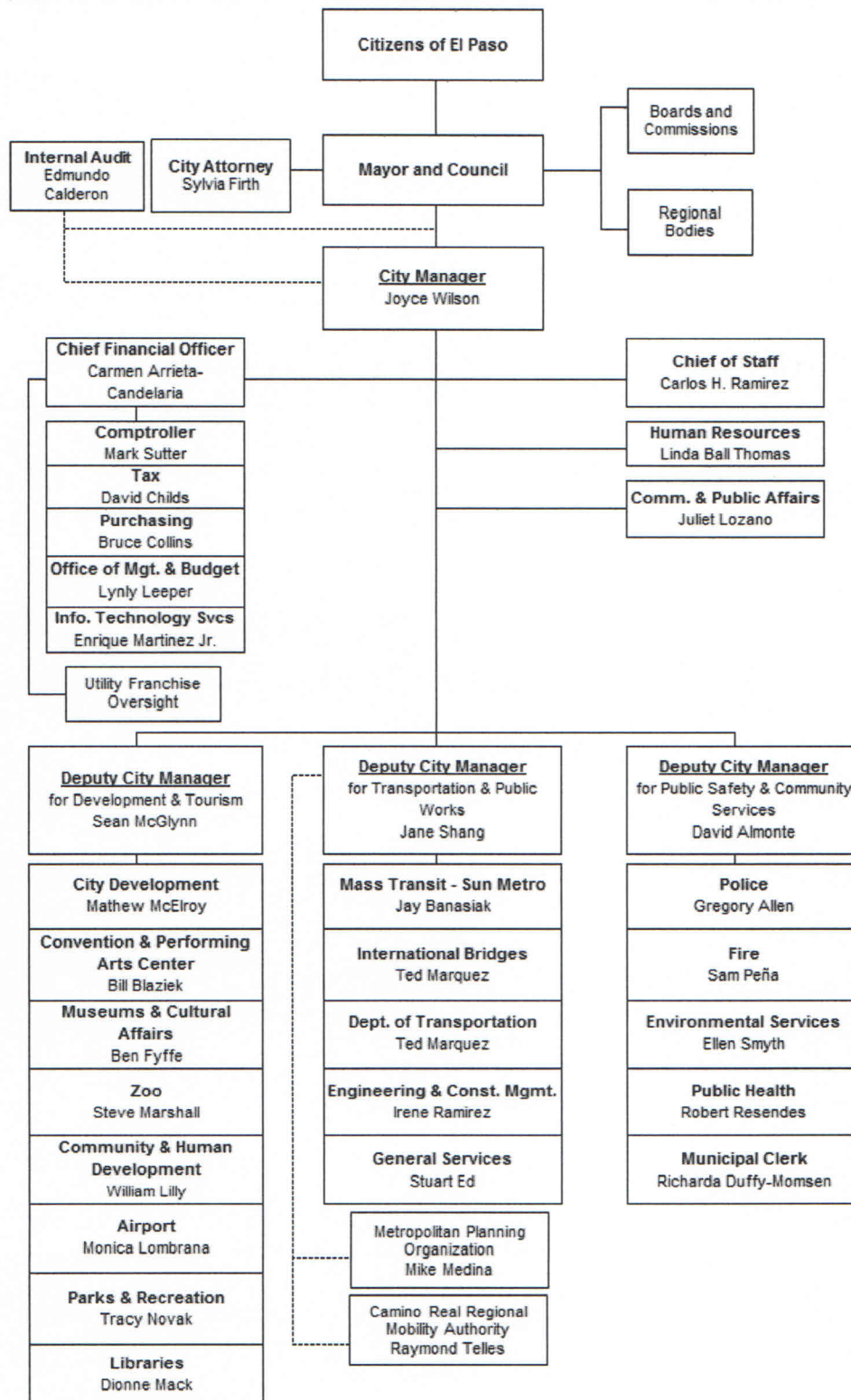
**SECTION III**  
**ORGANIZATION CHART**

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# City of El Paso Organizational Chart

Fiscal Year 2014



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## **SECTION IV**

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### **GENERAL FUND RECONCILIATION OF COSTS**

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**CITY OF EL PASO**  
**FY 2014 GENERAL FUND EXPENSES**

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
<b>CITY ATTORNEY</b>	<b>1,999,451</b>	<b>526,499</b>	<b>499,148</b>	<b>15,764</b>	<b>24,818</b>		<b>488,131</b>	<b>3,553,811</b>
ATTRNYS AND PARALEGALS	1,629,797	416,190						2,045,987
LEGAL OPERATING EXP			12,383	15,764	24,818			52,965
LEGAL SECRETARIAL STAFF	321,233	96,556						417,789
LEGAL SUPPORT STAFF	48,421	13,753	27,811					89,985
OUTSIDE COUNSEL SERVS			373,849				116,981	490,830
TRIAL OPER EXP DAMAGES SETT			85,105				371,150	456,255
<b>CITY DEVELOPMENT</b>	<b>5,634,508</b>	<b>1,792,542</b>	<b>422,964</b>	<b>176,879</b>	<b>85,570</b>	<b>0</b>		<b>8,112,463</b>
Administration	505,569	152,136	68,131	31,248	14,768	0		771,852
BLDG PLAN SVC CAP PRJ QL ZOO	867,859	289,059	4,465	11,988	2			1,173,373
BLDG PLNG SRVCS DEPT	687,728	194,418	236,640	4,817	41,928			1,165,531
Marketing & Outreach Division	8,678	5,319	2,463		25			16,485
PLNG HISTORIC PRESERVATION	2,827,542	917,533	96,874	118,311	21,399			3,981,659
PLNG SUBDIVISIONS	737,132	234,077	14,391	10,515	7,448			1,003,563
<b>CITY MANAGER</b>	<b>2,211,861</b>	<b>550,471</b>	<b>136,927</b>	<b>18,793</b>	<b>23,836</b>			<b>2,941,888</b>
CITY MANAGER	798,118	231,116	19,964	7,318	11,688			1,068,204
INTERNAL AUDIT	353,322	79,337	11,883	5,794	10,323			460,659
OFFICE OF MANAGMENT AND BUDGET	884,288	178,596	91,904	2,691	1,825			1,159,304
PUBLIC INFOR OFFICE	176,133	61,422	13,176	2,990				253,721
<b>COMMUNITY AND HUMAN DEVELOPMEN</b>	<b>178,905</b>	<b>49,922</b>	<b>1,393</b>	<b>4,111</b>	<b>3,736</b>		<b>271,926</b>	<b>509,993</b>
NEIGH SEVC CONSERVATION PROG	161,665	43,006	954	4,111	3,736		271,926	485,398
RELOCATN SERVS_GEN FUND	17,240	6,916	439	0				24,595
<b>DEPARTMENT OF TRANSPORTATION</b>	<b>6,428,941</b>	<b>2,490,441</b>	<b>2,723,374</b>	<b>1,830,142</b>	<b>30,854</b>	<b>93,812</b>		<b>13,597,564</b>
ADMIN SUPPORT AND DATA MGMT	914,744	269,190	2,528	94,147	15,193			1,295,802
ENGR TRAFFIC-ST	623,095	209,457	1,349	10,265	7,610	18,200		869,976
PAVEMENT MGMT	503,800	162,572						666,372
SIGNS AND MARKINGS	661,705	262,930		122,834				1,047,469
ST EQUIPMENT SUPPORT	174,818	65,903	868,096	663,821				1,772,638
STREET MAINTNC	2,629,663	1,173,273	1,851,134	699,725	8,051			6,361,846
TRAFFIC SIGNALS	921,116	347,116	267	239,350		75,612		1,583,461
<b>ENGINEERING AND CONSTRUCTION M</b>	<b>3,706,696</b>	<b>1,061,451</b>	<b>49,084</b>	<b>88,413</b>	<b>33,244</b>			<b>4,938,888</b>
CONSTRUCTION INSPECTION	454,460	162,315		5,351				622,126
DESIGN DIVISION	509,648	154,806	300	6,514	175			671,443

**CITY OF EL PASO**  
**FY 2014 GENERAL FUND EXPENSES**

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
ENGINEERING-AIRPORT	1,213,174	319,847		5,163	100			1,538,284
ENGR ADMIN	1,010,281	266,015	48,784	63,674	32,961			1,421,715
ENGR CIP	519,133	158,468		7,711	8			685,320
<b>FINANCIAL SERVICES</b>	<b>1,303,603</b>	<b>382,041</b>	<b>286,376</b>	<b>12,197</b>	<b>12,610</b>			<b>1,996,827</b>
CITY AUCTIONS	218,112	61,237	3,359	1,225	2,032			285,965
FINANCIAL ACCT REPORTING	504,105	142,773	274,871	4,785	7,025			933,559
FISCAL OPER	414,786	126,701	953	4,250	2,009			548,699
TREASURY SERVS	166,600	51,330	7,193	1,937	1,544			228,604
<b>FIRE</b>	<b>61,892,277</b>	<b>22,210,660</b>	<b>3,652,904</b>	<b>4,373,583</b>	<b>368,707</b>	<b>97,889</b>	<b>1,699,237</b>	<b>94,295,257</b>
FD EMERGENCY OPER	48,824,004	17,614,721						66,438,725
FIRE COMMUNICATIONS	5,689,830	1,763,036	964,864	11,309				8,429,039
FIRE DEPT ADMIN	1,353,452	322,148	162,964	20,547	224,740		1,699,237	3,783,088
FIRE FIGHTING TRAINING	1,014,975	589,234	152,644	104,835	114,976			1,976,664
FIRE HUMAN RESOURCES	1,280,526	500,560	665,382	3,936,605	12,206	97,889		6,493,168
FIRE PREVENTION	2,614,937	928,851	11,053	30,045	13,391			3,598,277
FIRE RESCUE	376,414	120,791	1,200,279	29,067				1,726,551
FIRE STRATEGIC PLNG	338,719	153,205	2,569	2,120	832			497,445
FIRE SUPPRT PERSONNEL			256,721	58,569				315,290
PLNG AND INFRASTRUCTURE	140,493	51,801	235,087	120,796	112			548,289
SPECIAL OPER	255,700	165,687	1,341	59,690	2,450			484,868
STATION 37	3,227	626						3,853
<b>GENERAL SERVICES</b>	<b>5,112,376</b>	<b>1,900,016</b>	<b>2,730,136</b>	<b>1,745,962</b>	<b>12,100,601</b>		<b>2,221,674</b>	<b>25,810,765</b>
CITY RECORDS	103,135	26,709	68,609	1,190	3,961			203,604
FACILITY SUPPORT	19,641	4,927	419					24,987
FACILITY MAINTNC	2,313,383	835,947	2,129,813	756,844	9,730,450		2,221,674	17,988,111
FACILITY PERSONNEL	146,576	41,142	1,863	27,294				216,875
FACILITY UTILITIES					-7,030			-7,030
PARK LAND MGMT	2,529,641	991,291	529,432	960,634	2,373,220			7,384,218
<b>HUMAN RESOURCES</b>	<b>1,144,708</b>	<b>343,087</b>	<b>53,910</b>	<b>25,099</b>	<b>299,840</b>			<b>1,866,644</b>
Administration			5,107	2,382				7,489
HUMAN RESOURCES ADMIN	341,180	95,342	27,134	4,820	8,070			476,546
LABOR RELATIONS	310,399	97,840	14,387	3,041	115			425,782
ORGANIZATIONAL DEVELOPMENT	186,788	62,664	5,190	4,021	291,655			550,318
PAYROLL AND BENEFITS	299,360	85,843	2,092	10,835				398,130
RECRUITMENT EXAM	6,981	1,398						8,379

**CITY OF EL PASO**  
**FY 2014 GENERAL FUND EXPENSES**

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
<b>INFORMATION TECHNOLOGY</b>	<b>4,117,642</b>	<b>1,194,657</b>	<b>2,481,964</b>	<b>151,647</b>	<b>2,489,976</b>			<b>10,435,886</b>
Application Management	1,256,657	356,218		14,444	7,428			1,634,747
INFOR SERVS			3,446					3,446
INFOR SERVS PROJ	389,489	105,903	2,478,518	40,391	2,477,127			5,491,428
INFOR TECH	870,039	295,681		38,085				1,203,805
INFOR TECH ADMIN	2,885	609		328				3,822
Infrastructure Management	1,156,542	311,327		56,090	4,507			1,528,466
Strategic Innovation & Enterpr	442,030	124,919		2,309	927			570,185
TELECOMMUNICATIONS					-13			-13
<b>LIBRARY</b>	<b>4,982,920</b>	<b>1,523,588</b>	<b>398,118</b>	<b>1,617,924</b>	<b>21,203</b>			<b>8,543,753</b>
0	39,034	8,725	13,451	13,140				74,350
ARMIJO BRANCH OPER	217,684	60,634	18,292	6,216	141			302,967
CATALOGING ORDERING PROCESS	293,231	103,148	2,324	1,387,010	41			1,785,754
CIELO VISTA BRANCH OPER	233,439	74,810	13,969	5,103	132			327,453
CLARDY FOX BRANCH OPER	193,331	53,457	15,591	7,152	145			269,676
DORRIS VAN DOREN-WEST REGNL	369,197	113,399	19,660	9,012	368			511,636
ESPERANZA ACOSTA MORENO -EAST	283,770	86,632	18,758	10,067	309			399,536
IRVING SCHWARTZ BRANCH OPER	247,269	73,640	14,063	5,276	306			340,554
JUDGE MARQUEZ MISSION VALLEY B	278,474	84,709	15,868	7,140	188			386,379
LIBRY ADMIN	621,915	201,145	108,658	117,471	18,780			1,067,969
MAIN LIBRY	1,116,556	317,526	93,655	24,268	160			1,552,165
MEMORIAL BRANCH OPER	222,285	73,332	14,739	5,411	12			315,779
RICHARD BURGESS BRANCH OPER	395,932	129,803	18,644	8,612	164			553,155
WESTSIDE BRANCH OPER	229,240	74,790	13,380	4,717	238			322,365
YSLETA BRANCH OPER	241,563	67,838	17,066	7,329	219			334,015
<b>MAYOR AND COUNCIL</b>	<b>871,973</b>	<b>232,157</b>	<b>52,104</b>	<b>4,235</b>	<b>62,370</b>		<b>57,593</b>	<b>1,280,432</b>
COUNCIL DISTRCT 02	87,781	22,988	5,752		2,710		1,748	120,979
COUNCIL DISTRCT 03	88,928	17,105	6,095	0	5,072		3,778	120,978
COUNCIL DISTRCT 04	72,144	16,044	5,756		5,000		22,033	120,977
COUNCIL DISTRCT 05	80,155	28,046	5,800		3,383		3,594	120,978
COUNCIL DISTRCT 06	77,007	27,723	5,700		4,654		5,892	120,976
COUNCIL DISTRCT 07	90,458	21,554	6,025		4,284			122,321
COUNCIL DISTRCT 08	74,872	17,172	6,045		12,334		10,555	120,978
COUNCIL DISTRICT 01	83,312	22,616	4,657		399		9,993	120,977
OFFICE OF THE MAYOR	217,316	58,909	6,274	4,235	24,534			311,268

**CITY OF EL PASO**  
**FY 2014 GENERAL FUND EXPENSES**

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
<b>MUNICIPAL CLERK</b>	<b>3,152,539</b>	<b>922,580</b>	<b>473,654</b>	<b>18,144</b>	<b>274,524</b>			<b>4,841,441</b>
MUNICPL CLRK ADMIN	2,305,223	722,359	367,596	14,078	258,125			3,667,381
MUNICPL CLRK JUDICIARY	595,773	119,382	27,251	1,062	6,713			750,181
MUNICPL CLRK-CITY CLRK	251,543	80,839	78,807	3,004	9,686			423,879
<b>MUSEUM AND CULTURAL AFFAIRS</b>	<b>1,496,900</b>	<b>472,776</b>	<b>182,272</b>	<b>59,285</b>	<b>31,694</b>		<b>28,000</b>	<b>2,270,927</b>
ACR ADMIN	111,614	24,915	51,748	383			28,000	216,660
ARCHAEOLOGY MUSEUM	108,689	29,500	14,077	6,467	8,360			167,093
ART MUSEUM ADMIN	515,879	177,687	79,353	35,532	10,507			818,958
ART MUSEUM CURATORIAL	223,966	73,031	2,546	2,900	10,626			313,069
ART MUSEUM EDUCATION	121,031	29,458	9,060					159,549
HISTORY MUSEUM OPER	415,721	138,185	25,488	13,896	2,201			595,491
HISTORY MUSEUM RESTRCD FUND				107				107
<b>NONDEPARTMENTAL</b>	<b>111,499</b>	<b>593,139</b>	<b>10,376,440</b>		<b>3,196,941</b>		<b>8,615,804</b>	<b>22,893,823</b>
CITYWIDE IT CONTRACTS			5,832,411					5,832,411
NONDEPARTMENTAL	8,359	567,450	4,544,029		3,196,941		8,615,804	16,932,583
PEG	103,140	25,689						128,829
<b>PARKS AND RECREATION</b>	<b>6,953,065</b>	<b>2,167,480</b>	<b>1,529,545</b>	<b>660,456</b>	<b>157,259</b>	<b>0</b>	<b>104,551</b>	<b>11,572,356</b>
AFTER SCHL SCHL SITES	-1,553	-119						-1,672
AQUATICS	1,668,991	365,587	27,696	240,535	10,824			2,313,633
ATHLETICS SPORTS CTR	991,543	358,461	612,588	177,242	43,250			2,183,084
DAYCARE OPER	-85	-18						-103
LEISURE INSTRUCTION	-3							-3
PARK MAINTNC	1,437,786	468,838	201,793	70,456	6,841	0	93,687	2,279,401
PARK PLNG DEVELOPMENT	421,872	126,789	74,012	20,995	3,954			647,622
PARKS RECREATN ADMIN	677,227	205,109	55,870	15,558	86,051			1,039,815
RECREATION CENTERS	1,757,390	642,853	557,586	135,670	6,339		10,864	3,110,702
SENIOR CENTER OPER	4	1						5
SPECIAL EVENTS	-107	-21						-128
<b>POLICE</b>	<b>79,179,562</b>	<b>28,329,121</b>	<b>5,289,412</b>	<b>2,811,500</b>	<b>794,189</b>		<b>443,718</b>	<b>116,847,502</b>
CENTRAL REGNL COMMAND	12,461,277	4,262,068	64,856	52,778				16,840,979
CHIEFS OFFICE	3,065,771	2,401,822	104,062	17,704	9,116			5,598,475
CRIMINAL INVESTIGATIONS	4,402,650	1,759,067	104,419	40,526	2,294			6,308,956
DIRECTED INVESTIGATIONS	6,534,220	2,179,818	39,632	28,161	16,969			8,798,800
FINANCIAL SERVS	154,823	47,327	1,711,965	1,761	755,098			2,670,974
GRANT OPER PDHQ	63,941	42,924	153	3,499			443,718	554,235

**CITY OF EL PASO**  
**FY 2014 GENERAL FUND EXPENSES**

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
INTERNAL AFFAIRS	1,207,152	407,703	86,516	5,361	793			1,707,525
MISSN VALLY REGIONL COMMAN	9,580,533	3,130,535	9,290	30,022	100			12,750,480
NORTHEAST REGNL COMMAND	8,626,199	2,969,847	2,493	20,776	168			11,619,483
OPERATIONAL SUPPORT	4,299,653	1,189,847	10,249	22,193	2,425			5,524,367
PD PERSONNEL	965,191	323,750	70,858	9,425				1,369,224
PEBBLE HILLS REGNL COMMAND	13,333,860	4,676,115	8,035	37,723	348			18,056,081
PLNG AND RESEARCH	324,199	141,079	8,334	12,785				486,397
POLICE SUPPLY	108,176	39,189	2,387	354,788				504,540
RECORDS	1,749,760	533,505	10,850	22,598	5,252			2,321,965
SPECIAL SERVS	1,597,525	608,715	531,854	70,205	1,426			2,809,725
TRAINING	2,431,103	820,206	24,928	354,546				3,630,783
VEHICLE OPER	177,558	57,744	2,494,541	1,697,639				4,427,482
WESTSIDE REGNL COMMAND	8,095,971	2,737,860	3,990	29,010	200			10,867,031
<b>PUBLIC HEALTH</b>	<b>2,989,275</b>	<b>958,628</b>	<b>574,539</b>	<b>288,026</b>	<b>446,637</b>		<b>474,520</b>	<b>5,731,625</b>
ADULT IMMUNIZATN SERVS	51,338	17,609	12,584	37,743	89			119,363
DENTAL	392,590	89,692	8,843	56,586	20,959			568,670
ENVIRONMENT_FOOD	348,250	106,141	24,975	9,330	2,548			491,244
ENVIRONMENT-OSSF	566,802	245,086	52	12,962	930			825,832
EPIDEMIOLOGY	158,773	40,015	2,399	4,340	1,308			206,835
HEALTH ADMIN	389,828	108,955	58,446	49,926	23,350		474,520	1,105,025
HEALTH EDUCATION PROGRAM	140,541	47,485	295	3,335	1,608			193,264
HEALTH SUPPORT SERVS	451,670	132,261	283,427	35,683	368,346			1,271,387
LABORATORY	356,312	117,295	164,891	68,153	25,481			732,132
STD CLINICS	133,171	54,089	18,627	9,968	2,018			217,873
<b>PURCHASING</b>	<b>593,810</b>	<b>169,944</b>	<b>14,242</b>	<b>4,770</b>	<b>15,269</b>			<b>798,035</b>
PURCHASING ADMIN	593,810	169,944	14,242	4,770	15,269			798,035
<b>TAX</b>	<b>913,560</b>	<b>278,858</b>	<b>446,964</b>	<b>30,088</b>	<b>22,848</b>			<b>1,692,318</b>
Tax Collection & Disbursement			10,418					10,418
TAX OFFICE COLLECTNS	913,560	278,858	436,546	30,088	22,848			1,681,900
<b>ZOO</b>	<b>2,598,228</b>	<b>1,026,429</b>						<b>3,624,657</b>
ZOO ANIMAL COLLECTNS	1,378,443	606,909						1,985,352
ZOO COMMUNITY PROGRAMS	120,198	48,388						168,586
ZOO FACILITIES	751,328	289,832						1,041,160
ZOO GATE REVS ADMIN	348,261	81,314						429,575
ZOO GENERAL OPER	-2	-14						-16



**CITY OF EL PASO**  
**FY 2014 GENERAL FUND EXPENSES**

Row Labels	SALARIES & WAGES	FRINGE BENEFITS	CONTRACTUAL SERVICES	SUPPLIES	OPERATING EXP	CAPITAL OUTLAY	UNALLOWABLE	Grand Total
Grand Total	197,574,299	69,176,487	32,375,470	13,937,018	20,496,726	191,701	14,405,154	348,156,855

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**SECTION V**

**INDIRECT COST RATES**

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**City of El Paso, Texas**  
**FY 2016 Indirect Cost Rate Proposal**  
**Based on FY 2014 Actual Expenditures**

**Community & Human Development**

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

71030	Relocation Services	17,240
71040	Neighborhood Conservation Program	178,645
71080	Federal Social Service Grants	247,596
71130	CDBG Emergency Shelter Grants	28,400
71140	CDBG Special Purpose Grants	22,024
71150	CDBG Home Entitlement Grants	161,557
71180	CDBG Revolving Loan Fund	379,721
71200	HUD CD Administration	716,844
71260	Empowerment Zone Enterprise Comm	129,031
<b>Total</b>		<b><u>\$ 1,881,058</u></b>

**II. Final FY 2014 and Fixed 2016 Indirect Costs**

Building Depreciation	\$ 168,433
Nondepartmental	17,709
City Manager	40,697
General Services	151,971
Office of the Comptroller	128,697
Purchasing & Strategic Sourcing	16,864
Human Resources	22,576
City Attorney's Office	99,231
Information Technology Services	168,639
<b>Total</b>	<b><u>\$ 814,817</u></b>

**III. FY 2014 Carry Forward**

Final FY 2014 Indirect Costs	\$ 814,817
Less: FY 2012 Fixed Indirect Costs	<u>699,238</u>
<b>FY 2016 Carry Forward (Over Recovery)</b>	<b><u>\$ 115,579</u></b>

**IV. FY 2016 Fixed Indirect Cost**

Final FY 2014 Indirect Costs	\$ 814,817
FY 2012 Carry Forward (Over Recovery)	<u>2,278</u>
<b>FY 2016 Fixed Indirect Costs</b>	<b><u>\$ 817,095</u></b>

**V. Final FY 2014 Indirect Cost Rate**

$$\frac{\text{Final FY 2014 Indirect Costs}}{\text{Direct Salary Expenses}} = \frac{814,817}{1,881,058} = \underline{\underline{43.317\%}}$$

**VI. Fixed FY 2016 Indirect Cost Rate**

$$\frac{\text{Fixed FY 2016 Indirect Costs}}{\text{Direct Salary Expenses}} = \frac{817,095}{1,881,058} = \underline{\underline{43.438\%}}$$

**City of El Paso, Texas**  
**FY 2016 Indirect Cost Rate Proposal**  
**Based on FY 2014 Actual Expenditures**

**Public Health**

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

41000	Environmental Food	\$	348,250
41010	Environment - OSSF		566,802
41060	STD Clinics		133,171
41080	Dental		410,569
41090	Adult Immunization Services		51,338
41130	Laboratory		356,312
41150	Epidemiology		172,019
41160	Health Administration		467,855
41170	Health Support Services		451,670
41210	Health Education Program		140,541
41230	Private Local Health Grants		361,263
41240	TDH WIC Services		3,465,137
41270	TDH Laboratory Grants		133,491
41280	Miscellaneous Grants		240,982
41290	TDH Clinical Services Grants		169,305
41300	TDH STD Aids HIV Clinic Grants		393,967
41310	Tuberculosis Grants		557,314
41320	TDH Immunization Grants		1,005,112
41340	TDH Case Mangement Grants		109,463
41350	Misc Heath Grants		331,563
Subtotal			9,866,124
Less: Health Administration			(467,855)
<b>Total</b>		<b>\$</b>	<b><u><u>9,398,269</u></u></b>

**II. Final FY 2014 and Fixed 2016 Indirect Costs**

Equipment Depreciation	47,667
Nondepartmental	101,564
City Manager	103,077
General Services	380,925
Office of the Comptroller	124,488
Purchasing & Strategic Sourcing	110,212
Human Resources	137,352
City Attorney's Office	84,565
Information Technology Services	898,908
<b>Total</b>	<b>\$ <u><u>1,988,758</u></u></b>

**III. Final FY 2014 Indirect Cost Rate**

Final FY 2014 Indirect Costs	1,988,758	<b><u><u>21.161%</u></u></b>
-----	= -----	=
Direct Salary Expenses	9,398,269	

**IV. Fixed FY 2016 Indirect Cost Rate**

Fixed FY 2016 Indirect Costs	1,988,758	<b><u><u>21.161%</u></u></b>
-----	= -----	=
Direct Salary Expenses	9,398,269	

City of El Paso, Texas  
FY 2016 Indirect Cost Rate Proposal  
Based on FY 2014 Actual Expenditures

Planning - MPO

I. Indirect Cost Rate Base (Direct Salary Expenses)

68010	MPO Planning Grants	\$ 662,976
	<b>Total</b>	<b><u>\$ 662,976</u></b>

II. Final FY 2014 and Fixed 2016 Indirect Costs

Nondepartmental	\$ 1,912
City Manager	5,881
General Services	1,487
Office of the Comptroller	6,567
Purchasing & Strategic Sourcing	3,613
Human Resources	7,837
City Attorney's Office	22,708
Information Technology	683
<b>Total</b>	<b><u>\$ 50,688</u></b>

III. Final FY 2014 Indirect Cost Rate

Final FY 2014 Indirect Costs	50,688	<b><u>7.646%</u></b>
-----	= -----	=
Direct Salary Expenses	662,976	

IV. Fixed FY 2016 Indirect Cost Rate

Fixed FY 2016 Indirect Costs	50,688	<b><u>7.646%</u></b>
-----	= -----	=
Direct Salary Expenses	662,976	

**City of El Paso, Texas**  
**FY 2016 Indirect Cost Rate Proposal**  
**Based on FY 2014 Actual Expenditures**

**Libraries**

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

53000	Library Administration	\$621,915
53010	Cataloging, Ordering & Processing	293,231
53030	Memorial Branch Operations	222,285
53050	ARMIJO Branch Operations	217,684
53060	Richard Burgess Branch Operations	395,932
53070	Cielo Vista Branch	233,439
53080	Clardy Fox Branch Operations	193,331
53090	Irving Schwartz Operations	247,269
53100	Judge Marquez Mission Valley B	278,474
53110	Westside Branch Operations	229,240
53120	Ysleta Branch Operations	241,563
53130	Eastside Regional Branch	283,770
53140	Main Library	1,116,556
53160	Dorris Van Doren-West Regional	369,197
53200	Federal Library Grants	26,637
53300	Library Book Mobile	39,034
Subtotal		5,009,557
Less: Department Administration		(621,915)
Total		<u><u>\$ 4,387,642</u></u>

**II. Final FY 2014 and Fixed 2016 Indirect Costs**

Equipment Depreciation	\$ 27,258
Nondepartmental	373,044
City Manager	55,609
General Services	853,150
Office of the Comptroller	43,861
Purchasing & Strategic Sourcing	18,970
Human Resources	78,114
City Attorney's Office	4,967
Information Technology Services	589,364
Total	<u><u>\$ 2,044,337</u></u>

**III. Final FY 2014 Indirect Cost Rate**

Final FY 2014 Indirect Costs	2,044,337	<u><u>46.593%</u></u>
-----	= -----	=
Direct Salary Expenses	4,387,642	

**IV. Fixed FY 2016 Indirect Cost Rate**

Fixed FY 2016 Indirect Costs	2,044,337	<u><u>46.593%</u></u>
-----	= -----	=
Direct Salary Expenses	4,387,642	

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Indirect Cost Rate Proposal**

* Group	Central Service	Dept Admin	Dept Admin	Total Indirect	Indirect Cost	Indirect Cost
Receiving Departments	Costs	Personnel Costs	Other Costs	Costs	Rate Base	Rate
MUNICIPAL CLERK*	410,699	0	0	410,699	3,177,773	12.9241 %
MAYOR AND COUNCIL	412,962	0	0	412,962	871,973	47.3595 %
RISK MANAGEMENT	243,482	0	0	243,482	370,876	65.6505 %
CITY DEVELOPMENT	2,448,171	0	0	2,448,171	5,166,782	47.3829 %
TAX OFFICE	357,712	0	0	357,712	913,560	39.1558 %
POLICE	26,786,325	0	0	26,786,325	75,081,888	35.6761 %
FIRE DEPT	18,249,500	0	0	18,249,500	53,576,355	34.0626 %
TRANSPORTATION	1,259,599	0	0	1,259,599	6,738,982	18.6912 %
ENVIRONMENTAL	2,216,004	0	0	2,216,004	13,516,598	16.3947 %
ENGINEERING &	1,074,863	0	0	1,074,863	2,696,415	39.8627 %
PARKS AND	15,602,313	0	0	15,602,313	6,430,104	242.6448 %
ZOO	892,926	0	0	892,926	3,287,271	27.1631 %
DEPT OF MUSEUMS &	1,004,557	0	0	1,004,557	1,608,017	62.4718 %
CIVIC/CONVENTION/TOU	44,490	0	0	44,490	81,837	54.3642 %
SUN METRO	1,471,460	0	0	1,471,460	71,133,392	2.0686 %
AIRPORT*	1,691,408	0	0	1,691,408	9,309,474	18.1687 %
INTERNTL BRIDGES	164,111	0	0	164,111	1,677,863	9.7810 %
Composite Rate	74,330,582	0	0	74,330,582	255,639,160	29.0763 %

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## **SECTION VI**

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### **CENTRAL SERVICES COST ALLOCATION PLAN**

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## **CENTRAL SERVICES COST ALLOCATION PLAN**

The Central Services Cost Allocation Plan has been prepared in accordance with principles and procedures of U.S. Office of Management and Budget Circular A-87 (OMB A-87), “Cost Principles for State, Local and Indian Tribal Governments”. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan is actual expenditures for the fiscal year ending August 31, 2014. Statistics used to allocate costs are from full year's FY 2014 data.

### **Methodology**

A multiple allocation base methodology has been utilized to prepare the Plan. This methodology acknowledges that the utilization of central administration and support (indirect) services by users varies by type of service. The cost of each indirect service or activity of a service is allocated to users based on an appropriate allocation base related to the service performed. For example, fiscal operations has been allocated to users based on the number of general ledger transactions; purchasing activities have been allocated on the number of purchase orders processed; and personnel activities have been allocated on the number of positions served. In selecting an allocation base to be used, the objective has been to utilize a base for each service, which is available and reasonably results in the allocation of a service to users based on the relative benefit they receive or derive.

### **Procedure**

A double step-down allocation procedure has been used to distribute costs among central services and to other departments and funds that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order selected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step down allocation for each central service is made. Costs allocated of each central service, consist of the following:

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First Allocation - the actual operating expenditures for the central service unit, plus all allocated costs from other central service units which have been identified up to this point.

Second Allocation - costs from other central service units made subsequent to that central service unit's first allocation. With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of central service units was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service unit, that unit was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT - A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data - three summary schedules are provided at the beginning of the Plan.

- (1) Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service to each operating department or fund. Central service units are listed on the left side of the page and the operating departments and funds detailed in the plan are listed across the top with a total at the bottom of the page.
  - (2) Summary of Allocated Costs (Schedule C) - summarizes the costs allocated from each central service unit and costs allocated to each operating department and fund. The column labeled "Total Expenditures" is the total costs of the central service. The column labeled "Cost Adjustments" are any costs added or deducted from the central service. The
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column labeled "Total Allocation" is the amount allocated to each operating department and fund, which reconciles with Schedule A.

- (3) Summary of Allocated Bases (Schedule E) - provides the base used to allocate costs of each function of all central service unit allocate in the plan.

Sections - sections on each central service unit are presented in the following format:

- (1) Nature and Extent of Services - a narrative description of the central service and each function identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
- (2) Costs to be Allocated - presents the total costs to be allocated based on actual expenditures. Allocated additions represent costs allocated to a central service from other central services.
- (3) Costs to be Allocated by Function - costs for each department are identified by function to the extent deemed necessary to insure the application of an allocation base which most closely correlate with the benefits derived to receiving department and funds. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service unit are listed across the top of the page and a detailed schedule is provided on each function.
- (4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other department functions based on salaries and wages unless otherwise noted.
- (5) Department Cost Allocation Summary - provides a summary of costs allocated by function. Departments and funds receiving allocations are listed on the left side of the page and the central service unit functions are listed across the top.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	MUNICIPAL CLERK*	MAYOR AND COUNCIL	RISK MANAGEMENT	CITY DEVELOPMENT	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	POLICE
BUILDING DEPRECIATION	18,565	66,303	0	160,688	0	0	0
EQUIPMENT	22,250	0	0	535,202	1,614	0	131,768
NONDEPARTMENTAL	93,686	23,874	903	141,879	18,925	1,912	1,607,402
CITY MANAGER	34,991	25,300	145,612	118,780	46,221	5,881	590,752
GENERAL SERVICES	69,060	87,505	0	167,911	10,561	1,487	1,625,473
COMPTROLLER	17,911	10,301	89,525	111,895	5,391	6,567	334,690
PURCHASING	17,767	1,204	3,613	11,141	6,023	3,613	47,879
HUMAN RESOURCES	48,238	16,086	2,256	65,366	9,975	7,837	516,583
CITY ATTORNEY OFFICE	47,427	165,226	0	572,916	198,579	22,708	0
INFORMATION	40,804	17,163	1,573	562,393	60,423	683	2,910,645
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	10,728,861
POLICE-OFFICE OF THE	0	0	0	0	0	0	2,045,467
FIRE	0	0	0	0	0	0	6,246,805
Total Allocated	410,699	412,962	243,482	2,448,171	357,712	50,688	26,786,325
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	410,699	412,962	243,482	2,448,171	357,712	50,688	26,786,325
Adjustments	0	0	0	0	0	0	0
Proposed Costs	410,699	412,962	243,482	2,448,171	357,712	50,688	26,786,325

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	FIRE DEPT	TRANSPORTATION	ENVIRONMENTAL SERVICES	ENGINEERING & CONSTRUCTION	PUBLIC HEALTH	PARKS AND RECREATION	ZOO
BUILDING DEPRECIATION	0	1,736	431	229,257	0	63,152	0
EQUIPMENT	0	13,336	0	0	47,667	134,446	13,160
NONDEPARTMENTAL	0	253,039	76,666	77,012	101,564	430,117	139,161
CITY MANAGER	0	113,958	231,762	100,012	103,077	100,596	38,123
GENERAL SERVICES	21,160	177,778	180,670	206,566	380,925	13,585,286	375,199
COMPTROLLER	0	336,374	196,971	15,259	124,488	82,877	28,029
PURCHASING	0	29,811	74,679	301	110,212	69,861	24,090
HUMAN RESOURCES	0	113,969	207,849	38,511	137,352	146,983	51,714
CITY ATTORNEY OFFICE	0	34,417	119,100	3,312	84,565	27,912	35,718
INFORMATION	0	185,181	1,127,876	404,633	898,908	961,083	187,732
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	0
POLICE-OFFICE OF THE	0	0	0	0	0	0	0
FIRE	18,228,340	0	0	0	0	0	0
Total Allocated	18,249,500	1,259,599	2,216,004	1,074,863	1,988,758	15,602,313	892,926
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	18,249,500	1,259,599	2,216,004	1,074,863	1,988,758	15,602,313	892,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,249,500	1,259,599	2,216,004	1,074,863	1,988,758	15,602,313	892,926



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	CIVIC/CONVENTION/T OURIST	SUN METRO	AIRPORT*	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION
BUILDING DEPRECIATION	0	0	0	0	0	168,433	0
EQUIPMENT	27,258	15,821	0	0	0	0	0
NONDEPARTMENTAL	373,044	45,374	0	99,662	47,136	17,709	0
CITY MANAGER	55,609	48,681	20,801	296,580	213,432	40,697	17,241
GENERAL SERVICES	853,150	409,545	0	2,093	60,495	151,971	0
COMPTROLLER	43,861	26,496	15,377	90,000	297,977	128,697	0
PURCHASING	18,970	63,236	1,807	104,792	80,024	16,864	0
HUMAN RESOURCES	78,114	28,606	0	272,160	128,718	22,576	0
CITY ATTORNEY OFFICE	4,967	36,901	6,505	12,300	13,128	99,231	0
INFORMATION	589,364	329,897	0	593,873	398,229	168,639	0
POLICE-ADMINISTRATIVE	0	0	0	0	67,411	0	0
POLICE-OFFICE OF THE	0	0	0	0	60,183	0	0
FIRE	0	0	0	0	324,675	0	0
Total Allocated	2,044,337	1,004,557	44,490	1,471,460	1,691,408	814,817	17,241
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,044,337	1,004,557	44,490	1,471,460	1,691,408	814,817	17,241
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,044,337	1,004,557	44,490	1,471,460	1,691,408	814,817	17,241

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	9-1-1 EMERGENCY NETWORK	INTERNTL BRIDGES	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	0	0	0	708,565	0	0	708,565
EQUIPMENT	0	0	0	942,522	0	0	942,522
NONDEPARTMENTAL	0	8,828	255,582	3,813,475	0	6,553,732	10,367,207
CITY MANAGER	0	43,646	28,860	2,420,612	0	324,517	2,745,129
GENERAL SERVICES	9,521	0	84,545	18,460,901	0	24,893,961	43,354,862
COMPTROLLER	0	25,247	88,152	2,076,085	0	484,372	2,560,457
PURCHASING	0	10,841	0	696,728	0	0	696,728
HUMAN RESOURCES	0	24,105	836	1,917,834	0	0	1,917,834
CITY ATTORNEY OFFICE	0	22,826	163,097	1,670,835	0	1,712,111	3,382,946
INFORMATION	0	28,618	47,498	9,515,215	0	0	9,515,215
POLICE-ADMINISTRATIVE	0	0	0	10,796,272	0	0	10,796,272
POLICE-OFFICE OF THE	0	0	0	2,105,650	0	3,718,350	5,824,000
FIRE	0	0	0	24,799,820	0	0	24,799,820
Total Allocated	9,521	164,111	668,570	79,924,514	0	37,687,043	117,611,557
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,521	164,111	668,570	79,924,514	0	37,687,043	117,611,557
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,521	164,111	668,570	79,924,514	0	37,687,043	117,611,557

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	0	1,392,599	
EQUIPMENT DEPRECIATION	0	6,314,410	
NONDEPARTMENTAL	22,893,823	( 9,028,985)	
CITY MANAGER	2,941,888	( 36,705)	
GENERAL SERVICES	44,024,245	( 2,654,794)	
COMPTROLLER	2,100,048	( 103,221)	
PURCHASING	798,035	0	
HUMAN RESOURCES	1,866,644	( 7,562)	
CITY ATTORNEY OFFICE	3,553,811	( 504,277)	
INFORMATION TECHNOLOGY	10,435,886	( 33)	
POLICE-ADMINISTRATIVE SERVICES	10,130,978	0	
POLICE-OFFICE OF THE CHIEF	5,598,475	0	
FIRE	94,295,257	( 76,398,965)	
MUNICIPAL CLERK-CITY CLERK			60,239
MAYOR AND COUNCIL			412,962
RISK MANAGEMENT			243,482
CITY DEVELOPMENT			2,448,171
TAX OFFICE			357,712
METRO PLANNING ORGAN.- M.P.O.			50,688
MUNICIPAL CLERK			350,460
POLICE			26,786,325
FIRE DEPT			18,249,500
TRANSPORTATION			1,259,599
ENVIRONMENTAL SERVICES			2,216,004
ENGINEERING & CONSTRUCTION MGMT			1,074,863
PUBLIC HEALTH			1,988,758
PARKS AND RECREATION			15,602,313
ZOO			892,926
LIBRARY			2,044,337
DEPT OF MUSEUMS & CULTURAL AFF			1,004,557
CIVIC/CONVENTION/TOURIST			44,490
SUN METRO			1,471,460
AIRPORT			1,155,518
AIRPORT POLICE			173,895
AIRPORT FIRE			361,995
COMMUNITY/HUMAN DEVELOPMENT			814,817
PENSION ADMINISTRATION			17,241
9-1-1 EMERGENCY NETWORK			9,521
INTERNTL BRIDGES			164,111

All Monetary Values Are \$ Dollars

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**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
ALL OTHERS			668,570	
Direct Billed Total			0	
Unallocated Total			37,687,043	
Totals	<u>198,639,090</u>	<u>( 81,027,533)</u>	<u>117,611,557</u>	Deviation 0

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
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 POLICE TRAINING	DIRECT TO POLICE ADMIN - TRAINING FUNCTION	DIRECT ALLOCATION
1.4.5 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT
1.4.6 FIRE TRAINING	DIRECT TO FIRE - TRAINING FUNCTION	DIRECT ALLOCATION
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT	FY 2014 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 MOTOR POOL	MOTOR POOL USAGE COSTS PER DEPARTMENT	ACTUAL EXPENSES
3.4.4 POLICE	DIRECT TO POLICE	DIRECT ALLOCATION
3.4.5 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING TABLE
3.4.6 WORKERS COMP	TOTAL NUMBER OF FTE'S BY DEPARTMENT - CIVILIAN ONLY	CITY OF EL PASO STAFFING TABLE
3.4.7 LIABILITY INS	GENERAL FUND INSURED PROPERTY VALUES PER DEPT	INSURED PROPERTY LISTING - RISK
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING TABLE
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL FY 2014 ACTUAL EXPENDITURES	CITY OF EL PASO FINANCE DEPT
GENERAL SERVICES		
5.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	GENERAL SERVICES DEPARTMENT
5.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
5.4.3 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	GENERAL SERVICES DEPARTMENT
5.4.4 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	GENERAL SERVICES DEPARTMENT
5.4.5 PARK - LAND MAN & MAINT	DIRECT ALLOCATION TO PARKS & REC	
5.4.6 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.7 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.8 RECORDS	ANNUAL STORAGE COST BY DEPT	ARCHIVES & RECORDS MANAGER
5.4.9 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
5.4.10 MSC	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
COMPTROLLER		
6.4.1 FIN/REPORTING	TOTAL FY 2014 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 2014 FIXED ASSET SCHEDULE (CAFR)
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 EMPLOYEES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING TABLE
8.4.2 TUITION	TUITION REIMBURSEMENT PAID BY DEPT -GF ONLY	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 INFOR TECH	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.2 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
10.4.3 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.4 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
10.4.5 STR INNOVATION	NUMBER OF PROJECTS PER DEPT FOR PROJECT MANAGEMENT	IT
10.4.6 INFOR SVCS PROJ	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
10.4.7 INFR MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
POLICE-ADMINISTRATIVE SERVICES		
11.4.1 RECORDS	INCIDENT & ACCIDENT REPORTS PER DEPARTMENT	PD
11.4.2 POLICE SUPPLY	DIRECT TO POLICE	DIRECT ALLOCATION
11.4.3 TRAINING	PD TRAINING HOURS PER DEPARTMENT	PD
11.4.4 INTERNAL AFFAIRS	NUMBER OF INTERNAL AFFAIRS CASES MANAGED BY PD	PD
11.4.5 PERSONNEL	NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION	CITY OF EL PASO STAFFING TABLE
11.4.6 PLANNING & RESEARCH	DIRECT TO POLICE	DIRECT ALLOCATION
11.4.7 GRANT OPER	DIRECT TO POLICE	DIRECT ALLOCATION



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
POLICE-OFFICE OF THE CHIEF		
12.4.1 OFFICE OF CHIEF	ACTUAL EMPLOYEES SUPERVISED	CITY OF EL PASO STAFFING TABLE
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 ALLOCATION TO FIRE	
13.4.5 HUMAN RESOURCES	NUMBER OF FIRE FTE'S	CITY OF EL PASO STAFFING TABLE
13.4.6 SUPPORT PERSONNEL	NUMBER OF FIRE FTE'S	CITY OF EL PASO STAFFING TABLE
13.4.7 PLANNING & INFRASTRUCTURE	DIRECT ALLOCATION TO FIRE	
13.4.8 ALL OTHER FIRE	DIRECT ALLOCATION TO FIRE	



**CITY OF EL PASO, TEXAS**  
**BUILDING DEPRECIATION**  
**NATURE AND EXTENT OF SERVICES**

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.
  - ◆ **Police Training** – Costs for the Police Training facility have been allocated to the Police Training function within Police – Administrative Services.
  - ◆ **Service Center** - Costs of the Municipal Service Center have been allocated based on the amount of square footage occupied per department.
  - ◆ **Fire Training** - Costs for the Fire Training facility have been allocated to the Fire Training function within Fire.
- 
-



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
BUILDING USE CHG	1,392,599			
Total Departmental Cost Adjustments:	1,392,599			1,392,599
Total To Be Allocated:	1,392,599	0		1,392,599

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	CITY 1	CITY 2	CITY 3 & 4
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING USE CHG	1,392,599	0	457,889	516,273	391,173
Functional Cost	1,392,599	0	457,889	516,273	391,173
<b>Allocation Step 1</b>					
1st Allocation	1,392,599	0	457,889	516,273	391,173
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 010 BUILDING DEPRECIATION</b>					
Total Allocated	1,392,599	0	457,889	516,273	391,173

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	POLICE TRAINING	SERVICE CENTER	FIRE TRAINING
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
BUILDING USE CHG	492	8,220	18,552
Functional Cost	492	8,220	18,552
<b>Allocation Step 1</b>			
1st Allocation	492	8,220	18,552
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 010 BUILDING DEPRECIATION</b>			
Total Allocated	492	8,220	18,552

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	28	16.5653	75,851		75,851		75,851
MUNICIPAL CLERK-CITY CLERK	7	4.0544	18,565		18,565		18,565
MAYOR AND COUNCIL	25	14.4802	66,303		66,303		66,303
COMPTROLLER	26	15.3490	70,281		70,281		70,281
PURCHASING	17	9.8465	45,086		45,086		45,086
HUMAN RESOURCES	33	19.4324	88,979		88,979		88,979
CITY ATTORNEY OFFICE	35	20.2722	92,824		92,824		92,824
SubTotal	172	100.0000	457,889		457,889		457,889
Total	172	100.0000	457,889		457,889		457,889

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	8	5.5077	28,435		28,435		28,435
GENERAL SERVICES	2	1.3769	7,109		7,109		7,109
INFORMATION TECHNOLOGY	70	48.7092	251,472		251,472		251,472
ENGINEERING & CONSTRUCTION MGMT	64	44.4062	229,257		229,257		229,257
SubTotal	145	100.0000	516,273		516,273		516,273
Total	145	100.0000	516,273		516,273		516,273

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	32,986	41.0785	160,688		160,688		160,688
PARKS AND RECREATION	12,738	15.8630	62,052		62,052		62,052
COMMUNITY/HUMAN DEVELOPMENT	34,576	43.0585	168,433		168,433		168,433
SubTotal	80,300	100.0000	391,173		391,173		391,173
Total	80,300	100.0000	391,173		391,173		391,173

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4  
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	63,456	60.2415	4,953		4,953		4,953
TRANSPORTATION	22,250	21.1229	1,736		1,736		1,736
ENVIRONMENTAL SERVICES	5,529	5.2489	431		431		431
PARKS AND RECREATION	14,101	13.3867	1,100		1,100		1,100
SubTotal	105,336	100.0000	8,220		8,220		8,220
Total	105,336	100.0000	8,220		8,220		8,220

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - POLICE TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	100	100.0000	492		492		492
SubTotal	100	100.0000	492		492		492
Total	100	100.0000	492		492		492

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



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - FIRE TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	100	100.0000	18,552		18,552		18,552
SubTotal	100	100.0000	18,552		18,552		18,552
Total	100	100.0000	18,552		18,552		18,552

Allocation Basis: DIRECT TO FIRE - TRAINING FUNCTION  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	POLICE TRAINING	SERVICE CENTER	FIRE TRAINING
CITY MANAGER	104,286	75,851	28,435	0	0	0	0
GENERAL SERVICES	12,062	0	7,109	0	0	4,953	0
MUNICIPAL CLERK-CITY	18,565	18,565	0	0	0	0	0
MAYOR AND COUNCIL	66,303	66,303	0	0	0	0	0
COMPTROLLER	70,281	70,281	0	0	0	0	0
PURCHASING	45,086	45,086	0	0	0	0	0
HUMAN RESOURCES	88,979	88,979	0	0	0	0	0
CITY ATTORNEY OFFICE	92,824	92,824	0	0	0	0	0
INFORMATION	251,472	0	251,472	0	0	0	0
CITY DEVELOPMENT	160,688	0	0	160,688	0	0	0
POLICE-ADMINISTRATIVE	492	0	0	0	492	0	0
FIRE	18,552	0	0	0	0	0	18,552
TRANSPORTATION	1,736	0	0	0	0	1,736	0
ENVIRONMENTAL	431	0	0	0	0	431	0
ENGINEERING &	229,257	0	229,257	0	0	0	0
PARKS AND RECREATION	63,152	0	0	62,052	0	1,100	0
COMMUNITY/HUMAN	168,433	0	0	168,433	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,392,599	457,889	516,273	391,173	492	8,220	18,552

**CITY OF EL PASO, TEXAS  
EQUIPMENT DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

Equipment depreciation is computed and allocated to General Fund departments based on their actual FY 14 depreciation.

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
EQUIPMENT	6,314,410			
Total Departmental Cost Adjustments:	6,314,410			6,314,410
Total To Be Allocated:	6,314,410	0		6,314,410

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	FIXED ASSETS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
EQUIPMENT	6,314,410	0	6,314,410
Functional Cost	6,314,410	0	6,314,410
<b>Allocation Step 1</b>			
1st Allocation	6,314,410	0	6,314,410
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 020 EQUIPMENT DEPRECIATION</b>			
Total Allocated	6,314,410	0	6,314,410

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT DEPRECIATION

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	54,406	0.8616	54,406		54,406		54,406
CITY MANAGER	68,465	1.0843	68,465		68,465		68,465
GENERAL SERVICES	2,821,887	44.6895	2,821,887		2,821,887		2,821,887
CITY ATTORNEY OFFICE	1,713	0.0271	1,713		1,713		1,713
INFORMATION TECHNOLOGY	1,443,284	22.8570	1,443,284		1,443,284		1,443,284
CITY DEVELOPMENT	535,202	8.4759	535,202		535,202		535,202
FIRE	982,133	15.5538	982,133		982,133		982,133
TAX OFFICE	1,614	0.0256	1,614		1,614		1,614
MUNICIPAL CLERK	22,250	0.3524	22,250		22,250		22,250
POLICE	131,768	2.0868	131,768		131,768		131,768
TRANSPORTATION	13,336	0.2112	13,336		13,336		13,336
PUBLIC HEALTH	47,667	0.7549	47,667		47,667		47,667
PARKS AND RECREATION	134,446	2.1292	134,446		134,446		134,446
ZOO	13,160	0.2084	13,160		13,160		13,160
LIBRARY	27,258	0.4317	27,258		27,258		27,258
DEPT OF MUSEUMS & CULTURAL AFF	15,821	0.2506	15,821		15,821		15,821
SubTotal	6,314,410	100.0000	6,314,410		6,314,410		6,314,410
Total	6,314,410	100.0000	6,314,410		6,314,410		6,314,410

Allocation Basis: DEPRECIATION OF EQUIPMENT  
Allocation Source: FY 2014 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	54,406	54,406
CITY MANAGER	68,465	68,465
GENERAL SERVICES	2,821,887	2,821,887
CITY ATTORNEY OFFICE	1,713	1,713
INFORMATION	1,443,284	1,443,284
CITY DEVELOPMENT	535,202	535,202
FIRE	982,133	982,133
TAX OFFICE	1,614	1,614
MUNICIPAL CLERK	22,250	22,250
POLICE	131,768	131,768
TRANSPORTATION	13,336	13,336
PUBLIC HEALTH	47,667	47,667
PARKS AND RECREATION	134,446	134,446
ZOO	13,160	13,160
LIBRARY	27,258	27,258
DEPT OF MUSEUMS &	15,821	15,821
Direct Billed	0	0
Total	6,314,410	6,314,410



**CITY OF EL PASO, TEXAS**  
**NON-DEPARTMENTAL**  
**NATURE AND EXTENT OF SERVICES**

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.
  - ◆ **Motor Pool** – Costs to lease the space to park the motor pools in downtown El Paso have been allocated to departments based the amount of motor pool usage costs.
  - ◆ **Police** – Costs for outside contracts that benefit Police have been allocated directly.
  - ◆ **Retirees Insurance** - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
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**CITY OF EL PASO, TEXAS**  
**NON-DEPARTMENTAL**  
**NATURE AND EXTENT OF SERVICES**

- ◆ **Workers Comp** – The credit for worker's compensation civilian costs are allocated based on the number of civilian fte's per department.
  - ◆ **Liability Insurance** - The costs for liability insurance and property insurance payments have been allocated based on the insured property values of General Fund buildings.
  - ◆ **PEG** – Costs associated with PEG have not been allocated in this plan.
  - ◆ **City Hall Relocation** – Costs associated with the relocation of City Hall have not been allocated in this plan as they are one time costs.
  - ◆ **General Government** - All other costs are classified as general government in nature and are not allocated within this Plan.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,893,823			22,893,823
TRANSFERS	( 7,628,413)			
BILLING/COLLECT AGEN CONTRACTS	( 466,665)			
BANK SVC CHRGS & CR CARD FEES	809			
DAMAGES & SETTLEMENTS	( 934,716)			
Total Deductions:	( 9,028,985)			( 9,028,985)
EQUIPMENT DEPRECIATION	54,406		54,406	
NONDEPARTMENTAL		5,711	5,711	
CITY MANAGER		33,076	33,076	
COMPTROLLER		66,019	66,019	
PURCHASING		61,225	61,225	
HUMAN RESOURCES		844	844	
Total Allocated Additions:	54,406	166,875	221,281	221,281
Total To Be Allocated:	13,919,244	166,875		14,086,119

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	Total	General & Admin	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	MOTOR POOL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	111,499	0	8,359	0	0
FRINGE BENEFITS	28,109	0	2,258	0	0
<b>Other Expense &amp; Cost</b>					
RETIRESS HEALTH	2,565,024	0	0	0	0
WORKERS COMP - CIVILIAN	( 1,999,994)	0	0	0	0
APPRAISAL SERVICES	3,442,221	0	0	0	0
SUPPLIES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	417,532	0	0	417,532	0
DATA PROCESSING SERVICES CONTRACT	4,756,988	0	0	4,749,042	0
OUTSIDE CONTRACTS - NOC	738,711	0	0	657,891	0
COMPUTER RELATED-LEASES	425,594	0	0	0	0
LEASES	19,500	0	0	0	19,500
OTHER CONTRACTUAL SVCS	109,229	0	0	7,946	0
LIABILITY INSURANCE	687,864	0	0	0	0
OPER CONT RESERVES	1,806,256	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	216,606	0	13,980	0	0
PROPERTY INS PMNTS	136,559	0	0	0	0
PROF LICENSES	88,853	0	88,853	0	0
COMMUNITY SERVICE PROJECTS	261,612	0	0	0	0
GENERAL CITY	52,675	0	0	0	0
*TRANSFERS	7,628,413	7,628,413	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	466,665	466,665	0	0	0
*BANK SVC CHRGS & CR CARD FEES	( 809)	( 809)	0	0	0
*DAMAGES & SETTLEMENTS	934,716	934,716	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	22,893,823	9,028,985	113,450	5,832,411	19,500
<b>Deductions</b>					
Total Deductions	( 9,028,985)	( 9,028,985)	0	0	0
Functional Cost	13,864,838	0	113,450	5,832,411	19,500

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	Total	General & Admin	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	MOTOR POOL
<b>Allocation Step 1</b>					
Inbound- All Others	54,406	54,406	0	0	0
Reallocate Admin Costs		( 54,406)	445	22,887	76
Unallocated Costs	( 6,476,091)	0	0	0	0
1st Allocation	7,443,153	0	113,895	5,855,298	19,576
<b>Allocation Step 2</b>					
Inbound- All Others	166,875	166,875	0	0	0
Reallocate Admin Costs		( 166,875)	1,366	70,197	235
Unallocated Costs	( 77,641)	0	0	0	0
2nd Allocation	89,234	0	1,366	70,197	235
<b>Total For 025 NONDEPARTMENTAL</b>					
Total Allocated	7,532,387	0	115,261	5,925,495	19,811

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	POLICE	RETIREEES INSURANCE	WORKERS COMP	LIABILITY INS	PEG
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	103,140
FRINGE BENEFITS	0	0	0	0	25,689
<b>Other Expense &amp; Cost</b>					
RETIREEES HEALTH	0	2,565,024	0	0	0
WORKERS COMP - CIVILIAN	0	0	( 1,999,994)	0	0
APPRAISAL SERVICES	0	0	0	0	0
SUPPLIES	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	59,247	0	0	0	0
COMPUTER RELATED-LEASES	0	0	0	0	0
LEASES	0	0	0	0	0
OTHER CONTRACTUAL SVCS	0	0	0	0	0
LIABILITY INSURANCE	0	0	0	687,864	0
OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	0	0	136,559	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
GENERAL CITY	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
<b>Departmental Totals</b>					
Total Expenditures	59,247	2,565,024	( 1,999,994)	824,423	128,829
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	59,247	2,565,024	( 1,999,994)	824,423	128,829

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	POLICE	RETIREEES INSURANCE	WORKERS COMP	LIABILITY INS	PEG
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	232	10,065	( 7,848)	3,235	506
Unallocated Costs	0	0	0	0	( 129,335)
1st Allocation	59,479	2,575,089	( 2,007,842)	827,658	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	713	30,872	( 24,072)	9,923	1,551
Unallocated Costs	0	0	0	0	( 1,551)
2nd Allocation	713	30,872	( 24,072)	9,923	0
Total For 025 NONDEPARTMENTAL					
Total Allocated	60,192	2,605,961	( 2,031,914)	837,581	0

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	CITY HALL RELOCATION	GENERAL GOVT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	162
<b>Other Expense &amp; Cost</b>		
RETIRESS HEALTH	0	0
WORKERS COMP - CIVILIAN	0	0
APPRAISAL SERVICES	0	3,442,221
SUPPLIES	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0
DATA PROCESSING SERVICES CONTRACT	7,946	0
OUTSIDE CONTRACTS - NOC	21,573	0
COMPUTER RELATED-LEASES	425,594	0
LEASES	0	0
OTHER CONTRACTUAL SVCS	0	101,283
LIABILITY INSURANCE	0	0
OPER CONT RESERVES	0	1,806,256
OTHER SERVICES/CHARGES EXPENSE	201,000	1,626
PROPERTY INS PMNTS	0	0
PROF LICENSES	0	0
COMMUNITY SERVICE PROJECTS	0	261,612
GENERAL CITY	0	52,675
*TRANSFERS	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0
*BANK SVC CHRGS & CR CARD FEES	0	0
*DAMAGES & SETTLEMENTS	0	0
<b>Departmental Totals</b>		
Total Expenditures	656,113	5,665,835
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>	<b>656,113</b>	<b>5,665,835</b>

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	CITY HALL RELOCATION	GENERAL GOVT
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	2,575	22,233
Unallocated Costs	( 658,688)	( 5,688,068)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	7,897	68,193
Unallocated Costs	( 7,897)	( 68,193)
2nd Allocation	0	0
Total For 025 NONDEPARTMENTAL		
Total Allocated	0	0



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	14,278,019	4.2805	4,875		4,875		4,875
CITY MANAGER	2,950,267	0.8845	1,007		1,007	13	1,020
GENERAL SERVICES	23,589,091	7.0719	8,055		8,055	101	8,156
MUNICIPAL CLERK-CITY CLERK	423,879	0.1271	145		145	2	147
MAYOR AND COUNCIL	1,222,839	0.3666	418		418	5	423
COMPTROLLER	1,996,827	0.5986	682		682	9	691
PURCHASING	798,035	0.2392	272		272	3	275
HUMAN RESOURCES	1,858,265	0.5571	635		635	8	643
CITY ATTORNEY OFFICE	3,065,680	0.9191	1,047		1,047	13	1,060
INFORMATION TECHNOLOGY	10,435,886	3.1286	3,563		3,563	45	3,608
CITY DEVELOPMENT	8,112,463	2.4321	2,770		2,770	35	2,805
POLICE-ADMINISTRATIVE SERVICES	10,130,951	3.0372	3,459		3,459	43	3,502
POLICE-OFFICE OF THE CHIEF	5,598,475	1.6784	1,912		1,912	24	1,936
FIRE	92,498,131	27.7306	31,584		31,584	396	31,980
TAX OFFICE	1,692,318	0.5074	578		578	7	585
MUNICIPAL CLERK	4,417,562	1.3244	1,508		1,508	19	1,527
POLICE	100,674,358	30.1816	34,375		34,375	429	34,804
TRANSPORTATION	13,503,752	4.0484	4,611		4,611	58	4,669
ENGINEERING & CONSTRUCTION MGMT	4,938,888	1.4807	1,686		1,686	21	1,707
PUBLIC HEALTH	5,257,105	1.5761	1,795		1,795	22	1,817
PARKS AND RECREATION	11,467,805	3.4380	3,916		3,916	49	3,965
ZOO	3,624,657	1.0867	1,238		1,238	16	1,254
LIBRARY	8,543,753	2.5614	2,917		2,917	37	2,954
DEPT OF MUSEUMS & CULTURAL AFF	2,242,927	0.6724	766		766	10	776
COMMUNITY/HUMAN DEVELOPMENT	238,067	0.0714	81		81	1	82
SubTotal	333,560,000	100.0000	113,895		113,895	1,366	115,261
Total	333,560,000	100.0000	113,895		113,895	1,366	115,261

**CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES  
Allocation Source: FINANCE DEPARTMENT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	986	0.0122	716		716		716
CITY MANAGER	36,089	0.4475	26,204		26,204	314	26,518
GENERAL SERVICES	273,338	3.3895	198,467		198,467	2,380	200,847
MUNICIPAL CLERK-CITY CLERK	6,902	0.0856	5,011		5,011	60	5,071
MAYOR AND COUNCIL	24,651	0.3057	17,899		17,899	215	18,114
COMPTROLLER	806,403	9.9998	585,518		585,518	7,020	592,538
PURCHASING	16,762	0.2079	12,171		12,171	146	12,317
HUMAN RESOURCES	384,527	4.7683	279,200		279,200	3,348	282,548
CITY ATTORNEY OFFICE	42,256	0.5240	30,682		30,682	368	31,050
INFORMATION TECHNOLOGY	69,761	0.8651	50,652		50,652	607	51,259
RISK MANAGEMENT	4,684	0.0581	3,401		3,401	41	3,442
CITY DEVELOPMENT	160,280	1.9876	116,377		116,377	1,395	117,772
POLICE-ADMINISTRATIVE SERVICES	160,723	1.9930	116,699		116,699	1,399	118,098
POLICE-OFFICE OF THE CHIEF	570,281	7.0718	414,073		414,073	4,965	419,038
FIRE	1,524,856	18.9090	1,107,178		1,107,178	13,273	1,120,451
TAX OFFICE	20,707	0.2568	15,035		15,035	180	15,215
METRO PLANNING ORGAN.- M.P.O.	10,846	0.1345	7,875		7,875	94	7,969
MUNICIPAL CLERK	84,139	1.0434	61,092		61,092	733	61,825
POLICE	1,072,404	13.2983	778,658		778,658	9,336	787,994
TRANSPORTATION	307,096	3.8081	222,978		222,978	2,674	225,652
ENVIRONMENTAL SERVICES	431,486	5.3506	313,296		313,296	3,756	317,052
ENGINEERING & CONSTRUCTION MGMT	69,366	0.8602	50,366		50,366	604	50,970
PUBLIC HEALTH	257,358	3.1914	186,864		186,864	2,241	189,105
PARKS AND RECREATION	302,278	3.7484	219,480		219,480	2,632	222,112
ZOO	117,798	1.4608	85,531		85,531	1,026	86,557
LIBRARY	332,440	4.1224	241,380		241,380	2,894	244,274
DEPT OF MUSEUMS & CULTURAL AFF	56,056	0.6951	40,701		40,701	488	41,189
SUN METRO	564,994	7.0062	410,234		410,234	4,919	415,153

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	204,108	2.5310	148,200		148,200	1,777	149,977
AIRPORT POLICE	31,553	0.3913	22,910		22,910	275	23,185
AIRPORT FIRE	31,553	0.3913	22,910		22,910	275	23,185
COMMUNITY/HUMAN DEVELOPMENT	37,469	0.4646	27,206		27,206	326	27,532
INTERNTL BRIDGES	50,041	0.6205	36,334		36,334	436	36,770
SubTotal	8,064,191	100.0000	5,855,298		5,855,298	70,197	5,925,495
Total	8,064,191	100.0000	5,855,298		5,855,298	70,197	5,925,495

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	332	0.8521	167		167	2	169
GENERAL SERVICES	4,871	12.5019	2,447		2,447	29	2,476
MUNICIPAL CLERK-CITY CLERK	14	0.0359	7		7		7
COMPTROLLER	157	0.4030	79		79	1	80
PURCHASING	69	0.1771	35		35		35
HUMAN RESOURCES	91	0.2336	46		46	1	47
INFORMATION TECHNOLOGY	8,624	22.1343	4,333		4,333	53	4,386
RISK MANAGEMENT	150	0.3850	75		75	1	76
CITY DEVELOPMENT	7,126	18.2896	3,580		3,580	43	3,623
MUNICIPAL CLERK	3,600	9.2398	1,809		1,809	22	1,831
ENVIRONMENTAL SERVICES	19	0.0488	10		10		10
ENGINEERING & CONSTRUCTION MGMT	2,507	6.4345	1,260		1,260	15	1,275
PARKS AND RECREATION	5,850	15.0146	2,939		2,939	35	2,974
DEPT OF MUSEUMS & CULTURAL AFF	2,210	5.6722	1,110		1,110	13	1,123
COMMUNITY/HUMAN DEVELOPMENT	3,342	8.5776	1,679		1,679	20	1,699
SubTotal	38,962	100.0000	19,576		19,576	235	19,811
Total	38,962	100.0000	19,576		19,576	235	19,811

Allocation Basis: MOTOR POOL USAGE COSTS PER DEPARTMENT  
Allocation Source: ACTUAL EXPENSES

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1.00	0.0258	664		664		664
CITY MANAGER	36.60	0.9432	24,288		24,288	291	24,579
GENERAL SERVICES	179.30	4.6205	118,982		118,982	1,427	120,409
MUNICIPAL CLERK-CITY CLERK	7.00	0.1804	4,645		4,645	56	4,701
MAYOR AND COUNCIL	24.00	0.6185	15,926		15,926	191	16,117
COMPTROLLER	26.50	0.6829	17,585		17,585	211	17,796
PURCHASING	15.50	0.3994	10,286		10,286	123	10,409
HUMAN RESOURCES	29.70	0.7654	19,709		19,709	236	19,945
CITY ATTORNEY OFFICE	34.00	0.8762	22,562		22,562	271	22,833
INFORMATION TECHNOLOGY	70.75	1.8232	46,949		46,949	563	47,512
CITY DEVELOPMENT	124.80	3.2161	82,817		82,817	993	83,810
POLICE-ADMINISTRATIVE SERVICES	163.00	4.2005	108,166		108,166	1,297	109,463
POLICE-OFFICE OF THE CHIEF	13.00	0.3350	8,627		8,627	103	8,730
FIRE	1,062.25	27.3739	704,903		704,903	8,453	713,356
TAX OFFICE	21.00	0.5412	13,935		13,935	167	14,102
MUNICIPAL CLERK	81.75	2.1067	54,249		54,249	651	54,900
POLICE	1,087.60	28.0270	721,723		721,723	8,657	730,380
TRANSPORTATION	213.40	5.4993	141,611		141,611	1,698	143,309
ENGINEERING & CONSTRUCTION MGMT	64.50	1.6621	42,802		42,802	513	43,315
PUBLIC HEALTH	73.77	1.9010	48,953		48,953	587	49,540
PARKS AND RECREATION	273.99	7.0607	181,818		181,818	2,180	183,998
ZOO	89.90	2.3167	59,657		59,657	715	60,372
LIBRARY	140.50	3.6206	93,235		93,235	1,118	94,353
DEPT OF MUSEUMS & CULTURAL AFF	42.01	1.0826	27,878		27,878	334	28,212
COMMUNITY/HUMAN DEVELOPMENT	4.70	0.1211	3,119		3,119	37	3,156
SubTotal	3,880.52	100.0000	2,575,089		2,575,089	30,872	2,605,961
Total	3,880.52	100.0000	2,575,089		2,575,089	30,872	2,605,961



**CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

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

Allocation Source: CITY OF EL PASO STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - POLICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	100	100.0000	59,479		59,479	713	60,192
SubTotal	100	100.0000	59,479		59,479	713	60,192
Total	100	100.0000	59,479		59,479	713	60,192

Allocation Basis: DIRECT TO POLICE  
Allocation Source: DIRECT ALLOCATION



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1.00	0.0271	-544		-544		-544
CITY MANAGER	36.60	0.9918	-19,913		-19,913	-239	-20,152
GENERAL SERVICES	251.00	6.8014	-136,561		-136,561	-1,638	-138,199
MUNICIPAL CLERK-CITY CLERK	7.00	0.1897	-3,808		-3,808	-46	-3,854
MAYOR AND COUNCIL	25.00	0.6774	-13,602		-13,602	-163	-13,765
COMPTROLLER	26.50	0.7181	-14,418		-14,418	-173	-14,591
PURCHASING	17.00	0.4607	-9,249		-9,249	-111	-9,360
HUMAN RESOURCES	33.55	0.9091	-18,253		-18,253	-219	-18,472
CITY ATTORNEY OFFICE	35.00	0.9484	-19,042		-19,042	-228	-19,270
INFORMATION TECHNOLOGY	70.75	1.9171	-38,493		-38,493	-462	-38,955
RISK MANAGEMENT	4.75	0.1287	-2,584		-2,584	-31	-2,615
CITY DEVELOPMENT	124.80	3.3817	-67,900		-67,900	-814	-68,714
POLICE-ADMINISTRATIVE SERVICES	120.00	3.2517	-65,288		-65,288	-783	-66,071
POLICE-OFFICE OF THE CHIEF	7.00	0.1897	-3,808		-3,808	-46	-3,854
FIRE	212.25	5.7514	-115,478		-115,478	-1,385	-116,863
TAX OFFICE	21.00	0.5690	-11,425		-11,425	-137	-11,562
METRO PLANNING ORGAN.- M.P.O.	11.00	0.2981	-5,985		-5,985	-72	-6,057
MUNICIPAL CLERK	81.75	2.2152	-44,477		-44,477	-533	-45,010
POLICE	90.60	2.4550	-49,292		-49,292	-591	-49,883
TRANSPORTATION	230.00	6.2323	-125,135		-125,135	-1,501	-126,636
ENVIRONMENTAL SERVICES	437.60	11.8577	-238,084		-238,084	-2,855	-240,939
ENGINEERING & CONSTRUCTION MGMT	64.50	1.7478	-35,092		-35,092	-421	-35,513
PUBLIC HEALTH	257.10	6.9667	-139,880		-139,880	-1,677	-141,557
PARKS AND RECREATION	293.83	7.9619	-159,863		-159,863	-1,917	-161,780
ZOO	100.75	2.7300	-54,815		-54,815	-657	-55,472
LIBRARY	140.50	3.8071	-76,441		-76,441	-917	-77,358
DEPT OF MUSEUMS & CULTURAL AFF	56.85	1.5405	-30,930		-30,930	-371	-31,301
SUN METRO	573.00	15.5265	-311,754		-311,754	-3,737	-315,491

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	207.00	5.6091	-112,622		-112,622	-1,351	-113,973
AIRPORT POLICE	32.00	0.8671	-17,410		-17,410	-209	-17,619
AIRPORT FIRE	32.00	0.8671	-17,410		-17,410	-209	-17,619
COMMUNITY/HUMAN DEVELOPMENT	38.00	1.0297	-20,675		-20,675	-248	-20,923
INTERNTL BRIDGES	50.75	1.3752	-27,611		-27,611	-331	-27,942
SubTotal	3,690.43	100.0000	-2,007,842		-2,007,842	-24,072	-2,031,914
Total	3,690.43	100.0000	-2,007,842		-2,007,842	-24,072	-2,031,914

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	2,576,518	0.6002	4,967		4,967	60	5,027
GENERAL SERVICES	7,196,526	1.6763	13,874		13,874	166	14,040
MUNICIPAL CLERK-CITY CLERK	428,409	0.0998	826		826	10	836
MAYOR AND COUNCIL	1,530,032	0.3564	2,950		2,950	35	2,985
COMPTROLLER	1,621,833	0.3778	3,127		3,127	37	3,164
PURCHASING	1,924,805	0.4484	3,711		3,711	44	3,755
HUMAN RESOURCES	2,160,405	0.5032	4,165		4,165	50	4,215
CITY ATTORNEY OFFICE	2,142,044	0.4990	4,130		4,130	50	4,180
INFORMATION TECHNOLOGY	9,631,368	2.2435	18,569		18,569	223	18,792
CITY DEVELOPMENT	1,323,457	0.3083	2,552		2,552	31	2,583
FIRE	49,232,551	11.4682	94,917		94,917	1,138	96,055
TAX OFFICE	300,000	0.0699	578		578	7	585
MUNICIPAL CLERK	5,999,066	1.3974	11,566		11,566	139	11,705
POLICE	22,508,719	5.2431	43,395		43,395	520	43,915
TRANSPORTATION	3,098,174	0.7217	5,973		5,973	72	6,045
ENVIRONMENTAL SERVICES	278,704	0.0649	537		537	6	543
ENGINEERING & CONSTRUCTION MGMT	7,820,340	1.8217	15,077		15,077	181	15,258
PUBLIC HEALTH	1,362,824	0.3175	2,627		2,627	32	2,659
PARKS AND RECREATION	91,667,492	21.3529	176,729		176,729	2,119	178,848
ZOO	23,808,088	5.5458	45,900		45,900	550	46,450
LIBRARY	55,775,917	12.9924	107,532		107,532	1,289	108,821
DEPT OF MUSEUMS & CULTURAL AFF	2,755,000	0.6417	5,311		5,311	64	5,375
COMMUNITY/HUMAN DEVELOPMENT	3,159,012	0.7359	6,090		6,090	73	6,163
ALL OTHERS	130,996,816	30.5140	252,555		252,555	3,027	255,582
SubTotal	429,298,100	100.0000	827,658		827,658	9,923	837,581
Total	429,298,100	100.0000	827,658		827,658	9,923	837,581

**CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

Allocation Basis: GENERAL FUND INSURED PROPERTY VALUES PER DEPT

Allocation Source: INSURED PROPERTY LISTING - RISK

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE IT	MOTOR POOL	POLICERETIREES INSURANCE	WORKERS COMP
NONDEPARTMENTAL	5,711	4,875	716	0	0	( 544)
CITY MANAGER	37,161	1,020	26,518	169	0	( 20,152)
GENERAL SERVICES	207,729	8,156	200,847	2,476	0	( 138,199)
MUNICIPAL CLERK-CITY	6,908	147	5,071	7	0	( 3,854)
MAYOR AND COUNCIL	23,874	423	18,114	0	0	( 13,765)
COMPTROLLER	599,678	691	592,538	80	0	( 14,591)
PURCHASING	17,431	275	12,317	35	0	( 9,360)
HUMAN RESOURCES	288,926	643	282,548	47	0	( 18,472)
CITY ATTORNEY OFFICE	39,853	1,060	31,050	0	0	( 19,270)
INFORMATION	86,602	3,608	51,259	4,386	0	( 38,955)
RISK MANAGEMENT	903	0	3,442	76	0	( 2,615)
CITY DEVELOPMENT	141,879	2,805	117,772	3,623	0	( 68,714)
POLICE-ADMINISTRATIVE	164,992	3,502	118,098	0	0	( 66,071)
POLICE-OFFICE OF THE	425,850	1,936	419,038	0	0	( 3,854)
FIRE	1,844,979	31,980	1,120,451	0	0	( 116,863)
TAX OFFICE	18,925	585	15,215	0	0	( 11,562)
METRO PLANNING	1,912	0	7,969	0	0	( 6,057)
MUNICIPAL CLERK	86,778	1,527	61,825	1,831	0	( 45,010)
POLICE	1,607,402	34,804	787,994	0	60,192	( 49,883)
TRANSPORTATION	253,039	4,669	225,652	0	0	( 126,636)
ENVIRONMENTAL	76,666	0	317,052	10	0	( 240,939)
ENGINEERING &	77,012	1,707	50,970	1,275	0	( 35,513)
PUBLIC HEALTH	101,564	1,817	189,105	0	0	( 141,557)
PARKS AND RECREATION	430,117	3,965	222,112	2,974	0	( 161,780)
ZOO	139,161	1,254	86,557	0	0	( 55,472)
LIBRARY	373,044	2,954	244,274	0	0	( 77,358)
DEPT OF MUSEUMS &	45,374	776	41,189	1,123	0	( 31,301)
SUN METRO	99,662	0	415,153	0	0	( 315,491)
AIRPORT	36,004	0	149,977	0	0	( 113,973)
AIRPORT POLICE	5,566	0	23,185	0	0	( 17,619)
AIRPORT FIRE	5,566	0	23,185	0	0	( 17,619)
COMMUNITY/HUMAN	17,709	82	27,532	1,699	0	( 20,923)
INTERNTL BRIDGES	8,828	0	36,770	0	0	( 27,942)
ALL OTHERS	255,582	0	0	0	0	0



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE IT	MOTOR POOL	POLICERETIREES INSURANCE	WORKERS COMP
Direct Billed	0	0	0	0	0	0
Total	7,532,387	115,261	5,925,495	19,811	60,192	( 2,031,914)

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS
NONDEPARTMENTAL	0
CITY MANAGER	5,027
GENERAL SERVICES	14,040
MUNICIPAL CLERK-CITY	836
MAYOR AND COUNCIL	2,985
COMPTROLLER	3,164
PURCHASING	3,755
HUMAN RESOURCES	4,215
CITY ATTORNEY OFFICE	4,180
INFORMATION	18,792
RISK MANAGEMENT	0
CITY DEVELOPMENT	2,583
POLICE-ADMINISTRATIVE	0
POLICE-OFFICE OF THE	0
FIRE	96,055
TAX OFFICE	585
METRO PLANNING	0
MUNICIPAL CLERK	11,705
POLICE	43,915
TRANSPORTATION	6,045
ENVIRONMENTAL	543
ENGINEERING &	15,258
PUBLIC HEALTH	2,659
PARKS AND RECREATION	178,848
ZOO	46,450
LIBRARY	108,821
DEPT OF MUSEUMS &	5,375
SUN METRO	0
AIRPORT	0
AIRPORT POLICE	0
AIRPORT FIRE	0
COMMUNITY/HUMAN	6,163
INTERNTL BRIDGES	0
ALL OTHERS	255,582



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS
Direct Billed	0
Total	<u>837,581</u>



**CITY OF EL PASO, TEXAS**  
**CITY MANAGER**  
**NATURE AND EXTENT OF SERVICES**

The City Manager provides professional recommendations to, and implements the policies and direction of Council. The City Manager also 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.
  - ◆ **Public Information Office** – Costs of the public information office have not been allocated within this plan.
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**CITY OF EL PASO, TEXAS**  
**GENERAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The General Services Department's mission is to provide timely, cost-effective, and accurate support of City facilities, fleet, land management, and records. Costs associated with General Services are functionalized and allocated as follows:

- ◆ **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.
  - ◆ **Parks Land Management and Maintenance** – Costs for Parks' land management and maintenance are allocated directly to Parks.
  - ◆ **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.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department CITY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,941,888			2,941,888
BUILDING DEPRECIATION	104,286		104,286	
EQUIPMENT DEPRECIATION	68,465		68,465	
NONDEPARTMENTAL	36,720	441	37,161	
CITY MANAGER		26,702	26,702	
GENERAL SERVICES		110,199	110,199	
COMPTROLLER		10,002	10,002	
PURCHASING		2,247	2,247	
HUMAN RESOURCES		16,536	16,536	
CITY ATTORNEY OFFICE		54,160	54,160	
INFORMATION TECHNOLOGY		380,955	380,955	
Total Allocated Additions:	209,471	601,242	810,713	810,713
REIMBURSED EXP	( 36,705)			
Total Departmental Cost Adjustments:	( 36,705)			( 36,705)
Total To Be Allocated:	3,114,654	601,242		3,715,896

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

	Total	General & Admin	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	2,211,861	0	798,118	353,322	884,288
FRINGE BENEFITS	550,471	0	231,116	79,337	178,596
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	136,927	0	19,964	11,883	91,904
MATERIALS/SUPPLIES	18,793	0	7,318	5,794	2,691
OPERATING EXP	23,836	0	11,688	10,323	1,825
<b>Departmental Totals</b>					
Total Expenditures	2,941,888	0	1,068,204	460,659	1,159,304
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXP	( 36,705)	0	0	( 36,699)	0
Functional Cost	2,905,183	0	1,068,204	423,960	1,159,304
<b>Allocation Step 1</b>					
Inbound- All Others	209,471	209,471	0	0	0
Reallocate Admin Costs		( 209,471)	77,020	30,569	83,588
Unallocated Costs	( 272,009)	0	0	0	0
1st Allocation	2,842,645	0	1,145,224	454,529	1,242,892
<b>Allocation Step 2</b>					
Inbound- All Others	601,242	601,242	0	0	0
Reallocate Admin Costs		( 601,242)	221,070	87,740	239,924
Unallocated Costs	( 52,508)	0	0	0	0
2nd Allocation	548,734	0	221,070	87,740	239,924
<b>Total For 030 CITY MANAGER</b>					
Total Allocated	3,391,379	0	1,366,294	542,269	1,482,816

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

## PUBLIC INFOR

## Wages &amp; Benefits

SALARIES & WAGES	176,133
FRINGE BENEFITS	61,422

## Other Expense &amp; Cost

CONTRACTUAL SERVICES	13,176
MATERIALS/SUPPLIES	2,990
OPERATING EXP	0

## Departmental Totals

Total Expenditures	253,721
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## Deductions

Total Deductions	0
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## Cost Adjustments

REIMBURSED EXP	( 6)
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Functional Cost	253,715
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## Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	18,294
Unallocated Costs	( 272,009)
1st Allocation	0

## Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	52,508
Unallocated Costs	( 52,508)
2nd Allocation	0

## Total For 030 CITY MANAGER

Total Allocated	0
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1.00	0.0179	205		205		205
CITY MANAGER	36.60	0.6542	7,492		7,492		7,492
GENERAL SERVICES	251.00	4.4866	51,382		51,382	9,986	61,368
MUNICIPAL CLERK-CITY CLERK	7.00	0.1251	1,433		1,433	278	1,711
MAYOR AND COUNCIL	25.00	0.4469	5,118		5,118	995	6,113
COMPTROLLER	26.50	0.4737	5,425		5,425	1,054	6,479
PURCHASING	17.00	0.3039	3,480		3,480	676	4,156
HUMAN RESOURCES	33.55	0.5997	6,868		6,868	1,335	8,203
CITY ATTORNEY OFFICE	35.00	0.6256	7,165		7,165	1,392	8,557
INFORMATION TECHNOLOGY	70.75	1.2647	14,483		14,483	2,815	17,298
RISK MANAGEMENT	4.75	0.0849	972		972	189	1,161
CITY DEVELOPMENT	124.80	2.2308	25,548		25,548	4,965	30,513
POLICE-ADMINISTRATIVE SERVICES	163.00	2.9136	33,367		33,367	6,485	39,852
POLICE-OFFICE OF THE CHIEF	13.00	0.2324	2,661		2,661	517	3,178
FIRE	1,070.25	19.1306	219,089		219,089	42,578	261,667
TAX OFFICE	21.00	0.3754	4,299		4,299	835	5,134
METRO PLANNING ORGAN.- M.P.O.	11.00	0.1966	2,252		2,252	438	2,690
MUNICIPAL CLERK	81.75	1.4613	16,735		16,735	3,252	19,987
POLICE	1,087.60	19.4408	222,638		222,638	43,269	265,907
TRANSPORTATION	230.00	4.1112	47,083		47,083	9,150	56,233
ENVIRONMENTAL SERVICES	437.60	7.8221	89,580		89,580	17,409	106,989
ENGINEERING & CONSTRUCTION MGMT	64.50	1.1529	13,204		13,204	2,566	15,770
PUBLIC HEALTH	257.10	4.5956	52,630		52,630	10,228	62,858
PARKS AND RECREATION	293.83	5.2522	60,149		60,149	11,690	71,839
ZOO	100.75	1.8009	20,624		20,624	4,008	24,632
LIBRARY	140.50	2.5114	28,761		28,761	5,590	34,351
DEPT OF MUSEUMS & CULTURAL AFF	56.85	1.0162	11,638		11,638	2,262	13,900
SUN METRO	573.00	10.2423	117,298		117,298	22,796	140,094

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	207.00	3.7001	42,375		42,375	8,235	50,610
AIRPORT POLICE	32.00	0.5720	6,551		6,551	1,273	7,824
AIRPORT FIRE	32.00	0.5720	6,551		6,551	1,273	7,824
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.6792	7,779		7,779	1,512	9,291
INTERNTL BRIDGES	50.75	0.9072	10,389		10,389	2,019	12,408
SubTotal	5,594.43	100.0000	1,145,224		1,145,224	221,070	1,366,294
Total	5,594.43	100.0000	1,145,224		1,145,224	221,070	1,366,294

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	217	2.9485	13,402		13,402		13,402
GENERAL SERVICES	16	0.2275	1,034		1,034	206	1,240
MAYOR AND COUNCIL	217	2.9485	13,402		13,402	2,666	16,068
PURCHASING	94	1.2799	5,817		5,817	1,157	6,974
HUMAN RESOURCES	235	3.1980	14,536		14,536	2,891	17,427
INFORMATION TECHNOLOGY	337	4.5797	20,816		20,816	4,140	24,956
CITY DEVELOPMENT	730	9.9131	45,058		45,058	8,962	54,020
FIRE	422	5.7374	26,078		26,078	5,187	31,265
TAX OFFICE	499	6.7796	30,815		30,815	6,129	36,944
POLICE	820	11.1454	50,659		50,659	10,076	60,735
TRANSPORTATION	189	2.5699	11,681		11,681	2,323	14,004
ENVIRONMENTAL SERVICES	351	4.7766	21,711		21,711	4,318	26,029
ENGINEERING & CONSTRUCTION MGMT	969	13.1620	59,825		59,825	11,901	71,726
DEPT OF MUSEUMS & CULTURAL AFF	319	4.3319	19,690		19,690	3,916	23,606
SUN METRO	105	1.4259	6,481		6,481	1,289	7,770
AIRPORT	868	11.7871	53,576		53,576	10,656	64,232
COMMUNITY/HUMAN DEVELOPMENT	86	1.1746	5,339		5,339	1,062	6,401
PENSION ADMINISTRATION	233	3.1640	14,381		14,381	2,860	17,241
INTERNTL BRIDGES	261	3.5544	16,156		16,156	3,213	19,369
ALL OTHERS	390	5.2960	24,072		24,072	4,788	28,860
SubTotal	7,364	100.0000	454,529		454,529	87,740	542,269
Total	7,364	100.0000	454,529		454,529	87,740	542,269

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



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	16,099,834	2.6447	32,871		32,871		32,871
CITY MANAGER	2,844,826	0.4673	5,808		5,808		5,808
GENERAL SERVICES	43,538,022	7.1520	88,892		88,892	17,711	106,603
MUNICIPAL CLERK-CITY CLERK	457,820	0.0752	935		935	186	1,121
MAYOR AND COUNCIL	1,274,139	0.2093	2,601		2,601	518	3,119
COMPTROLLER	2,090,599	0.3434	4,268		4,268	850	5,118
PURCHASING	789,400	0.1297	1,612		1,612	321	1,933
HUMAN RESOURCES	1,858,265	0.3053	3,794		3,794	756	4,550
CITY ATTORNEY OFFICE	3,179,615	0.5223	6,492		6,492	1,293	7,785
INFORMATION TECHNOLOGY	10,435,886	1.7143	21,307		21,307	4,245	25,552
RISK MANAGEMENT	58,995,840	9.6913	120,452		120,452	23,999	144,451
CITY DEVELOPMENT	13,986,716	2.2976	28,557		28,557	5,690	34,247
POLICE-ADMINISTRATIVE SERVICES	10,130,951	1.6642	20,684		20,684	4,121	24,805
POLICE-OFFICE OF THE CHIEF	6,196,890	1.0180	12,652		12,652	2,521	15,173
FIRE	92,648,923	15.2195	189,162		189,162	37,688	226,850
TAX OFFICE	1,692,318	0.2780	3,455		3,455	688	4,143
METRO PLANNING ORGAN.- M.P.O.	1,303,160	0.2141	2,661		2,661	530	3,191
MUNICIPAL CLERK	4,971,209	0.8166	10,150		10,150	2,022	12,172
POLICE	107,865,043	17.7193	220,231		220,231	43,879	264,110
TRANSPORTATION	17,855,874	2.9332	36,457		36,457	7,264	43,721
ENVIRONMENTAL SERVICES	40,328,256	6.6248	82,339		82,339	16,405	98,744
ENGINEERING & CONSTRUCTION MGMT	5,111,651	0.8397	10,437		10,437	2,079	12,516
PUBLIC HEALTH	16,426,071	2.6983	33,537		33,537	6,682	40,219
PARKS AND RECREATION	11,744,584	1.9293	23,979		23,979	4,778	28,757
ZOO	5,509,902	0.9051	11,250		11,250	2,241	13,491
LIBRARY	8,681,779	1.4262	17,726		17,726	3,532	21,258
DEPT OF MUSEUMS & CULTURAL AFF	4,563,916	0.7497	9,318		9,318	1,857	11,175
CIVIC/CONVENTION/TOURIST	8,495,309	1.3955	17,345		17,345	3,456	20,801

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUN METRO	60,738,016	9.9775	124,009		124,009	24,707	148,716
AIRPORT	26,953,466	4.4277	55,031		55,031	10,964	65,995
AIRPORT POLICE	4,438,380	0.7291	9,062		9,062	1,805	10,867
AIRPORT FIRE	2,483,368	0.4079	5,070		5,070	1,010	6,080
COMMUNITY/HUMAN DEVELOPMENT	10,212,438	1.6776	20,851		20,851	4,154	25,005
INTERNTL BRIDGES	4,847,613	0.7963	9,897		9,897	1,972	11,869
SubTotal	608,750,079	100.0000	1,242,892		1,242,892	239,924	1,482,816
Total	608,750,079	100.0000	1,242,892		1,242,892	239,924	1,482,816

Allocation Basis: TOTAL FY 2014 ACTUAL EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
NONDEPARTMENTAL	33,076	205	0	32,871
CITY MANAGER	26,702	7,492	13,402	5,808
GENERAL SERVICES	169,211	61,368	1,240	106,603
MUNICIPAL CLERK-CITY	2,832	1,711	0	1,121
MAYOR AND COUNCIL	25,300	6,113	16,068	3,119
COMPTROLLER	11,597	6,479	0	5,118
PURCHASING	13,063	4,156	6,974	1,933
HUMAN RESOURCES	30,180	8,203	17,427	4,550
CITY ATTORNEY OFFICE	16,342	8,557	0	7,785
INFORMATION	67,806	17,298	24,956	25,552
RISK MANAGEMENT	145,612	1,161	0	144,451
CITY DEVELOPMENT	118,780	30,513	54,020	34,247
POLICE-ADMINISTRATIVE	64,657	39,852	0	24,805
POLICE-OFFICE OF THE	18,351	3,178	0	15,173
FIRE	519,782	261,667	31,265	226,850
TAX OFFICE	46,221	5,134	36,944	4,143
METRO PLANNING	5,881	2,690	0	3,191
MUNICIPAL CLERK	32,159	19,987	0	12,172
POLICE	590,752	265,907	60,735	264,110
TRANSPORTATION	113,958	56,233	14,004	43,721
ENVIRONMENTAL	231,762	106,989	26,029	98,744
ENGINEERING &	100,012	15,770	71,726	12,516
PUBLIC HEALTH	103,077	62,858	0	40,219
PARKS AND RECREATION	100,596	71,839	0	28,757
ZOO	38,123	24,632	0	13,491
LIBRARY	55,609	34,351	0	21,258
DEPT OF MUSEUMS &	48,681	13,900	23,606	11,175
CIVIC/CONVENTION/TOURI	20,801	0	0	20,801
SUN METRO	296,580	140,094	7,770	148,716
AIRPORT	180,837	50,610	64,232	65,995
AIRPORT POLICE	18,691	7,824	0	10,867
AIRPORT FIRE	13,904	7,824	0	6,080
COMMUNITY/HUMAN	40,697	9,291	6,401	25,005
PENSION ADMINISTRATION	17,241	0	17,241	0
INTERNTL BRIDGES	43,646	12,408	19,369	11,869
ALL OTHERS	28,860	0	28,860	0



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Direct Billed	0	0	0	0
Total	3,391,379	1,366,294	542,269	1,482,816

**CITY OF EL PASO, TEXAS**  
**GENERAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- ◆ **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 in storage.
  - ◆ **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.
  - ◆ **Fleet Services** – 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 have not been allocated in this cost plan.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	44,024,245			44,024,245
CAPITAL OUTLAY	0			
PRINCIPAL PAYMENT	( 2,221,674)			
INTEREST EXPENSE	( 433,120)			
Total Deductions:	( 2,654,794)			( 2,654,794)
BUILDING DEPRECIATION	12,062		12,062	
EQUIPMENT DEPRECIATION	2,821,887		2,821,887	
NONDEPARTMENTAL	205,264	2,465	207,729	
CITY MANAGER	141,308	27,903	169,211	
GENERAL SERVICES		729,345	729,345	
COMPTROLLER		166,377	166,377	
PURCHASING		95,488	95,488	
HUMAN RESOURCES		105,651	105,651	
CITY ATTORNEY OFFICE		20,918	20,918	
INFORMATION TECHNOLOGY		398,857	398,857	
Total Allocated Additions:	3,180,521	1,547,004	4,727,525	4,727,525
Total To Be Allocated:	44,549,972	1,547,004		46,096,976

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	CITY 1	CITY 2	CITY 3
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	8,467,725	0	0	0	0
FRINGE BENEFITS	3,181,022	0	0	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	2,241,174	0	0	0	0
PARKING LOT LEASES	61,581	0	22,649	17,009	20,119
LAND LEASES	56,700	0	20,854	15,661	18,524
MAINT SVCS CONTRACT-JANITORIAL	688,386	0	53,328	40,028	47,353
SECURITY CONTRACTS	241,541	0	88,839	66,714	78,911
MATERIALS/SUPPLIES	14,687,246	0	0	0	0
OPERATING EXPENSES	2,486,072	0	0	0	0
UTILITIES	9,258,004	0	89,886	76,277	43,531
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT	2,221,674	2,221,674	0	0	0
*INTEREST EXPENSE	433,120	433,120	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	44,024,245	2,654,794	275,556	215,689	208,438
<b>Deductions</b>					
Total Deductions	( 2,654,794)	( 2,654,794)	0	0	0
Functional Cost	41,369,451	0	275,556	215,689	208,438
<b>Allocation Step 1</b>					
Inbound- All Others	3,180,521	3,180,521	0	0	0
Reallocate Admin Costs	( 3,180,521)	( 3,180,521)	21,185	16,583	16,023
Unallocated Costs	( 24,058,527)	0	0	0	0
1st Allocation	20,491,445	0	296,741	232,272	224,461
<b>Allocation Step 2</b>					
Inbound- All Others	1,547,004	1,547,004	0	0	0
Reallocate Admin Costs	( 1,547,004)	( 1,547,004)	10,305	8,066	7,794
Unallocated Costs	( 835,434)	0	0	0	0
2nd Allocation	711,570	0	10,305	8,066	7,794

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	CITY 1	CITY 2	CITY 3
Total For 040 GENERAL SERVICES					
Total Allocated	21,203,015	0	307,046	240,338	232,255



**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	CITY 4	PARK - LAND MAN & MAINT	FACILITIES	DEPT JANITORIAL	RECORDS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	2,529,641	2,479,600	0	103,135
FRINGE BENEFITS	0	991,291	882,016	0	26,709
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	0	529,432	1,083,887	0	68,609
PARKING LOT LEASES	1,804	0	0	0	0
LAND LEASES	1,661	0	0	0	0
MAINT SVCS CONTRACT-JANITORIAL	4,241	0	0	543,436	0
SECURITY CONTRACTS	7,077	0	0	0	0
MATERIALS/SUPPLIES	0	960,634	784,138	0	1,190
OPERATING EXPENSES	0	2,373,220	32,296	0	3,961
UTILITIES	12,563	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	27,346	7,384,218	5,261,937	543,436	203,604
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	27,346	7,384,218	5,261,937	543,436	203,604
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,102	567,704	404,543	41,779	15,655
Unallocated Costs	0	0	0	0	0
1st Allocation	29,448	7,951,922	5,666,480	585,215	219,259
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,023	276,131	196,770	20,321	7,614
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,023	276,131	196,770	20,321	7,614

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	CITY 4	PARK - LAND MAN & MAINT	FACILITIES	DEPT JANITORIAL	RECORDS
Total For 040 GENERAL SERVICES					
Total Allocated	30,471	8,228,053	5,863,250	605,536	226,873

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	DEPT UTILITIES	MSC	FLEET SERVICES	QUICK COPY	OTHER UTILITIES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	3,253,399	101,950	0
FRINGE BENEFITS	0	0	1,247,795	33,211	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	0	0	157,118	402,128	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT-JANITORIAL	0	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	0	0	12,933,608	7,676	0
OPERATING EXPENSES	0	0	76,304	291	0
UTILITIES	4,752,839	155,452	0	0	4,127,456
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,752,839	155,452	17,668,224	545,256	4,127,456
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	4,752,839	155,452	17,668,224	545,256	4,127,456
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	365,404	11,952	1,358,348	41,919	317,324
Unallocated Costs	0	0	( 19,026,572)	( 587,175)	( 4,444,780)
1st Allocation	5,118,243	167,404	0	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	177,732	5,814	660,698	20,390	154,346
Unallocated Costs	0	0	( 660,698)	( 20,390)	( 154,346)
2nd Allocation	177,732	5,814	0	0	0

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	DEPT UTILITIES	MSC	FLEET SERVICES	QUICK COPY	OTHER UTILITIES
Total For 040 GENERAL SERVICES					
Total Allocated	5,295,975	173,218	0	0	0

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	28	16.5653	49,156		49,156		49,156
MUNICIPAL CLERK-CITY CLERK	7	4.0544	12,031		12,031	501	12,532
MAYOR AND COUNCIL	25	14.4802	42,969		42,969	1,788	44,757
COMPTROLLER	26	15.3490	45,547		45,547	1,896	47,443
PURCHASING	17	9.8465	29,219		29,219	1,216	30,435
HUMAN RESOURCES	33	19.4324	57,664		57,664	2,400	60,064
CITY ATTORNEY OFFICE	35	20.2722	60,155		60,155	2,504	62,659
SubTotal	172	100.0000	296,741		296,741	10,305	307,046
Total	172	100.0000	296,741		296,741	10,305	307,046

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	8	5.5077	12,793		12,793		12,793
GENERAL SERVICES	2	1.3769	3,198		3,198		3,198
INFORMATION TECHNOLOGY	70	48.7092	113,138		113,138	4,219	117,357
ENGINEERING & CONSTRUCTION MGMT	64	44.4062	103,143		103,143	3,847	106,990
SubTotal	145	100.0000	232,272		232,272	8,066	240,338
Total	145	100.0000	232,272		232,272	8,066	240,338

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	29	35.8025	80,363		80,363	2,790	83,153
PARKS AND RECREATION	14	17.2840	38,796		38,796	1,347	40,143
COMMUNITY/HUMAN DEVELOPMENT	38	46.9135	105,302		105,302	3,657	108,959
SubTotal	81	100.0000	224,461		224,461	7,794	232,255
Total	81	100.0000	224,461		224,461	7,794	232,255

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 3  
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	6,600	100.0000	29,448		29,448	1,023	30,471
SubTotal	6,600	100.0000	29,448		29,448	1,023	30,471
Total	6,600	100.0000	29,448		29,448	1,023	30,471

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



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - PARK - LAND MAN & MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	100	100.0000	7,951,922		7,951,922	276,131	8,228,053
SubTotal	100	100.0000	7,951,922		7,951,922	276,131	8,228,053
Total	100	100.0000	7,951,922		7,951,922	276,131	8,228,053

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	593	0.8282	46,929		46,929		46,929
GENERAL SERVICES	4,696	6.5568	371,538		371,538		371,538
MUNICIPAL CLERK-CITY CLERK	135	0.1898	10,753		10,753	403	11,156
MAYOR AND COUNCIL	516	0.7210	40,857		40,857	1,532	42,389
COMPTROLLER	514	0.7184	40,708		40,708	1,526	42,234
PURCHASING	330	0.4609	26,115		26,115	979	27,094
HUMAN RESOURCES	685	0.9570	54,227		54,227	2,033	56,260
CITY ATTORNEY OFFICE	679	0.9488	53,766		53,766	2,016	55,782
INFORMATION TECHNOLOGY	521	0.7283	41,270		41,270	1,547	42,817
CITY DEVELOPMENT	356	0.4983	28,238		28,238	1,059	29,297
FIRE	8,603	12.0116	680,637		680,637	25,520	706,157
TAX OFFICE	10	0.0140	791		791	30	821
METRO PLANNING ORGAN.- M.P.O.	8	0.0112	633		633	24	657
MUNICIPAL CLERK	385	0.5375	30,460		30,460	1,142	31,602
POLICE	7,235	10.1016	572,406		572,406	21,462	593,868
TRANSPORTATION	1,319	1.8419	104,369		104,369	3,913	108,282
ENVIRONMENTAL SERVICES	1,688	2.3569	133,555		133,555	5,008	138,563
ENGINEERING & CONSTRUCTION MGMT	305	0.4260	24,137		24,137	905	25,042
PUBLIC HEALTH	4,275	5.9688	338,222		338,222	12,681	350,903
PARKS AND RECREATION	31,204	43.5682	2,468,780		2,468,780	92,566	2,561,346
LIBRARY	5,034	7.0285	398,271		398,271	14,933	413,204
DEPT OF MUSEUMS & CULTURAL AFF	387	0.5403	30,618		30,618	1,148	31,766
AIRPORT	737	1.0290	58,309		58,309	2,186	60,495
COMMUNITY/HUMAN DEVELOPMENT	255	0.3569	20,224		20,224	758	20,982
9-1-1 EMERGENCY NETWORK	116	0.1620	9,177		9,177	344	9,521
ALL OTHERS	1,030	1.4381	81,490		81,490	3,055	84,545
SubTotal	71,622	100.0000	5,666,480		5,666,480	196,770	5,863,250
Total	71,622	100.0000	5,666,480		5,666,480	196,770	5,863,250

**CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES**

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	70,524	13.8296	80,933		80,933		80,933
POLICE-ADMINISTRATIVE SERVICES	13,937	2.7330	15,994		15,994	645	16,639
FIRE	31,056	6.0900	35,640		35,640	1,436	37,076
POLICE	295,201	57.8885	338,772		338,772	13,651	352,423
FIRE DEPT	17,724	3.4756	20,340		20,340	820	21,160
TRANSPORTATION	15,672	3.0733	17,985		17,985	725	18,710
ENVIRONMENTAL SERVICES	3,894	0.7636	4,469		4,469	180	4,649
PARKS AND RECREATION	9,932	1.9477	11,398		11,398	459	11,857
DEPT OF MUSEUMS & CULTURAL AFF	52,008	10.1987	59,684		59,684	2,405	62,089
SubTotal	509,948	100.0000	585,215		585,215	20,321	605,536
Total	509,948	100.0000	585,215		585,215	20,321	605,536

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	183	0.6027	1,321		1,321		1,321
GENERAL SERVICES	250	0.8233	1,805		1,805		1,805
MAYOR AND COUNCIL	48	0.1581	347		347	12	359
COMPTROLLER	734	2.4173	5,300		5,300	187	5,487
HUMAN RESOURCES	2,415	7.9535	17,439		17,439	614	18,053
CITY ATTORNEY OFFICE	2,926	9.6364	21,129		21,129	744	21,873
CITY DEVELOPMENT	3,343	11.0097	24,140		24,140	850	24,990
TAX OFFICE	1,303	4.2913	9,409		9,409	331	9,740
METRO PLANNING ORGAN.- M.P.O.	111	0.3656	802		802	28	830
MUNICIPAL CLERK	1,842	6.0664	13,301		13,301	469	13,770
TRANSPORTATION	54	0.1778	390		390	14	404
ENGINEERING & CONSTRUCTION MGMT	9,514	31.3333	68,700		68,700	2,420	71,120
PUBLIC HEALTH	4,016	13.2262	29,000		29,000	1,022	30,022
PARKS AND RECREATION	250	0.8233	1,805		1,805	64	1,869
DEPT OF MUSEUMS & CULTURAL AFF	148	0.4874	1,069		1,069	38	1,107
SUN METRO	280	0.9221	2,022		2,022	71	2,093
COMMUNITY/HUMAN DEVELOPMENT	2,947	9.7056	21,280		21,280	750	22,030
SubTotal	30,364	100.0000	219,259		219,259	7,614	226,873
Total	30,364	100.0000	219,259		219,259	7,614	226,873

Allocation Basis: ANNUAL STORAGE COST BY DEPT  
Allocation Source: ARCHIVES & RECORDS MANAGER

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	158,815	3.3415	171,025		171,025		171,025
INFORMATION TECHNOLOGY	11,410	0.2401	12,287		12,287	441	12,728
FIRE	486,220	10.2301	523,601		523,601	18,811	542,412
POLICE	608,821	12.8096	655,628		655,628	23,554	679,182
TRANSPORTATION	10,697	0.2251	11,519		11,519	414	11,933
ENVIRONMENTAL SERVICES	25,012	0.5263	26,935		26,935	968	27,903
ENGINEERING & CONSTRUCTION MGMT	3,061	0.0644	3,296		3,296	118	3,414
PARKS AND RECREATION	2,436,111	51.2559	2,623,403		2,623,403	94,247	2,717,650
ZOO	336,330	7.0764	362,187		362,187	13,012	375,199
LIBRARY	394,369	8.2975	424,689		424,689	15,257	439,946
DEPT OF MUSEUMS & CULTURAL AFF	281,993	5.9331	303,673		303,673	10,910	314,583
SubTotal	4,752,839	100.0000	5,118,243		5,118,243	177,732	5,295,975
Total	4,752,839	100.0000	5,118,243		5,118,243	177,732	5,295,975

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - MSC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	63,456	60.2415	100,846		100,846		100,846
TRANSPORTATION	22,250	21.1229	35,361		35,361	3,088	38,449
ENVIRONMENTAL SERVICES	5,529	5.2489	8,787		8,787	768	9,555
PARKS AND RECREATION	14,101	13.3867	22,410		22,410	1,958	24,368
SubTotal	105,336	100.0000	167,404		167,404	5,814	173,218
Total	105,336	100.0000	167,404		167,404	5,814	173,218

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	CITY 1	CITY 2	CITY 3	CITY 4	PARK - LAND MAN &	FACILITIES
CITY MANAGER	110,199	49,156	12,793	0	0	0	46,929
GENERAL SERVICES	729,345	0	3,198	0	0	0	371,538
MUNICIPAL CLERK-CITY	23,688	12,532	0	0	0	0	11,156
MAYOR AND COUNCIL	87,505	44,757	0	0	0	0	42,389
COMPTROLLER	95,164	47,443	0	0	0	0	42,234
PURCHASING	57,529	30,435	0	0	0	0	27,094
HUMAN RESOURCES	134,377	60,064	0	0	0	0	56,260
CITY ATTORNEY OFFICE	140,314	62,659	0	0	0	0	55,782
INFORMATION	172,902	0	117,357	0	0	0	42,817
CITY DEVELOPMENT	167,911	0	0	83,153	30,471	0	29,297
POLICE-ADMINISTRATIVE	16,639	0	0	0	0	0	0
FIRE	1,285,645	0	0	0	0	0	706,157
TAX OFFICE	10,561	0	0	0	0	0	821
METRO PLANNING	1,487	0	0	0	0	0	657
MUNICIPAL CLERK	45,372	0	0	0	0	0	31,602
POLICE	1,625,473	0	0	0	0	0	593,868
FIRE DEPT	21,160	0	0	0	0	0	0
TRANSPORTATION	177,778	0	0	0	0	0	108,282
ENVIRONMENTAL	180,670	0	0	0	0	0	138,563
ENGINEERING &	206,566	0	106,990	0	0	0	25,042
PUBLIC HEALTH	380,925	0	0	0	0	0	350,903
PARKS AND RECREATION	13,585,286	0	0	40,143	0	8,228,053	2,561,346
ZOO	375,199	0	0	0	0	0	0
LIBRARY	853,150	0	0	0	0	0	413,204
DEPT OF MUSEUMS &	409,545	0	0	0	0	0	31,766
SUN METRO	2,093	0	0	0	0	0	0
AIRPORT	60,495	0	0	0	0	0	60,495
COMMUNITY/HUMAN	151,971	0	0	108,959	0	0	20,982
9-1-1 EMERGENCY	9,521	0	0	0	0	0	9,521
ALL OTHERS	84,545	0	0	0	0	0	84,545



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	CITY 1	CITY 2	CITY 3	CITY 4	PARK - LAND MAN &	FACILITIES
Direct Billed	0	0	0	0	0	0	0
Total	21,203,015	307,046	240,338	232,255	30,471	8,228,053	5,863,250

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	DEPT JANITORIAL	RECORDS	DEPT UTILITIES	MSC
CITY MANAGER	0	1,321	0	0
GENERAL SERVICES	80,933	1,805	171,025	100,846
MUNICIPAL CLERK-CITY	0	0	0	0
MAYOR AND COUNCIL	0	359	0	0
COMPTROLLER	0	5,487	0	0
PURCHASING	0	0	0	0
HUMAN RESOURCES	0	18,053	0	0
CITY ATTORNEY OFFICE	0	21,873	0	0
INFORMATION	0	0	12,728	0
CITY DEVELOPMENT	0	24,990	0	0
POLICE-ADMINISTRATIVE	16,639	0	0	0
FIRE	37,076	0	542,412	0
TAX OFFICE	0	9,740	0	0
METRO PLANNING	0	830	0	0
MUNICIPAL CLERK	0	13,770	0	0
POLICE	352,423	0	679,182	0
FIRE DEPT	21,160	0	0	0
TRANSPORTATION	18,710	404	11,933	38,449
ENVIRONMENTAL	4,649	0	27,903	9,555
ENGINEERING &	0	71,120	3,414	0
PUBLIC HEALTH	0	30,022	0	0
PARKS AND RECREATION	11,857	1,869	2,717,650	24,368
ZOO	0	0	375,199	0
LIBRARY	0	0	439,946	0
DEPT OF MUSEUMS &	62,089	1,107	314,583	0
SUN METRO	0	2,093	0	0
AIRPORT	0	0	0	0
COMMUNITY/HUMAN	0	22,030	0	0
9-1-1 EMERGENCY	0	0	0	0
ALL OTHERS	0	0	0	0



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	DEPT JANITORIAL	RECORDS	DEPT UTILITIES	MSC
Direct Billed	0	0	0	0
Total	605,536	226,873	5,295,975	173,218



**CITY OF EL PASO, TEXAS**  
**OFFICE OF THE COMPTROLLER**  
**NATURE AND EXTENT OF SERVICES**

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 Office of the Comptroller is functionalized and allocated as follows:

- ◆ **Finance & Reporting** - Costs associated with finance & reporting are allocated based upon total actual 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 total general ledger transactions.
  - ◆ **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.
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**CITY OF EL PASO, TEXAS**  
**FINANCIAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- ◆ **Capital Assets** – Costs associated with capital assets are allocated based on the costs of general equipment assigned.
  - ◆ **CD Admin** – Costs associated with providing accounting services to Community and Human Development programs are allocated directly. Because Community and Human Development grants pay directly for these services, only indirect costs are allocated in this plan.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department COMPTROLLER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,100,048			2,100,048
BUILDING DEPRECIATION	70,281		70,281	
NONDEPARTMENTAL	592,573	7,105	599,678	
CITY MANAGER	9,693	1,904	11,597	
GENERAL SERVICES	91,555	3,609	95,164	
COMPTROLLER		16,207	16,207	
PURCHASING		1,685	1,685	
HUMAN RESOURCES		11,768	11,768	
CITY ATTORNEY OFFICE		102,003	102,003	
INFORMATION TECHNOLOGY		342,889	342,889	
Total Allocated Additions:	764,102	487,170	1,251,272	1,251,272
CREDIT DIRECT EXPENSE	( 103,221)			
Total Departmental Cost Adjustments:	( 103,221)			( 103,221)
Total To Be Allocated:	2,760,929	487,170		3,248,099

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMPTROLLER**

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
<b>Wages &amp; Benefits</b>					
SALARIES	1,375,545	0	229,817	166,600	414,786
FRINGE BENEFITS	401,198	0	61,876	51,330	126,701
<b>Other Expense &amp; Cost</b>					
AUDIT SERVICES	229,569	0	0	0	0
CONTRACTUAL SERVICES	57,644	0	35,553	7,193	953
MATERIALS/SUPPLIES	13,483	0	2,951	1,937	4,250
OPERATING EXPENSES	22,609	0	5,887	1,544	2,009
<b>Departmental Totals</b>					
Total Expenditures	2,100,048	0	336,084	228,604	548,699
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
CREDIT DIRECT EXPENSE	( 103,221)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,996,827	0	336,084	228,604	548,699
<b>Allocation Step 1</b>					
Inbound- All Others	764,102	0	127,661	92,545	230,409
Unallocated Costs	( 407,124)	0	0	0	0
1st Allocation	2,353,805	0	463,745	321,149	779,108
<b>Allocation Step 2</b>					
Inbound- All Others	487,170	0	81,393	59,004	146,903
Unallocated Costs	( 77,248)	0	0	0	0
2nd Allocation	409,922	0	81,393	59,004	146,903
<b>Total For 092 COMPTROLLER</b>					
Total Allocated	2,763,727	0	545,138	380,153	926,011

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMPTROLLER**

	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS	CD ADMIN	AUCTIONS
<b>Wages &amp; Benefits</b>					
SALARIES	186,863	0	87,425	71,942	218,112
FRINGE BENEFITS	52,654	0	28,243	19,157	61,237
<b>Other Expense &amp; Cost</b>					
AUDIT SERVICES	0	229,569	0	0	0
CONTRACTUAL SERVICES	9,729	0	20	837	3,359
MATERIALS/SUPPLIES	959	0	875	1,286	1,225
OPERATING EXPENSES	863	0	275	9,999	2,032
<b>Departmental Totals</b>					
Total Expenditures	251,068	229,569	116,838	103,221	285,965
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
CREDIT DIRECT EXPENSE	0	0	0	( 103,221)	0
<b>Functional Cost</b>	251,068	229,569	116,838	0	285,965
<b>Allocation Step 1</b>					
Inbound- All Others	103,801	0	48,564	39,963	121,159
Unallocated Costs	0	0	0	0	( 407,124)
1st Allocation	354,869	229,569	165,402	39,963	0
<b>Allocation Step 2</b>					
Inbound- All Others	66,180	0	30,963	25,479	77,248
Unallocated Costs	0	0	0	0	( 77,248)
2nd Allocation	66,180	0	30,963	25,479	0
<b>Total For 092 COMPTROLLER</b>					
Total Allocated	421,049	229,569	196,365	65,442	0



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	16,099,834	2.6447	12,265		12,265		12,265
CITY MANAGER	2,844,826	0.4673	2,167		2,167		2,167
GENERAL SERVICES	43,538,022	7.1520	33,167		33,167		33,167
MUNICIPAL CLERK-CITY CLERK	457,820	0.0752	349		349	68	417
MAYOR AND COUNCIL	1,274,139	0.2093	971		971	191	1,162
COMPTROLLER	2,090,599	0.3434	1,593		1,593		1,593
PURCHASING	789,400	0.1297	601		601	118	719
HUMAN RESOURCES	1,858,265	0.3053	1,416		1,416	278	1,694
CITY ATTORNEY OFFICE	3,179,615	0.5223	2,422		2,422	476	2,898
INFORMATION TECHNOLOGY	10,435,886	1.7143	7,950		7,950	1,561	9,511
RISK MANAGEMENT	58,995,840	9.6913	44,943		44,943	8,824	53,767
CITY DEVELOPMENT	13,986,716	2.2976	10,655		10,655	2,092	12,747
POLICE-ADMINISTRATIVE SERVICES	10,130,951	1.6642	7,718		7,718	1,515	9,233
POLICE-OFFICE OF THE CHIEF	6,196,890	1.0180	4,721		4,721	927	5,648
FIRE	92,648,923	15.2195	70,580		70,580	13,858	84,438
TAX OFFICE	1,692,318	0.2780	1,289		1,289	253	1,542
METRO PLANNING ORGAN.- M.P.O.	1,303,160	0.2141	993		993	195	1,188
MUNICIPAL CLERK	4,971,209	0.8166	3,787		3,787	744	4,531
POLICE	107,865,043	17.7193	82,170		82,170	16,131	98,301
TRANSPORTATION	17,855,874	2.9332	13,603		13,603	2,671	16,274
ENVIRONMENTAL SERVICES	40,328,256	6.6248	30,722		30,722	6,032	36,754
ENGINEERING & CONSTRUCTION MGMT	5,111,651	0.8397	3,894		3,894	765	4,659
PUBLIC HEALTH	16,426,071	2.6983	12,513		12,513	2,457	14,970
PARKS AND RECREATION	11,744,584	1.9293	8,947		8,947	1,757	10,704
ZOO	5,509,902	0.9051	4,197		4,197	824	5,021
LIBRARY	8,681,779	1.4262	6,614		6,614	1,299	7,913
DEPT OF MUSEUMS & CULTURAL AFF	4,563,916	0.7497	3,477		3,477	683	4,160
CIVIC/CONVENTION/TOURIST	8,495,309	1.3955	6,472		6,472	1,271	7,743

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUN METRO	60,738,016	9.9775	46,270		46,270	9,085	55,355
AIRPORT	26,953,466	4.4277	20,533		20,533	4,031	24,564
AIRPORT POLICE	4,438,380	0.7291	3,381		3,381	664	4,045
AIRPORT FIRE	2,483,368	0.4079	1,892		1,892	371	2,263
COMMUNITY/HUMAN DEVELOPMENT	10,212,438	1.6776	7,780		7,780	1,527	9,307
INTERNTL BRIDGES	4,847,613	0.7963	3,693		3,693	725	4,418
SubTotal	608,750,079	100.0000	463,745		463,745	81,393	545,138
Total	608,750,079	100.0000	463,745		463,745	81,393	545,138

Allocation Basis: TOTAL FY 2014 ACTUAL EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1,171,019	0.8194	2,631		2,631		2,631
CITY MANAGER	241,968	0.1693	544		544		544
GENERAL SERVICES	1,934,671	1.3537	4,347		4,347		4,347
MUNICIPAL CLERK-CITY CLERK	34,765	0.0243	78		78	15	93
MAYOR AND COUNCIL	100,292	0.0702	225		225	42	267
COMPTROLLER	163,771	0.1146	368		368		368
PURCHASING	65,451	0.0458	147		147	28	175
HUMAN RESOURCES	152,407	0.1066	342		342	65	407
CITY ATTORNEY OFFICE	251,433	0.1759	565		565	106	671
INFORMATION TECHNOLOGY	855,904	0.5989	1,923		1,923	362	2,285
CITY DEVELOPMENT	665,348	0.4656	1,495		1,495	282	1,777
POLICE-ADMINISTRATIVE SERVICES	830,895	0.5814	1,867		1,867	352	2,219
POLICE-OFFICE OF THE CHIEF	459,162	0.3213	1,032		1,032	194	1,226
FIRE	7,586,279	5.3083	17,047		17,047	3,211	20,258
TAX OFFICE	138,796	0.0971	312		312	59	371
MUNICIPAL CLERK	362,308	0.2535	814		814	153	967
POLICE	8,256,856	5.7775	18,554		18,554	3,495	22,049
TRANSPORTATION	1,107,517	0.7750	2,489		2,489	469	2,958
ENVIRONMENTAL SERVICES	21,957,981	15.3644	49,343		49,343	9,294	58,637
ENGINEERING & CONSTRUCTION MGMT	405,065	0.2834	910		910	171	1,081
PUBLIC HEALTH	431,164	0.3017	969		969	182	1,151
PARKS AND RECREATION	940,538	0.6581	2,114		2,114	398	2,512
ZOO	297,278	0.2080	668		668	126	794
LIBRARY	700,720	0.4903	1,575		1,575	297	1,872
DEPT OF MUSEUMS & CULTURAL AFF	183,955	0.1287	413		413	78	491
AIRPORT	53,719,364	37.5886	120,718		120,718	22,738	143,456
COMMUNITY/HUMAN DEVELOPMENT	4,749,755	3.3235	10,673		10,673	2,010	12,683
INTERNTL BRIDGES	2,160,483	1.5117	4,855		4,855	914	5,769

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	32,989,167	23.0832	74,131		74,131	13,963	88,094
SubTotal	142,914,312	100.0000	321,149		321,149	59,004	380,153
Total	142,914,312	100.0000	321,149		321,149	59,004	380,153

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	34,676	5.3673	41,817		41,817		41,817
CITY MANAGER	3,404	0.5269	4,105		4,105		4,105
GENERAL SERVICES	27,889	4.3168	33,632		33,632		33,632
MUNICIPAL CLERK-CITY CLERK	1,471	0.2277	1,774		1,774	380	2,154
MAYOR AND COUNCIL	5,634	0.8721	6,794		6,794	1,454	8,248
COMPTROLLER	10,965	1.6972	13,223		13,223		13,223
PURCHASING	2,028	0.3139	2,446		2,446	523	2,969
HUMAN RESOURCES	3,987	0.6171	4,808		4,808	1,029	5,837
CITY ATTORNEY OFFICE	3,531	0.5465	4,258		4,258	911	5,169
INFORMATION TECHNOLOGY	11,397	1.7641	13,744		13,744	2,942	16,686
RISK MANAGEMENT	4,698	0.7272	5,665		5,665	1,213	6,878
CITY DEVELOPMENT	48,897	7.5685	58,966		58,966	12,621	71,587
POLICE-ADMINISTRATIVE SERVICES	10,284	1.5918	12,402		12,402	2,654	15,056
POLICE-OFFICE OF THE CHIEF	10,078	1.5599	12,153		12,153	2,601	14,754
FIRE	45,398	7.0269	54,747		54,747	11,718	66,465
TAX OFFICE	1,771	0.2741	2,136		2,136	457	2,593
METRO PLANNING ORGAN.- M.P.O.	3,238	0.5012	3,905		3,905	836	4,741
MUNICIPAL CLERK	4,306	0.6665	5,193		5,193	1,111	6,304
POLICE	69,847	10.8109	84,232		84,232	18,029	102,261
TRANSPORTATION	10,541	1.6316	12,712		12,712	2,721	15,433
ENVIRONMENTAL SERVICES	67,105	10.3868	80,924		80,924	17,321	98,245
ENGINEERING & CONSTRUCTION MGMT	4,793	0.7419	5,780		5,780	1,237	7,017
PUBLIC HEALTH	67,374	10.4284	81,248		81,248	17,391	98,639
PARKS AND RECREATION	37,939	5.8723	45,752		45,752	9,793	55,545
ZOO	13,012	2.0140	15,692		15,692	3,359	19,051
LIBRARY	19,648	3.0412	23,694		23,694	5,072	28,766
DEPT OF MUSEUMS & CULTURAL AFF	12,525	1.9387	15,104		15,104	3,233	18,337
CIVIC/CONVENTION/TOURIST	2,373	0.3673	2,862		2,862	613	3,475

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUN METRO	23,664	3.6628	28,537		28,537	6,108	34,645
AIRPORT	48,532	7.5120	58,526		58,526	12,527	71,053
COMMUNITY/HUMAN DEVELOPMENT	24,771	3.8341	29,872		29,872	6,394	36,266
INTERNTL BRIDGES	10,287	1.5923	12,405		12,405	2,655	15,060
SubTotal	646,063	100.0000	779,108		779,108	146,903	926,011
Total	646,063	100.0000	779,108		779,108	146,903	926,011

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	464,305	0.7607	2,699		2,699	503	3,202
FIRE	1,497,396	2.4532	8,705		8,705	1,623	10,328
POLICE	7,917,269	12.9707	46,029		46,029	8,584	54,613
TRANSPORTATION	42,402,804	69.4676	246,520		246,520	45,976	292,496
ENVIRONMENTAL SERVICES	483,567	0.7922	2,811		2,811	524	3,335
PARKS AND RECREATION	523,395	0.8575	3,043		3,043	567	3,610
LIBRARY	13,908	0.0228	81		81	15	96
DEPT OF MUSEUMS & CULTURAL AFF	103,680	0.1699	603		603	112	715
AIRPORT	7,624,826	12.4916	44,329		44,329	8,267	52,596
ALL OTHERS	8,437	0.0138	49		49	9	58
SubTotal	61,039,587	100.0000	354,869		354,869	66,180	421,049
Total	61,039,587	100.0000	354,869		354,869	66,180	421,049

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	16,099,834	3.4331	7,881		7,881		7,881
CITY MANAGER	2,844,826	0.6066	1,393		1,393		1,393
GENERAL SERVICES	43,538,022	9.2839	21,313		21,313		21,313
MUNICIPAL CLERK-CITY CLERK	457,820	0.0976	224		224		224
MAYOR AND COUNCIL	1,274,139	0.2717	624		624		624
COMPTROLLER	2,090,599	0.4458	1,023		1,023		1,023
PURCHASING	789,400	0.1683	386		386		386
HUMAN RESOURCES	1,858,265	0.3963	910		910		910
CITY ATTORNEY OFFICE	3,179,615	0.6780	1,557		1,557		1,557
INFORMATION TECHNOLOGY	10,435,886	2.2253	5,109		5,109		5,109
RISK MANAGEMENT	58,995,840	12.5801	28,880		28,880		28,880
CITY DEVELOPMENT	13,986,716	2.9825	6,847		6,847		6,847
POLICE-ADMINISTRATIVE SERVICES	10,130,951	2.1603	4,959		4,959		4,959
POLICE-OFFICE OF THE CHIEF	6,196,890	1.3214	3,034		3,034		3,034
FIRE	92,648,923	19.7562	45,354		45,354		45,354
TAX OFFICE	1,692,318	0.3609	828		828		828
METRO PLANNING ORGAN.- M.P.O.	1,303,160	0.2779	638		638		638
MUNICIPAL CLERK	4,971,209	1.0600	2,434		2,434		2,434
POLICE	107,865,043	23.0009	52,803		52,803		52,803
TRANSPORTATION	17,855,874	3.8075	8,741		8,741		8,741
ENGINEERING & CONSTRUCTION MGMT	5,111,651	1.0900	2,502		2,502		2,502
PUBLIC HEALTH	16,426,071	3.5027	8,041		8,041		8,041
PARKS AND RECREATION	11,744,584	2.5044	5,749		5,749		5,749
ZOO	5,509,902	1.1749	2,697		2,697		2,697
LIBRARY	8,681,779	1.8513	4,250		4,250		4,250
DEPT OF MUSEUMS & CULTURAL AFF	4,563,916	0.9732	2,234		2,234		2,234
CIVIC/CONVENTION/TOURIST	8,495,309	1.8115	4,159		4,159		4,159
COMMUNITY/HUMAN DEVELOPMENT	10,212,438	2.1777	4,999		4,999		4,999



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	468,960,980	100.0000	229,569		229,569		229,569
Total	468,960,980	100.0000	229,569		229,569		229,569

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  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	54,406	0.8616	1,425		1,425		1,425
CITY MANAGER	68,465	1.0843	1,793		1,793		1,793
GENERAL SERVICES	2,821,887	44.6895	73,918		73,918		73,918
CITY ATTORNEY OFFICE	1,713	0.0271	45		45	16	61
INFORMATION TECHNOLOGY	1,443,284	22.8570	37,806		37,806	13,262	51,068
CITY DEVELOPMENT	535,202	8.4759	14,019		14,019	4,918	18,937
FIRE	982,133	15.5538	25,726		25,726	9,025	34,751
TAX OFFICE	1,614	0.0256	42		42	15	57
MUNICIPAL CLERK	22,250	0.3524	583		583	204	787
POLICE	131,768	2.0868	3,452		3,452	1,211	4,663
TRANSPORTATION	13,336	0.2112	349		349	123	472
PUBLIC HEALTH	47,667	0.7549	1,249		1,249	438	1,687
PARKS AND RECREATION	134,446	2.1292	3,522		3,522	1,235	4,757
ZOO	13,160	0.2084	345		345	121	466
LIBRARY	27,258	0.4317	714		714	250	964
DEPT OF MUSEUMS & CULTURAL AFF	15,821	0.2506	414		414	145	559
SubTotal	6,314,410	100.0000	165,402		165,402	30,963	196,365
Total	6,314,410	100.0000	165,402		165,402	30,963	196,365

Allocation Basis: DEPRECIATION OF EQUIPMENT  
Allocation Source: FY 2014 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - CD ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	1,000	100.0000	39,963		39,963	25,479	65,442
SubTotal	1,000	100.0000	39,963		39,963	25,479	65,442
Total	1,000	100.0000	39,963		39,963	25,479	65,442

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
NONDEPARTMENTAL	66,019	12,265	2,631	41,817	0	7,881	1,425
CITY MANAGER	10,002	2,167	544	4,105	0	1,393	1,793
GENERAL SERVICES	166,377	33,167	4,347	33,632	0	21,313	73,918
MUNICIPAL CLERK-CITY	2,888	417	93	2,154	0	224	0
MAYOR AND COUNCIL	10,301	1,162	267	8,248	0	624	0
COMPTROLLER	16,207	1,593	368	13,223	0	1,023	0
PURCHASING	4,249	719	175	2,969	0	386	0
HUMAN RESOURCES	8,848	1,694	407	5,837	0	910	0
CITY ATTORNEY OFFICE	10,356	2,898	671	5,169	0	1,557	61
INFORMATION	87,861	9,511	2,285	16,686	3,202	5,109	51,068
RISK MANAGEMENT	89,525	53,767	0	6,878	0	28,880	0
CITY DEVELOPMENT	111,895	12,747	1,777	71,587	0	6,847	18,937
POLICE-ADMINISTRATIVE	31,467	9,233	2,219	15,056	0	4,959	0
POLICE-OFFICE OF THE	24,662	5,648	1,226	14,754	0	3,034	0
FIRE	261,594	84,438	20,258	66,465	10,328	45,354	34,751
TAX OFFICE	5,391	1,542	371	2,593	0	828	57
METRO PLANNING	6,567	1,188	0	4,741	0	638	0
MUNICIPAL CLERK	15,023	4,531	967	6,304	0	2,434	787
POLICE	334,690	98,301	22,049	102,261	54,613	52,803	4,663
TRANSPORTATION	336,374	16,274	2,958	15,433	292,496	8,741	472
ENVIRONMENTAL	196,971	36,754	58,637	98,245	3,335	0	0
ENGINEERING &	15,259	4,659	1,081	7,017	0	2,502	0
PUBLIC HEALTH	124,488	14,970	1,151	98,639	0	8,041	1,687
PARKS AND RECREATION	82,877	10,704	2,512	55,545	3,610	5,749	4,757
ZOO	28,029	5,021	794	19,051	0	2,697	466
LIBRARY	43,861	7,913	1,872	28,766	96	4,250	964
DEPT OF MUSEUMS &	26,496	4,160	491	18,337	715	2,234	559
CIVIC/CONVENTION/TOURI	15,377	7,743	0	3,475	0	4,159	0
SUN METRO	90,000	55,355	0	34,645	0	0	0
AIRPORT	291,669	24,564	143,456	71,053	52,596	0	0
AIRPORT POLICE	4,045	4,045	0	0	0	0	0
AIRPORT FIRE	2,263	2,263	0	0	0	0	0
COMMUNITY/HUMAN	128,697	9,307	12,683	36,266	0	4,999	0
INTERNTL BRIDGES	25,247	4,418	5,769	15,060	0	0	0
ALL OTHERS	88,152	0	88,094	0	58	0	0

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
Direct Billed	0	0	0	0	0	0	0
Total	2,763,727	545,138	380,153	926,011	421,049	229,569	196,365

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	CD ADMIN
NONDEPARTMENTAL	0
CITY MANAGER	0
GENERAL SERVICES	0
MUNICIPAL CLERK-CITY	0
MAYOR AND COUNCIL	0
COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION	0
RISK MANAGEMENT	0
CITY DEVELOPMENT	0
POLICE-ADMINISTRATIVE	0
POLICE-OFFICE OF THE	0
FIRE	0
TAX OFFICE	0
METRO PLANNING	0
MUNICIPAL CLERK	0
POLICE	0
TRANSPORTATION	0
ENVIRONMENTAL	0
ENGINEERING &	0
PUBLIC HEALTH	0
PARKS AND RECREATION	0
ZOO	0
LIBRARY	0
DEPT OF MUSEUMS &	0
CIVIC/CONVENTION/TOURI	0
SUN METRO	0
AIRPORT	0
AIRPORT POLICE	0
AIRPORT FIRE	0
COMMUNITY/HUMAN	65,442
INTERNTL BRIDGES	0
ALL OTHERS	0



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	CD ADMIN
<hr/>	
Direct Billed	0
Total	<div><div>65,442</div><div></div></div>



**CITY OF EL PASO, TEXAS**  
**PURCHASING & STRATEGIC SOURCING**  
**NATURE AND EXTENT OF SERVICES**

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



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	798,035			798,035
BUILDING DEPRECIATION	45,086		45,086	
NONDEPARTMENTAL	17,226	205	17,431	
CITY MANAGER	10,909	2,154	13,063	
GENERAL SERVICES	55,334	2,195	57,529	
COMPTROLLER	3,580	669	4,249	
PURCHASING		843	843	
HUMAN RESOURCES		10,914	10,914	
INFORMATION TECHNOLOGY		38,519	38,519	
Total Allocated Additions:	132,135	55,499	187,634	187,634
Total To Be Allocated:	930,170	55,499		985,669

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	PURCHASING
<b>Wages &amp; Benefits</b>			
SALARIES	593,810	0	593,810
FRINGE BENEFITS	169,944	0	169,944
<b>Other Expense &amp; Cost</b>			
CONTRACTUAL SERVICES	14,242	0	14,242
SUPPLIES	4,770	0	4,770
OPERATING EXPENSES	15,269	0	15,269
<b>Departmental Totals</b>			
Total Expenditures	798,035	0	798,035
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	798,035	0	798,035
<b>Allocation Step 1</b>			
Inbound- All Others	132,135	132,135	0
Reallocate Admin Costs	( 132,135)		132,135
1st Allocation	930,170	0	930,170
<b>Allocation Step 2</b>			
Inbound- All Others	55,499	55,499	0
Reallocate Admin Costs	( 55,499)		55,499
2nd Allocation	55,499	0	55,499
<b>Total For 096 PURCHASING</b>			
Total Allocated	985,669	0	985,669

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	218	6.5821	61,225		61,225		61,225
CITY MANAGER	8	0.2415	2,247		2,247		2,247
GENERAL SERVICES	340	10.2657	95,488		95,488		95,488
MUNICIPAL CLERK-CITY CLERK	2	0.0604	562		562	41	603
MAYOR AND COUNCIL	4	0.1208	1,123		1,123	81	1,204
COMPTROLLER	6	0.1812	1,685		1,685		1,685
PURCHASING	3	0.0906	843		843		843
HUMAN RESOURCES	4	0.1208	1,123		1,123	81	1,204
CITY ATTORNEY OFFICE	6	0.1812	1,685		1,685	122	1,807
INFORMATION TECHNOLOGY	20	0.6039	5,617		5,617	406	6,023
RISK MANAGEMENT	12	0.3623	3,370		3,370	243	3,613
CITY DEVELOPMENT	37	1.1172	10,391		10,391	750	11,141
POLICE-ADMINISTRATIVE SERVICES	35	1.0568	9,830		9,830	710	10,540
POLICE-OFFICE OF THE CHIEF	6	0.1812	1,685		1,685	122	1,807
FIRE	352	10.6356	98,929		98,929	7,143	106,072
TAX OFFICE	20	0.6039	5,617		5,617	406	6,023
METRO PLANNING ORGAN.- M.P.O.	12	0.3623	3,370		3,370	243	3,613
MUNICIPAL CLERK	57	1.7210	16,008		16,008	1,156	17,164
POLICE	159	4.8007	44,655		44,655	3,224	47,879
TRANSPORTATION	99	2.9891	27,804		27,804	2,007	29,811
ENVIRONMENTAL SERVICES	248	7.4879	69,650		69,650	5,029	74,679
ENGINEERING & CONSTRUCTION MGMT	1	0.0302	281		281	20	301
PUBLIC HEALTH	366	11.0504	102,792		102,792	7,420	110,212
PARKS AND RECREATION	232	7.0048	65,157		65,157	4,704	69,861
ZOO	80	2.4155	22,468		22,468	1,622	24,090
LIBRARY	63	1.9022	17,693		17,693	1,277	18,970
DEPT OF MUSEUMS & CULTURAL AFF	210	6.3406	58,978		58,978	4,258	63,236
CIVIC/CONVENTION/TOURIST	6	0.1812	1,685		1,685	122	1,807

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUN METRO	348	10.5072	97,735		97,735	7,057	104,792
AIRPORT	265	8.0239	74,635		74,635	5,389	80,024
COMMUNITY/HUMAN DEVELOPMENT	56	1.6908	15,728		15,728	1,136	16,864
INTERNTL BRIDGES	36	1.0870	10,111		10,111	730	10,841
SubTotal	3,312	100.0000	930,170		930,170	55,499	985,669
Total	3,312	100.0000	930,170		930,170	55,499	985,669

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department PURCHASING

Receiving Department	Total	PURCHASING
NONDEPARTMENTAL	61,225	61,225
CITY MANAGER	2,247	2,247
GENERAL SERVICES	95,488	95,488
MUNICIPAL CLERK-CITY	603	603
MAYOR AND COUNCIL	1,204	1,204
COMPTROLLER	1,685	1,685
PURCHASING	843	843
HUMAN RESOURCES	1,204	1,204
CITY ATTORNEY OFFICE	1,807	1,807
INFORMATION	6,023	6,023
RISK MANAGEMENT	3,613	3,613
CITY DEVELOPMENT	11,141	11,141
POLICE-ADMINISTRATIVE	10,540	10,540
POLICE-OFFICE OF THE	1,807	1,807
FIRE	106,072	106,072
TAX OFFICE	6,023	6,023
METRO PLANNING	3,613	3,613
MUNICIPAL CLERK	17,164	17,164
POLICE	47,879	47,879
TRANSPORTATION	29,811	29,811
ENVIRONMENTAL	74,679	74,679
ENGINEERING &	301	301
PUBLIC HEALTH	110,212	110,212
PARKS AND RECREATION	69,861	69,861
ZOO	24,090	24,090
LIBRARY	18,970	18,970
DEPT OF MUSEUMS &	63,236	63,236
CIVIC/CONVENTION/TOURI	1,807	1,807
SUN METRO	104,792	104,792
AIRPORT	80,024	80,024
COMMUNITY/HUMAN	16,864	16,864
INTERNTL BRIDGES	10,841	10,841



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department PURCHASING

Receiving Department	Total	PURCHASING
Direct Billed	0	0
Total	985,669	985,669



**CITY OF EL PASO, TEXAS**  
**HUMAN RESOURCES**  
**NATURE AND EXTENT OF SERVICES**

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.

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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,866,644			1,866,644
BUILDING DEPRECIATION	88,979		88,979	
NONDEPARTMENTAL	285,502	3,424	288,926	
CITY MANAGER	25,198	4,982	30,180	
GENERAL SERVICES	129,330	5,047	134,377	
COMPTROLLER	7,476	1,372	8,848	
PURCHASING	1,123	81	1,204	
HUMAN RESOURCES		18,430	18,430	
CITY ATTORNEY OFFICE		5,592	5,592	
INFORMATION TECHNOLOGY		369,566	369,566	
Total Allocated Additions:	537,608	408,494	946,102	946,102
REIMBURSED EXPENDITURES	( 7,562)			
Total Departmental Cost Adjustments:	( 7,562)			( 7,562)
Total To Be Allocated:	2,396,690	408,494		2,805,184



**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	EMPLOYEES	TUITION
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,144,708	0	1,144,708	0
FRINGE BENEFITS	343,087	0	343,087	0
<b>Other Expense &amp; Cost</b>				
CONTRACTUAL SERVICES	53,910	0	53,910	0
MATERIALS/SUPPLIES	25,099	0	25,099	0
OPERATING EXP	299,840	0	123,300	176,540
<b>Departmental Totals</b>				
Total Expenditures	1,866,644	0	1,690,104	176,540
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
REIMBURSED EXPENDITURES	( 7,562)	0	( 7,562)	0
Functional Cost	1,859,082	0	1,682,542	176,540
<b>Allocation Step 1</b>				
Inbound- All Others	537,608	537,608	0	0
Reallocate Admin Costs		( 537,608)	537,608	0
1st Allocation	2,396,690	0	2,220,150	176,540
<b>Allocation Step 2</b>				
Inbound- All Others	408,494	408,494	0	0
Reallocate Admin Costs		( 408,494)	408,494	0
2nd Allocation	408,494	0	408,494	0
<b>Total For 100 HUMAN RESOURCES</b>				
Total Allocated	2,805,184	0	2,628,644	176,540

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - EMPLOYEES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1.00	0.0179	397		397		397
CITY MANAGER	36.60	0.6542	14,525		14,525		14,525
GENERAL SERVICES	251.00	4.4866	99,609		99,609		99,609
MUNICIPAL CLERK-CITY CLERK	7.00	0.1251	2,778		2,778	547	3,325
MAYOR AND COUNCIL	25.00	0.4469	9,921		9,921	1,953	11,874
COMPTROLLER	26.50	0.4737	10,517		10,517		10,517
PURCHASING	17.00	0.3039	6,746		6,746		6,746
HUMAN RESOURCES	33.55	0.5997	13,314		13,314		13,314
CITY ATTORNEY OFFICE	35.00	0.6256	13,890		13,890	2,734	16,624
INFORMATION TECHNOLOGY	70.75	1.2647	28,077		28,077	5,527	33,604
RISK MANAGEMENT	4.75	0.0849	1,885		1,885	371	2,256
CITY DEVELOPMENT	124.80	2.2308	49,527		49,527	9,750	59,277
POLICE-ADMINISTRATIVE SERVICES	163.00	2.9136	64,687		64,687	12,734	77,421
POLICE-OFFICE OF THE CHIEF	13.00	0.2324	5,159		5,159	1,016	6,175
FIRE	1,070.25	19.1306	424,729		424,729	83,612	508,341
TAX OFFICE	21.00	0.3754	8,334		8,334	1,641	9,975
METRO PLANNING ORGAN.- M.P.O.	11.00	0.1966	4,365		4,365	859	5,224
MUNICIPAL CLERK	81.75	1.4613	32,442		32,442	6,387	38,829
POLICE	1,087.60	19.4408	431,615		431,615	84,968	516,583
TRANSPORTATION	230.00	4.1112	91,276		91,276	17,969	109,245
ENVIRONMENTAL SERVICES	437.60	7.8221	173,662		173,662	34,187	207,849
ENGINEERING & CONSTRUCTION MGMT	64.50	1.1529	25,597		25,597	5,039	30,636
PUBLIC HEALTH	257.10	4.5956	102,030		102,030	20,086	122,116
PARKS AND RECREATION	293.83	5.2522	116,606		116,606	22,955	139,561
ZOO	100.75	1.8009	39,983		39,983	7,871	47,854
LIBRARY	140.50	2.5114	55,757		55,757	10,976	66,733
DEPT OF MUSEUMS & CULTURAL AFF	56.85	1.0162	22,561		22,561	4,441	27,002
SUN METRO	573.00	10.2423	227,395		227,395	44,765	272,160

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - EMPLOYEES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	207.00	3.7001	82,148		82,148	16,172	98,320
AIRPORT POLICE	32.00	0.5720	12,699		12,699	2,500	15,199
AIRPORT FIRE	32.00	0.5720	12,699		12,699	2,500	15,199
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.6792	15,080		15,080	2,969	18,049
INTERNTL BRIDGES	50.75	0.9072	20,140		20,140	3,965	24,105
SubTotal	5,594.43	100.0000	2,220,150		2,220,150	408,494	2,628,644
Total	5,594.43	100.0000	2,220,150		2,220,150	408,494	2,628,644

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - TUITION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	653	0.2533	447		447		447
CITY MANAGER	2,937	1.1393	2,011		2,011		2,011
GENERAL SERVICES	8,823	3.4225	6,042		6,042		6,042
MAYOR AND COUNCIL	6,151	2.3860	4,212		4,212		4,212
COMPTROLLER	1,827	0.7087	1,251		1,251		1,251
PURCHASING	6,086	2.3608	4,168		4,168		4,168
HUMAN RESOURCES	7,471	2.8980	5,116		5,116		5,116
INFORMATION TECHNOLOGY	3,506	1.3600	2,401		2,401		2,401
CITY DEVELOPMENT	8,891	3.4488	6,089		6,089		6,089
POLICE-OFFICE OF THE CHIEF	56,116	21.7675	38,428		38,428		38,428
FIRE	58,720	22.7777	40,213		40,213		40,213
METRO PLANNING ORGAN.- M.P.O.	3,816	1.4802	2,613		2,613		2,613
MUNICIPAL CLERK	8,885	3.4465	6,084		6,084		6,084
TRANSPORTATION	6,899	2.6761	4,724		4,724		4,724
ENGINEERING & CONSTRUCTION MGMT	11,499	4.4605	7,875		7,875		7,875
PUBLIC HEALTH	22,249	8.6304	15,236		15,236		15,236
PARKS AND RECREATION	10,838	4.2041	7,422		7,422		7,422
ZOO	5,637	2.1866	3,860		3,860		3,860
LIBRARY	16,620	6.4469	11,381		11,381		11,381
DEPT OF MUSEUMS & CULTURAL AFF	2,342	0.9085	1,604		1,604		1,604
COMMUNITY/HUMAN DEVELOPMENT	6,610	2.5640	4,527		4,527		4,527
ALL OTHERS	1,221	0.4736	836		836		836
SubTotal	257,797	100.0000	176,540		176,540		176,540
Total	257,797	100.0000	176,540		176,540		176,540

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Allocation Basis: TUITION REIMBURSEMENT PAID BY DEPT -GF ONLY

Allocation Source: HR

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES

Receiving Department	Total	EMPLOYEES	TUITION
NONDEPARTMENTAL	844	397	447
CITY MANAGER	16,536	14,525	2,011
GENERAL SERVICES	105,651	99,609	6,042
MUNICIPAL CLERK-CITY	3,325	3,325	0
MAYOR AND COUNCIL	16,086	11,874	4,212
COMPTROLLER	11,768	10,517	1,251
PURCHASING	10,914	6,746	4,168
HUMAN RESOURCES	18,430	13,314	5,116
CITY ATTORNEY OFFICE	16,624	16,624	0
INFORMATION	36,005	33,604	2,401
RISK MANAGEMENT	2,256	2,256	0
CITY DEVELOPMENT	65,366	59,277	6,089
POLICE-ADMINISTRATIVE	77,421	77,421	0
POLICE-OFFICE OF THE	44,603	6,175	38,428
FIRE	548,554	508,341	40,213
TAX OFFICE	9,975	9,975	0
METRO PLANNING	7,837	5,224	2,613
MUNICIPAL CLERK	44,913	38,829	6,084
POLICE	516,583	516,583	0
TRANSPORTATION	113,969	109,245	4,724
ENVIRONMENTAL	207,849	207,849	0
ENGINEERING &	38,511	30,636	7,875
PUBLIC HEALTH	137,352	122,116	15,236
PARKS AND RECREATION	146,983	139,561	7,422
ZOO	51,714	47,854	3,860
LIBRARY	78,114	66,733	11,381
DEPT OF MUSEUMS &	28,606	27,002	1,604
SUN METRO	272,160	272,160	0
AIRPORT	98,320	98,320	0
AIRPORT POLICE	15,199	15,199	0
AIRPORT FIRE	15,199	15,199	0
COMMUNITY/HUMAN	22,576	18,049	4,527
INTERNTL BRIDGES	24,105	24,105	0
ALL OTHERS	836	0	836



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES

Receiving Department	Total	EMPLOYEES	TUITION
Direct Billed	0	0	0
Total	2,805,184	2,628,644	176,540



**CITY OF EL PASO, TEXAS**  
**CITY ATTORNEY'S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

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.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,553,811			3,553,811
DAMAGES & SETTLEMEN	( 371,150)			
INTERFUND TRANSFERS	( 116,981)			
Total Deductions:	( 488,131)			( 488,131)
BUILDING DEPRECIATION	92,824		92,824	
EQUIPMENT DEPRECIATION	1,713		1,713	
NONDEPARTMENTAL	39,379	474	39,853	
CITY MANAGER	13,657	2,685	16,342	
GENERAL SERVICES	135,050	5,264	140,314	
COMPTROLLER	8,847	1,509	10,356	
PURCHASING	1,685	122	1,807	
HUMAN RESOURCES	13,890	2,734	16,624	
CITY ATTORNEY OFFICE		110,598	110,598	
INFORMATION TECHNOLOGY		223,335	223,335	
Total Allocated Additions:	307,045	346,721	653,766	653,766
PUBLIC INFOR DISTR FEE	( 6,699)			
REIMBURSED EXPENDITURES	( 9,447)			
Total Departmental Cost Adjustments:	( 16,146)			( 16,146)
Total To Be Allocated:	3,356,579	346,721		3,703,300

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

	Total	General & Admin	LEGAL SVCS	TRIAL	OUTSIDE COUNSEL
<b>Wages &amp; Benefits</b>					
SALARIES & FRINGE BENEFITS	2,525,950	479,963	1,246,635	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	499,148	27,811	12,383	85,105	373,849
MATERIALS/SUPPLIES	15,764	0	15,764	0	0
OPERATING EXPENSES	24,818	0	24,818	0	0
*DAMAGES & SETTLEMEN	371,150	371,150	0	0	0
*INTERFUND TRANSFERS	116,981	116,981	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,553,811	995,905	1,299,600	85,105	373,849
<b>Deductions</b>					
Total Deductions	( 488,131)	( 488,131)	0	0	0
<b>Cost Adjustments</b>					
PUBLIC INFOR DISTR FEE	( 6,699)	0	( 6,699)	0	0
REIMBURSED EXPENDITURES	( 9,447)	0	( 9,447)	0	0
<b>Functional Cost</b>					
Functional Cost	3,049,534	507,774	1,283,454	85,105	373,849
<b>Allocation Step 1</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	39,379	39,379	0	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	13,890	13,890	0	0	0
Inbound- All Others	253,776	253,776	0	0	0
Reallocate Admin Costs		( 814,819)	496,475	0	0
Unallocated Costs	( 1,576,650)	0	0	( 85,105)	( 373,849)
1st Allocation	1,779,929	0	1,779,929	0	0
<b>Allocation Step 2</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	474	474	0	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	2,734	2,734	0	0	0
Inbound- All Others	343,513	343,513	0	0	0
Reallocate Admin Costs		( 346,721)	211,260	0	0
Unallocated Costs	( 135,461)	0	0	0	0
2nd Allocation	211,260	0	211,260	0	0

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

	Total	General & Admin	LEGAL SVCS	TRIAL	OUTSIDE COUNSEL
Total For 110 CITY ATTORNEY OFFICE					
Total Allocated	1,991,189	0	1,991,189	0	0

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

## GENERAL GOVERNMENT

## Wages &amp; Benefits

SALARIES & FRINGE BENEFITS	799,352
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## Other Expense &amp; Cost

CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*DAMAGES & SETTLEMEN	0
*INTERFUND TRANSFERS	0

## Departmental Totals

Total Expenditures	799,352
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## Deductions

Total Deductions	0
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## Cost Adjustments

PUBLIC INFOR DISTR FEE	0
REIMBURSED EXPENDITURES	0

Functional Cost	799,352
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## Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: EMPLOYEES	0
Inbound- All Others	0
Reallocate Admin Costs	318,344
Unallocated Costs	( 1,117,696)
1st Allocation	0

## Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: EMPLOYEES	0
Inbound- All Others	0
Reallocate Admin Costs	135,461
Unallocated Costs	( 135,461)
2nd Allocation	0

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

GENERAL GOVERNMENT

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Total For 110 CITY ATTORNEY OFFICE

Total Allocated

0

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	523.00	3.0428	54,160		54,160		54,160
GENERAL SERVICES	202.00	1.1752	20,918		20,918		20,918
MAYOR AND COUNCIL	1,397.00	8.1278	144,668		144,668	20,558	165,226
COMPTROLLER	985.00	5.7307	102,003		102,003		102,003
HUMAN RESOURCES	54.00	0.3142	5,592		5,592		5,592
CITY ATTORNEY OFFICE	1,068.00	6.2136	110,598		110,598		110,598
INFORMATION TECHNOLOGY	139.00	0.8087	14,394		14,394	2,045	16,439
CITY DEVELOPMENT	4,844.00	28.1826	501,630		501,630	71,286	572,916
FIRE	90.00	0.5236	9,320		9,320	1,324	10,644
TAX OFFICE	1,679.00	9.7684	173,871		173,871	24,708	198,579
METRO PLANNING ORGAN.- M.P.O.	192.00	1.1171	19,883		19,883	2,825	22,708
MUNICIPAL CLERK	401.00	2.3330	41,526		41,526	5,901	47,427
TRANSPORTATION	291.00	1.6930	30,135		30,135	4,282	34,417
ENVIRONMENTAL SERVICES	1,007.00	5.8587	104,281		104,281	14,819	119,100
ENGINEERING & CONSTRUCTION MGMT	28.00	0.1629	2,900		2,900	412	3,312
PUBLIC HEALTH	715.00	4.1599	74,043		74,043	10,522	84,565
PARKS AND RECREATION	236.00	1.3731	24,439		24,439	3,473	27,912
ZOO	302.00	1.7570	31,274		31,274	4,444	35,718
LIBRARY	42.00	0.2444	4,349		4,349	618	4,967
DEPT OF MUSEUMS & CULTURAL AFF	312.00	1.8152	32,310		32,310	4,591	36,901
CIVIC/CONVENTION/TOURIST	55.00	0.3200	5,696		5,696	809	6,505
SUN METRO	104.00	0.6051	10,770		10,770	1,530	12,300
AIRPORT	111.00	0.6458	11,495		11,495	1,633	13,128
COMMUNITY/HUMAN DEVELOPMENT	839.00	4.8813	86,884		86,884	12,347	99,231
INTERNTL BRIDGES	193.00	1.1229	19,986		19,986	2,840	22,826
ALL OTHERS	1,379.00	8.0230	142,804		142,804	20,293	163,097
SubTotal	17,188.00	100.0000	1,779,929		1,779,929	211,260	1,991,189
Total	17,188.00	100.0000	1,779,929		1,779,929	211,260	1,991,189



**CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE**

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS
CITY MANAGER	54,160	54,160
GENERAL SERVICES	20,918	20,918
MAYOR AND COUNCIL	165,226	165,226
COMPTROLLER	102,003	102,003
HUMAN RESOURCES	5,592	5,592
CITY ATTORNEY OFFICE	110,598	110,598
INFORMATION	16,439	16,439
CITY DEVELOPMENT	572,916	572,916
FIRE	10,644	10,644
TAX OFFICE	198,579	198,579
METRO PLANNING	22,708	22,708
MUNICIPAL CLERK	47,427	47,427
TRANSPORTATION	34,417	34,417
ENVIRONMENTAL	119,100	119,100
ENGINEERING &	3,312	3,312
PUBLIC HEALTH	84,565	84,565
PARKS AND RECREATION	27,912	27,912
ZOO	35,718	35,718
LIBRARY	4,967	4,967
DEPT OF MUSEUMS &	36,901	36,901
CIVIC/CONVENTION/TOURI	6,505	6,505
SUN METRO	12,300	12,300
AIRPORT	13,128	13,128
COMMUNITY/HUMAN	99,231	99,231
INTERNTL BRIDGES	22,826	22,826
ALL OTHERS	163,097	163,097
Direct Billed	0	0
Total	1,991,189	1,991,189





**CITY OF EL PASO, TEXAS**  
**INFORMATION TECHNOLOGY**  
**NATURE AND EXTENT OF SERVICES**

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

- ◆ **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.
  - ◆ **Phones** - Costs associated with the phone bills for cell phones and land lines have been allocated based on total telephone charges by City department.
  - ◆ **Application Management** – Costs associated with providing support to the various applications have been allocated based on total number of IT tickets by City departments.
  - ◆ **GIS** – Costs for GIS support have been allocated based on the number of maps produced per department.
  - ◆ **Strategic Innovation** – Costs associated with managing special projects have been allocated based on the number of projects managed per department.
  - ◆ **Information Services Proj.** – Costs have been allocated based on the total number of IT tickets by City departments.
  - ◆ **Infrastructure Management** – Costs associated with managing the City's infrastructure components have been allocated based on total number of IT tickets by City departments.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,435,886			10,435,886
BUILDING DEPRECIATION	251,472		251,472	
EQUIPMENT DEPRECIATION	1,443,284		1,443,284	
NONDEPARTMENTAL	85,573	1,029	86,602	
CITY MANAGER	56,606	11,200	67,806	
GENERAL SERVICES	166,695	6,207	172,902	
COMPTROLLER	69,231	18,630	87,861	
PURCHASING	5,617	406	6,023	
HUMAN RESOURCES	30,478	5,527	36,005	
CITY ATTORNEY OFFICE	14,394	2,045	16,439	
INFORMATION TECHNOLOGY		530,544	530,544	
Total Allocated Additions:	2,123,350	575,588	2,698,938	2,698,938
PUBL INFOR DIST FEE	( 33)			
Total Departmental Cost Adjustments:	( 33)			( 33)
Total To Be Allocated:	12,559,203	575,588		13,134,791

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	Total	General & Admin	INFOR TECH	PHONES	APPLICATION MGMNT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	4,117,642	2,885	870,039	0	1,041,669
FRINGE BENEFITS	1,194,657	609	295,681	0	282,310
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	2,481,964	3,446	0	0	0
MATERIALS/SUPPLIES	151,647	328	38,085	0	11,010
OPERATING EXPENSES	2,489,976	0	0	1,940,663	7,091
<b>Departmental Totals</b>					
Total Expenditures	10,435,886	7,268	1,203,805	1,940,663	1,342,080
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
PUBL INFOR DIST FEE	( 33)	( 33)	0	0	0
<b>Functional Cost</b>					
Functional Cost	10,435,853	7,235	1,203,805	1,940,663	1,342,080
<b>Allocation Step 1</b>					
Inbound- All Others	2,123,350	2,123,350	0	0	0
Reallocate Admin Costs		( 2,130,585)	450,499	0	539,367
1st Allocation	12,559,203	0	1,654,304	1,940,663	1,881,447
<b>Allocation Step 2</b>					
Inbound- All Others	575,588	575,588	0	0	0
Reallocate Admin Costs		( 575,588)	121,704	0	145,713
2nd Allocation	575,588	0	121,704	0	145,713
<b>Total For 115 INFORMATION TECHNOLOGY</b>					
Total Allocated	13,134,791	0	1,776,008	1,940,663	2,027,160

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	GIS	STR INNOVATION	INFOR SVCS PROJ	INFR MGMNT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	214,988	442,030	389,489	1,156,542
FRINGE BENEFITS	73,908	124,919	105,903	311,327
<b>Other Expense &amp; Cost</b>				
CONTRACTUAL SVCS	0	0	2,478,518	0
MATERIALS/SUPPLIES	3,434	2,309	40,391	56,090
OPERATING EXPENSES	337	927	536,464	4,494
<b>Departmental Totals</b>				
Total Expenditures	292,667	570,185	3,550,765	1,528,453
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
PUBL INFOR DIST FEE	0	0	0	0
<b>Functional Cost</b>	292,667	570,185	3,550,765	1,528,453
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	111,319	228,879	201,674	598,847
1st Allocation	403,986	799,064	3,752,439	2,127,300
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	30,073	61,833	54,483	161,782
2nd Allocation	30,073	61,833	54,483	161,782
<b>Total For 115 INFORMATION TECHNOLOGY</b>				
Total Allocated	434,059	860,897	3,806,922	2,289,082

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - INFOR TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	59,878		59,878		59,878
GENERAL SERVICES	736.00	3.5902	59,394		59,394		59,394
COMPTROLLER	742.00	3.6195	59,878		59,878		59,878
PURCHASING	82.00	0.4000	6,617		6,617		6,617
HUMAN RESOURCES	798.00	3.8927	64,397		64,397		64,397
CITY ATTORNEY OFFICE	478.00	2.3317	38,574		38,574		38,574
INFORMATION TECHNOLOGY	833.00	4.0634	67,221		67,221		67,221
CITY DEVELOPMENT	784.00	3.8244	63,267		63,267	5,931	69,198
FIRE	1,773.00	8.6488	143,077		143,077	13,412	156,489
TAX OFFICE	111.00	0.5415	8,957		8,957	840	9,797
POLICE	4,607.00	22.4732	371,775		371,775	34,848	406,623
TRANSPORTATION	178.00	0.8683	14,364		14,364	1,346	15,710
ENVIRONMENTAL SERVICES	1,560.00	7.6098	125,888		125,888	11,801	137,689
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	60,201		60,201	5,643	65,844
PUBLIC HEALTH	1,610.00	7.8537	129,923		129,923	12,179	142,102
PARKS AND RECREATION	1,232.00	6.0098	99,420		99,420	9,319	108,739
ZOO	262.00	1.2780	21,143		21,143	1,982	23,125
LIBRARY	951.00	4.6390	76,744		76,744	7,194	83,938
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	50,355		50,355	4,720	55,075
SUN METRO	783.00	3.8195	63,186		63,186	5,923	69,109
AIRPORT	528.00	2.5756	42,608		42,608	3,994	46,602
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	24,532		24,532	2,300	26,832
INTERNTL BRIDGES	36.00	0.1756	2,905		2,905	272	3,177
SubTotal	20,500.00	100.0000	1,654,304		1,654,304	121,704	1,776,008
Total	20,500.00	100.0000	1,654,304		1,654,304	121,704	1,776,008

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	15,936	0.7491	14,537		14,537		14,537
GENERAL SERVICES	17,453	0.8204	15,921		15,921		15,921
MUNICIPAL CLERK-CITY CLERK	1,068	0.0502	974		974		974
MAYOR AND COUNCIL	17,316	0.8139	15,796		15,796		15,796
COMPTROLLER	912	0.0429	832		832		832
PURCHASING	18	0.0008	16		16		16
HUMAN RESOURCES	1,500	0.0705	1,368		1,368		1,368
CITY ATTORNEY OFFICE	2,314	0.1088	2,111		2,111		2,111
INFORMATION TECHNOLOGY	155,970	7.3313	142,275		142,275		142,275
RISK MANAGEMENT	1,476	0.0694	1,346		1,346		1,346
CITY DEVELOPMENT	60,208	2.8300	54,921		54,921		54,921
FIRE	414,895	19.5018	378,465		378,465		378,465
TAX OFFICE	5,445	0.2559	4,967		4,967		4,967
MUNICIPAL CLERK	38,421	1.8060	35,047		35,047		35,047
POLICE	475,850	22.3670	434,069		434,069		434,069
TRANSPORTATION	81,802	3.8450	74,619		74,619		74,619
ENVIRONMENTAL SERVICES	186,912	8.7857	170,500		170,500		170,500
ENGINEERING & CONSTRUCTION MGMT	38,269	1.7988	34,909		34,909		34,909
PUBLIC HEALTH	47,458	2.2307	43,291		43,291		43,291
PARKS AND RECREATION	313,434	14.7327	285,913		285,913		285,913
ZOO	59,507	2.7971	54,282		54,282		54,282
LIBRARY	75,008	3.5257	68,422		68,422		68,422
DEPT OF MUSEUMS & CULTURAL AFF	22,286	1.0475	20,329		20,329		20,329
SUN METRO	47,988	2.2556	43,774		43,774		43,774
AIRPORT	37,968	1.7847	34,634		34,634		34,634
COMMUNITY/HUMAN DEVELOPMENT	1,044	0.0491	952		952		952
INTERNTL BRIDGES	7,008	0.3294	6,393		6,393		6,393
SubTotal	2,127,466	100.0000	1,940,663		1,940,663		1,940,663

CITY OF EL PASO, TEXAS  
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Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	2,127,466	100.0000	1,940,663		1,940,663		1,940,663

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



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Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	68,099		68,099		68,099
GENERAL SERVICES	736.00	3.5902	67,549		67,549		67,549
COMPTROLLER	742.00	3.6195	68,099		68,099		68,099
PURCHASING	82.00	0.4000	7,526		7,526		7,526
HUMAN RESOURCES	798.00	3.8927	73,239		73,239		73,239
CITY ATTORNEY OFFICE	478.00	2.3317	43,870		43,870		43,870
INFORMATION TECHNOLOGY	833.00	4.0634	76,451		76,451		76,451
CITY DEVELOPMENT	784.00	3.8244	71,954		71,954	7,100	79,054
FIRE	1,773.00	8.6488	162,722		162,722	16,058	178,780
TAX OFFICE	111.00	0.5415	10,187		10,187	1,005	11,192
POLICE	4,607.00	22.4732	422,822		422,822	41,726	464,548
TRANSPORTATION	178.00	0.8683	16,336		16,336	1,612	17,948
ENVIRONMENTAL SERVICES	1,560.00	7.6098	143,174		143,174	14,128	157,302
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	68,466		68,466	6,756	75,222
PUBLIC HEALTH	1,610.00	7.8537	147,762		147,762	14,581	162,343
PARKS AND RECREATION	1,232.00	6.0098	113,070		113,070	11,158	124,228
ZOO	262.00	1.2780	24,046		24,046	2,373	26,419
LIBRARY	951.00	4.6390	87,281		87,281	8,613	95,894
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	57,269		57,269	5,651	62,920
SUN METRO	783.00	3.8195	71,862		71,862	7,091	78,953
AIRPORT	528.00	2.5756	48,459		48,459	4,782	53,241
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	27,900		27,900	2,753	30,653
INTERNTL BRIDGES	36.00	0.1756	3,304		3,304	326	3,630
SubTotal	20,500.00	100.0000	1,881,447		1,881,447	145,713	2,027,160
Total	20,500.00	100.0000	1,881,447		1,881,447	145,713	2,027,160

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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For Department INFORMATION TECHNOLOGY

Activity - STR INNOVATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	0.09	0.2368	1,893		1,893		1,893
GENERAL SERVICES	2.08	5.4737	43,738		43,738		43,738
MUNICIPAL CLERK-CITY CLERK	0.02	0.0526	421		421	35	456
MAYOR AND COUNCIL	0.06	0.1579	1,262		1,262	105	1,367
COMPTROLLER	0.06	0.1579	1,262		1,262		1,262
PURCHASING	0.04	0.1053	841		841		841
HUMAN RESOURCES	0.08	0.2105	1,682		1,682		1,682
CITY ATTORNEY OFFICE	0.08	0.2105	1,682		1,682		1,682
INFORMATION TECHNOLOGY	0.16	0.4211	3,364		3,364		3,364
RISK MANAGEMENT	0.01	0.0263	210		210	17	227
CITY DEVELOPMENT	1.54	4.0526	32,383		32,383	2,689	35,072
POLICE-ADMINISTRATIVE SERVICES	0.38	1.0000	7,991		7,991	664	8,655
POLICE-OFFICE OF THE CHIEF	0.03	0.0789	631		631	52	683
FIRE	3.49	9.1842	73,388		73,388	6,094	79,482
TAX OFFICE	0.05	0.1316	1,051		1,051	87	1,138
METRO PLANNING ORGAN.- M.P.O.	0.03	0.0789	631		631	52	683
MUNICIPAL CLERK	0.19	0.5000	3,995		3,995	332	4,327
POLICE	7.53	19.8160	158,341		158,341	13,149	171,490
TRANSPORTATION	1.03	2.7105	21,659		21,659	1,799	23,458
ENVIRONMENTAL SERVICES	1.52	4.0000	31,963		31,963	2,654	34,617
ENGINEERING & CONSTRUCTION MGMT	0.15	0.3947	3,154		3,154	262	3,416
PUBLIC HEALTH	1.85	4.8684	38,902		38,902	3,230	42,132
PARKS AND RECREATION	2.68	7.0526	56,355		56,355	4,680	61,035
ZOO	0.23	0.6053	4,836		4,836	402	5,238
LIBRARY	2.33	6.1316	48,995		48,995	4,069	53,064
DEPT OF MUSEUMS & CULTURAL AFF	0.13	0.3421	2,734		2,734	227	2,961
SUN METRO	7.33	19.2895	154,135		154,135	12,800	166,935
AIRPORT	4.48	11.7895	94,205		94,205	7,823	102,028

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For Department INFORMATION TECHNOLOGY

Activity - STR INNOVATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT POLICE	0.07	0.1842	1,472		1,472	122	1,594
AIRPORT FIRE	0.07	0.1842	1,472		1,472	122	1,594
COMMUNITY/HUMAN DEVELOPMENT	0.09	0.2368	1,893		1,893	157	2,050
INTERNTL BRIDGES	0.12	0.3158	2,523		2,523	210	2,733
SubTotal	38.00	100.0000	799,064		799,064	61,833	860,897
Total	38.00	100.0000	799,064		799,064	61,833	860,897

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

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Activity - GIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	41	5.8739	23,730		23,730		23,730
GENERAL SERVICES	2	0.2865	1,158		1,158		1,158
INFORMATION TECHNOLOGY	4	0.5731	2,315		2,315		2,315
CITY DEVELOPMENT	142	20.3438	82,186		82,186	6,560	88,746
POLICE	81	11.6046	46,881		46,881	3,742	50,623
ENVIRONMENTAL SERVICES	255	36.5330	147,587		147,587	11,779	159,366
ENGINEERING & CONSTRUCTION MGMT	2	0.2865	1,158		1,158	92	1,250
PUBLIC HEALTH	41	5.8739	23,730		23,730	1,894	25,624
PARKS AND RECREATION	18	2.5788	10,418		10,418	832	11,250
LIBRARY	4	0.5731	2,315		2,315	185	2,500
DEPT OF MUSEUMS & CULTURAL AFF	2	0.2865	1,158		1,158	92	1,250
COMMUNITY/HUMAN DEVELOPMENT	27	3.8682	15,627		15,627	1,247	16,874
INTERNTL BRIDGES	3	0.4298	1,736		1,736	139	1,875
ALL OTHERS	76	10.8883	43,987		43,987	3,511	47,498
SubTotal	698	100.0000	403,986		403,986	30,073	434,059
Total	698	100.0000	403,986		403,986	30,073	434,059

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - INFOR SVCS PROJ

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	135,820		135,820		135,820
GENERAL SERVICES	736.00	3.5902	134,722		134,722		134,722
COMPTROLLER	742.00	3.6195	135,820		135,820		135,820
PURCHASING	82.00	0.4000	15,010		15,010		15,010
HUMAN RESOURCES	798.00	3.8927	146,071		146,071		146,071
CITY ATTORNEY OFFICE	478.00	2.3317	87,496		87,496		87,496
INFORMATION TECHNOLOGY	833.00	4.0634	152,477		152,477		152,477
CITY DEVELOPMENT	784.00	3.8244	143,508		143,508	2,655	146,163
FIRE	1,773.00	8.6488	324,540		324,540	6,004	330,544
TAX OFFICE	111.00	0.5415	20,318		20,318	376	20,694
POLICE	4,607.00	22.4732	843,291		843,291	15,601	858,892
TRANSPORTATION	178.00	0.8683	32,582		32,582	603	33,185
ENVIRONMENTAL SERVICES	1,560.00	7.6098	285,551		285,551	5,283	290,834
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	136,552		136,552	2,526	139,078
PUBLIC HEALTH	1,610.00	7.8537	294,704		294,704	5,452	300,156
PARKS AND RECREATION	1,232.00	6.0098	225,512		225,512	4,172	229,684
ZOO	262.00	1.2780	47,958		47,958	887	48,845
LIBRARY	951.00	4.6390	174,077		174,077	3,220	177,297
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	114,221		114,221	2,113	116,334
SUN METRO	783.00	3.8195	143,325		143,325	2,652	145,977
AIRPORT	528.00	2.5756	96,648		96,648	1,788	98,436
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	55,646		55,646	1,029	56,675
INTERNTL BRIDGES	36.00	0.1756	6,590		6,590	122	6,712
SubTotal	20,500.00	100.0000	3,752,439		3,752,439	54,483	3,806,922
Total	20,500.00	100.0000	3,752,439		3,752,439	54,483	3,806,922

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - INFR MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	76,998		76,998		76,998
GENERAL SERVICES	736.00	3.5902	76,375		76,375		76,375
COMPTROLLER	742.00	3.6195	76,998		76,998		76,998
PURCHASING	82.00	0.4000	8,509		8,509		8,509
HUMAN RESOURCES	798.00	3.8927	82,809		82,809		82,809
CITY ATTORNEY OFFICE	478.00	2.3317	49,602		49,602		49,602
INFORMATION TECHNOLOGY	833.00	4.0634	86,441		86,441		86,441
CITY DEVELOPMENT	784.00	3.8244	81,356		81,356	7,883	89,239
FIRE	1,773.00	8.6488	183,985		183,985	17,828	201,813
TAX OFFICE	111.00	0.5415	11,519		11,519	1,116	12,635
POLICE	4,607.00	22.4732	478,073		478,073	46,327	524,400
TRANSPORTATION	178.00	0.8683	18,471		18,471	1,790	20,261
ENVIRONMENTAL SERVICES	1,560.00	7.6098	161,882		161,882	15,686	177,568
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	77,413		77,413	7,501	84,914
PUBLIC HEALTH	1,610.00	7.8537	167,071		167,071	16,189	183,260
PARKS AND RECREATION	1,232.00	6.0098	127,846		127,846	12,388	140,234
ZOO	262.00	1.2780	27,188		27,188	2,635	29,823
LIBRARY	951.00	4.6390	98,686		98,686	9,563	108,249
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	64,753		64,753	6,275	71,028
SUN METRO	783.00	3.8195	81,252		81,252	7,873	89,125
AIRPORT	528.00	2.5756	54,791		54,791	5,309	60,100
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	31,546		31,546	3,057	34,603
INTERNTL BRIDGES	36.00	0.1756	3,736		3,736	362	4,098
SubTotal	20,500.00	100.0000	2,127,300		2,127,300	161,782	2,289,082
Total	20,500.00	100.0000	2,127,300		2,127,300	161,782	2,289,082



**CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFOR TECH	PHONES	APPLICATION	MGMNT	GIS	STR INNOVATION	INFOR SVCS PROJ
CITY MANAGER	380,955	59,878	14,537	68,099	23,730	1,893	135,820	
GENERAL SERVICES	398,857	59,394	15,921	67,549	1,158	43,738	134,722	
MUNICIPAL CLERK-CITY	1,430	0	974	0	0	456	0	
MAYOR AND COUNCIL	17,163	0	15,796	0	0	1,367	0	
COMPTROLLER	342,889	59,878	832	68,099	0	1,262	135,820	
PURCHASING	38,519	6,617	16	7,526	0	841	15,010	
HUMAN RESOURCES	369,566	64,397	1,368	73,239	0	1,682	146,071	
CITY ATTORNEY OFFICE	223,335	38,574	2,111	43,870	0	1,682	87,496	
INFORMATION	530,544	67,221	142,275	76,451	2,315	3,364	152,477	
RISK MANAGEMENT	1,573	0	1,346	0	0	227	0	
CITY DEVELOPMENT	562,393	69,198	54,921	79,054	88,746	35,072	146,163	
POLICE-ADMINISTRATIVE	8,655	0	0	0	0	8,655	0	
POLICE-OFFICE OF THE	683	0	0	0	0	683	0	
FIRE	1,325,573	156,489	378,465	178,780	0	79,482	330,544	
TAX OFFICE	60,423	9,797	4,967	11,192	0	1,138	20,694	
METRO PLANNING	683	0	0	0	0	683	0	
MUNICIPAL CLERK	39,374	0	35,047	0	0	4,327	0	
POLICE	2,910,645	406,623	434,069	464,548	50,623	171,490	858,892	
TRANSPORTATION	185,181	15,710	74,619	17,948	0	23,458	33,185	
ENVIRONMENTAL	1,127,876	137,689	170,500	157,302	159,366	34,617	290,834	
ENGINEERING &	404,633	65,844	34,909	75,222	1,250	3,416	139,078	
PUBLIC HEALTH	898,908	142,102	43,291	162,343	25,624	42,132	300,156	
PARKS AND RECREATION	961,083	108,739	285,913	124,228	11,250	61,035	229,684	
ZOO	187,732	23,125	54,282	26,419	0	5,238	48,845	
LIBRARY	589,364	83,938	68,422	95,894	2,500	53,064	177,297	
DEPT OF MUSEUMS &	329,897	55,075	20,329	62,920	1,250	2,961	116,334	
SUN METRO	593,873	69,109	43,774	78,953	0	166,935	145,977	
AIRPORT	395,041	46,602	34,634	53,241	0	102,028	98,436	
AIRPORT POLICE	1,594	0	0	0	0	1,594	0	
AIRPORT FIRE	1,594	0	0	0	0	1,594	0	
COMMUNITY/HUMAN	168,639	26,832	952	30,653	16,874	2,050	56,675	
INTERNTL BRIDGES	28,618	3,177	6,393	3,630	1,875	2,733	6,712	
ALL OTHERS	47,498	0	0	0	47,498	0	0	

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
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Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFOR TECH	PHONES	APPLICATION	MGMNT	GIS	STR INNOVATION	INFOR SVCS PROJ
Direct Billed	0	0	0	0	0	0	0	0
Total	13,134,791	1,776,008	1,940,663	2,027,160	434,059	860,897	3,806,922	



CITY OF EL PASO, TEXAS  
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Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	INFR MGMNT
CITY MANAGER	76,998
GENERAL SERVICES	76,375
MUNICIPAL CLERK-CITY	0
MAYOR AND COUNCIL	0
COMPTROLLER	76,998
PURCHASING	8,509
HUMAN RESOURCES	82,809
CITY ATTORNEY OFFICE	49,602
INFORMATION	86,441
RISK MANAGEMENT	0
CITY DEVELOPMENT	89,239
POLICE-ADMINISTRATIVE	0
POLICE-OFFICE OF THE	0
FIRE	201,813
TAX OFFICE	12,635
METRO PLANNING	0
MUNICIPAL CLERK	0
POLICE	524,400
TRANSPORTATION	20,261
ENVIRONMENTAL	177,568
ENGINEERING &	84,914
PUBLIC HEALTH	183,260
PARKS AND RECREATION	140,234
ZOO	29,823
LIBRARY	108,249
DEPT OF MUSEUMS &	71,028
SUN METRO	89,125
AIRPORT	60,100
AIRPORT POLICE	0
AIRPORT FIRE	0
COMMUNITY/HUMAN	34,603
INTERNTL BRIDGES	4,098
ALL OTHERS	0



CITY OF EL PASO, TEXAS  
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Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	INFR MGMNT
Direct Billed	0
Total	<u>2,289,082</u>



**CITY OF EL PASO, TEXAS**  
**POLICE – ADMINISTRATIVE SERVICES BUREAU**  
**NATURE AND EXTENT OF 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.
  - ◆ **Internal Affairs** - Costs associated with Internal Affairs are allocated based upon the number of internal affairs cases managed by department.
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**CITY OF EL PASO, TEXAS**  
**POLICE – ADMINISTRATIVE SERVICES BUREAU**  
**NATURE AND EXTENT OF SERVICES**

- ♦ **Personnel** - Costs associated with Personnel are allocated based upon the number of employees assigned to each section of the 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.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department POLICE-ADMINISTRATIVE SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,130,978			10,130,978
BUILDING DEPRECIATION	492		492	
NONDEPARTMENTAL	163,036	1,956	164,992	
CITY MANAGER	54,051	10,606	64,657	
GENERAL SERVICES	15,994	645	16,639	
COMPTROLLER	26,946	4,521	31,467	
PURCHASING	9,830	710	10,540	
HUMAN RESOURCES	64,687	12,734	77,421	
INFORMATION TECHNOLOGY	7,991	664	8,655	
POLICE-ADMINISTRATIVE SERVICES		178,270	178,270	
POLICE-OFFICE OF THE CHIEF		305,482	305,482	
Total Allocated Additions:	343,027	515,588	858,615	858,615
Total To Be Allocated:	10,474,005	515,588		10,989,593



**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-ADMINISTRATIVE SERVICES**

	Total	General & Admin	RECORDS	POLICE SUPPLY	TRAINING
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,849,522	0	1,749,760	108,176	2,431,103
FRINGE BENEFITS	2,308,383	0	533,505	39,189	820,206
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	204,026	0	10,850	2,387	24,928
MATERIALS/SUPPLIES	763,002	0	22,598	354,788	354,546
OPERATING EXPENSES	6,045	0	5,252	0	0
<b>Departmental Totals</b>					
Total Expenditures	10,130,978	0	2,321,965	504,540	3,630,783
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	10,130,978	0	2,321,965	504,540	3,630,783
<b>Allocation Step 1</b>					
Inbound- BUILDING DEPRECIATION: POLICE TRAINING	492	0	0	0	492
Inbound- NONDEPARTMENTAL - All Unspecified Activities	163,036	0	41,650	2,575	57,864
Inbound- COMPTROLLER - All Unspecified Activities	26,946	26,946	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	64,687	64,687	0	0	0
Inbound- All Others	87,866	0	22,446	1,388	31,186
Reallocate Admin Costs		( 91,633)	21,059	4,488	32,834
1st Allocation	10,474,005	0	2,407,120	512,991	3,753,159
<b>Allocation Step 2</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	1,956	0	499	31	694
Inbound- COMPTROLLER - All Unspecified Activities	4,521	4,521	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	12,734	12,734	0	0	0
Inbound- All Others	496,377	0	126,803	7,839	176,180
Reallocate Admin Costs		( 17,255)	3,966	845	6,183
2nd Allocation	515,588	0	131,268	8,715	183,057
<b>Total For 210 POLICE-ADMINISTRATIVE</b>					
Total Allocated	10,989,593	0	2,538,388	521,706	3,936,216

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-ADMINISTRATIVE SERVICES**

	INTERNAL AFFAIRS	PERSONNEL	PLANNING & RESEARCH	GRANT OPER
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,207,152	965,191	324,199	63,941
FRINGE BENEFITS	407,730	323,750	141,079	42,924
<b>Other Expense &amp; Cost</b>				
CONTRACTUAL SERVICE	86,516	70,858	8,334	153
MATERIALS/SUPPLIES	5,361	9,425	12,785	3,499
OPERATING EXPENSES	793	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,707,552	1,369,224	486,397	110,517
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	1,707,552	1,369,224	486,397	110,517
<b>Allocation Step 1</b>				
Inbound- BUILDING DEPRECIATION: POLICE TRAINING	0	0	0	0
Inbound- NONDEPARTMENTAL - All Unspecified Activities	28,734	22,973	7,718	1,522
Inbound- COMPTROLLER - All Unspecified Activities	0	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0	0	0	0
Inbound- All Others	15,485	12,382	4,159	820
Reallocate Admin Costs	15,461	12,397	4,398	996
1st Allocation	1,767,232	1,416,976	502,672	113,855
<b>Allocation Step 2</b>				
Inbound- NONDEPARTMENTAL - All Unspecified Activities	346	276	92	18
Inbound- COMPTROLLER - All Unspecified Activities	0	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0	0	0	0
Inbound- All Others	87,481	69,946	23,494	4,634
Reallocate Admin Costs	2,911	2,334	828	188
2nd Allocation	90,738	72,556	24,414	4,840
<b>Total For 210 POLICE-ADMINISTRATIVE</b>				
Total Allocated	1,857,970	1,489,532	527,086	118,695

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	108,902	99.7326	2,400,683		2,400,683	130,917	2,531,600
AIRPORT POLICE	292	0.2674	6,437		6,437	351	6,788
SubTotal	109,194	100.0000	2,407,120		2,407,120	131,268	2,538,388
Total	109,194	100.0000	2,407,120		2,407,120	131,268	2,538,388

Allocation Basis: INCIDENT & ACCIDENT REPORTS PER DEPARTMENT  
Allocation Source: PD

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - POLICE SUPPLY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	100	100.0000	512,991		512,991	8,715	521,706
SubTotal	100	100.0000	512,991		512,991	8,715	521,706
Total	100	100.0000	512,991		512,991	8,715	521,706

Allocation Basis: DIRECT TO POLICE  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	117,258	99.4605	3,732,912		3,732,912	182,069	3,914,981
AIRPORT POLICE	636	0.5395	20,247		20,247	988	21,235
SubTotal	117,894	100.0000	3,753,159		3,753,159	183,057	3,936,216
Total	117,894	100.0000	3,753,159		3,753,159	183,057	3,936,216

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	163.00	12.5810	178,270		178,270		178,270
POLICE-OFFICE OF THE CHIEF	13.00	1.0034	14,218		14,218	833	15,051
POLICE	1,087.60	83.9457	1,189,490		1,189,490	69,673	1,259,163
AIRPORT POLICE	32.00	2.4699	34,998		34,998	2,050	37,048
SubTotal	1,295.60	100.0000	1,416,976		1,416,976	72,556	1,489,532
Total	1,295.60	100.0000	1,416,976		1,416,976	72,556	1,489,532

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION  
Allocation Source: CITY OF EL PASO STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - INTERNAL AFFAIRS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	2,379	99.8741	1,765,006		1,765,006	90,624	1,855,630
AIRPORT POLICE	3	0.1259	2,226		2,226	114	2,340
SubTotal	2,382	100.0000	1,767,232		1,767,232	90,738	1,857,970
Total	2,382	100.0000	1,767,232		1,767,232	90,738	1,857,970

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

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - PLANNING & RESEARCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	100	100.0000	502,672		502,672	24,414	527,086
SubTotal	100	100.0000	502,672		502,672	24,414	527,086
Total	100	100.0000	502,672		502,672	24,414	527,086

Allocation Basis: DIRECT TO POLICE  
Allocation Source: DIRECT ALLOCATION



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - GRANT OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	100	100.0000	113,855		113,855	4,840	118,695
SubTotal	100	100.0000	113,855		113,855	4,840	118,695
Total	100	100.0000	113,855		113,855	4,840	118,695

Allocation Basis: DIRECT TO POLICE  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	Total	RECORDS	POLICE SUPPLY	TRAINING	INTERNAL AFFAIRS	PERSONNEL	PLANNING &
POLICE-ADMINISTRATIVE	178,270	0	0	0	0	178,270	0
POLICE-OFFICE OF THE	15,051	0	0	0	0	15,051	0
POLICE	10,728,861	2,531,600	521,706	3,914,981	1,855,630	1,259,163	527,086
AIRPORT POLICE	67,411	6,788	0	21,235	2,340	37,048	0
Direct Billed	0	0	0	0	0	0	0
Total	10,989,593	2,538,388	521,706	3,936,216	1,857,970	1,489,532	527,086



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	GRANT OPER
POLICE-ADMINISTRATIVE	0
POLICE-OFFICE OF THE	0
POLICE	118,695
AIRPORT POLICE	0
Direct Billed	0
Total	118,695

**CITY OF EL PASO, TEXAS**  
**POLICE – OFFICE OF THE CHIEF**  
**NATURE AND EXTENT OF SERVICES**

The Chief of Police is the highest-ranking officer within the Department and is responsible for the overall administration of all Police affairs. The Office of the Chief is functionalized and allocated as follows:

- ◆ **Office of the Chief** - Costs associated with the Chief of Police and executive staffs are allocated based upon the number of employees assigned to each section of the Department.
- ◆ **Non-Chief Staff** – Salary and fringe benefit costs that are budgeted in the Chief's Office, but not associated with the Chief's Office duties have not been allocated within this plan.

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department POLICE-OFFICE OF THE CHIEF

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,598,475			5,598,475
NONDEPARTMENTAL	420,804	5,046	425,850	
CITY MANAGER	15,313	3,038	18,351	
COMPTROLLER	20,940	3,722	24,662	
PURCHASING	1,685	122	1,807	
HUMAN RESOURCES	43,587	1,016	44,603	
INFORMATION TECHNOLOGY	631	52	683	
POLICE-ADMINISTRATIVE SERVICES	14,218	833	15,051	
Total Allocated Additions:	517,178	13,829	531,007	531,007
Total To Be Allocated:	6,115,653	13,829		6,129,482

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-OFFICE OF THE CHIEF**

	Total	General & Admin	OFFICE OF CHIEF	NON CHIEF'S STAFF
<b>Wages &amp; Benefits</b>				
SALARIES	3,065,771	0	1,141,367	1,924,404
FRINGE BENEFITS	2,401,822	0	894,198	1,507,624
<b>Other Expense &amp; Cost</b>				
CONTRACTUAL SERVICE	104,062	0	104,062	0
MATERIALS/SUPPLIES	17,704	0	17,704	0
OPERATING EXPENSES	9,116	0	9,116	0
<b>Departmental Totals</b>				
Total Expenditures	5,598,475	0	2,166,447	3,432,028
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	5,598,475	0	2,166,447	3,432,028
<b>Allocation Step 1</b>				
Inbound- NONDEPARTMENTAL - All Unspecified Activities	420,804	420,804	0	0
Inbound- COMPTROLLER - All Unspecified Activities	20,940	20,940	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	5,159	5,159	0	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	14,218	14,218	0	0
Inbound- All Others	56,057	0	56,057	0
Reallocate Admin Costs		( 461,121)	181,243	279,878
Unallocated Costs	( 3,711,906)	0	0	( 3,711,906)
1st Allocation	2,403,747	0	2,403,747	0
<b>Allocation Step 2</b>				
Inbound- NONDEPARTMENTAL - All Unspecified Activities	5,046	5,046	0	0
Inbound- COMPTROLLER - All Unspecified Activities	3,722	3,722	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	1,016	1,016	0	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	833	833	0	0
Inbound- All Others	3,212	0	3,212	0
Reallocate Admin Costs		( 10,617)	4,173	6,444
Unallocated Costs	( 6,444)	0	0	( 6,444)
2nd Allocation	7,385	0	7,385	0

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-OFFICE OF THE CHIEF**

	Total	General & Admin	OFFICE OF CHIEF	NON CHIEF'S STAFF
Total For 200 POLICE-OFFICE OF THE CHIEF				
Total Allocated	2,411,132	0	2,411,132	0

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-OFFICE OF THE CHIEF

Activity - OFFICE OF CHIEF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	163.00	12.7086	305,482		305,482		305,482
POLICE	1,087.60	84.7965	2,038,293		2,038,293	7,174	2,045,467
AIRPORT POLICE	32.00	2.4949	59,972		59,972	211	60,183
SubTotal	1,282.60	100.0000	2,403,747		2,403,747	7,385	2,411,132
Total	1,282.60	100.0000	2,403,747		2,403,747	7,385	2,411,132

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED  
Allocation Source: CITY OF EL PASO STAFFING TABLE



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department POLICE-OFFICE OF THE CHIEF

Receiving Department	Total	OFFICE OF CHIEF
POLICE-ADMINISTRATIVE	305,482	305,482
POLICE	2,045,467	2,045,467
AIRPORT POLICE	60,183	60,183
Direct Billed	0	0
Total	2,411,132	2,411,132



**CITY OF EL PASO, TEXAS**  
**FIRE DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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.
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CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department FIRE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	94,295,257			94,295,257
TEMPORARY SVC CONTRACT - 311	( 954,939)			
CLINICAL MEDICAL SUPPLIES	( 938,288)			
GRANT MATCH	( 182,230)			
PRINCIPAL PAYMENT	( 1,517,007)			
INTEREST	( 188,512)			
CAPITAL OUTLAY	( 97,889)			
Total Deductions:	( 3,878,865)			( 3,878,865)
BUILDING DEPRECIATION	18,552		18,552	
EQUIPMENT DEPRECIATION	982,133		982,133	
NONDEPARTMENTAL	1,823,104	21,875	1,844,979	
CITY MANAGER	434,329	85,453	519,782	
GENERAL SERVICES	1,239,878	45,767	1,285,645	
COMPTROLLER	222,159	39,435	261,594	
PURCHASING	98,929	7,143	106,072	
HUMAN RESOURCES	464,942	83,612	548,554	
CITY ATTORNEY OFFICE	9,320	1,324	10,644	
INFORMATION TECHNOLOGY	1,266,177	59,396	1,325,573	
Total Allocated Additions:	6,559,523	344,005	6,903,528	6,903,528
REIMBURSED EXPENSES	( 266,721)			
PUBLIC INFORM DIST FEE	( 1,105)			
CREDIT DIRECT COSTS	( 72,252,274)			
Total Departmental Cost Adjustments:	( 72,520,100)			( 72,520,100)
Total To Be Allocated:	24,455,815	344,005		24,799,820

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	Total	General & Admin	DEPT ADMIN	TRAINING	COMMUNICATIONS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	61,892,277	0	1,353,452	1,014,975	5,689,830
FRINGE BENEFITS	22,210,660	0	322,148	589,234	1,763,036
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	2,697,965	0	162,964	152,644	9,925
*TEMPORARY SVC CONTRACT - 311	954,939	954,939	0	0	0
*CLINICAL MEDICAL SUPPLIES	938,288	938,288	0	0	0
MATERIALS/SUPPLIES	3,435,295	0	20,547	104,835	11,309
OPERATING EXPENSES	180,195	0	36,228	114,976	0
*GRANT MATCH	182,230	182,230	0	0	0
*PRINCIPAL PAYMENT	1,517,007	1,517,007	0	0	0
*INTEREST	188,512	188,512	0	0	0
*CAPITAL OUTLAY	97,889	97,889	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	94,295,257	3,878,865	1,895,339	1,976,664	7,474,100
<b>Deductions</b>					
Total Deductions	( 3,878,865)	( 3,878,865)	0	0	0
<b>Cost Adjustments</b>					
REIMBUSED EXPENSES	( 266,721)	0	( 190)	( 843)	( 250,000)
PUBLIC INFORM DIST FEE	( 1,105)	0	( 1,105)	0	0
CREDIT DIRECT COSTS	( 72,252,274)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	17,896,292	0	1,894,044	1,975,821	7,224,100
<b>Allocation Step 1</b>					
Inbound- BUILDING DEPRECIATION: FIRE TRAINING	18,552	0	0	18,552	0
Inbound- All Others	6,540,971	6,540,971	0	0	0
Reallocate Admin Costs		( 6,540,971)	143,037	107,266	601,319
1st Allocation	24,455,815	0	2,037,081	2,101,639	7,825,419
<b>Allocation Step 2</b>					
Inbound- All Others	344,005	344,005	0	0	0
Reallocate Admin Costs		( 344,005)	7,523	5,641	31,625
2nd Allocation	344,005	0	7,523	5,641	31,625

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	Total	General & Admin	DEPT ADMIN	TRAINING	COMMUNICATIONS
Total For 240 FIRE					
Total Allocated	24,799,820	0	2,044,604	2,107,280	7,857,044

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT PERSONNEL	PLANNING &	ALL OTHER FIRE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	338,719	1,280,526	0	140,493	52,074,282
FRINGE BENEFITS	153,205	500,560	0	51,801	18,830,676
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	2,569	665,382	256,721	235,087	1,212,673
*TEMPORARY SVC CONTRACT - 311	0	0	0	0	0
*CLINICAL MEDICAL SUPPLIES	0	0	0	0	0
MATERIALS/SUPPLIES	2,120	2,998,317	58,569	120,796	118,802
OPERATING EXPENSES	832	12,206	0	112	15,841
*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
<b>Departmental Totals</b>					
Total Expenditures	497,445	5,456,991	315,290	548,289	72,252,274
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBUSED EXPENSES	0	( 15,688)	0	0	0
PUBLIC INFORM DIST FEE	0	0	0	0	0
CREDIT DIRECT COSTS	0	0	0	0	( 72,252,274)
<b>Functional Cost</b>					
Functional Cost	497,445	5,441,303	315,290	548,289	0
<b>Allocation Step 1</b>					
Inbound- BUILDING DEPRECIATION: FIRE TRAINING	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	35,797	135,330	0	14,848	5,503,374
1st Allocation	533,242	5,576,633	315,290	563,137	5,503,374
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,883	7,117	0	781	289,435
2nd Allocation	1,883	7,117	0	781	289,435

**CITY OF EL PASO, TEXAS**  
**FY 2016 OMB A-87 COST PLAN**  
**BASED ON FY 2014 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT PERSONNEL	PLANNING &	ALL OTHER FIRE
Total For 240 FIRE					
Total Allocated	535,125	5,583,750	315,290	563,918	5,792,809

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	1,070.25	97.0968	1,977,941		1,977,941	7,305	1,985,246
AIRPORT FIRE	32.00	2.9032	59,140		59,140	218	59,358
SubTotal	1,102.25	100.0000	2,037,081		2,037,081	7,523	2,044,604
Total	1,102.25	100.0000	2,037,081		2,037,081	7,523	2,044,604

Allocation Basis: NUMBER OF FIRE FTE'S  
Allocation Source: CITY OF EL PASO STAFFING TABLE



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	49,414	96.0801	2,019,257		2,019,257	5,420	2,024,677
AIRPORT FIRE	2,016	3.9199	82,382		82,382	221	82,603
SubTotal	51,430	100.0000	2,101,639		2,101,639	5,641	2,107,280
Total	51,430	100.0000	2,101,639		2,101,639	5,641	2,107,280

Allocation Basis: NUMBER OF TRAINING HOURS FOR FIRE  
Allocation Source: FIRE - CHIEF D'AGOSTINO

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	248,648	79.5058	6,221,661		6,221,661	25,144	6,246,805
FIRE DEPT	63,638	20.3484	1,592,348		1,592,348	6,435	1,598,783
AIRPORT POLICE	48	0.0153	1,201		1,201	5	1,206
AIRPORT FIRE	408	0.1305	10,209		10,209	41	10,250
SubTotal	312,742	100.0000	7,825,419		7,825,419	31,625	7,857,044
Total	312,742	100.0000	7,825,419		7,825,419	31,625	7,857,044

Allocation Basis: NUMBER OF COMMUNICATION CALLS FOR SERVICE  
Allocation Source: FIRE - CHIEF D'AGOSTINO

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - STRATEGIC PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	533,242		533,242	1,883	535,125
SubTotal	100	100.0000	533,242		533,242	1,883	535,125
Total	100	100.0000	533,242		533,242	1,883	535,125

Allocation Basis: DIRECT ALLOCATION TO FIRE  
Allocation Source:

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	1,070.25	97.0968	5,414,735		5,414,735	6,910	5,421,645
AIRPORT FIRE	32.00	2.9032	161,898		161,898	207	162,105
SubTotal	1,102.25	100.0000	5,576,633		5,576,633	7,117	5,583,750
Total	1,102.25	100.0000	5,576,633		5,576,633	7,117	5,583,750

Allocation Basis: NUMBER OF FIRE FTE'S  
Allocation Source: CITY OF EL PASO STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - SUPPORT PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	1,070.25	97.0968	306,137		306,137		306,137
AIRPORT FIRE	32.00	2.9032	9,153		9,153		9,153
SubTotal	1,102.25	100.0000	315,290		315,290		315,290
Total	1,102.25	100.0000	315,290		315,290		315,290

Allocation Basis: NUMBER OF FIRE FTE'S  
Allocation Source: CITY OF EL PASO STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - PLANNING &

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	563,137		563,137	781	563,918
SubTotal	100	100.0000	563,137		563,137	781	563,918
Total	100	100.0000	563,137		563,137	781	563,918

Allocation Basis: DIRECT ALLOCATION TO FIRE  
Allocation Source:

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - ALL OTHER FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	5,503,374		5,503,374	289,435	5,792,809
SubTotal	100	100.0000	5,503,374		5,503,374	289,435	5,792,809
Total	100	100.0000	5,503,374		5,503,374	289,435	5,792,809

Allocation Basis: DIRECT ALLOCATION TO FIRE  
Allocation Source:

CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FIRE

Receiving Department	Total	DEPT ADMIN	TRAINING	COMMUNICATIONS	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT
POLICE	6,246,805	0	0	6,246,805	0	0	0
FIRE DEPT	18,228,340	1,985,246	2,024,677	1,598,783	535,125	5,421,645	306,137
AIRPORT POLICE	1,206	0	0	1,206	0	0	0
AIRPORT FIRE	323,469	59,358	82,603	10,250	0	162,105	9,153
Direct Billed	0	0	0	0	0	0	0
Total	24,799,820	2,044,604	2,107,280	7,857,044	535,125	5,583,750	315,290



CITY OF EL PASO, TEXAS  
FY 2016 OMB A-87 COST PLAN  
BASED ON FY 2014 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FIRE

Receiving Department	PLANNING &	ALL OTHER FIRE
POLICE	0	0
FIRE DEPT	563,918	5,792,809
AIRPORT POLICE	0	0
AIRPORT FIRE	0	0
Direct Billed	0	0
Total	563,918	5,792,809

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**THE END**

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