

A COST ALLOCATION PLAN

for the

CITY OF EL PASO, TEXAS FY 2012 OMB A-87 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending August 31, 2010

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Helping Government Serve the People
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SECTION I

INTRODUCTION

INTRODUCTION

This document comprises the FY 2012 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.

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

CITY OF EL PASO, TEXAS
CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this cost allocation plan to establish cost allocations or billings for the period September 1, 2009 through August 31, 2010 are allowable in accordance with the requirements of OMB circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All Costs included in this cost allocation plan are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

City of El Paso, Texas

Signature: Mark D. Sutter

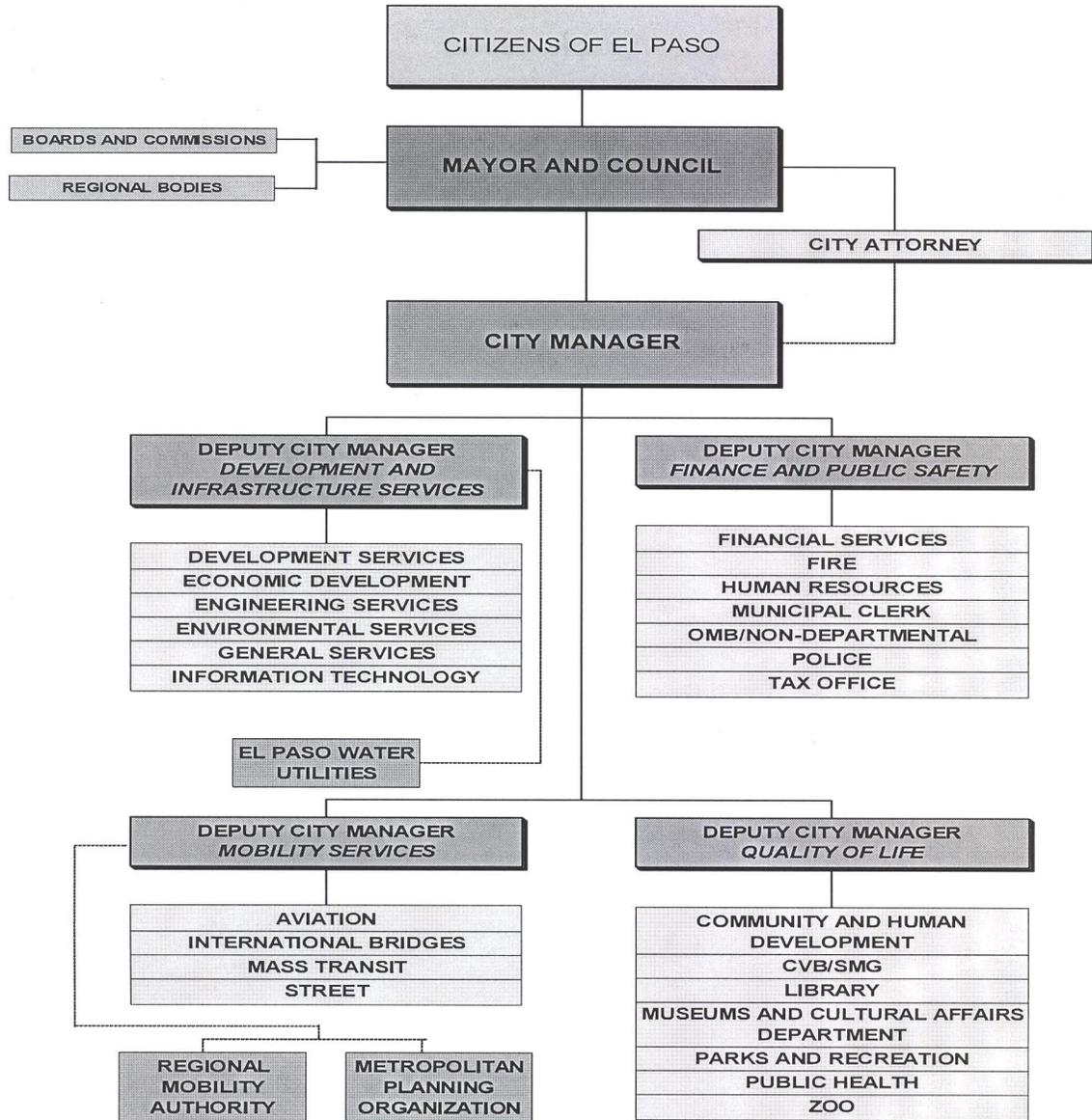
Name of Official: MARK D. SUTTER

Title: COMPTROLLER

Date of Execution: 3/5/13

SECTION III
ORGANIZATION CHART

CITY OF EL PASO ORGANIZATIONAL CHART FISCAL YEAR 2010



SECTION IV
INDIRECT COST RATES

City of El Paso, Texas
FY 2012 Indirect Cost Rate Proposal
Based on FY 2010
Actual Expenditures

Community & Human Development

I. Indirect Cost Rate Base (Direct Salary Expenses)

71010276	Relocation Services	37,754
71010277	Neighborhood Conservation Program	188,259
71150005	Federal Social Service Grants	308,572
71150033	CDBG Emergency Shelter Grants	14,724
71150034	CDBG Special Purpose Grants	96,237
71150036	CDBG Home Entitlement Grants	188,344
71150039	CDBG Revolving Loan Fund	418,715
71150047	HUD CD Administration	857,881
71150075	Empowerment Zone Enterprise Comm	220,796
	Total	<u>\$ 2,331,282</u>

II. Final FY 2010 and Fixed 2012 Indirect Costs

Building Use Charge	\$ 23,570
Equipment Use Charge	84,662
Nondepartmental	1,274
City Manager	53,272
General Services	98,254
Financial Services	139,895
Human Resources	24,004
City Attorney	102,835
Information Technology Services	122,611
Management & Budget	46,583
	Total
	<u>\$ 696,960</u>

III. FY 2010 Carry Forward

Final FY 2010 Indirect Costs	\$ 696,960
Less: FY 2008 Fixed Indirect Costs	<u>1,172,258</u>
FY 2012 Carry Forward (Over Recovery)	<u>\$ (475,298)</u>

IV. FY 2012 Fixed Indirect Cost

Final FY 2010 Indirect Costs	\$ 696,960
FY 2008 Carry Forward (Under Recovery)	<u>331,899</u>
FY 2012 Fixed Indirect Costs	<u>\$ 1,028,859</u>

V. Final FY 2010 Indirect Cost Rate

Final FY 2010 Indirect Costs	696,960	<u>29.896%</u>
Direct Salary Expenses	2,331,282	

VI. Fixed FY 2012 Indirect Cost Rate

Fixed FY 2012 Indirect Costs	1,028,859	<u>44.133%</u>
Direct Salary Expenses	2,331,282	

City of El Paso, Texas
FY 2012 Indirect Cost Rate Proposal
Based on FY 2010
Actual Expenditures

City/County Health

I. Indirect Cost Rate Base (Direct Salary Expenses)

41010127	Food Permits	\$ 738,826
41010132	Animal Services	1,549,534
41010135	STD Clinics	187,920
41010140	Dental	364,531
41010142	Adult Immunization Services	59,812
41010146	Laboratory	368,774
41010150	Epidemiology	118,615
41010157	Health Administration	232,361
41010162	Health Support Services	452,587
41010354	Health Education Program	167,798
41150004	Private Local Health Grants	162,911
41150011	TDH WIC Services	3,708,893
41150015	TDH Laboratory Grants	180,071
41150016	Miscellaneous Grants	203,499
41150017	TDH Clinical Services Grants	296,619
41150018	TDH STD Aids HIV Clinic Grants	326,619
41150019	Tuberculosis Grants	508,649
41150020	TDH Immunization Grants	1,156,141
41150022	TDH Case Mangement Grants	140,377
41150023	Misc Heath Grants	671,250
	Total	11,595,787
	Less: Health Administration	(232,361)
	Total	<u><u>\$ 11,363,426</u></u>

II. Final FY 2010 and Fixed 2012 Indirect Costs

Building Use Charge	\$ 36,982
Equipment Use Charge	993,987
Nondepartmental	24,500
City Manager	87,435
General Services	833,971
Financial Services	356,480
Human Resources	147,629
City Attorney	102,835
Information Technology Services	1,169,171
Management & Budget	57,415
Total	<u><u>\$ 3,810,405</u></u>

III. Final FY 2010 Indirect Cost Rate

Final FY 2010 Indirect Costs	3,810,405	<u><u>33.532%</u></u>
-----	=	=
Direct Salary Expenses	11,363,426	

IV. Fixed FY 2012 Indirect Cost Rate

Fixed FY 2012 Indirect Costs	3,810,405	<u><u>33.532%</u></u>
-----	=	=
Direct Salary Expenses	11,363,426	

City of El Paso, Texas
FY 2012 Indirect Cost Rate Proposal
Based on FY 2010 Actual Expenditures

Development Services

I. Indirect Cost Rate Base (Direct Salary Expenses)

08010034	Planning Administration	\$ 274,888
08010035	Zoning ZBA Historic	365,408
08010037	Planning - Long Range	150,618
08010334	Planning Subdivisions	242,392
08010335	Plan Review	348,762
33010034	Development Services Admin	668,726
36010116	Plan Review	882,301
36010117	Commercial Inspections	554,439
36010118	Residential Inspections	527,117
36010318	Building Inspection & Permit Admin	170,984
36010334	Subdivision Inspection	212,160
36010345	Code Compliance (Environmental)	347,452
	Total	4,745,247
	Less: Planning Administration	(274,888)
	Total	<u><u>\$ 4,470,359</u></u>

II. Final FY 2010 and Fixed 2012 Indirect Costs

Building Use Charge	\$ 8,482
Equipment Use Charge	6,254
Nondepartmental	85,211
General Services	47,686
Financial Services	113,519
Human Resources	47,172
City Attorney	66,017
Information Technology Services	59,329
Management & Budget	19,000
City manager	24,159
Building & Planning Administration	22,021
Total	<u><u>\$ 498,850</u></u>

III. Final FY 2010 Indirect Cost Rate

Final FY 2010 Indirect Costs	498,850	<u><u>11.159%</u></u>
-----	= -----	=
Direct Salary Expenses	4,470,359	

IV. Fixed FY 2012 Indirect Cost Rate

Fixed FY 2012 Indirect Costs	498,850	<u><u>11.159%</u></u>
-----	- -----	-
Direct Salary Expenses	4,470,359	

**City of El Paso, Texas
 FY 2012 Indirect Cost Rate Proposal
 Based on FY 2010 Actual Expenditures**

Planning - MPO

I. Indirect Cost Rate Base (Direct Salary Expenses)

68150009	MPO Planning Grants	\$ 769,786
	Total	<u>\$ 769,786</u>

II. Final FY 2010 and Fixed 2012 Indirect Costs

Nondepartmental	\$	7,397
City Manager		2,755
General Services		3,712
Financial Services		7,254
Human Resources		5,379
Information Technology Services		9,495
Management & Budget		4,064
	Total	<u>\$ 40,056</u>

III. Final FY 2010 Indirect Cost Rate

Final FY 2010 Indirect Costs		40,056		<u>5.204%</u>
-----	=	-----	=	
Direct Salary Expenses		769,786		

IV. Fixed FY 2012 Indirect Cost Rate

Fixed FY 2012 Indirect Costs		40,056		<u>5.204%</u>
-----	=	-----	=	
Direct Salary Expenses		769,786		

City of El Paso, Texas
FY 2012 Indirect Cost Rate Proposal
Based on FY 2010 Actual Expenditures

Libraries

I. Indirect Cost Rate Base (Direct Salary Expenses)

53010201	Library Administration	\$1,067,046
53010202	Cataloging, Ordering & Processing	362,002
53010204	Memorial Branch Operations	172,291
53010206	ARMIJO Branch Operations	142,297
53010207	Richard Burgess Branch Operations	333,340
53010208	Cielo Vista Branch	93,007
53010209	Clardy Fox Branch Operations	152,494
53010210	Irving Schwartz Operations	225,780
53010211	Judge Marquez Mission Valley B	285,862
53010212	Westside Branch Operations	200,766
53010213	Ysleta Branch Operations	208,910
53010214	Eastside Regional Branch	251,762
53010329	Main Library	1,499,819
53010361	Westside Regional Library	351,605
53150006	Texas State Library Grants	203,150
53153053	Library Restricted Donations	11,004
	Subtotal	5,561,135
	Less: Department Administration	(1,067,046)
	Total	\$ 4,494,089

II. Final FY 2010 and Fixed 2012 Indirect Costs

Equipment Use Charge	\$ 70,341
Nondepartmental	123,805
City Manager	51,916
General Services	911,093
Financial Services	101,047
Human Resources	72,646
City Attorney	102,835
Information Technology Services	557,853
Management & Budget	22,775
Total	\$ 2,014,311

III. Final FY 2010 Indirect Cost Rate

Final FY 2010 Indirect Costs	=	2,014,311	=	44.821%
----- Direct Salary Expenses	=	4,494,089	=	

IV. Fixed FY 2012 Indirect Cost Rate

Fixed FY 2012 Indirect Costs	=	2,014,311	=	44.821%
----- Direct Salary Expenses	=	4,494,089	=	

**City of El Paso, Texas
 FY 2012 Indirect Cost Rate Proposal
 Based on FY 2010 Actual Expenditures**

Programs/Grantees	Dept ID	Salaries	Sch. A Indirect Costs	FY 2010/2012 Indirect Costs Rates
<hr/> Mayor and Council <hr/>				
District 1 Admin.	01010001	\$ 80,899		
District 2 Admin.	01010002	80,776		
District 3 Admin.	01010003	75,352		
District 4 Admin.	01010004	63,932		
District 5 Admin.	01010005	80,067		
District 6 Admin	01010006	94,703		
District 7 Admin.	01010007	80,470		
District 8 Admin.	01010008	93,464		
Office of the Mayor - Administration	01010014	161,461		
Total Direct Salaries		<u>\$ 811,124</u>	\$ 346,165	42.677%
<hr/> Municipal Court/Clerk <hr/>				
Municipal Clerk Administration	11010009	\$ 239,668		
Municipal Clerk Administration	11010011	2,191,321		
Municipal Clerk Judiciary	11010332	573,235		
		<u>\$ 3,004,224</u>	\$ 788,289	26.239%
<hr/> Tax Office <hr/>				
Tax Office	06010022	<u>\$ 877,028</u>	\$ 208,694	23.796%
<hr/> Police <hr/>				
Chief of Police - Administration	21010050	\$ 888,823		
Internal Affairs	21010051	159,156		
Planning and Research	21010054	167,719		
Financial Services	21010061	1,637,797		
Training	21010052	246,573		
Personnel	21010053	124,373		
Grant Operations (PDHQ)	21010056	90,195		
Communications	21010058	5,822,721		
Records	21010059	1,400,934		
Special Services	21010062	83,446		
Chief's Office - Police Patrol	21010050	63,765,155		
Central Regional Command	21010063	460,596		
Mission Valley Regional Command	21010064	210,631		
Northeast Regional Command	21010066	169,842		
Pebble Hills Regional Command	21010067	224,090		
Westside Regional Command	21010068	166,379		
Operational Support	21010069	1,020,663		
Directed Investigations	21010071	220,876		
Criminal Investigations	21010072	136,964		
Criminal Justice Grants	21150002	1,575,657		
TxDot Traffic Enforcement Grants	21150007	647,483		
Federal Policing Grants	21150010	84,896		
Police HIDTA Grants	21150040	1,398,487		
Police Restricted_Confiscated Fund	21150060	14,858		
Abandoned Auto Trust_Restricted Fund	21150064	55,047		
Parking Enforcement Controller	62620036	297,867		
Total Salaries		81,071,228		

**City of El Paso, Texas
 FY 2012 Indirect Cost Rate Proposal
 Based on FY 2010 Actual Expenditures**

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2010/2012 Indirect Costs Rates</u>
Less:				
Chief of Police - Administration		(888,823)		
Internal Affairs		(159,156)		
Planning and Research		(167,719)		
Financial Services		(1,637,797)		
Training		(246,573)		
Personnel		(124,373)		
Grant Operations (PDHQ)		(90,195)		
Communications		(5,822,721)		
Records		(1,400,934)		
Special Services		(83,446)		
Less Total Administrative Salaries		(10,621,737)		
Total Direct Salaries		\$70,449,491	\$ 21,764,018	30.893%
Fire				
Fire Department Administration	22010090	\$ 1,197,538		
Fire Fighting Training	22010096	1,014,016		
Fire Department Emergency Operations	22010100	45,062,420		
Special Operations	22010101	215,816		
Fire Prevention	22010104	2,621,019		
Logistics	22010320	494,481		
Safety	22010330	1,266,474		
Fire Department Grants	22150024	445,303		
Total Salaries		52,317,067		
Less:				
Fire Administration		(1,197,538)		
Fire Fighting Training		(1,014,016)		
Logistics		(494,481)		
Less Total Administrative Salaries		(2,706,035)		
Total Direct Salaries		\$ 49,611,032	\$ 19,274,827	38.852%
Streets				
Admin Support and Data Mgmt	32010159	\$ 643,243		
Street Equipment Support	32010150	148,892		
Pavement Management	32010152	579,689		
Streets Medians	32010155	249,515		
Street Maintenance	32010200	2,752,858		
Street Signs and Markings	32010287	668,949		
Traffic Signals	32010288	810,388		
Street Graffiti Program	32010362	398,479		
Street Sweeping Operations	32010363	622,755		
St. Dept Private Local Grants	32150046	(303)		
Total Salaries		6,874,465		
Less:				
Admin Support and Data Mgmt		(643,243)		
Total Direct Salaries		\$ 6,231,222	\$ 2,405,486	38.604%

**City of El Paso, Texas
FY 2012 Indirect Cost Rate Proposal
Based on FY 2010 Actual Expenditures**

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2010/2012 Indirect Costs Rates</u>
Environmental Waste Management				
SWM Administration	34010289	\$ 1,840,066		
SWM Engineering	34010280	432,157		
ESD Non-Departmental	34010281	330,367		
Enviro Code Compliance	34010286	1,777,813		
Collections Supervision	34010291	3,348,606		
ESD Landfill McCombs	34010292	89,100		
Recycling CCS HHW	34010293	833,695		
Special Collections	34010294	644,604		
Env Svcs Landfill	34010296	661,140		
Container Collections	34010297	273,979		
Total Salaries		10,231,527		
Less:				
Solid Waste Administration		(1,840,066)		
Total Direct Salaries		\$ 8,391,461	\$ 1,556,764	18.552%
Engineering				
Engineering Administration - Contract	35010052	\$ 231,657		
Engineering Administration	35010043	603,740		
Design	35010045	212,849		
Construction Inspection	35010046	228,552		
Project Engineering	35010047	179,118		
Engineering Traffic	35010048	672,872		
Engineering CIP	35010050	405,380		
Total Salaries		2,534,168		
Less:				
Engineering Administration - Contract		(231,657)		
Total Direct Salaries		\$ 2,302,511	\$ 1,009,494	43.843%
Parks and Recreation				
Parks and Recreation Administration	51010362	\$ 745,464		
Recreation Centers	51010363	2,153,778		
Aquatics	51010364	1,159,733		
Facilities Maintenance	51010365	1,235,437		
Parks Maintenance	51010366	2,201,241		
Athletics & Sports Centers	51010367	907,177		
Park Planning & Development	51010368	356,222		
After School/Out of School	51010369	236,868		
Community Enrichment/Special E	51010370	80,403		
Leisure Instruction	51010378	52,793		
Daycare Operations	51010379	198,834		
Parks CD Funded Projects	51150056	163,616		
Parks Federal Funded Grants	51150063	9,565		
Total Salaries		9,501,131		
Less:				
Park Administrative Salaries		(745,464)		
Total Direct Salaries		\$ 8,755,667	\$ 5,178,757	59.147%
Zoo				
Zoo General Operations	52010245	\$ 2,427,062		
Zoo Gate Revenues Admin	52152001	211,821		
Total Direct Salaries		\$ 2,638,883	\$ 962,520	36.475%

City of El Paso, Texas
 FY 2012 Indirect Cost Rate Proposal
 Based on FY 2010 Actual Expenditures

Programs/Grantees	Dept ID	Salaries	Sch. A Indirect Costs	FY 2010/2012 Indirect Costs Rates
Museums				
Art Museum Administration	54010249	\$ 511,249		
Art Museum Education	54010250	96,560		
Museum of Archaeology	58010251	93,383		
History Museum	56010252	402,220		
Art Museum Curatorial	54010331	184,654		
Museum Grants	54010331	28,059		
Museum School Services	54150078	7,729		
History Museum Grants	54150080	13,214		
Art Museum Restricted Funds	54154001	22,466		
History Museum Restricted Funds	54154002	6,894		
Art Museum Gift Shop	54500028	55,695		
Archeology Museum Gift Shop	54500031	8,538		
ACR Admin	55010299	138,777		
ACR Program and Programming	55010303	322,215		
Arts & Culture Grants	55150003	10,000		
		1,901,653		
Total Salaries				
Less:				
Museum Administration		(511,249)		
Total Direct Salaries		\$ 1,390,404	\$ 946,084	68.044%
Sun Metro				
Mass Transit Administration	60600001	\$ 1,609,277		
Buses - Fixed Route	60600003	12,588,094		
The Lift - Demand Routes	60600004	2,890,363		
Transit Facilities Maintenance	60600005	510,272		
Transit - Maintenance	60600006	3,696,011		
Transit - Maintenance	60600007	76,820		
Transit - Operations	60600008	1,150,239		
The Lift - Maintenance	60600009	675,730		
Lift - Administration	60600010	879,535		
Sun Metro Non-Capital Grants	60600012	364,403		
Mass Transit Safety & Training	60600013	216,315		
		24,657,059		
Total Direct Salaries				
Less:				
Mass Transit Administration	60600001	(1,609,277)		
Total Direct Salaries		\$ 23,047,782	\$ 1,535,863	6.664%

City of El Paso, Texas
 FY 2012 Indirect Cost Rate Proposal
 Based on FY 2010 Actual Expenditures

Programs/Grantees	Dept ID	Salaries	Sch. A Indirect Costs	FY 2010/2012 Indirect Costs Rates
Airport (Direct Salary Base)				
Finance and Administration	62620001	\$ 2,928,233		
Dispatch Badging	62620002	593,088		
Air Cargo	62620004	23,971		
Terminal	62620005	2,082,046		
Ground Transportation	62620006	573,123		
Air Freight	62620007	15,688		
Aviation	62620008	287,449		
Airfield	62620009	285,696		
Aircraft Rescue Firefighters	62620010	1,751,913		
Southern Industrial Park	62620011	194,378		
Lone Star Golf Club	62620012	4,265		
Butterfield Trail Industrial Park	62620013	114,501		
Airport Police Operations	62620037	1,755,414		
Airport FAA Operations (Canine)	62620038	351,002		
Global Reach Development	62620039	32,889		
Airport FMS Unit	62620041	383,012		
Airport Hotels	62620042	44,975		
International Trade Processing	62620044	161,022		
Subtotal - Salaries		11,582,665		
Less:				
Finance and Administration	62620001	(2,928,233)		
Total Direct Salaries		<u>\$ 8,654,432</u>	\$ 1,260,666	14.567%
Economic Development				
Economic Development	72010268	<u>\$ 804,441</u>	\$ 66,229	8.233%
International Bridges				
International Bridge Operations	64010283	\$ 1,608,709		
Parking Meter Operations	64010285	102,872		
Subtotal - Salaries		1,711,581		
Total Direct Salaries		<u>\$ 1,711,581</u>	\$ 165,737	9.683%



SECTION V

CENTRAL SERVICES COST ALLOCATION PLAN



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, 2010. Statistics used to allocate costs are from full year's FY 2010 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:

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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FY 2012 OMB A-87 COST PLAN
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**CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Allocated Costs By Department**

* Group

Central Service Departments	MUNICIPAL CLERK-CITY CLERK	MAYOR AND COUNCIL	RISK MANAGEMENT	STREET ADMINISTRATION	TAX OFFICE	DEVELOPMENT SERVICES	METRO PLANNING ORGAN.- M.P.O.
BUILDING USE CHARGE	4,613	25,092	1,720	0	0	8,482	0
EQUIPMENT USE CHARGE	29,342	19,918	0	0	1,291	6,254	0
NONDEPARTMENTAL	1,315	17,428	1,707	9,104	26,341	85,211	7,397
CITY MANAGER	0	5,086	7,271	3,390	31,087	24,159	2,755
GENERAL SERVICES	18,152	98,891	6,802	1,733	13,110	47,686	3,712
FINANCIAL SERVICES	1,815	13,576	128,055	0	18,634	113,519	7,254
HUMAN RESOURCES	0	9,931	1,241	6,620	10,138	47,172	5,379
CITY ATTORNEY OFFICE	0	132,035	0	0	35,547	66,017	0
INFORMATION	349,256	20,757	1,237	0	61,277	59,329	9,495
MANAGEMENT AND	1,167	3,451	126,475	0	11,269	19,000	4,064
PLANNING	0	0	0	0	0	22,021	0
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	0
POLICE-OFFICE OF THE	0	0	0	0	0	0	0
FIRE	0	0	0	0	0	0	0
Total Allocated	405,660	346,165	274,508	20,847	208,694	498,850	40,056
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	405,660	346,165	274,508	20,847	208,694	498,850	40,056
Adjustments	0	0	0	0	0	0	0
Proposed Costs	405,660	346,165	274,508	20,847	208,694	498,850	40,056



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	MUNICIPAL CLERK	POLICE	FIRE DEPT	STREETS	ENVIRONMENTAL SERVICES	ENGINEERING	BUILDING PERMITS & INSPECTIONS
BUILDING USE CHARGE	0	0	375,538	5,794	1,440	30,163	23,570
EQUIPMENT USE CHARGE	55,666	2,680,900	2,880,747	1,243,658	0	36,612	9,146
NONDEPARTMENTAL	63,069	1,199,733	766,627	177,502	0	58,593	2,071
CITY MANAGER	18,712	340,444	192,105	49,588	84,526	18,648	0
GENERAL SERVICES	22,464	1,194,823	1,439,189	156,241	93,269	145,278	92,932
FINANCIAL SERVICES	26,762	416,148	399,229	132,791	202,979	25,108	6,429
HUMAN RESOURCES	36,538	645,780	371,409	96,828	137,048	36,413	0
CITY ATTORNEY OFFICE	100,296	198,053	198,051	165,043	79,221	132,035	79,221
INFORMATION	46,081	2,496,624	833,683	317,713	884,854	243,913	59,962
MANAGEMENT AND	13,041	285,005	218,247	39,818	73,427	7,563	1,837
PLANNING	0	0	0	0	0	0	0
POLICE-ADMINISTRATIVE	0	8,606,635	2,726,392	0	0	0	0
POLICE-OFFICE OF THE	0	3,699,873	0	0	0	0	0
FIRE	0	0	8,873,610	0	0	0	0
Total Allocated	382,629	21,764,018	19,274,827	2,384,976	1,556,764	734,326	275,168
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	382,629	21,764,018	19,274,827	2,384,976	1,556,764	734,326	275,168
Adjustments	0	0	0	0	0	0	0
Proposed Costs	382,629	21,764,018	19,274,827	2,384,976	1,556,764	734,326	275,168



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	CITY/COUNTY HEALTH	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	ARTS RESOURCES	CIVIC/CONVENTION/TOURIST
BUILDING USE CHARGE	36,982	10,010	0	0	2,175	0	0
EQUIPMENT USE CHARGE	993,987	652,674	0	70,341	33,165	16,342	0
NONDEPARTMENTAL	24,500	272,630	73,329	123,805	41,273	0	0
CITY MANAGER	87,435	108,922	44,502	51,916	15,691	0	42
GENERAL SERVICES	833,971	2,511,412	425,985	911,093	398,855	0	0
FINANCIAL SERVICES	356,480	178,353	60,977	101,047	58,303	594	16,453
HUMAN RESOURCES	147,629	153,339	46,014	72,646	25,034	0	83
CITY ATTORNEY OFFICE	102,835	132,035	34,278	102,835	102,835	0	36,436
INFORMATION	1,169,171	1,103,806	264,086	557,853	240,454	0	0
MANAGEMENT AND PLANNING	57,415	55,576	13,349	22,775	11,363	0	26,292
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	0
POLICE-OFFICE OF THE FIRE	0	0	0	0	0	0	0
Total Allocated	3,810,405	5,178,757	962,520	2,014,311	929,148	16,936	79,306
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,810,405	5,178,757	962,520	2,014,311	929,148	16,936	79,306
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,810,405	5,178,757	962,520	2,014,311	929,148	16,936	79,306



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	SUN METRO	AIRPORT	AIRPORT POLICE	AIRPORT FIRE	COMMUNITY/HUMAN DEVELOPMENT	ECONOMIC DEVELOPMENT	PENSION ADMINISTRATION
BUILDING USE CHARGE	0	0	0	0	23,570	3,337	854
EQUIPMENT USE CHARGE	0	0	0	0	84,662	0	0
NONDEPARTMENTAL	0	0	0	0	1,274	5,139	0
CITY MANAGER	155,569	94,122	7,311	6,993	53,272	3,535	0
GENERAL SERVICES	0	0	476	0	98,254	13,124	3,389
FINANCIAL SERVICES	256,946	205,352	7,438	7,762	139,895	8,134	3,554
HUMAN RESOURCES	288,191	97,945	14,276	13,655	24,004	6,902	0
CITY ATTORNEY OFFICE	126,957	36,587	0	0	102,835	0	0
INFORMATION	577,233	32,950	0	0	122,611	20,366	1,186
MANAGEMENT AND PLANNING	130,967	65,068	7,526	7,070	46,583	5,692	0
POLICE-ADMINISTRATIVE	0	0	170,423	100,238	0	0	0
POLICE-OFFICE OF THE FIRE	0	0	84,750	0	0	0	0
	0	0	0	300,724	0	0	0
Total Allocated	1,535,863	532,024	292,200	436,442	696,960	66,229	8,983
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,535,863	532,024	292,200	436,442	696,960	66,229	8,983
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,535,863	532,024	292,200	436,442	696,960	66,229	8,983



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	9-1-1 EMERGENCY NETWORK	INTERNATIONAL BRIDGES	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE CHARGE	4,445	0	13,330	571,115	0	0	571,115
EQUIPMENT USE CHARGE	0	0	0	8,814,705	0	0	8,814,705
NONDEPARTMENTAL	0	0	0	2,958,048	0	728,371	3,686,419
CITY MANAGER	0	11,590	70,814	1,489,485	0	248,106	1,737,591
GENERAL SERVICES	22,857	0	58,368	8,612,066	0	20,299,141	28,911,207
FINANCIAL SERVICES	0	40,996	0	2,934,583	0	134,234	3,068,817
HUMAN RESOURCES	0	22,631	0	2,316,846	0	0	2,316,846
CITY ATTORNEY OFFICE	0	49,259	0	2,012,411	128,456	1,147,027	3,287,894
INFORMATION	0	31,699	18,818	9,524,414	0	250,064	9,774,478
MANAGEMENT AND	0	9,562	0	1,263,602	0	0	1,263,602
PLANNING	0	0	0	22,021	0	0	22,021
POLICE-ADMINISTRATIVE	0	0	0	11,603,688	0	0	11,603,688
POLICE-OFFICE OF THE	0	0	0	3,784,623	0	0	3,784,623
FIRE	0	0	0	9,174,334	0	67,241,146	76,415,480
Total Allocated	27,302	165,737	161,330	65,081,941	128,456	90,048,089	155,258,486
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	27,302	165,737	161,330	65,081,941	128,456	90,048,089	155,258,486
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,302	165,737	161,330	65,081,941	128,456	90,048,089	155,258,486



**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL EXPENDITURES
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE CHARGE	0	899,998	
EQUIPMENT USE CHARGE	0	9,463,527	
NONDEPARTMENTAL	5,133,382	(1,032,743)	
CITY MANAGER	1,679,620	0	
GENERAL SERVICES	29,479,159	0	
FINANCIAL SERVICES	2,847,745	0	
HUMAN RESOURCES	1,948,349	0	
CITY ATTORNEY OFFICE	4,556,906	(656,409)	
INFORMATION TECHNOLOGY	8,985,038	(19,526)	
MANAGEMENT AND BUDGET	1,055,363	0	
PLANNING ADMINISTRATION	0	0	
POLICE-ADMINISTRATIVE SERVICES	11,239,215	0	
POLICE-OFFICE OF THE CHIEF	3,421,704	(158,322)	
FIRE	76,538,570	(123,090)	
MUNICIPAL CLERK-CITY CLERK			405,660
MAYOR AND COUNCIL			346,165
RISK MANAGEMENT			274,508
STREET ADMINISTRATION			20,847
TAX OFFICE			208,694
DEVELOPMENT SERVICES			498,850
METRO PLANNING ORGAN.- M.P.O.			40,056
MUNICIPAL CLERK			382,629
POLICE			21,764,018
FIRE DEPT			19,274,827
STREETS			2,384,976
ENVIRONMENTAL SERVICES			1,556,764
ENGINEERING			734,326
BUILDING PERMITS & INSPECTIONS			275,168
CITY/COUNTY HEALTH			3,810,405
PARKS AND RECREATION			5,178,757
ZOO			962,520
LIBRARY			2,014,311
DEPT OF MUSEUMS & CULTURAL AFF			929,148
ARTS RESOURCES			16,936
CIVIC/CONVENTION/TOURIST			79,306
SUN METRO			1,535,863

All Monetary Values Are \$ Dollars
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**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL EXPENDITURES
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
AIRPORT			532,024	
AIRPORT POLICE			292,200	
AIRPORT FIRE			436,442	
COMMUNITY/HUMAN DEVELOPMENT			696,960	
ECONOMIC DEVELOPMENT			66,229	
PENSION ADMINISTRATION			8,983	
9-1-1 EMERGENCY NETWORK			27,302	
INTERNATIONAL BRIDGES			165,737	
ALL OTHERS			161,330	
Direct Billed Total			128,456	
Unallocated Total			90,048,089	
Totals	<u>146,885,051</u>	<u>8,373,435</u>	<u>155,258,486</u>	Deviation 0

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE CHARGE		
1.4.1 CITY HALL	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
1.4.2 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
1.4.3 HEALTH CENTER	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
1.4.4 NBHD HEALTH CTR	DIRECT ALLOCATION TO HEALTH	
1.4.5 POLICE HQ	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
1.4.6 FIRE FACILITIES	DIRECT ALLOCATION TO FIRE	
1.4.7 FIRE TRAINING	DIRECT ALLOCATION TO FIRE	
1.4.8 EMS FACILITIES	DIRECT ALLOCATION TO EMS	
EQUIPMENT USE CHARGE		
2.4.1 FIXED ASSETS	COST OF GENERAL EQUIPMENT ASSIGNED	FY 2010 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	FINANCE DEPARTMENT
3.4.2 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING REPORT
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
GENERAL SERVICES		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 RADIO COMMUNICATIONS	DIRECT ALLOCATION TO IT	DIRECT ALLOCATION
5.4.3 RECORDS	NUMBER OF BOXES IN STORAGE	ARCHIVES & RECORDS MANAGER
5.4.4 CITY HALL UTILITIES	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
5.4.5 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
FINANCIAL SERVICES		
6.4.1 FIN/REPORTING	TOTAL FY 2010 ACTUAL EXPENDITURES	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 PURCHASING	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	FINANCIAL SERVICES - P.O. REPORT
6.4.7 CAPITAL ASSET MANAGEMENT	COST OF GENERAL EQUIPMENT ASSIGNED	FY 2010 FIXED ASSET SCHEDULE (CAFR)



**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL EXPENDITURES
 Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
6.4.8 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY & HUMAN DEVELOPMENT	DIRECT ALLOCATION
HUMAN RESOURCES		
7.4.1 H.R. SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING TABLE
CITY ATTORNEY OFFICE		
8.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
INFORMATION TECHNOLOGY		
9.4.1 INFO SERVICES	TOTAL NUMBER OF ACTIVITIES/REQUEST BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
9.4.2 PUBLIC SAFETY	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
9.4.3 GIS	TOTAL MAPS PRODUCED PER DEPARTMENT	IT GIS DIVISION
MANAGEMENT AND BUDGET		
10.4.1 BUDGET	TOTAL FY 2010 ACTUAL EXPENDITURES	FINANCE DEPT
PLANNING ADMINISTRATION		
11.4.1 BLDG & PLAN ADMIN	DIRECT ALLOCATION TO DEVELOPMENT SVCS	DIRECT ALLOCATION
POLICE-ADMINISTRATIVE SERVICES		
12.4.1 RECORDS	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
12.4.2 COMMUNICATIONS	NUMBER OF POLICE & FIRE FTE'S	BUDGET
12.4.3 POLICE SUPPLY	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
12.4.4 TRAINING	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
12.4.5 PERSONNEL	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
12.4.6 GRANT OPERATIONS	DIRECT ALLOCATION TO POLICE CHIEF	DIRECT ALLOCATION
12.4.7 SPECIAL SVCS	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
POLICE-OFFICE OF THE CHIEF		
13.4.1 OFFICE OF CHIEF	BUDGETED EMPLOYEES SUPERVISED	BUDGET STAFFING TABLE
13.4.2 FINANCIAL SVCS.	BUDGETED EMPLOYEES SUPERVISED	BUDGET STAFFING TABLE
13.4.3 INTERNAL AFF	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
13.4.4 PLANNING & RESEARCH	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FIRE		
14.4.1 DEPT ADMIN	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
14.4.2 TRAINING	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
14.4.3 LOGISTICS	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
14.4.4 COMMUNICATIONS	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE



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

In lieu of depreciation, a use charge is computed and allocated to occupants of City-owned buildings. The charge is equivalent to two percent (2%) of the original construction or purchase costs of buildings in addition to subsequent improvements. The following table summarizes the building use charges allocated within this Plan:

<u>Building</u>	<u>Cost</u>	<u>2% Use Charge</u>
Municipal Building	\$11,325,300	\$226,506
Service Center	1,371,550	27,431
Health Center	1,719,350	34,387
Neighborhood Health Center	278,400	5,568
Police Headquarters	11,931,650	238,633
Fire Stations	16,583,800	331,676
Fire Training Facility	1,273,850	25,477
EMS Facilities	<u>516,000</u>	<u>10,320</u>
	<u>\$44,999,900</u>	<u>\$899,998</u>

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

The building use charges exhibited above are allocated as follows:

- ◆ **City Hall** - The use charge is allocated based upon square footage occupied.
 - ◆ **Municipal Service Center** - The use charge is allocated based upon square footage occupied.
 - ◆ **City/County Health Center** - The use charge is allocated based upon square footage occupied.
 - ◆ **Neighborhood Health Center** - The use charge is allocated directly to Health.
 - ◆ **Police Headquarters** - The use charge is allocated based upon square footage occupied.
 - ◆ **Fire Stations** - The use charge is allocated directly to Fire.
 - ◆ **Fire Training Facility** - The use charge is allocated directly to Fire.
 - ◆ **EMS Facilities** - The use charge is allocated directly to EMS.
-
-

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE CHARGE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
BUILDING USE CHG	899,998			
Total Departmental Cost Adjustments:	<u>899,998</u>			<u>899,998</u>
Total To Be Allocated:	<u><u>899,998</u></u>	<u><u>0</u></u>		<u><u>899,998</u></u>



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE CHARGE

	Total	General & Admin	CITY HALL	SERVICE CENTER	HEALTH CENTER
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE CHG	899,998	0	226,506	27,431	34,387
Functional Cost	899,998	0	226,506	27,431	34,387
Allocation Step 1					
1st Allocation	899,998	0	226,506	27,431	34,387
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 010 BUILDING USE CHARGE					
Total Allocated	899,998	0	226,506	27,431	34,387



**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL EXPENDITURES
 Schedule .3 - Costs Allocated By Activity
 For Department BUILDING USE CHARGE**

	NBHD HEALTH CTR	POLICE HQ	FIRE FACILITIES	FIRE TRAINING	EMS FACILITIES
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE CHG	5,568	238,633	331,676	25,477	10,320
Functional Cost	5,568	238,633	331,676	25,477	10,320
Allocation Step 1					
1st Allocation	5,568	238,633	331,676	25,477	10,320
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 010 BUILDING USE CHARGE					
Total Allocated	5,568	238,633	331,676	25,477	10,320



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	1,890	1.2330	2,793		2,793		2,793
GENERAL SERVICES	993	0.6478	1,467		1,467		1,467
MUNICIPAL CLERK-CITY CLERK	3,122	2.0368	4,613		4,613		4,613
MAYOR AND COUNCIL	16,980	11.0777	25,092		25,092		25,092
FINANCIAL SERVICES	14,941	9.7475	22,079		22,079		22,079
HUMAN RESOURCES	13,738	8.9626	20,301		20,301		20,301
CITY ATTORNEY OFFICE	8,870	5.7868	13,107		13,107		13,107
INFORMATION TECHNOLOGY	8,139	5.3099	12,027		12,027		12,027
MANAGEMENT AND BUDGET	5,201	3.3931	7,686		7,686		7,686
RISK MANAGEMENT	1,164	0.7594	1,720		1,720		1,720
PLANNING ADMINISTRATION	842	0.5493	1,244		1,244		1,244
DEVELOPMENT SERVICES	5,740	3.7448	8,482		8,482		8,482
ENGINEERING	20,412	13.3167	30,163		30,163		30,163
BUILDING PERMITS & INSPECTIONS	15,950	10.4057	23,570		23,570		23,570
CITY/COUNTY HEALTH	715	0.4665	1,057		1,057		1,057
PARKS AND RECREATION	4,289	2.7981	6,338		6,338		6,338
DEPT OF MUSEUMS & CULTURAL AFF	1,472	0.9603	2,175		2,175		2,175
COMMUNITY/HUMAN DEVELOPMENT	15,950	10.4057	23,570		23,570		23,570
ECONOMIC DEVELOPMENT	2,258	1.4731	3,337		3,337		3,337
PENSION ADMINISTRATION	578	0.3771	854		854		854
9-1-1 EMERGENCY NETWORK	1,016	0.6628	1,501		1,501		1,501
ALL OTHERS	9,021	5.8853	13,330		13,330		13,330
SubTotal	153,281	100.0000	226,506		226,506		226,506
Total	153,281	100.0000	226,506		226,506		226,506



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC WORKS SPACE STUDY

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

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	16,525		16,525		16,525
STREETS	22,250	21.1229	5,794		5,794		5,794
ENVIRONMENTAL SERVICES	5,529	5.2489	1,440		1,440		1,440
PARKS AND RECREATION	14,101	13.3867	3,672		3,672		3,672
SubTotal	105,336	100.0000	27,431		27,431		27,431
Total	105,336	100.0000	27,431		27,431		27,431

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC WORKS SPACE STUDY



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - HEALTH CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCIAL SERVICES	1,200	3.8004	1,307		1,307		1,307
HUMAN RESOURCES	500	1.5835	545		545		545
FIRE DEPT	2,000	6.3339	2,178		2,178		2,178
CITY/COUNTY HEALTH	27,876	88.2822	30,357		30,357		30,357
SubTotal	31,576	100.0000	34,387		34,387		34,387
Total	31,576	100.0000	34,387		34,387		34,387

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC WORKS SPACE STUDY



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - NBHD HEALTH CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY/COUNTY HEALTH	100	100.0000	5,568		5,568		5,568
SubTotal	100	100.0000	5,568		5,568		5,568
Total	100	100.0000	5,568		5,568		5,568

Allocation Basis: DIRECT ALLOCATION TO HEALTH

Allocation Source:

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - POLICE HQ

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-OFFICE OF THE CHIEF	117,100	96.2993	229,802		229,802		229,802
FIRE DEPT	3,000	2.4671	5,887		5,887		5,887
9-1-1 EMERGENCY NETWORK	1,500	1.2336	2,944		2,944		2,944
SubTotal	121,600	100.0000	238,633		238,633		238,633
Total	121,600	100.0000	238,633		238,633		238,633

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC WORKS SPACE STUDY

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - FIRE FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	331,676		331,676		331,676
SubTotal	100	100.0000	331,676		331,676		331,676
Total	100	100.0000	331,676		331,676		331,676

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source:



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - FIRE TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	25,477		25,477		25,477
SubTotal	100	100.0000	25,477		25,477		25,477
Total	100	100.0000	25,477		25,477		25,477

Allocation Basis: DIRECT ALLOCATION TO FIRE
 Allocation Source:

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - EMS FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	10,320		10,320		10,320
SubTotal	100	100.0000	10,320		10,320		10,320
Total	100	100.0000	10,320		10,320		10,320

Allocation Basis: DIRECT ALLOCATION TO EMS

Allocation Source:

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department BUILDING USE CHARGE

Receiving Department	Total	CITY HALL	SERVICE CENTER	HEALTH CENTER	NBHD HEALTH CTR	POLICE HQ	FIRE FACILITIES
CITY MANAGER	2,793	2,793	0	0	0	0	0
GENERAL SERVICES	17,992	1,467	16,525	0	0	0	0
MUNICIPAL CLERK-CITY	4,613	4,613	0	0	0	0	0
MAYOR AND COUNCIL	25,092	25,092	0	0	0	0	0
FINANCIAL SERVICES	23,386	22,079	0	1,307	0	0	0
HUMAN RESOURCES	20,846	20,301	0	545	0	0	0
CITY ATTORNEY OFFICE	13,107	13,107	0	0	0	0	0
INFORMATION	12,027	12,027	0	0	0	0	0
MANAGEMENT AND	7,686	7,686	0	0	0	0	0
RISK MANAGEMENT	1,720	1,720	0	0	0	0	0
PLANNING	1,244	1,244	0	0	0	0	0
POLICE-OFFICE OF THE	229,802	0	0	0	0	229,802	0
DEVELOPMENT SERVICES	8,482	8,482	0	0	0	0	0
FIRE DEPT	375,538	0	0	2,178	0	5,887	331,676
STREETS	5,794	0	5,794	0	0	0	0
ENVIRONMENTAL	1,440	0	1,440	0	0	0	0
ENGINEERING	30,163	30,163	0	0	0	0	0
BUILDING PERMITS &	23,570	23,570	0	0	0	0	0
CITY/COUNTY HEALTH	36,982	1,057	0	30,357	5,568	0	0
PARKS AND RECREATION	10,010	6,338	3,672	0	0	0	0
DEPT OF MUSEUMS &	2,175	2,175	0	0	0	0	0
COMMUNITY/HUMAN	23,570	23,570	0	0	0	0	0
ECONOMIC DEVELOPMENT	3,337	3,337	0	0	0	0	0
PENSION ADMINISTRATION	854	854	0	0	0	0	0
9-1-1 EMERGENCY	4,445	1,501	0	0	0	2,944	0
ALL OTHERS	13,330	13,330	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department BUILDING USE CHARGE

Receiving Department	Total	CITY HALL	SERVICE CENTER	HEALTH CENTER	NBHD HEALTH CTR	POLICE HQ	FIRE FACILITIES
Total	899,998	226,506	27,431	34,387	5,568	238,633	331,676



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department BUILDING USE CHARGE

Receiving Department	FIRE TRAINING	EMS FACILITIES
CITY MANAGER	0	0
GENERAL SERVICES	0	0
MUNICIPAL CLERK-CITY	0	0
MAYOR AND COUNCIL	0	0
FINANCIAL SERVICES	0	0
HUMAN RESOURCES	0	0
CITY ATTORNEY OFFICE	0	0
INFORMATION	0	0
MANAGEMENT AND	0	0
RISK MANAGEMENT	0	0
PLANNING	0	0
POLICE-OFFICE OF THE	0	0
DEVELOPMENT SERVICES	0	0
FIRE DEPT	25,477	10,320
STREETS	0	0
ENVIRONMENTAL	0	0
ENGINEERING	0	0
BUILDING PERMITS &	0	0
CITY/COUNTY HEALTH	0	0
PARKS AND RECREATION	0	0
DEPT OF MUSEUMS &	0	0
COMMUNITY/HUMAN	0	0
ECONOMIC DEVELOPMENT	0	0
PENSION ADMINISTRATION	0	0
9-1-1 EMERGENCY	0	0
ALL OTHERS	0	0
Direct Billed	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department BUILDING USE CHARGE

Receiving Department	FIRE TRAINING	EMS FACILITIES
Total	25,477	10,320



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

In lieu of depreciation, an equipment use charge is computed and allocated based upon the acquisition cost of usable equipment. General Fixed Assets are depreciable over fifteen years at an annual rate of six and two-thirds percent (6.67%).

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE CHARGE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
EQUIPMENT USE CHG	9,463,527			
Total Departmental Cost Adjustments:	9,463,527			9,463,527
Total To Be Allocated:	9,463,527	0		9,463,527



**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL EXPENDITURES
 Schedule .3 - Costs Allocated By Activity
 For Department EQUIPMENT USE CHARGE**

	Total	General & Admin	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
EQUIPMENT USE CHG	9,463,527	0	9,463,527
Functional Cost	9,463,527	0	9,463,527
Allocation Step 1			
1st Allocation	9,463,527	0	9,463,527
Allocation Step 2			
2nd Allocation	0	0	0
Total For 020 EQUIPMENT USE CHARGE			
Total Allocated	9,463,527	0	9,463,527



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE CHARGE

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	3,042,245	2.1442	202,918		202,918		202,918
MUNICIPAL CLERK-CITY CLERK	439,909	0.3101	29,342		29,342		29,342
MAYOR AND COUNCIL	298,621	0.2105	19,918		19,918		19,918
FINANCIAL SERVICES	131,783	0.0929	8,790		8,790		8,790
HUMAN RESOURCES	310,948	0.2192	20,740		20,740		20,740
CITY ATTORNEY OFFICE	5,000	0.0035	333		333		333
INFORMATION TECHNOLOGY	3,562,711	2.5110	237,633		237,633		237,633
MANAGEMENT AND BUDGET	2,581,013	1.8191	172,154		172,154		172,154
PLANNING ADMINISTRATION	93,770	0.0661	6,254		6,254		6,254
TAX OFFICE	19,363	0.0136	1,291		1,291		1,291
DEVELOPMENT SERVICES	93,770	0.0661	6,254		6,254		6,254
MUNICIPAL CLERK	834,573	0.5882	55,666		55,666		55,666
POLICE	40,193,397	28.3288	2,680,900		2,680,900		2,680,900
FIRE DEPT	43,189,586	30.4405	2,880,747		2,880,747		2,880,747
STREETS	18,645,548	13.1416	1,243,658		1,243,658		1,243,658
ENGINEERING	548,908	0.3869	36,612		36,612		36,612
BUILDING PERMITS & INSPECTIONS	137,127	0.0966	9,146		9,146		9,146
CITY/COUNTY HEALTH	14,902,355	10.5033	993,987		993,987		993,987
PARKS AND RECREATION	9,785,225	6.8967	652,674		652,674		652,674
LIBRARY	1,054,583	0.7433	70,341		70,341		70,341
DEPT OF MUSEUMS & CULTURAL AFF	497,227	0.3505	33,165		33,165		33,165
ARTS RESOURCES	245,007	0.1727	16,342		16,342		16,342
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.8946	84,662		84,662		84,662
SubTotal	141,881,962	100.0000	9,463,527		9,463,527		9,463,527
Total	141,881,962	100.0000	9,463,527		9,463,527		9,463,527



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE CHARGE

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2010 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE CHARGE

Receiving Department	Total	FIXED ASSETS
GENERAL SERVICES	202,918	202,918
MUNICIPAL CLERK-CITY	29,342	29,342
MAYOR AND COUNCIL	19,918	19,918
FINANCIAL SERVICES	8,790	8,790
HUMAN RESOURCES	20,740	20,740
CITY ATTORNEY OFFICE	333	333
INFORMATION	237,633	237,633
MANAGEMENT AND	172,154	172,154
PLANNING	6,254	6,254
TAX OFFICE	1,291	1,291
DEVELOPMENT SERVICES	6,254	6,254
MUNICIPAL CLERK	55,666	55,666
POLICE	2,680,900	2,680,900
FIRE DEPT	2,880,747	2,880,747
STREETS	1,243,658	1,243,658
ENGINEERING	36,612	36,612
BUILDING PERMITS &	9,146	9,146
CITY/COUNTY HEALTH	993,987	993,987
PARKS AND RECREATION	652,674	652,674
LIBRARY	70,341	70,341
DEPT OF MUSEUMS &	33,165	33,165
ARTS RESOURCES	16,342	16,342
COMMUNITY/HUMAN	84,662	84,662
Direct Billed	0	0
Total	9,463,527	9,463,527



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 Leases, Professional Licenses, Liability Insurance, Property Insurance, and Continuing Education are allocated based upon General Fund total salary expenses.
 - ◆ **Retirees Insurance** - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
 - ◆ **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 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,133,382			5,133,382
BILLING/COLLECT AGEN CONTRACTS	(1,032,179)			
CITY ADMIN CHARGES (CWIP)	(564)			
Total Deductions:	(1,032,743)			(1,032,743)
NONDEPARTMENTAL		17,323	17,323	
CITY MANAGER		545	545	
FINANCIAL SERVICES		25,062	25,062	
HUMAN RESOURCES		1,049	1,049	
MANAGEMENT AND BUDGET		22,477	22,477	
Total Allocated Additions:		66,456	66,456	66,456
Total To Be Allocated:	4,100,639	66,456		4,167,095



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	RETIREEES INSURANCE	GENERAL GOVT
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	248	0	0	0	248
Other Expense & Cost					
RETIREEES HEALTH	2,459,615	0	0	2,459,615	0
APPRAISAL SERVICES	61,925	0	0	0	61,925
ENVIRONMENTAL CONTRACTS	119,013	0	0	0	119,013
OUTSIDE CONTRACTS - NOC	179,128	0	179,128	0	0
MINOR OFFICE EQUIP SUPP & MAIN	150,000	0	150,000	0	0
LEASES	94,187	0	94,187	0	0
LEGAL NOTICES CONTRACTS	3,274	0	0	0	3,274
LIABILITY INSURANCE	276,574	0	276,574	0	0
OPER CONT RESERVES	341,657	0	0	0	341,657
OTHER SERVICES/CHARGES EXPENSE	17,524	0	17,524	0	0
PROPERTY INS PMNTS	(1,945)	0	(1,945)	0	0
CONTINUING ED	75,000	0	75,000	0	0
PROF LICENSES	133,801	0	133,801	0	0
COMMUNITY SERVICE PROJECTS	126,659	0	0	0	126,659
GENERAL CITY	63,979	0	0	0	63,979
*BILLING/COLLECT AGEN CONTRACTS	1,032,179	1,032,179	0	0	0
*CITY ADMIN CHARGES (CWIP)	564	564	0	0	0
Departmental Totals					
Total Expenditures	5,133,382	1,032,743	924,269	2,459,615	716,755
Deductions					
Total Deductions	(1,032,743)	(1,032,743)	0	0	0
Functional Cost					
Functional Cost	4,100,639	0	924,269	2,459,615	716,755
Allocation Step 1					
Unallocated Costs	(716,755)	0	0	0	(716,755)
1st Allocation	3,383,884	0	924,269	2,459,615	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	RETIREES INSURANCE	GENERAL GOVT
Allocation Step 2					
Inbound- All Others	66,456	66,456	0	0	0
Reallocate Admin Costs		(66,456)	14,979	39,861	11,616
Unallocated Costs	(11,616)	0	0	0	(11,616)
2nd Allocation	54,840	0	14,979	39,861	0
Total For 025 NONDEPARTMENTAL					
Total Allocated	3,438,724	0	939,248	2,499,476	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	5,132,818	1.6925	15,643		15,643		15,643
CITY MANAGER	1,679,620	0.5538	5,119		5,119	84	5,203
GENERAL SERVICES	14,169,147	4.6722	43,183		43,183	712	43,895
MUNICIPAL CLERK-CITY CLERK	424,577	0.1400	1,294		1,294	21	1,315
MAYOR AND COUNCIL	1,217,267	0.4014	3,710		3,710	61	3,771
FINANCIAL SERVICES	2,754,210	0.9082	8,394		8,394	138	8,532
HUMAN RESOURCES	1,948,349	0.6425	5,938		5,938	98	6,036
CITY ATTORNEY OFFICE	4,556,906	1.5026	13,888		13,888	229	14,117
INFORMATION TECHNOLOGY	8,965,512	2.9563	27,324		27,324	450	27,774
MANAGEMENT AND BUDGET	1,055,363	0.3480	3,216		3,216	53	3,269
PLANNING ADMINISTRATION	353,605	0.1166	1,078		1,078	18	1,096
POLICE-ADMINISTRATIVE SERVICES	11,239,215	3.7060	34,254		34,254	565	34,819
POLICE-OFFICE OF THE CHIEF	3,421,704	1.1283	10,428		10,428	172	10,600
TAX OFFICE	4,002,641	1.3198	12,199		12,199	201	12,400
DEVELOPMENT SERVICES	6,566,534	2.1653	20,013		20,013	330	20,343
MUNICIPAL CLERK	4,139,575	1.3650	12,616		12,616	208	12,824
POLICE	94,276,371	31.0869	287,329		287,329	4,738	292,067
FIRE DEPT	76,538,580	25.2380	233,267		233,267	3,845	237,112
STREETS	14,316,264	4.7207	43,632		43,632	719	44,351
ENGINEERING	2,750,088	0.9068	8,381		8,381	138	8,519
BUILDING PERMITS & INSPECTIONS	668,328	0.2204	2,037		2,037	34	2,071
CITY/COUNTY HEALTH	7,908,643	2.6078	24,103		24,103	397	24,500
PARKS AND RECREATION	19,938,174	6.5745	60,766		60,766	1,002	61,768
ZOO	3,245,367	1.0701	9,891		9,891	163	10,054
LIBRARY	7,717,307	2.5447	23,520		23,520	388	23,908



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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
DEPT OF MUSEUMS & CULTURAL AFF	2,210,361	0.7289	6,737		6,737	111	6,848
COMMUNITY/HUMAN DEVELOPMENT	411,131	0.1356	1,253		1,253	21	1,274
ECONOMIC DEVELOPMENT	1,659,112	0.5471	5,056		5,056	83	5,139
SubTotal	303,266,769	100.0000	924,269		924,269	14,979	939,248
Total	303,266,769	100.0000	924,269		924,269	14,979	939,248

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES

Allocation Source: FINANCE DEPARTMENT

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
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	3.00	0.0683	1,680		1,680		1,680
CITY MANAGER	16.10	0.3665	9,015		9,015	146	9,161
GENERAL SERVICES	139.60	3.1781	78,168		78,168	1,268	79,436
MAYOR AND COUNCIL	24.00	0.5464	13,439		13,439	218	13,657
FINANCIAL SERVICES	53.50	1.2179	29,957		29,957	486	30,443
HUMAN RESOURCES	31.20	0.7103	17,470		17,470	283	17,753
CITY ATTORNEY OFFICE	40.00	0.9106	22,398		22,398	363	22,761
INFORMATION TECHNOLOGY	66.00	1.5025	36,956		36,956	599	37,555
MANAGEMENT AND BUDGET	27.60	0.6283	15,454		15,454	251	15,705
RISK MANAGEMENT	3.00	0.0683	1,680		1,680	27	1,707
POLICE-ADMINISTRATIVE SERVICES	133.20	3.0324	74,584		74,584	1,210	75,794
POLICE-OFFICE OF THE CHIEF	34.10	0.7763	19,094		19,094	310	19,404
STREET ADMINISTRATION	16.00	0.3642	8,959		8,959	145	9,104
TAX OFFICE	24.50	0.5578	13,719		13,719	222	13,941
DEVELOPMENT SERVICES	114.00	2.5953	63,833		63,833	1,035	64,868
METRO PLANNING ORGAN.- M.P.O.	13.00	0.2960	7,279		7,279	118	7,397
MUNICIPAL CLERK	88.30	2.0102	49,443		49,443	802	50,245
POLICE	1,595.13	36.3136	893,180		893,180	14,486	907,666
FIRE DEPT	930.57	21.1848	521,065		521,065	8,450	529,515
STREETS	234.00	5.3271	131,026		131,026	2,125	133,151
ENGINEERING	88.00	2.0034	49,275		49,275	799	50,074
PARKS AND RECREATION	370.57	8.4362	207,497		207,497	3,365	210,862
ZOO	111.20	2.5315	62,265		62,265	1,010	63,275
LIBRARY	175.56	3.9967	98,303		98,303	1,594	99,897
DEPT OF MUSEUMS & CULTURAL AFF	60.50	1.3773	33,876		33,876	549	34,425



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	4,392.63	100.0000	2,459,615		2,459,615	39,861	2,499,476
Total	4,392.63	100.0000	2,459,615		2,459,615	39,861	2,499,476

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

Allocation Source: CITY OF EL PASO STAFFING REPORT

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	RETIREES INSURANCE
NONDEPARTMENTAL	17,323	15,643	1,680
CITY MANAGER	14,364	5,203	9,161
GENERAL SERVICES	123,331	43,895	79,436
MUNICIPAL CLERK-CITY	1,315	1,315	0
MAYOR AND COUNCIL	17,428	3,771	13,657
FINANCIAL SERVICES	38,975	8,532	30,443
HUMAN RESOURCES	23,789	6,036	17,753
CITY ATTORNEY OFFICE	36,878	14,117	22,761
INFORMATION	65,329	27,774	37,555
MANAGEMENT AND	18,974	3,269	15,705
RISK MANAGEMENT	1,707	0	1,707
PLANNING	1,096	1,096	0
POLICE-ADMINISTRATIVE	110,613	34,819	75,794
POLICE-OFFICE OF THE	30,004	10,600	19,404
STREET ADMINISTRATION	9,104	0	9,104
TAX OFFICE	26,341	12,400	13,941
DEVELOPMENT SERVICES	85,211	20,343	64,868
METRO PLANNING	7,397	0	7,397
MUNICIPAL CLERK	63,069	12,824	50,245
POLICE	1,199,733	292,067	907,666
FIRE DEPT	766,627	237,112	529,515
STREETS	177,502	44,351	133,151
ENGINEERING	58,593	8,519	50,074
BUILDING PERMITS &	2,071	2,071	0
CITY/COUNTY HEALTH	24,500	24,500	0
PARKS AND RECREATION	272,630	61,768	210,862
ZOO	73,329	10,054	63,275
LIBRARY	123,805	23,908	99,897
DEPT OF MUSEUMS &	41,273	6,848	34,425
COMMUNITY/HUMAN	1,274	1,274	0
ECONOMIC DEVELOPMENT	5,139	5,139	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	RETIREES INSURANCE
Direct Billed	0	0	0
Total	<u>3,438,724</u>	<u>939,248</u>	<u>2,499,476</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.
 - ◆ **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
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,679,620			1,679,620
BUILDING USE CHARGE	2,793		2,793	
NONDEPARTMENTAL	14,134	230	14,364	
CITY MANAGER		11,570	11,570	
GENERAL SERVICES		11,264	11,264	
FINANCIAL SERVICES		5,747	5,747	
HUMAN RESOURCES		5,629	5,629	
CITY ATTORNEY OFFICE		164,247	164,247	
INFORMATION TECHNOLOGY		79,993	79,993	
MANAGEMENT AND BUDGET		4,565	4,565	
Total Allocated Additions:	16,927	283,245	300,172	300,172
Total To Be Allocated:	1,696,547	283,245		1,979,792



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	Total	General & Admin	CITY MANAGER	INTERNAL AUDIT	PUBLIC INFOR
Wages & Benefits					
SALARIES & WAGES	1,266,368	0	840,764	264,284	161,320
FRINGE BENEFITS	341,030	0	221,556	74,833	44,641
Other Expense & Cost					
CONTRACTUAL SERVICES	22,664	0	10,956	7,596	4,112
MATERIALS/SUPPLIES	17,501	0	10,489	6,596	416
OPERATING EXP	32,057	0	20,226	11,831	0
Departmental Totals					
Total Expenditures	1,679,620	0	1,103,991	365,140	210,489
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,679,620	0	1,103,991	365,140	210,489
Allocation Step 1					
Inbound- All Others	16,927	16,927	0	0	0
Reallocate Admin Costs		(16,927)	11,126	3,680	2,121
Unallocated Costs	(212,610)	0	0	0	(212,610)
1st Allocation	1,483,937	0	1,115,117	368,820	0
Allocation Step 2					
Inbound- All Others	283,245	283,245	0	0	0
Reallocate Admin Costs		(283,245)	186,173	61,576	35,496
Unallocated Costs	(35,496)	0	0	0	(35,496)
2nd Allocation	247,749	0	186,173	61,576	0
Total For 030 CITY MANAGER					
Total Allocated	1,731,686	0	1,301,290	430,396	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	3.00	0.0488	545		545		545
CITY MANAGER	16.10	0.2621	2,922		2,922		2,922
GENERAL SERVICES	139.60	2.2724	25,340		25,340	4,244	29,584
MAYOR AND COUNCIL	24.00	0.3907	4,356		4,356	730	5,086
FINANCIAL SERVICES	53.50	0.8709	9,711		9,711	1,626	11,337
HUMAN RESOURCES	31.20	0.5079	5,663		5,663	948	6,611
CITY ATTORNEY OFFICE	40.00	0.6511	7,261		7,261	1,216	8,477
INFORMATION TECHNOLOGY	66.00	1.0743	11,980		11,980	2,006	13,986
MANAGEMENT AND BUDGET	27.60	0.4493	5,010		5,010	839	5,849
RISK MANAGEMENT	3.00	0.0488	545		545	91	636
POLICE-ADMINISTRATIVE SERVICES	133.20	2.1682	24,178		24,178	4,049	28,227
POLICE-OFFICE OF THE CHIEF	34.10	0.5551	6,190		6,190	1,037	7,227
STREET ADMINISTRATION	16.00	0.2604	2,904		2,904	486	3,390
TAX OFFICE	24.50	0.3988	4,447		4,447	745	5,192
DEVELOPMENT SERVICES	114.00	1.8557	20,693		20,693	3,466	24,159
METRO PLANNING ORGAN.- M.P.O.	13.00	0.2116	2,360		2,360	395	2,755
MUNICIPAL CLERK	88.30	1.4373	16,028		16,028	2,684	18,712
POLICE	1,560.63	25.4035	283,278		283,278	47,443	330,721
FIRE DEPT	897.57	14.6105	162,924		162,924	27,286	190,210
STREETS	234.00	3.8090	42,475		42,475	7,113	49,588
ENVIRONMENTAL SERVICES	331.20	5.3912	60,118		60,118	10,068	70,186
ENGINEERING	88.00	1.4324	15,973		15,973	2,675	18,648
CITY/COUNTY HEALTH	356.77	5.8074	64,760		64,760	10,846	75,606
PARKS AND RECREATION	370.57	6.0321	67,265		67,265	11,265	78,530
ZOO	111.20	1.8101	20,185		20,185	3,380	23,565



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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
LIBRARY	175.56	2.8577	31,867		31,867	5,337	37,204
DEPT OF MUSEUMS & CULTURAL AFF	60.50	0.9848	10,982		10,982	1,839	12,821
CIVIC/CONVENTION/TOURIST	0.20	0.0033	36		36	6	42
SUN METRO	696.46	11.3368	126,419		126,419	21,172	147,591
AIRPORT	236.70	3.8530	42,965		42,965	7,196	50,161
AIRPORT POLICE	34.50	0.5616	6,262		6,262	1,049	7,311
AIRPORT FIRE	33.00	0.5372	5,990		5,990	1,003	6,993
COMMUNITY/HUMAN DEVELOPMENT	58.01	0.9443	10,530		10,530	1,763	12,293
ECONOMIC DEVELOPMENT	16.68	0.2715	3,028		3,028	507	3,535
INTERNATIONAL BRIDGES	54.69	0.8902	9,927		9,927	1,663	11,590
SubTotal	6,143.34	100.0000	1,115,117		1,115,117	186,173	1,301,290
Total	6,143.34	100.0000	1,115,117		1,115,117	186,173	1,301,290

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT

Allocation Source: CITY OF EL PASO STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	203	2.3449	8,648		8,648		8,648
GENERAL SERVICES	556	6.4073	23,632		23,632	4,040	27,672
FINANCIAL SERVICES	1,075	12.3774	45,650		45,650	7,804	53,454
HUMAN RESOURCES	519	5.9758	22,040		22,040	3,768	25,808
INFORMATION TECHNOLOGY	192	2.2183	8,181		8,181	1,399	9,580
MANAGEMENT AND BUDGET	45	0.5265	1,942		1,942	332	2,274
RISK MANAGEMENT	133	1.5364	5,666		5,666	969	6,635
TAX OFFICE	521	5.9959	22,114		22,114	3,781	25,895
POLICE	195	2.2513	8,303		8,303	1,420	9,723
FIRE DEPT	38	0.4388	1,618		1,618	277	1,895
ENVIRONMENTAL SERVICES	288	3.3202	12,246		12,246	2,094	14,340
CITY/COUNTY HEALTH	238	2.7390	10,102		10,102	1,727	11,829
PARKS AND RECREATION	611	7.0374	25,955		25,955	4,437	30,392
ZOO	421	4.8479	17,880		17,880	3,057	20,937
LIBRARY	296	3.4065	12,564		12,564	2,148	14,712
DEPT OF MUSEUMS & CULTURAL AFF	57	0.6646	2,451		2,451	419	2,870
SUN METRO	160	1.8471	6,813		6,813	1,165	7,978
AIRPORT	884	10.1792	37,543		37,543	6,418	43,961
COMMUNITY/HUMAN DEVELOPMENT	824	9.4887	34,996		34,996	5,983	40,979
ALL OTHERS	1,424	16.3968	60,476		60,476	10,338	70,814
SubTotal	8,689	100.0000	368,820		368,820	61,576	430,396
Total	8,689	100.0000	368,820		368,820	61,576	430,396



**CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Allocation Basis: AUDIT HOURS PER DEPARTMENT

Allocation Source: CHIEF INTERNAL AUDITOR

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT
NONDEPARTMENTAL	545	545	0
CITY MANAGER	11,570	2,922	8,648
GENERAL SERVICES	57,256	29,584	27,672
MAYOR AND COUNCIL	5,086	5,086	0
FINANCIAL SERVICES	64,791	11,337	53,454
HUMAN RESOURCES	32,419	6,611	25,808
CITY ATTORNEY OFFICE	8,477	8,477	0
INFORMATION	23,566	13,986	9,580
MANAGEMENT AND	8,123	5,849	2,274
RISK MANAGEMENT	7,271	636	6,635
POLICE-ADMINISTRATIVE	28,227	28,227	0
POLICE-OFFICE OF THE	7,227	7,227	0
STREET ADMINISTRATION	3,390	3,390	0
TAX OFFICE	31,087	5,192	25,895
DEVELOPMENT SERVICES	24,159	24,159	0
METRO PLANNING	2,755	2,755	0
MUNICIPAL CLERK	18,712	18,712	0
POLICE	340,444	330,721	9,723
FIRE DEPT	192,105	190,210	1,895
STREETS	49,588	49,588	0
ENVIRONMENTAL	84,526	70,186	14,340
ENGINEERING	18,648	18,648	0
CITY/COUNTY HEALTH	87,435	75,606	11,829
PARKS AND RECREATION	108,922	78,530	30,392
ZOO	44,502	23,565	20,937
LIBRARY	51,916	37,204	14,712
DEPT OF MUSEUMS &	15,691	12,821	2,870
CIVIC/CONVENTION/TOURI	42	42	0
SUN METRO	155,569	147,591	7,978
AIRPORT	94,122	50,161	43,961
AIRPORT POLICE	7,311	7,311	0
AIRPORT FIRE	6,993	6,993	0
COMMUNITY/HUMAN	53,272	12,293	40,979



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT
ECONOMIC DEVELOPMENT	3,535	3,535	0
INTERNATIONAL BRIDGES	11,590	11,590	0
ALL OTHERS	70,814	0	70,814
Direct Billed	0	0	0
Total	1,731,686	1,301,290	430,396



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:

- ◆ **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.
 - ◆ **Radio Communications** – Costs for radio communications have been allocated directly to IT.
 - ◆ **Records** – Costs associated with maintain the City's records have been allocated to departments based on the number of boxes in storage.
 - ◆ **City Hall Utilities** - Costs for the utilities to City Hall are allocated based on square footage occupied.
 - ◆ **Department Utilities** – Utility costs for buildings that have one department occupying space have been allocated to those departments based on the actual amounts paid.
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CITY OF EL PASO, TEXAS
GENERAL SERVICES
NATURE AND EXTENT OF SERVICES

- ◆ **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** – 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.
 - ◆ **Inventory Sales** – Inventory purchase for parts, fuel other equipment services have not been allocated in this cost 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 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,479,159			29,479,159
BUILDING USE CHARGE	17,992		17,992	
EQUIPMENT USE CHARGE	202,918		202,918	
NONDEPARTMENTAL	121,351	1,980	123,331	
CITY MANAGER	48,972	8,284	57,256	
GENERAL SERVICES		471,169	471,169	
FINANCIAL SERVICES		162,905	162,905	
HUMAN RESOURCES		48,810	48,810	
CITY ATTORNEY OFFICE		138,818	138,818	
INFORMATION TECHNOLOGY		171,550	171,550	
MANAGEMENT AND BUDGET		79,557	79,557	
Total Allocated Additions:	391,233	1,083,073	1,474,306	1,474,306
Total To Be Allocated:	29,870,392	1,083,073		30,953,465



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	FACILITIES	RADIO COMMUNICATIONS	RECORDS
Wages & Benefits					
SALARIES & WAGES	4,257,762	0	1,260,340	152,259	41,735
FRINGE BENEFITS	1,368,004	0	438,349	51,004	12,807
Other Expense & Cost					
CONTRACTUAL SVCS	13,264,821	0	1,730,903	645,242	32,305
MATERIALS/SUPPLIES	304,483	0	117,122	19,388	720
OPERATING EXPENSES	1,155,257	0	523,460	14,052	629
UTILITIES	9,128,832	0	0	0	25,086
Departmental Totals					
Total Expenditures	29,479,159	0	4,070,174	881,945	113,282
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	29,479,159	0	4,070,174	881,945	113,282
Allocation Step 1					
Inbound- All Others	391,233	391,233	0	0	0
Reallocate Admin Costs		(391,233)	54,018	11,705	1,504
Unallocated Costs	(19,588,868)	0	0	0	0
1st Allocation	10,281,524	0	4,124,192	893,650	114,786
Allocation Step 2					
Inbound- All Others	1,083,073	1,083,073	0	0	0
Reallocate Admin Costs		(1,083,073)	149,540	32,403	4,162
Unallocated Costs	(710,273)	0	0	0	0
2nd Allocation	372,800	0	149,540	32,403	4,162
Total For 040 GENERAL SERVICES					
Total Allocated	10,654,324	0	4,273,732	926,053	118,948



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	CITY HALL UTILITIES	DEPT UTILITIES	FLEET	QUICK COPY	INVENTORY SALES
Wages & Benefits					
SALARIES & WAGES	0	0	2,689,168	114,260	0
FRINGE BENEFITS	0	0	834,651	31,193	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	129,259	95,193	10,631,919
MATERIALS/SUPPLIES	0	0	142,645	24,608	0
OPERATING EXPENSES	0	0	181,134	435,982	0
UTILITIES	399,172	4,682,285	0	0	0
Departmental Totals					
Total Expenditures	399,172	4,682,285	3,976,857	701,236	10,631,919
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	399,172	4,682,285	3,976,857	701,236	10,631,919
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	5,298	62,141	52,779	9,307	141,099
Unallocated Costs	0	0	(4,029,636)	(710,543)	(10,773,018)
1st Allocation	404,470	4,744,426	0	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	14,666	172,029	146,111	25,764	390,618
Unallocated Costs	0	0	(146,111)	(25,764)	(390,618)
2nd Allocation	14,666	172,029	0	0	0
Total For 040 GENERAL SERVICES					
Total Allocated	419,136	4,916,455	0	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

OTHER UTILITIES

<u>Wages & Benefits</u>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<u>Other Expense & Cost</u>	
CONTRACTUAL SVCS	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
UTILITIES	4,022,289
<u>Departmental Totals</u>	
Total Expenditures	4,022,289
<u>Deductions</u>	
Total Deductions	0
Functional Cost	4,022,289
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	53,382
Unallocated Costs	(4,075,671)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	147,780
Unallocated Costs	(147,780)
2nd Allocation	0
<u>Total For 040 GENERAL SERVICES</u>	
Total Allocated	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
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	61	0.1352	5,576		5,576		5,576
GENERAL SERVICES	5,114	11.3347	467,466		467,466		467,466
MUNICIPAL CLERK-CITY CLERK	101	0.2239	9,232		9,232	378	9,610
MAYOR AND COUNCIL	551	1.2212	50,366		50,366	2,063	52,429
FINANCIAL SERVICES	584	1.2944	53,383		53,383	2,186	55,569
HUMAN RESOURCES	487	1.0794	44,516		44,516	1,823	46,339
CITY ATTORNEY OFFICE	288	0.6383	26,326		26,326	1,078	27,404
INFORMATION TECHNOLOGY	264	0.5851	24,132		24,132	988	25,120
MANAGEMENT AND BUDGET	169	0.3746	15,448		15,448	633	16,081
RISK MANAGEMENT	38	0.0842	3,474		3,474	142	3,616
PLANNING ADMINISTRATION	27	0.0598	2,468		2,468	101	2,569
POLICE-OFFICE OF THE CHIEF	3,026	6.7069	276,604		276,604	11,329	287,933
DEVELOPMENT SERVICES	186	0.4123	17,002		17,002	696	17,698
METRO PLANNING ORGAN.- M.P.O.	30	0.0665	2,742		2,742	112	2,854
MUNICIPAL CLERK	221	0.4898	20,201		20,201	827	21,028
POLICE	5,870	13.0103	536,571		536,571	21,976	558,547
FIRE DEPT	8,717	19.3205	796,811		796,811	32,638	829,449
STREETS	1,642	3.6393	150,094		150,094	6,147	156,241
ENVIRONMENTAL SERVICES	750	1.6623	68,557		68,557	2,808	71,365
ENGINEERING	663	1.4695	60,604		60,604	2,482	63,086
BUILDING PERMITS & INSPECTIONS	518	1.1481	47,350		47,350	1,939	49,289
CITY/COUNTY HEALTH	8,496	18.8306	776,611		776,611	31,808	808,419
PARKS AND RECREATION	1,180	2.6154	107,863		107,863	4,418	112,281
LIBRARY	4,706	10.4304	430,171		430,171	17,618	447,789
DEPT OF MUSEUMS & CULTURAL AFF	246	0.5452	22,487		22,487	921	23,408



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
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
AIRPORT POLICE	5	0.0111	457		457	19	476
COMMUNITY/HUMAN DEVELOPMENT	521	1.1548	47,624		47,624	1,951	49,575
ECONOMIC DEVELOPMENT	73	0.1618	6,673		6,673	273	6,946
PENSION ADMINISTRATION	19	0.0421	1,737		1,737	71	1,808
9-1-1 EMERGENCY NETWORK	211	0.4677	19,287		19,287	790	20,077
ALL OTHERS	354	0.7846	32,359		32,359	1,325	33,684
SubTotal	45,118	100.0000	4,124,192		4,124,192	149,540	4,273,732
Total	45,118	100.0000	4,124,192		4,124,192	149,540	4,273,732

Allocation Basis: NUMBER OF LABOR HOURS PER BUILDING

Allocation Source: FACILITIES DIRECTOR



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
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	44	0.6104	701		701		701
GENERAL SERVICES	68	0.9434	1,083		1,083		1,083
FINANCIAL SERVICES	113	1.5677	1,800		1,800	66	1,866
HUMAN RESOURCES	1,173	16.2736	18,680		18,680	688	19,368
CITY ATTORNEY OFFICE	582	8.0744	9,268		9,268	341	9,609
MANAGEMENT AND BUDGET	22	0.3052	350		350	13	363
TAX OFFICE	794	11.0155	12,644		12,644	466	13,110
DEVELOPMENT SERVICES	865	12.0006	13,775		13,775	507	14,282
METRO PLANNING ORGAN.- M.P.O.	52	0.7214	828		828	30	858
MUNICIPAL CLERK	87	1.2070	1,385		1,385	51	1,436
FIRE DEPT	3	0.0416	48		48	2	50
ENGINEERING	1,574	21.8369	25,065		25,065	924	25,989
CITY/COUNTY HEALTH	1,429	19.8252	22,757		22,757	838	23,595
PARKS AND RECREATION	56	0.7769	892		892	33	925
DEPT OF MUSEUMS & CULTURAL AFF	41	0.5688	653		653	24	677
COMMUNITY/HUMAN DEVELOPMENT	305	4.2314	4,857		4,857	179	5,036
SubTotal	7,208	100.0000	114,786		114,786	4,162	118,948
Total	7,208	100.0000	114,786		114,786	4,162	118,948

Allocation Basis: NUMBER OF BOXES IN STORAGE

Allocation Source: ARCHIVES & RECORDS MANAGER



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RADIO COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	100	100.0000	893,650		893,650	32,403	926,053
SubTotal	100	100.0000	893,650		893,650	32,403	926,053
Total	100	100.0000	893,650		893,650	32,403	926,053

Allocation Basis: DIRECT ALLOCATION TO IT

Allocation Source: DIRECT ALLOCATION



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - CITY HALL UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	1,890	1.2330	4,987		4,987		4,987
GENERAL SERVICES	993	0.6478	2,620		2,620		2,620
MUNICIPAL CLERK-CITY CLERK	3,122	2.0368	8,238		8,238	304	8,542
MAYOR AND COUNCIL	16,980	11.0777	44,806		44,806	1,656	46,462
FINANCIAL SERVICES	14,941	9.7475	39,426		39,426	1,457	40,883
HUMAN RESOURCES	13,738	8.9626	36,251		36,251	1,340	37,591
CITY ATTORNEY OFFICE	8,870	5.7868	23,406		23,406	865	24,271
INFORMATION TECHNOLOGY	8,139	5.3099	21,477		21,477	794	22,271
MANAGEMENT AND BUDGET	5,201	3.3931	13,724		13,724	507	14,231
RISK MANAGEMENT	1,164	0.7594	3,072		3,072	114	3,186
PLANNING ADMINISTRATION	842	0.5493	2,222		2,222	82	2,304
DEVELOPMENT SERVICES	5,740	3.7448	15,146		15,146	560	15,706
ENGINEERING	20,412	13.3167	53,862		53,862	1,990	55,852
BUILDING PERMITS & INSPECTIONS	15,950	10.4057	42,088		42,088	1,555	43,643
CITY/COUNTY HEALTH	715	0.4665	1,887		1,887	70	1,957
PARKS AND RECREATION	4,289	2.7981	11,318		11,318	418	11,736
DEPT OF MUSEUMS & CULTURAL AFF	1,472	0.9603	3,884		3,884	144	4,028
COMMUNITY/HUMAN DEVELOPMENT	15,950	10.4057	42,088		42,088	1,555	43,643
ECONOMIC DEVELOPMENT	2,258	1.4731	5,958		5,958	220	6,178
PENSION ADMINISTRATION	578	0.3771	1,525		1,525	56	1,581
9-1-1 EMERGENCY NETWORK	1,016	0.6628	2,681		2,681	99	2,780
ALL OTHERS	9,021	5.8853	23,804		23,804	880	24,684
SubTotal	153,281	100.0000	404,470		404,470	14,666	419,136
Total	153,281	100.0000	404,470		404,470	14,666	419,136



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC WORKS SPACE STUDY

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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
STREET ADMINISTRATION	1,650	0.0352	1,672		1,672	61	1,733
POLICE	605,970	12.9418	614,012		614,012	22,264	636,276
FIRE DEPT	580,651	12.4010	588,357		588,357	21,333	609,690
ENVIRONMENTAL SERVICES	20,861	0.4455	21,138		21,138	766	21,904
ENGINEERING	335	0.0072	339		339	12	351
PARKS AND RECREATION	2,272,801	48.5405	2,302,965		2,302,965	83,505	2,386,470
ZOO	405,696	8.6645	411,080		411,080	14,905	425,985
LIBRARY	441,237	9.4235	447,093		447,093	16,211	463,304
DEPT OF MUSEUMS & CULTURAL AFF	353,084	7.5408	357,770		357,770	12,972	370,742
SubTotal	4,682,285	100.0000	4,744,426		4,744,426	172,029	4,916,455
Total	4,682,285	100.0000	4,744,426		4,744,426	172,029	4,916,455

Allocation Basis: UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING

Allocation Source: GENERAL SERVICES DEPARTMENT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	FACILITIES	RADIO	RECORDS	CITY HALL UTILITIES	DEPT UTILITIES
CITY MANAGER	11,264	5,576	0	701	4,987	0
GENERAL SERVICES	471,169	467,466	0	1,083	2,620	0
MUNICIPAL CLERK-CITY	18,152	9,610	0	0	8,542	0
MAYOR AND COUNCIL	98,891	52,429	0	0	46,462	0
FINANCIAL SERVICES	98,318	55,569	0	1,866	40,883	0
HUMAN RESOURCES	103,298	46,339	0	19,368	37,591	0
CITY ATTORNEY OFFICE	61,284	27,404	0	9,609	24,271	0
INFORMATION	973,444	25,120	926,053	0	22,271	0
MANAGEMENT AND	30,675	16,081	0	363	14,231	0
RISK MANAGEMENT	6,802	3,616	0	0	3,186	0
PLANNING	4,873	2,569	0	0	2,304	0
POLICE-OFFICE OF THE	287,933	287,933	0	0	0	0
STREET ADMINISTRATION	1,733	0	0	0	0	1,733
TAX OFFICE	13,110	0	0	13,110	0	0
DEVELOPMENT SERVICES	47,686	17,698	0	14,282	15,706	0
METRO PLANNING	3,712	2,854	0	858	0	0
MUNICIPAL CLERK	22,464	21,028	0	1,436	0	0
POLICE	1,194,823	558,547	0	0	0	636,276
FIRE DEPT	1,439,189	829,449	0	50	0	609,690
STREETS	156,241	156,241	0	0	0	0
ENVIRONMENTAL	93,269	71,365	0	0	0	21,904
ENGINEERING	145,278	63,086	0	25,989	55,852	351
BUILDING PERMITS &	92,932	49,289	0	0	43,643	0
CITY/COUNTY HEALTH	833,971	808,419	0	23,595	1,957	0
PARKS AND RECREATION	2,511,412	112,281	0	925	11,736	2,386,470
ZOO	425,985	0	0	0	0	425,985
LIBRARY	911,093	447,789	0	0	0	463,304
DEPT OF MUSEUMS &	398,855	23,408	0	677	4,028	370,742
AIRPORT POLICE	476	476	0	0	0	0
COMMUNITY/HUMAN	98,254	49,575	0	5,036	43,643	0
ECONOMIC DEVELOPMENT	13,124	6,946	0	0	6,178	0
PENSION ADMINISTRATION	3,389	1,808	0	0	1,581	0
9-1-1 EMERGENCY	22,857	20,077	0	0	2,780	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	FACILITIES	RADIO	RECORDS	CITY HALL UTILITIES	DEPT UTILITIES
ALL OTHERS	58,368	33,684	0	0	24,684	0
Direct Billed	0	0	0	0	0	0
Total	10,654,324	4,273,732	926,053	118,948	419,136	4,916,455



CITY OF EL PASO, TEXAS
FINANCIAL SERVICES
NATURE AND EXTENT OF SERVICES

The Financial Services department 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 Financial Services department 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.
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CITY OF EL PASO, TEXAS
FINANCIAL SERVICES
NATURE AND EXTENT OF 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.
 - ◆ **Purchasing** - Costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department.
 - ◆ **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.
 - ◆ **City Auctions** – Costs associated with the selling the City's retired general fixed assets in a City Auction have been disallowed and such costs were not allocated in this cost plan.
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CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department FINANCIAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,847,745			2,847,745
BUILDING USE CHARGE	23,386		23,386	
EQUIPMENT USE CHARGE	8,790		8,790	
NONDEPARTMENTAL	38,351	624	38,975	
CITY MANAGER	55,361	9,430	64,791	
GENERAL SERVICES	94,609	3,709	98,318	
FINANCIAL SERVICES		44,867	44,867	
HUMAN RESOURCES		18,706	18,706	
CITY ATTORNEY OFFICE		160,930	160,930	
INFORMATION TECHNOLOGY		185,301	185,301	
MANAGEMENT AND BUDGET		8,040	8,040	
Total Allocated Additions:	<u>220,497</u>	<u>431,607</u>	<u>652,104</u>	<u>652,104</u>
Total To Be Allocated:	<u><u>3,068,242</u></u>	<u><u>431,607</u></u>		<u><u>3,499,849</u></u>



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
Wages & Benefits					
SALARIES & WAGES	2,082,076	322,244	307,417	143,688	381,284
FRINGE BENEFITS	541,738	75,259	73,034	40,789	109,493
Other Expense & Cost					
AUDIT SERVICES	212,635	0	19,502	0	0
OUTSIDE CONTRACTS	55,747	16,071	0	0	0
MATERIALS/SUPPLIES	43,589	27,178	1,677	0	0
OPERATING EXPENSES	40,680	13,896	0	0	0
CREDIT DIRECT COSTS	(128,720)	0	0	0	0
Departmental Totals					
Total Expenditures	2,847,745	454,648	401,630	184,477	490,777
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,847,745	454,648	401,630	184,477	490,777
Allocation Step 1					
Inbound- All Others	220,497	220,497	0	0	0
Reallocate Admin Costs		(675,145)	117,938	55,125	146,276
Unallocated Costs	(118,362)	0	0	0	0
1st Allocation	2,949,880	0	519,568	239,602	637,053
Allocation Step 2					
Inbound- All Others	431,607	431,607	0	0	0
Reallocate Admin Costs		(431,607)	75,395	35,240	93,512
Unallocated Costs	(15,872)	0	0	0	0
2nd Allocation	415,735	0	75,395	35,240	93,512
Total For 092 FINANCIAL SERVICES					
Total Allocated	3,365,615	0	594,963	274,842	730,565



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	GRANTS	ANNUAL AUDIT	PURCHASING	CAPITAL ASSET	CD ADMIN
Wages & Benefits					
SALARIES & WAGES	71,546	0	546,169	163,801	81,212
FRINGE BENEFITS	13,355	0	140,978	46,245	22,949
Other Expense & Cost					
AUDIT SERVICES	0	193,133	0	0	0
OUTSIDE CONTRACTS	0	0	10,578	21,471	0
MATERIALS/SUPPLIES	1,500	0	2,445	8,035	1,197
OPERATING EXPENSES	0	0	2,799	623	23,362
CREDIT DIRECT COSTS	0	0	0	0	(128,720)
Departmental Totals					
Total Expenditures	86,401	193,133	702,969	240,175	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	86,401	193,133	702,969	240,175	0
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	27,448	0	209,534	62,841	31,156
Unallocated Costs	0	0	0	0	0
1st Allocation	113,849	193,133	912,503	303,016	31,156
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	17,547	0	133,950	40,173	19,918
Unallocated Costs	0	0	0	0	0
2nd Allocation	17,547	0	133,950	40,173	19,918
Total For 092 FINANCIAL SERVICES					
Total Allocated	131,396	193,133	1,046,453	343,189	51,074



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

CITY AUCTIONS

<u>Wages & Benefits</u>	
SALARIES & WAGES	64,715
FRINGE BENEFITS	19,636
<u>Other Expense & Cost</u>	
AUDIT SERVICES	0
OUTSIDE CONTRACTS	7,627
MATERIALS/SUPPLIES	1,557
OPERATING EXPENSES	0
CREDIT DIRECT COSTS	0
<u>Departmental Totals</u>	
Total Expenditures	93,535
<u>Deductions</u>	
Total Deductions	0
Functional Cost	93,535
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	24,827
Unallocated Costs	(118,362)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	15,872
Unallocated Costs	(15,872)
2nd Allocation	0
<u>Total For 092 FINANCIAL SERVICES</u>	
Total Allocated	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	8,328,664	1.5569	8,089		8,089		8,089
CITY MANAGER	1,691,482	0.3162	1,643		1,643		1,643
GENERAL SERVICES	29,479,159	5.5106	28,632		28,632		28,632
MUNICIPAL CLERK-CITY CLERK	424,577	0.0794	412		412	65	477
MAYOR AND COUNCIL	1,255,551	0.2347	1,219		1,219	192	1,411
FINANCIAL SERVICES	2,979,262	0.5569	2,894		2,894		2,894
HUMAN RESOURCES	1,963,243	0.3670	1,907		1,907	301	2,208
CITY ATTORNEY OFFICE	4,672,334	0.8734	4,538		4,538	715	5,253
INFORMATION TECHNOLOGY	8,967,397	1.6763	8,710		8,710	1,373	10,083
MANAGEMENT AND BUDGET	1,540,627	0.2880	1,496		1,496	236	1,732
RISK MANAGEMENT	46,011,961	8.6012	44,689		44,689	7,044	51,733
PLANNING ADMINISTRATION	726,248	0.1358	705		705	111	816
POLICE-ADMINISTRATIVE SERVICES	11,239,135	2.1010	10,916		10,916	1,721	12,637
POLICE-OFFICE OF THE CHIEF	3,662,997	0.6847	3,558		3,558	561	4,119
TAX OFFICE	4,099,543	0.7663	3,982		3,982	628	4,610
DEVELOPMENT SERVICES	6,912,091	1.2921	6,713		6,713	1,058	7,771
METRO PLANNING ORGAN.- M.P.O.	1,478,294	0.2763	1,436		1,436	226	1,662
MUNICIPAL CLERK	4,744,435	0.8869	4,608		4,608	726	5,334
POLICE	103,686,047	19.3825	100,704		100,704	15,875	116,579
FIRE DEPT	79,398,283	14.8422	77,115		77,115	12,155	89,270
STREETS	14,485,957	2.7079	14,069		14,069	2,218	16,287
ENVIRONMENTAL SERVICES	26,712,745	4.9935	25,945		25,945	4,090	30,035
ENGINEERING	2,751,107	0.5143	2,672		2,672	421	3,093
BUILDING PERMITS & INSPECTIONS	668,328	0.1249	649		649	102	751
CITY/COUNTY HEALTH	20,887,731	3.9046	20,287		20,287	3,198	23,485



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	20,218,407	3.7795	19,637		19,637	3,095	22,732
ZOO	4,856,215	0.9078	4,717		4,717	743	5,460
LIBRARY	8,285,587	1.5489	8,047		8,047	1,268	9,315
DEPT OF MUSEUMS & CULTURAL AFF	4,133,586	0.7727	4,015		4,015	633	4,648
CIVIC/CONVENTION/TOURIST	9,565,165	1.7880	9,290		9,290	1,464	10,754
SUN METRO	47,645,905	8.9066	46,276		46,276	7,294	53,570
AIRPORT	23,671,588	4.4250	22,991		22,991	3,624	26,615
AIRPORT POLICE	2,738,085	0.5118	2,659		2,659	419	3,078
AIRPORT FIRE	2,571,957	0.4808	2,498		2,498	394	2,892
COMMUNITY/HUMAN DEVELOPMENT	16,947,134	3.1680	16,460		16,460	2,595	19,055
ECONOMIC DEVELOPMENT	2,070,444	0.3870	2,011		2,011	317	2,328
INTERNATIONAL BRIDGES	3,478,615	0.6503	3,379		3,379	533	3,912
SubTotal	534,949,886	100.0000	519,568		519,568	75,395	594,963
Total	534,949,886	100.0000	519,568		519,568	75,395	594,963

Allocation Basis: TOTAL FY 2010 ACTUAL EXPENDITURES

Allocation Source: FINANCE DEPT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	990,102	0.7917	1,897		1,897		1,897
CITY MANAGER	142,711	0.1141	273		273		273
GENERAL SERVICES	1,225,120	0.9797	2,347		2,347		2,347
MUNICIPAL CLERK-CITY CLERK	36,074	0.0288	69		69	10	79
MAYOR AND COUNCIL	103,426	0.0827	198		198	30	228
FINANCIAL SERVICES	234,015	0.1871	448		448		448
HUMAN RESOURCES	165,544	0.1324	317		317	48	365
CITY ATTORNEY OFFICE	387,183	0.3096	742		742	111	853
INFORMATION TECHNOLOGY	761,767	0.6091	1,460		1,460	219	1,679
MANAGEMENT AND BUDGET	89,670	0.0717	172		172	26	198
RISK MANAGEMENT	21,277,797	17.0145	40,767		40,767	6,123	46,890
PLANNING ADMINISTRATION	276,172	0.2208	529		529	79	608
POLICE-ADMINISTRATIVE SERVICES	954,955	0.7636	1,830		1,830	275	2,105
POLICE-OFFICE OF THE CHIEF	290,729	0.2325	557		557	84	641
TAX OFFICE	3,958,358	3.1653	7,584		7,584	1,139	8,723
MUNICIPAL CLERK	351,724	0.2813	674		674	101	775
POLICE	8,010,325	6.4054	15,347		15,347	2,305	17,652
FIRE DEPT	6,503,208	5.2002	12,460		12,460	1,871	14,331
STREETS	1,089,860	0.8715	2,088		2,088	314	2,402
ENVIRONMENTAL SERVICES	20,231,604	16.1779	38,763		38,763	5,822	44,585
ENGINEERING	233,665	0.1868	448		448	67	515
BUILDING PERMITS & INSPECTIONS	293,756	0.2349	563		563	85	648
CITY/COUNTY HEALTH	671,969	0.5373	1,287		1,287	193	1,480
PARKS AND RECREATION	1,694,075	1.3546	3,246		3,246	487	3,733
ZOO	275,747	0.2205	528		528	79	607



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	655,711	0.5243	1,256		1,256	189	1,445
DEPT OF MUSEUMS & CULTURAL AFF	187,806	0.1502	360		360	54	414
AIRPORT	40,870,722	32.6819	78,307		78,307	11,761	90,068
COMMUNITY/HUMAN DEVELOPMENT	1,592,467	1.2734	3,051		3,051	458	3,509
ECONOMIC DEVELOPMENT	140,968	0.1127	270		270	41	311
INTERNATIONAL BRIDGES	11,359,503	9.0835	21,764		21,764	3,269	25,033
SubTotal	125,056,747	100.0000	239,602		239,602	35,240	274,842
Total	125,056,747	100.0000	239,602		239,602	35,240	274,842

Allocation Basis: TOTAL POOLED CASH INVESTMENTS

Allocation Source: CITY OF EL PASO FINANCE DEPARTMENT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1,721	0.3632	2,314		2,314		2,314
CITY MANAGER	2,207	0.4657	2,967		2,967		2,967
GENERAL SERVICES	13,367	2.8208	17,970		17,970		17,970
MAYOR AND COUNCIL	6,160	1.2999	8,281		8,281	1,300	9,581
FINANCIAL SERVICES	13,499	2.8486	18,147		18,147		18,147
HUMAN RESOURCES	2,599	0.5485	3,494		3,494	549	4,043
CITY ATTORNEY OFFICE	3,531	0.7451	4,747		4,747	745	5,492
INFORMATION TECHNOLOGY	6,108	1.2889	8,211		8,211	1,289	9,500
MANAGEMENT AND BUDGET	1,645	0.3471	2,211		2,211	347	2,558
RISK MANAGEMENT	4,513	0.9524	6,067		6,067	952	7,019
PLANNING ADMINISTRATION	2,944	0.6213	3,958		3,958	621	4,579
POLICE-ADMINISTRATIVE SERVICES	4,280	0.9032	5,754		5,754	903	6,657
POLICE-OFFICE OF THE CHIEF	24,854	5.2448	33,412		33,412	5,245	38,657
TAX OFFICE	1,504	0.3174	2,022		2,022	317	2,339
DEVELOPMENT SERVICES	65,837	13.8933	88,508		88,508	13,895	102,403
METRO PLANNING ORGAN.- M.P.O.	1,949	0.4113	2,620		2,620	411	3,031
MUNICIPAL CLERK	6,568	1.3860	8,830		8,830	1,386	10,216
POLICE	24,468	5.1634	32,894		32,894	5,164	38,058
FIRE DEPT	20,928	4.4164	28,135		28,135	4,417	32,552
STREETS	10,154	2.1428	13,651		13,651	2,143	15,794
ENVIRONMENTAL SERVICES	22,130	4.6700	29,750		29,750	4,671	34,421
ENGINEERING	7,984	1.6848	10,733		10,733	1,685	12,418
BUILDING PERMITS & INSPECTIONS	1,228	0.2591	1,651		1,651	259	1,910
CITY/COUNTY HEALTH	72,278	15.2526	97,167		97,167	15,256	112,423
PARKS AND RECREATION	24,630	5.1976	33,111		33,111	5,198	38,309



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ZOO	7,107	1.4998	9,554		9,554	1,500	11,054
LIBRARY	15,421	3.2542	20,731		20,731	3,255	23,986
DEPT OF MUSEUMS & CULTURAL AFF	13,767	2.9052	18,508		18,508	2,906	21,414
CIVIC/CONVENTION/TOURIST	890	0.1878	1,196		1,196	188	1,384
SUN METRO	23,449	4.9484	31,524		31,524	4,949	36,473
AIRPORT	29,358	6.1953	39,467		39,467	6,196	45,663
AIRPORT POLICE	2,271	0.4792	3,053		3,053	479	3,532
AIRPORT FIRE	2,142	0.4520	2,880		2,880	452	3,332
COMMUNITY/HUMAN DEVELOPMENT	24,517	5.1737	32,959		32,959	5,174	38,133
ECONOMIC DEVELOPMENT	1,486	0.3136	1,998		1,998	314	2,312
PENSION ADMINISTRATION	2,285	0.4822	3,072		3,072	482	3,554
INTERNATIONAL BRIDGES	4,096	0.8644	5,506		5,506	864	6,370
SubTotal	473,875	100.0000	637,053		637,053	93,512	730,565
Total	473,875	100.0000	637,053		637,053	93,512	730,565

Allocation Basis: TOTAL GENERAL LEDGER TRANSACTIONS

Allocation Source: FINANCIAL SERVICES - TRANSACTIONS REPORT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	394,797	0.7704	877		877		877
POLICE	16,301,438	31.8104	36,216		36,216	5,625	41,841
FIRE DEPT	45,853	0.0895	102		102	16	118
STREETS	4,717,061	9.2048	10,480		10,480	1,628	12,108
ENVIRONMENTAL SERVICES	443,437	0.8653	985		985	153	1,138
LIBRARY	551,191	1.0756	1,225		1,225	190	1,415
DEPT OF MUSEUMS & CULTURAL AFF	227,887	0.4447	506		506	79	585
SUN METRO	26,704,355	52.1104	59,327		59,327	9,214	68,541
AIRPORT	1,859,635	3.6289	4,131		4,131	642	4,773
SubTotal	51,245,654	100.0000	113,849		113,849	17,547	131,396
Total	51,245,654	100.0000	113,849		113,849	17,547	131,396

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

Allocation Source: SINGLE AUDIT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	8,328,664	1.9454	3,757		3,757		3,757
CITY MANAGER	1,691,482	0.3951	763		763		763
GENERAL SERVICES	29,479,159	6.8855	13,298		13,298		13,298
MUNICIPAL CLERK-CITY CLERK	424,577	0.0992	192		192		192
MAYOR AND COUNCIL	1,255,551	0.2933	566		566		566
FINANCIAL SERVICES	2,979,262	0.6959	1,344		1,344		1,344
HUMAN RESOURCES	1,963,243	0.4586	886		886		886
CITY ATTORNEY OFFICE	4,672,334	1.0913	2,108		2,108		2,108
INFORMATION TECHNOLOGY	8,967,397	2.0945	4,045		4,045		4,045
MANAGEMENT AND BUDGET	1,540,627	0.3598	695		695		695
RISK MANAGEMENT	46,011,961	10.7472	20,756		20,756		20,756
PLANNING ADMINISTRATION	726,248	0.1696	328		328		328
POLICE-ADMINISTRATIVE SERVICES	11,239,135	2.6252	5,070		5,070		5,070
POLICE-OFFICE OF THE CHIEF	3,662,997	0.8556	1,652		1,652		1,652
TAX OFFICE	4,099,543	0.9575	1,849		1,849		1,849
DEVELOPMENT SERVICES	6,912,091	1.6145	3,118		3,118		3,118
METRO PLANNING ORGAN.- M.P.O.	1,478,294	0.3453	667		667		667
MUNICIPAL CLERK	4,744,435	1.1082	2,140		2,140		2,140
POLICE	103,686,047	24.2182	46,773		46,773		46,773
FIRE DEPT	79,398,283	18.5453	35,817		35,817		35,817
STREETS	14,485,957	3.3835	6,535		6,535		6,535
ENGINEERING	2,751,107	0.6426	1,241		1,241		1,241
BUILDING PERMITS & INSPECTIONS	668,328	0.1561	301		301		301
CITY/COUNTY HEALTH	20,887,731	4.8788	9,423		9,423		9,423
PARKS AND RECREATION	20,218,407	4.7225	9,121		9,121		9,121



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ZOO	4,856,215	1.1343	2,191		2,191		2,191
LIBRARY	8,285,587	1.9353	3,738		3,738		3,738
DEPT OF MUSEUMS & CULTURAL AFF	4,133,586	0.9655	1,865		1,865		1,865
CIVIC/CONVENTION/TOURIST	9,565,165	2.2342	4,315		4,315		4,315
COMMUNITY/HUMAN DEVELOPMENT	16,947,134	3.9584	7,645		7,645		7,645
ECONOMIC DEVELOPMENT	2,070,444	0.4836	934		934		934
SubTotal	428,130,991	100.0000	193,133		193,133		193,133
Total	428,130,991	100.0000	193,133		193,133		193,133

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 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	89	0.9868	9,005		9,005		9,005
CITY MANAGER	1	0.0111	101		101		101
GENERAL SERVICES	922	10.2229	93,284		93,284		93,284
MAYOR AND COUNCIL	9	0.0998	911		911	155	1,066
FINANCIAL SERVICES	215	2.3839	21,753		21,753		21,753
HUMAN RESOURCES	2	0.0222	202		202	34	236
CITY ATTORNEY OFFICE	6	0.0665	607		607	103	710
INFORMATION TECHNOLOGY	297	3.2930	30,049		30,049	5,106	35,155
MANAGEMENT AND BUDGET	6	0.0665	607		607	103	710
RISK MANAGEMENT	14	0.1552	1,416		1,416	241	1,657
POLICE-ADMINISTRATIVE SERVICES	64	0.7096	6,475		6,475	1,100	7,575
POLICE-OFFICE OF THE CHIEF	22	0.2439	2,226		2,226	378	2,604
TAX OFFICE	9	0.0998	911		911	155	1,066
METRO PLANNING ORGAN.- M.P.O.	16	0.1774	1,619		1,619	275	1,894
MUNICIPAL CLERK	53	0.5876	5,362		5,362	911	6,273
POLICE	488	5.4108	49,374		49,374	8,389	57,763
FIRE DEPT	1,034	11.4647	104,616		104,616	17,775	122,391
STREETS	291	3.2265	29,442		29,442	5,002	34,444
ENVIRONMENTAL SERVICES	784	8.6928	79,322		79,322	13,478	92,800
ENGINEERING	55	0.6098	5,565		5,565	945	6,510
BUILDING PERMITS & INSPECTIONS	21	0.2328	2,125		2,125	361	2,486
CITY/COUNTY HEALTH	1,466	16.2547	148,322		148,322	25,204	173,526
PARKS AND RECREATION	682	7.5618	69,002		69,002	11,724	80,726
ZOO	352	3.9029	35,614		35,614	6,051	41,665
LIBRARY	495	5.4884	50,082		50,082	8,509	58,591



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DEPT OF MUSEUMS & CULTURAL AFF	238	2.6389	24,080		24,080	4,091	28,171
SUN METRO	831	9.2139	84,077		84,077	14,285	98,362
AIRPORT	323	3.5813	32,680		32,680	5,553	38,233
AIRPORT POLICE	7	0.0776	708		708	120	828
AIRPORT FIRE	13	0.1441	1,315		1,315	223	1,538
COMMUNITY/HUMAN DEVELOPMENT	147	1.6299	14,873		14,873	2,527	17,400
ECONOMIC DEVELOPMENT	19	0.2107	1,922		1,922	327	2,249
INTERNATIONAL BRIDGES	48	0.5322	4,856		4,856	825	5,681
SubTotal	9,019	100.0000	912,503		912,503	133,950	1,046,453
Total	9,019	100.0000	912,503		912,503	133,950	1,046,453

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

Allocation Source: FINANCIAL SERVICES - P.O. REPORT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - CAPITAL ASSET MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	3,042,245	2.1442	6,497		6,497		6,497
MUNICIPAL CLERK-CITY CLERK	439,909	0.3101	940		940	127	1,067
MAYOR AND COUNCIL	298,621	0.2105	638		638	86	724
FINANCIAL SERVICES	131,783	0.0929	281		281		281
HUMAN RESOURCES	310,948	0.2192	664		664	90	754
CITY ATTORNEY OFFICE	5,000	0.0035	11		11	1	12
INFORMATION TECHNOLOGY	3,562,711	2.5110	7,609		7,609	1,032	8,641
MANAGEMENT AND BUDGET	2,581,013	1.8191	5,512		5,512	748	6,260
PLANNING ADMINISTRATION	93,770	0.0661	200		200	27	227
TAX OFFICE	19,363	0.0136	41		41	6	47
DEVELOPMENT SERVICES	93,770	0.0661	200		200	27	227
MUNICIPAL CLERK	834,573	0.5882	1,782		1,782	242	2,024
POLICE	40,193,397	28.3288	85,841		85,841	11,641	97,482
FIRE DEPT	43,189,586	30.4405	92,241		92,241	12,509	104,750
STREETS	18,645,548	13.1416	39,821		39,821	5,400	45,221
ENGINEERING	548,908	0.3869	1,172		1,172	159	1,331
BUILDING PERMITS & INSPECTIONS	137,127	0.0966	293		293	40	333
CITY/COUNTY HEALTH	14,902,355	10.5033	31,827		31,827	4,316	36,143
PARKS AND RECREATION	9,785,225	6.8967	20,898		20,898	2,834	23,732
LIBRARY	1,054,583	0.7433	2,252		2,252	305	2,557
DEPT OF MUSEUMS & CULTURAL AFF	497,227	0.3505	1,062		1,062	144	1,206
ARTS RESOURCES	245,007	0.1727	523		523	71	594
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.8946	2,711		2,711	368	3,079
SubTotal	141,881,962	100.0000	303,016		303,016	40,173	343,189
Total	141,881,962	100.0000	303,016		303,016	40,173	343,189



**CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES**

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2010 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - CD ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	100	100.0000	31,156		31,156	19,918	51,074
SubTotal	100	100.0000	31,156		31,156	19,918	51,074
Total	100	100.0000	31,156		31,156	19,918	51,074

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY & HUMAN DEVELOPMENT

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
NONDEPARTMENTAL	25,062	8,089	1,897	2,314	0	3,757	9,005
CITY MANAGER	5,747	1,643	273	2,967	0	763	101
GENERAL SERVICES	162,905	28,632	2,347	17,970	877	13,298	93,284
MUNICIPAL CLERK-CITY	1,815	477	79	0	0	192	0
MAYOR AND COUNCIL	13,576	1,411	228	9,581	0	566	1,066
FINANCIAL SERVICES	44,867	2,894	448	18,147	0	1,344	21,753
HUMAN RESOURCES	8,492	2,208	365	4,043	0	886	236
CITY ATTORNEY OFFICE	14,428	5,253	853	5,492	0	2,108	710
INFORMATION	69,103	10,083	1,679	9,500	0	4,045	35,155
MANAGEMENT AND	12,153	1,732	198	2,558	0	695	710
RISK MANAGEMENT	128,055	51,733	46,890	7,019	0	20,756	1,657
PLANNING	6,558	816	608	4,579	0	328	0
POLICE-ADMINISTRATIVE	34,044	12,637	2,105	6,657	0	5,070	7,575
POLICE-OFFICE OF THE	47,673	4,119	641	38,657	0	1,652	2,604
TAX OFFICE	18,634	4,610	8,723	2,339	0	1,849	1,066
DEVELOPMENT SERVICES	113,519	7,771	0	102,403	0	3,118	0
METRO PLANNING	7,254	1,662	0	3,031	0	667	1,894
MUNICIPAL CLERK	26,762	5,334	775	10,216	0	2,140	6,273
POLICE	416,148	116,579	17,652	38,058	41,841	46,773	57,763
FIRE DEPT	399,229	89,270	14,331	32,552	118	35,817	122,391
STREETS	132,791	16,287	2,402	15,794	12,108	6,535	34,444
ENVIRONMENTAL	202,979	30,035	44,585	34,421	1,138	0	92,800
ENGINEERING	25,108	3,093	515	12,418	0	1,241	6,510
BUILDING PERMITS &	6,429	751	648	1,910	0	301	2,486
CITY/COUNTY HEALTH	356,480	23,485	1,480	112,423	0	9,423	173,526
PARKS AND RECREATION	178,353	22,732	3,733	38,309	0	9,121	80,726
ZOO	60,977	5,460	607	11,054	0	2,191	41,665
LIBRARY	101,047	9,315	1,445	23,986	1,415	3,738	58,591
DEPT OF MUSEUMS &	58,303	4,648	414	21,414	585	1,865	28,171
ARTS RESOURCES	594	0	0	0	0	0	0
CIVIC/CONVENTION/TOURI	16,453	10,754	0	1,384	0	4,315	0
SUN METRO	256,946	53,570	0	36,473	68,541	0	98,362
AIRPORT	205,352	26,615	90,068	45,663	4,773	0	38,233



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
AIRPORT POLICE	7,438	3,078	0	3,532	0	0	828
AIRPORT FIRE	7,762	2,892	0	3,332	0	0	1,538
COMMUNITY/HUMAN	139,895	19,055	3,509	38,133	0	7,645	17,400
ECONOMIC DEVELOPMENT	8,134	2,328	311	2,312	0	934	2,249
PENSION ADMINISTRATION	3,554	0	0	3,554	0	0	0
INTERNATIONAL BRIDGES	40,996	3,912	25,033	6,370	0	0	5,681
Direct Billed	0	0	0	0	0	0	0
Total	3,365,615	594,963	274,842	730,565	131,396	193,133	1,046,453



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	CAPITAL ASSET	CD ADMIN
NONDEPARTMENTAL	0	0
CITY MANAGER	0	0
GENERAL SERVICES	6,497	0
MUNICIPAL CLERK-CITY	1,067	0
MAYOR AND COUNCIL	724	0
FINANCIAL SERVICES	281	0
HUMAN RESOURCES	754	0
CITY ATTORNEY OFFICE	12	0
INFORMATION	8,641	0
MANAGEMENT AND	6,260	0
RISK MANAGEMENT	0	0
PLANNING	227	0
POLICE-ADMINISTRATIVE	0	0
POLICE-OFFICE OF THE	0	0
TAX OFFICE	47	0
DEVELOPMENT SERVICES	227	0
METRO PLANNING	0	0
MUNICIPAL CLERK	2,024	0
POLICE	97,482	0
FIRE DEPT	104,750	0
STREETS	45,221	0
ENVIRONMENTAL	0	0
ENGINEERING	1,331	0
BUILDING PERMITS &	333	0
CITY/COUNTY HEALTH	36,143	0
PARKS AND RECREATION	23,732	0
ZOO	0	0
LIBRARY	2,557	0
DEPT OF MUSEUMS &	1,206	0
ARTS RESOURCES	594	0
CIVIC/CONVENTION/TOURI	0	0
SUN METRO	0	0
AIRPORT	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	CAPITAL ASSET	CD ADMIN
AIRPORT POLICE	0	0
AIRPORT FIRE	0	0
COMMUNITY/HUMAN	3,079	51,074
ECONOMIC DEVELOPMENT	0	0
PENSION ADMINISTRATION	0	0
INTERNATIONAL BRIDGES	0	0
Direct Billed	0	0
Total	343,189	51,074



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.

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,948,349			1,948,349
BUILDING USE CHARGE	20,846		20,846	
EQUIPMENT USE CHARGE	20,740		20,740	
NONDEPARTMENTAL	23,408	381	23,789	
CITY MANAGER	27,703	4,716	32,419	
GENERAL SERVICES	99,447	3,851	103,298	
FINANCIAL SERVICES	7,470	1,022	8,492	
HUMAN RESOURCES		10,909	10,909	
CITY ATTORNEY OFFICE		255,520	255,520	
INFORMATION TECHNOLOGY		96,800	96,800	
MANAGEMENT AND BUDGET		5,298	5,298	
Total Allocated Additions:	<u>199,614</u>	<u>378,497</u>	<u>578,111</u>	<u>578,111</u>
Total To Be Allocated:	<u><u>2,147,963</u></u>	<u><u>378,497</u></u>		<u><u>2,526,460</u></u>



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	H.R. SERVICES
Wages & Benefits			
SALARIES & WAGES	1,246,883	0	1,246,883
FRINGE BENEFITS	339,012	0	339,012
Other Expense & Cost			
CONTRACTUAL SERVICES	84,516	0	84,516
MATERIALS/SUPPLIES	15,499	0	15,499
OPERATING EXP	262,439	0	262,439
Departmental Totals			
Total Expenditures	1,948,349	0	1,948,349
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,948,349	0	1,948,349
Allocation Step 1			
Inbound- All Others	199,614	0	199,614
1st Allocation	2,147,963	0	2,147,963
Allocation Step 2			
Inbound- All Others	378,497	0	378,497
2nd Allocation	378,497	0	378,497
Total For 100 HUMAN RESOURCES			
Total Allocated	2,526,460	0	2,526,460



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - H.R. SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	3.00	0.0488	1,049		1,049		1,049
CITY MANAGER	16.10	0.2621	5,629		5,629		5,629
GENERAL SERVICES	139.60	2.2724	48,810		48,810		48,810
MAYOR AND COUNCIL	24.00	0.3907	8,391		8,391	1,540	9,931
FINANCIAL SERVICES	53.50	0.8709	18,706		18,706		18,706
HUMAN RESOURCES	31.20	0.5079	10,909		10,909		10,909
CITY ATTORNEY OFFICE	40.00	0.6511	13,986		13,986	2,566	16,552
INFORMATION TECHNOLOGY	66.00	1.0743	23,076		23,076	4,234	27,310
MANAGEMENT AND BUDGET	27.60	0.4493	9,650		9,650	1,771	11,421
RISK MANAGEMENT	3.00	0.0488	1,049		1,049	192	1,241
POLICE-ADMINISTRATIVE SERVICES	133.20	2.1682	46,572		46,572	8,545	55,117
POLICE-OFFICE OF THE CHIEF	34.10	0.5551	11,923		11,923	2,188	14,111
STREET ADMINISTRATION	16.00	0.2604	5,594		5,594	1,026	6,620
TAX OFFICE	24.50	0.3988	8,566		8,566	1,572	10,138
DEVELOPMENT SERVICES	114.00	1.8557	39,859		39,859	7,313	47,172
METRO PLANNING ORGAN.- M.P.O.	13.00	0.2116	4,545		4,545	834	5,379
MUNICIPAL CLERK	88.30	1.4373	30,873		30,873	5,665	36,538
POLICE	1,560.63	25.4035	545,662		545,662	100,118	645,780
FIRE DEPT	897.57	14.6105	313,827		313,827	57,582	371,409
STREETS	234.00	3.8090	81,816		81,816	15,012	96,828
ENVIRONMENTAL SERVICES	331.20	5.3912	115,801		115,801	21,247	137,048
ENGINEERING	88.00	1.4324	30,768		30,768	5,645	36,413
CITY/COUNTY HEALTH	356.77	5.8074	124,741		124,741	22,888	147,629
PARKS AND RECREATION	370.57	6.0321	129,566		129,566	23,773	153,339
ZOO	111.20	1.8101	38,880		38,880	7,134	46,014



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - H.R. SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	175.56	2.8577	61,383		61,383	11,263	72,646
DEPT OF MUSEUMS & CULTURAL AFF	60.50	0.9848	21,153		21,153	3,881	25,034
CIVIC/CONVENTION/TOURIST	0.20	0.0033	70		70	13	83
SUN METRO	696.46	11.3368	243,511		243,511	44,680	288,191
AIRPORT	236.70	3.8530	82,760		82,760	15,185	97,945
AIRPORT POLICE	34.50	0.5616	12,063		12,063	2,213	14,276
AIRPORT FIRE	33.00	0.5372	11,538		11,538	2,117	13,655
COMMUNITY/HUMAN DEVELOPMENT	58.01	0.9443	20,283		20,283	3,721	24,004
ECONOMIC DEVELOPMENT	16.68	0.2715	5,832		5,832	1,070	6,902
INTERNATIONAL BRIDGES	54.69	0.8902	19,122		19,122	3,509	22,631
SubTotal	6,143.34	100.0000	2,147,963		2,147,963	378,497	2,526,460
Total	6,143.34	100.0000	2,147,963		2,147,963	378,497	2,526,460

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT

Allocation Source: CITY OF EL PASO STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	H.R. SERVICES
NONDEPARTMENTAL	1,049	1,049
CITY MANAGER	5,629	5,629
GENERAL SERVICES	48,810	48,810
MAYOR AND COUNCIL	9,931	9,931
FINANCIAL SERVICES	18,706	18,706
HUMAN RESOURCES	10,909	10,909
CITY ATTORNEY OFFICE	16,552	16,552
INFORMATION	27,310	27,310
MANAGEMENT AND	11,421	11,421
RISK MANAGEMENT	1,241	1,241
POLICE-ADMINISTRATIVE	55,117	55,117
POLICE-OFFICE OF THE	14,111	14,111
STREET ADMINISTRATION	6,620	6,620
TAX OFFICE	10,138	10,138
DEVELOPMENT SERVICES	47,172	47,172
METRO PLANNING	5,379	5,379
MUNICIPAL CLERK	36,538	36,538
POLICE	645,780	645,780
FIRE DEPT	371,409	371,409
STREETS	96,828	96,828
ENVIRONMENTAL	137,048	137,048
ENGINEERING	36,413	36,413
CITY/COUNTY HEALTH	147,629	147,629
PARKS AND RECREATION	153,339	153,339
ZOO	46,014	46,014
LIBRARY	72,646	72,646
DEPT OF MUSEUMS &	25,034	25,034
CIVIC/CONVENTION/TOURI	83	83
SUN METRO	288,191	288,191
AIRPORT	97,945	97,945
AIRPORT POLICE	14,276	14,276
AIRPORT FIRE	13,655	13,655
COMMUNITY/HUMAN	24,004	24,004



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	H.R. SERVICES
ECONOMIC DEVELOPMENT	6,902	6,902
INTERNATIONAL BRIDGES	22,631	22,631
Direct Billed	0	0
Total	2,526,460	2,526,460



**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. The Department is composed of Legal Services, Utility Rate Review, and Trial. 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.
 - ◆ **Trial Division** - Costs associated with the prosecution of cases before the Municipal Court are classified as general government in nature and are not allocated within this Plan.
 - ◆ **Utility Rate Review** - Costs associated with Utility Rate Reviews are classified as general government in nature and are not allocated within this Plan.
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CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,556,906			4,556,906
DAMAGES & SETTLEMEN	(656,409)			
Total Deductions:	(656,409)			(656,409)
BUILDING USE CHARGE	13,107		13,107	
EQUIPMENT USE CHARGE	333		333	
NONDEPARTMENTAL	36,286	592	36,878	
CITY MANAGER	7,261	1,216	8,477	
GENERAL SERVICES	59,000	2,284	61,284	
FINANCIAL SERVICES	12,753	1,675	14,428	
HUMAN RESOURCES	13,986	2,566	16,552	
INFORMATION TECHNOLOGY		95,590	95,590	
MANAGEMENT AND BUDGET		12,610	12,610	
Total Allocated Additions:	142,726	116,533	259,259	259,259
Total To Be Allocated:	4,043,223	116,533		4,159,756



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	Total	General & Admin	LEGAL SVCS	TRIAL	UTILITY RATES
Wages & Benefits					
SALARIES & WAGES	2,280,816	344,989	1,935,827	0	0
FRINGE BENEFITS	513,751	93,352	420,399	0	0
Other Expense & Cost					
PROFESSIONAL SVCS	130,885	0	0	130,885	0
COLLECTIVE BARGIN	4,358	0	4,358	0	0
EXTERNAL LEGAL SVCS	918,826	0	0	0	918,826
TELEPHONE FRANCHISE	8,000	0	0	0	8,000
CONTRACTUAL SERVICES	11,295	0	11,295	0	0
MATERIALS/SUPPLIES	11,337	0	11,337	0	0
OPERATING EXPENSES	21,229	0	21,229	0	0
*DAMAGES & SETTLEMEN	656,409	656,409	0	0	0
Departmental Totals					
Total Expenditures	4,556,906	1,094,750	2,404,445	130,885	926,826
Deductions					
Total Deductions	(656,409)	(656,409)	0	0	0
Functional Cost	3,900,497	438,341	2,404,445	130,885	926,826
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	36,286	0	24,766	11,520	0
Inbound- HUMAN RESOURCES: H.R. SERVICES	13,986	0	9,324	4,662	0
Inbound- All Others	92,454	0	61,639	30,815	0
Reallocate Admin Costs		(438,341)	438,341	0	0
Unallocated Costs	(1,104,708)	0	0	(177,882)	(926,826)
1st Allocation	2,938,515	0	2,938,515	0	0
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	592	0	404	188	0
Inbound- HUMAN RESOURCES: H.R. SERVICES	2,566	0	1,711	855	0
Inbound- MANAGEMENT AND BUDGET: BUDGET	12,610	0	4,919	7,691	0
Inbound- All Others	100,765	0	67,180	33,585	0
Unallocated Costs	(42,319)	0	0	(42,319)	0
2nd Allocation	74,214	0	74,214	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	Total	General & Admin	LEGAL SVCS	TRIAL	UTILITY RATES
Total For 110 CITY ATTORNEY OFFICE					
Total Allocated	3,012,729	0	3,012,729	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	2,674.00	5.5895	164,247		164,247		164,247
GENERAL SERVICES	2,260.00	4.7241	138,818		138,818		138,818
MAYOR AND COUNCIL	2,080.00	4.3478	127,762		127,762	4,273	132,035
FINANCIAL SERVICES	2,620.00	5.4766	160,930		160,930		160,930
HUMAN RESOURCES	4,160.00	8.6956	255,520		255,520		255,520
INFORMATION TECHNOLOGY	1,360.00	2.8428	83,536		83,536	2,794	86,330
MANAGEMENT AND BUDGET	1,040.00	2.1739	63,881		63,881	2,136	66,017
TAX OFFICE	560.00	1.1706	34,397		34,397	1,150	35,547
DEVELOPMENT SERVICES	1,040.00	2.1739	63,881		63,881	2,136	66,017
MUNICIPAL CLERK	1,580.00	3.3027	97,050		97,050	3,246	100,296
POLICE	3,120.00	6.5217	191,642		191,642	6,411	198,053
FIRE DEPT	3,120.00	6.5217	191,642		191,642	6,409	198,051
STREETS	2,600.00	5.4348	159,702		159,702	5,341	165,043
ENVIRONMENTAL SERVICES	1,248.00	2.6087	76,657		76,657	2,564	79,221
ENGINEERING	2,080.00	4.3478	127,762		127,762	4,273	132,035
BUILDING PERMITS & INSPECTIONS	1,248.00	2.6087	76,657		76,657	2,564	79,221
CITY/COUNTY HEALTH	1,620.00	3.3863	99,507		99,507	3,328	102,835
PARKS AND RECREATION	2,080.00	4.3478	127,762		127,762	4,273	132,035
ZOO	540.00	1.1288	33,169		33,169	1,109	34,278
LIBRARY	1,620.00	3.3863	99,507		99,507	3,328	102,835
DEPT OF MUSEUMS & CULTURAL AFF	1,620.00	3.3863	99,507		99,507	3,328	102,835
CIVIC/CONVENTION/TOURIST	574.00	1.1998	35,257		35,257	1,179	36,436
SUN METRO	2,000.00	4.1806	122,848		122,848	4,109	126,957
AIRPORT	2,600.00	5.4348	159,702	-128,456	31,246	5,341	36,587
COMMUNITY/HUMAN DEVELOPMENT	1,620.00	3.3863	99,507		99,507	3,328	102,835

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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
INTERNATIONAL BRIDGES	776.00	1.6221	47,665		47,665	1,594	49,259
SubTotal	<u>47,840.00</u>	<u>100.0000</u>	<u>2,938,515</u>	<u>-128,456</u>	<u>2,810,059</u>	<u>74,214</u>	<u>2,884,273</u>
Direct Billed				128,456	128,456		128,456
Total	<u><u>47,840.00</u></u>	<u><u>100.0000</u></u>	<u><u>2,938,515</u></u>		<u><u>2,938,515</u></u>	<u><u>74,214</u></u>	<u><u>3,012,729</u></u>

Allocation Basis: NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT

Allocation Source: CITY ATTORNEY'S YEAR END REPORT

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS
CITY MANAGER	164,247	164,247
GENERAL SERVICES	138,818	138,818
MAYOR AND COUNCIL	132,035	132,035
FINANCIAL SERVICES	160,930	160,930
HUMAN RESOURCES	255,520	255,520
INFORMATION	86,330	86,330
MANAGEMENT AND	66,017	66,017
TAX OFFICE	35,547	35,547
DEVELOPMENT SERVICES	66,017	66,017
MUNICIPAL CLERK	100,296	100,296
POLICE	198,053	198,053
FIRE DEPT	198,051	198,051
STREETS	165,043	165,043
ENVIRONMENTAL	79,221	79,221
ENGINEERING	132,035	132,035
BUILDING PERMITS &	79,221	79,221
CITY/COUNTY HEALTH	102,835	102,835
PARKS AND RECREATION	132,035	132,035
ZOO	34,278	34,278
LIBRARY	102,835	102,835
DEPT OF MUSEUMS &	102,835	102,835
CIVIC/CONVENTION/TOURI	36,436	36,436
SUN METRO	126,957	126,957
AIRPORT	36,587	36,587
COMMUNITY/HUMAN	102,835	102,835
INTERNATIONAL BRIDGES	49,259	49,259
Direct Billed	128,456	128,456



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS
Total	3,012,729	3,012,729



**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 activities/request by City departments.
 - ◆ **Public Safety** - Costs associated with the Public Safety section have been allocated based on total telephone charges by City department.
 - ◆ **Geographic Insurance System (GIS)** - Costs associated with GIS development and distribution of information has been allocated based on total number of map prints requests by City departments.
 - ◆ **Media Production** - Costs associated with media production are unallowable and have not been allocated in this cost plan.
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CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,985,038			8,985,038
CAPITAL OUTLAY	(19,526)			
Total Deductions:	(19,526)			(19,526)
BUILDING USE CHARGE	12,027		12,027	
EQUIPMENT USE CHARGE	237,633		237,633	
NONDEPARTMENTAL	64,280	1,049	65,329	
CITY MANAGER	20,161	3,405	23,566	
GENERAL SERVICES	939,259	34,185	973,444	
FINANCIAL SERVICES	60,084	9,019	69,103	
HUMAN RESOURCES	23,076	4,234	27,310	
CITY ATTORNEY OFFICE	83,536	2,794	86,330	
INFORMATION TECHNOLOGY		1,088,509	1,088,509	
MANAGEMENT AND BUDGET		24,201	24,201	
Total Allocated Additions:	1,440,056	1,167,396	2,607,452	2,607,452
Total To Be Allocated:	10,405,568	1,167,396		11,572,964



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	INFO SERVICES	PUBLIC SAFETY	GIS
Wages & Benefits					
SALARIES & WAGES	2,542,101	384,969	1,869,221	172,948	22,436
FRINGE BENEFITS	627,918	82,914	468,850	46,067	6,493
Other Expense & Cost					
D.P. SERVICES	3,104,691	0	3,104,691	0	0
CONTRACTUAL SVCS	906,621	2,554	191,224	668,722	44,121
MATERIALS/SUPPLIES	141,946	2,896	120,134	17,132	0
OPERATING EXPENSES	1,642,235	299	12,466	1,629,470	0
*CAPITAL OUTLAY	19,526	19,526	0	0	0
Departmental Totals					
Total Expenditures	8,985,038	493,158	5,766,586	2,534,339	73,050
Deductions					
Total Deductions	(19,526)	(19,526)	0	0	0
Functional Cost					
Functional Cost	8,965,512	473,632	5,766,586	2,534,339	73,050
Allocation Step 1					
Inbound- All Others	1,440,056	1,440,056	0	0	0
Reallocate Admin Costs		(1,913,688)	1,658,269	153,430	19,904
Unallocated Costs	(199,990)	0	0	0	0
1st Allocation	10,205,578	0	7,424,855	2,687,769	92,954
Allocation Step 2					
Inbound- All Others	1,167,396	1,167,396	0	0	0
Reallocate Admin Costs		(1,167,396)	1,011,584	93,596	12,142
Unallocated Costs	(50,074)	0	0	0	0
2nd Allocation	1,117,322	0	1,011,584	93,596	12,142
Total For 115 INFORMATION TECHNOLOGY					
Total Allocated	11,322,900	0	8,436,439	2,781,365	105,096



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

MEDIA PRODUCTION

<u>Wages & Benefits</u>	
SALARIES & WAGES	92,527
FRINGE BENEFITS	23,594
<u>Other Expense & Cost</u>	
D.P. SERVICES	0
CONTRACTUAL SVCS	0
MATERIALS/SUPPLIES	1,784
OPERATING EXPENSES	0
*CAPITAL OUTLAY	0
<u>Departmental Totals</u>	
Total Expenditures	117,905
<u>Deductions</u>	
Total Deductions	0
Functional Cost	117,905
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	82,085
Unallocated Costs	(199,990)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	50,074
Unallocated Costs	(50,074)
2nd Allocation	0
<u>Total For 115 INFORMATION TECHNOLOGY</u>	
Total Allocated	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - INFO SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	296.00	0.9519	70,674		70,674		70,674
GENERAL SERVICES	624.00	2.0066	148,989		148,989		148,989
MUNICIPAL CLERK-CITY CLERK	1,248.00	4.0132	297,978		297,978	51,278	349,256
FINANCIAL SERVICES	746.00	2.3989	178,118		178,118		178,118
HUMAN RESOURCES	384.00	1.2348	91,686		91,686		91,686
CITY ATTORNEY OFFICE	383.00	1.2316	91,447		91,447		91,447
INFORMATION TECHNOLOGY	4,044.00	13.0045	965,563		965,563		965,563
MANAGEMENT AND BUDGET	279.00	0.8972	66,615		66,615	11,464	78,079
TAX OFFICE	207.00	0.6657	49,424		49,424	8,505	57,929
DEVELOPMENT SERVICES	212.00	0.6817	50,618		50,618	8,711	59,329
POLICE	6,192.00	19.9120	1,478,428		1,478,428	254,414	1,732,842
FIRE DEPT	1,817.00	5.8430	433,835		433,835	74,657	508,492
STREETS	796.00	2.5597	190,056		190,056	32,706	222,762
ENVIRONMENTAL SERVICES	2,191.00	7.0457	523,133		523,133	90,024	613,157
ENGINEERING	736.00	2.3668	175,731		175,731	30,241	205,972
CITY/COUNTY HEALTH	3,092.00	9.9431	738,259		738,259	127,044	865,303
PARKS AND RECREATION	2,963.00	9.5283	707,459		707,459	121,743	829,202
ZOO	736.00	2.3668	175,731		175,731	30,241	205,972
LIBRARY	1,431.00	4.6017	341,672		341,672	58,797	400,469
DEPT OF MUSEUMS & CULTURAL AFF	750.00	2.4118	179,073		179,073	30,816	209,889
SUN METRO	1,549.00	4.9812	369,846		369,846	63,645	433,491
AIRPORT	1.00	0.0032	239		239	41	280
COMMUNITY/HUMAN DEVELOPMENT	420.00	1.3506	100,281		100,281	17,257	117,538
SubTotal	31,097.00	100.0000	7,424,855		7,424,855	1,011,584	8,436,439
Total	31,097.00	100.0000	7,424,855		7,424,855	1,011,584	8,436,439



**CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF ACTIVITIES/REQUEST BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - PUBLIC SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	7,323	0.3085	8,292		8,292		8,292
GENERAL SERVICES	19,472	0.8203	22,047		22,047		22,047
MAYOR AND COUNCIL	17,677	0.7447	20,015		20,015	742	20,757
FINANCIAL SERVICES	6,344	0.2673	7,183		7,183		7,183
HUMAN RESOURCES	4,516	0.1903	5,114		5,114		5,114
CITY ATTORNEY OFFICE	3,658	0.1541	4,143		4,143		4,143
INFORMATION TECHNOLOGY	101,782	4.2877	115,243		115,243		115,243
MANAGEMENT AND BUDGET	1,767	0.0745	2,002		2,002	74	2,076
RISK MANAGEMENT	1,053	0.0444	1,193		1,193	44	1,237
TAX OFFICE	2,850	0.1201	3,228		3,228	120	3,348
METRO PLANNING ORGAN.- M.P.O.	8,086	0.3406	9,156		9,156	339	9,495
MUNICIPAL CLERK	39,243	1.6532	44,434		44,434	1,647	46,081
POLICE	620,419	26.1357	702,467		702,467	26,030	728,497
FIRE DEPT	275,442	11.6033	311,870		311,870	11,557	323,427
STREETS	76,356	3.2166	86,455		86,455	3,204	89,659
ENVIRONMENTAL SERVICES	222,875	9.3888	252,350		252,350	9,351	261,701
ENGINEERING	26,803	1.1291	30,348		30,348	1,125	31,473
BUILDING PERMITS & INSPECTIONS	51,065	2.1512	57,819		57,819	2,143	59,962
CITY/COUNTY HEALTH	252,775	10.6484	286,205		286,205	10,606	296,811
PARKS AND RECREATION	230,858	9.7252	261,390		261,390	9,686	271,076
ZOO	48,990	2.0638	55,470		55,470	2,056	57,526
LIBRARY	134,034	5.6463	151,760		151,760	5,624	157,384
DEPT OF MUSEUMS & CULTURAL AFF	26,030	1.0965	29,473		29,473	1,092	30,565
SUN METRO	121,415	5.1147	137,472		137,472	5,094	142,566
AIRPORT	27,322	1.1510	30,936		30,936	1,146	32,082



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - PUBLIC SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	3,819	0.1609	4,325		4,325	160	4,485
ECONOMIC DEVELOPMENT	13,838	0.5830	15,669		15,669	581	16,250
PENSION ADMINISTRATION	1,010	0.0426	1,144		1,144	42	1,186
INTERNATIONAL BRIDGES	26,996	1.1372	30,566		30,566	1,133	31,699
SubTotal	2,373,832	100.0000	2,687,769		2,687,769	93,596	2,781,365
Total	2,373,832	100.0000	2,687,769		2,687,769	93,596	2,781,365

Allocation Basis: TOTAL SWB CHARGES PER DEPARTMENT

Allocation Source: COMMUNICATION RECORDS

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - GIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	2	1.1050	1,027		1,027		1,027
GENERAL SERVICES	1	0.5525	514		514		514
INFORMATION TECHNOLOGY	15	8.2873	7,703		7,703		7,703
MANAGEMENT AND BUDGET	1	0.5525	514		514	74	588
POLICE	60	33.1490	30,812		30,812	4,473	35,285
FIRE DEPT	3	1.6575	1,541		1,541	223	1,764
STREETS	9	4.9724	4,622		4,622	670	5,292
ENVIRONMENTAL SERVICES	17	9.3923	8,730		8,730	1,266	9,996
ENGINEERING	11	6.0773	5,649		5,649	819	6,468
CITY/COUNTY HEALTH	12	6.6298	6,163		6,163	894	7,057
PARKS AND RECREATION	6	3.3149	3,081		3,081	447	3,528
ZOO	1	0.5525	514		514	74	588
SUN METRO	2	1.1050	1,027		1,027	149	1,176
AIRPORT	1	0.5525	514		514	74	588
COMMUNITY/HUMAN DEVELOPMENT	1	0.5525	514		514	74	588
ECONOMIC DEVELOPMENT	7	3.8674	3,595		3,595	521	4,116
ALL OTHERS	32	17.6796	16,434		16,434	2,384	18,818
SubTotal	181	100.0000	92,954		92,954	12,142	105,096
Total	181	100.0000	92,954		92,954	12,142	105,096

Allocation Basis: TOTAL MAPS PRODUCED PER DEPARTMENT

Allocation Source: IT GIS DIVISION



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO SERVICES	PUBLIC SAFETY	GIS
CITY MANAGER	79,993	70,674	8,292	1,027
GENERAL SERVICES	171,550	148,989	22,047	514
MUNICIPAL CLERK-CITY	349,256	349,256	0	0
MAYOR AND COUNCIL	20,757	0	20,757	0
FINANCIAL SERVICES	185,301	178,118	7,183	0
HUMAN RESOURCES	96,800	91,686	5,114	0
CITY ATTORNEY OFFICE	95,590	91,447	4,143	0
INFORMATION	1,088,509	965,563	115,243	7,703
MANAGEMENT AND	80,743	78,079	2,076	588
RISK MANAGEMENT	1,237	0	1,237	0
TAX OFFICE	61,277	57,929	3,348	0
DEVELOPMENT SERVICES	59,329	59,329	0	0
METRO PLANNING	9,495	0	9,495	0
MUNICIPAL CLERK	46,081	0	46,081	0
POLICE	2,496,624	1,732,842	728,497	35,285
FIRE DEPT	833,683	508,492	323,427	1,764
STREETS	317,713	222,762	89,659	5,292
ENVIRONMENTAL	884,854	613,157	261,701	9,996
ENGINEERING	243,913	205,972	31,473	6,468
BUILDING PERMITS &	59,962	0	59,962	0
CITY/COUNTY HEALTH	1,169,171	865,303	296,811	7,057
PARKS AND RECREATION	1,103,806	829,202	271,076	3,528
ZOO	264,086	205,972	57,526	588
LIBRARY	557,853	400,469	157,384	0
DEPT OF MUSEUMS &	240,454	209,889	30,565	0
SUN METRO	577,233	433,491	142,566	1,176
AIRPORT	32,950	280	32,082	588
COMMUNITY/HUMAN	122,611	117,538	4,485	588
ECONOMIC DEVELOPMENT	20,366	0	16,250	4,116
PENSION ADMINISTRATION	1,186	0	1,186	0
INTERNATIONAL BRIDGES	31,699	0	31,699	0
ALL OTHERS	18,818	0	0	18,818



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO SERVICES	PUBLIC SAFETY	GIS
Direct Billed	0	0	0	0
Total	<u>11,322,900</u>	<u>8,436,439</u>	<u>2,781,365</u>	<u>105,096</u>



CITY OF EL PASO, TEXAS
OFFICE OF MANAGEMENT AND BUDGET
NATURE AND EXTENT OF SERVICES

The Office of Management and Budget is responsible for the development and maintenance of the City's annual budget. Costs associated with the development and maintenance of the annual budget was allocated based on actual operating expenditures.

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department MANAGEMENT AND BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,055,363			1,055,363
BUILDING USE CHARGE	7,686		7,686	
EQUIPMENT USE CHARGE	172,154		172,154	
NONDEPARTMENTAL	18,670	304	18,974	
CITY MANAGER	6,952	1,171	8,123	
GENERAL SERVICES	29,522	1,153	30,675	
FINANCIAL SERVICES	10,693	1,460	12,153	
HUMAN RESOURCES	9,650	1,771	11,421	
CITY ATTORNEY OFFICE	63,881	2,136	66,017	
INFORMATION TECHNOLOGY	69,131	11,612	80,743	
MANAGEMENT AND BUDGET		4,158	4,158	
Total Allocated Additions:	388,339	23,765	412,104	412,104
Total To Be Allocated:	1,443,702	23,765		1,467,467



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department MANAGEMENT AND BUDGET

	Total	General & Admin	BUDGET
Wages & Benefits			
SALARIES & WAGES	799,960	0	799,960
FRINGE BENEFITS	189,650	0	189,650
Other Expense & Cost			
PRINTING CONTRACT	21,020	0	21,020
CONTRACTUAL SERVICE	22,196	0	22,196
INTERFUND SVCS	4,383	0	4,383
OPERATING LEASES	6,326	0	6,326
MATERIALS/SUPPLIES	6,263	0	6,263
OPERATING EXPENSES	5,565	0	5,565
Departmental Totals			
Total Expenditures	1,055,363	0	1,055,363
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,055,363	0	1,055,363
Allocation Step 1			
Inbound- All Others	388,339	0	388,339
1st Allocation	1,443,702	0	1,443,702
Allocation Step 2			
Inbound- All Others	23,765	0	23,765
2nd Allocation	23,765	0	23,765
Total For 120 MANAGEMENT AND BUDGET			
Total Allocated	1,467,467	0	1,467,467



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department MANAGEMENT AND BUDGET

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	8,328,664	1.5569	22,477		22,477		22,477
CITY MANAGER	1,691,482	0.3162	4,565		4,565		4,565
GENERAL SERVICES	29,479,159	5.5106	79,557		79,557		79,557
MUNICIPAL CLERK-CITY CLERK	424,577	0.0794	1,146		1,146	21	1,167
MAYOR AND COUNCIL	1,255,551	0.2347	3,388		3,388	63	3,451
FINANCIAL SERVICES	2,979,262	0.5569	8,040		8,040		8,040
HUMAN RESOURCES	1,963,243	0.3670	5,298		5,298		5,298
CITY ATTORNEY OFFICE	4,672,334	0.8734	12,610		12,610		12,610
INFORMATION TECHNOLOGY	8,967,397	1.6763	24,201		24,201		24,201
MANAGEMENT AND BUDGET	1,540,627	0.2880	4,158		4,158		4,158
RISK MANAGEMENT	46,011,961	8.6012	124,175		124,175	2,300	126,475
PLANNING ADMINISTRATION	726,248	0.1358	1,960		1,960	36	1,996
POLICE-ADMINISTRATIVE SERVICES	11,239,135	2.1010	30,332		30,332	562	30,894
POLICE-OFFICE OF THE CHIEF	3,662,997	0.6847	9,886		9,886	183	10,069
TAX OFFICE	4,099,543	0.7663	11,064		11,064	205	11,269
DEVELOPMENT SERVICES	6,912,091	1.2921	18,654		18,654	346	19,000
METRO PLANNING ORGAN.- M.P.O.	1,478,294	0.2763	3,990		3,990	74	4,064
MUNICIPAL CLERK	4,744,435	0.8869	12,804		12,804	237	13,041
POLICE	103,686,047	19.3825	279,822		279,822	5,183	285,005
FIRE DEPT	79,398,283	14.8422	214,277		214,277	3,970	218,247
STREETS	14,485,957	2.7079	39,094		39,094	724	39,818
ENVIRONMENTAL SERVICES	26,712,745	4.9935	72,091		72,091	1,336	73,427
ENGINEERING	2,751,107	0.5143	7,425		7,425	138	7,563
BUILDING PERMITS & INSPECTIONS	668,328	0.1249	1,804		1,804	33	1,837
CITY/COUNTY HEALTH	20,887,731	3.9046	56,371		56,371	1,044	57,415



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department MANAGEMENT AND BUDGET

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	20,218,407	3.7795	54,565		54,565	1,011	55,576
ZOO	4,856,215	0.9078	13,106		13,106	243	13,349
LIBRARY	8,285,587	1.5489	22,361		22,361	414	22,775
DEPT OF MUSEUMS & CULTURAL AFF	4,133,586	0.7727	11,156		11,156	207	11,363
CIVIC/CONVENTION/TOURIST	9,565,165	1.7880	25,814		25,814	478	26,292
SUN METRO	47,645,905	8.9066	128,585		128,585	2,382	130,967
AIRPORT	23,671,588	4.4250	63,884		63,884	1,184	65,068
AIRPORT POLICE	2,738,085	0.5118	7,389		7,389	137	7,526
AIRPORT FIRE	2,571,957	0.4808	6,941		6,941	129	7,070
COMMUNITY/HUMAN DEVELOPMENT	16,947,134	3.1680	45,736		45,736	847	46,583
ECONOMIC DEVELOPMENT	2,070,444	0.3870	5,588		5,588	104	5,692
INTERNATIONAL BRIDGES	3,478,615	0.6503	9,388		9,388	174	9,562
SubTotal	534,949,886	100.0000	1,443,702		1,443,702	23,765	1,467,467
Total	534,949,886	100.0000	1,443,702		1,443,702	23,765	1,467,467

Allocation Basis: TOTAL FY 2010 ACTUAL EXPENDITURES

Allocation Source: FINANCE DEPT



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department MANAGEMENT AND BUDGET

Receiving Department	Total	BUDGET
NONDEPARTMENTAL	22,477	22,477
CITY MANAGER	4,565	4,565
GENERAL SERVICES	79,557	79,557
MUNICIPAL CLERK-CITY	1,167	1,167
MAYOR AND COUNCIL	3,451	3,451
FINANCIAL SERVICES	8,040	8,040
HUMAN RESOURCES	5,298	5,298
CITY ATTORNEY OFFICE	12,610	12,610
INFORMATION	24,201	24,201
MANAGEMENT AND	4,158	4,158
RISK MANAGEMENT	126,475	126,475
PLANNING	1,996	1,996
POLICE-ADMINISTRATIVE	30,894	30,894
POLICE-OFFICE OF THE	10,069	10,069
TAX OFFICE	11,269	11,269
DEVELOPMENT SERVICES	19,000	19,000
METRO PLANNING	4,064	4,064
MUNICIPAL CLERK	13,041	13,041
POLICE	285,005	285,005
FIRE DEPT	218,247	218,247
STREETS	39,818	39,818
ENVIRONMENTAL	73,427	73,427
ENGINEERING	7,563	7,563
BUILDING PERMITS &	1,837	1,837
CITY/COUNTY HEALTH	57,415	57,415
PARKS AND RECREATION	55,576	55,576
ZOO	13,349	13,349
LIBRARY	22,775	22,775
DEPT OF MUSEUMS &	11,363	11,363
CIVIC/CONVENTION/TOURI	26,292	26,292
SUN METRO	130,967	130,967
AIRPORT	65,068	65,068
AIRPORT POLICE	7,526	7,526



All Monetary Values Are \$ Dollars
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CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department MANAGEMENT AND BUDGET

Receiving Department	Total	BUDGET
AIRPORT FIRE	7,070	7,070
COMMUNITY/HUMAN	46,583	46,583
ECONOMIC DEVELOPMENT	5,692	5,692
INTERNATIONAL BRIDGES	9,562	9,562
Direct Billed	0	0
Total	1,467,467	1,467,467



**CITY OF EL PASO, TEXAS
PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The Planning Administration department is committed to planning and providing public services and infrastructure in a quality manner through the use of modern engineering and management practices. These costs are allocated directly to Development Services.

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department PLANNING ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
BUILDING USE CHARGE	1,244		1,244	
EQUIPMENT USE CHARGE	6,254		6,254	
NONDEPARTMENTAL	1,078	18	1,096	
GENERAL SERVICES	4,690	183	4,873	
FINANCIAL SERVICES	5,720	838	6,558	
MANAGEMENT AND BUDGET	1,960	36	1,996	
Total Allocated Additions:	<u>20,946</u>	<u>1,075</u>	<u>22,021</u>	<u>22,021</u>
Total To Be Allocated:	<u><u>20,946</u></u>	<u><u>1,075</u></u>		<u><u>22,021</u></u>



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department PLANNING ADMINISTRATION

	Total	General & Admin	BLDG & PLAN ADMIN
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	20,946	0	20,946
1st Allocation	20,946	0	20,946
Allocation Step 2			
Inbound- All Others	1,075	0	1,075
2nd Allocation	1,075	0	1,075
Total For 155 PLANNING ADMINISTRATION			
Total Allocated	22,021	0	22,021



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department PLANNING ADMINISTRATION

Activity - BLDG & PLAN ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DEVELOPMENT SERVICES	100	100.0000	20,946		20,946	1,075	22,021
SubTotal	100	100.0000	20,946		20,946	1,075	22,021
Total	100	100.0000	20,946		20,946	1,075	22,021

Allocation Basis: DIRECT ALLOCATION TO DEVELOPMENT SVCS

Allocation Source: DIRECT ALLOCATION



**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL EXPENDITURES
 Schedule .5 - Allocation Summary
 For Department PLANNING ADMINISTRATION**

Receiving Department	Total	BLDG & PLAN ADMIN
DEVELOPMENT SERVICES	22,021	22,021
Direct Billed	0	0
Total	<u>22,021</u>	<u>22,021</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, Records, Special Services, Grant Operations, Supply, and Personnel. 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. 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. Administrative Services is functionalized and allocated as follows:

- ◆ **Records** - Costs associated with Records are allocated based upon the number of uniformed employees assigned to each section of the Department.
 - ◆ **Communications** - The Communications Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of Police and Fire fte's.
 - ◆ **Police Supply** - Costs associated with Police Supply are allocated based upon the number of uniformed employees assigned to each section of the Department.
 - ◆ **Training** - Costs associated with Training are allocated based upon the number of uniformed employees assigned to each section of the 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 uniformed employees assigned to each section of the Department.
 - ◆ **Grant Operations** – Costs have associated with Grant Operations have been allocated to the Chief of Police for further allocation.
 - ◆ **Special Services** - Costs associated with general police special services are allocated based upon the number of uniformed employees assigned to each section of the Department.
-
-

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department POLICE-ADMINISTRATIVE SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,239,215			11,239,215
NONDEPARTMENTAL	108,838	1,775	110,613	
CITY MANAGER	24,178	4,049	28,227	
FINANCIAL SERVICES	30,045	3,999	34,044	
HUMAN RESOURCES	46,572	8,545	55,117	
MANAGEMENT AND BUDGET	30,332	562	30,894	
POLICE-ADMINISTRATIVE SERVICES		376,214	376,214	
POLICE-OFFICE OF THE CHIEF		334,126	334,126	
Total Allocated Additions:	<u>239,965</u>	<u>729,270</u>	<u>969,235</u>	969,235
Total To Be Allocated:	<u><u>11,479,180</u></u>	<u><u>729,270</u></u>		<u><u>12,208,450</u></u>



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	Total	General & Admin	RECORDS	COMMUNICATIONS	POLICE SUPPLY
Wages & Benefits					
SALARIES & WAGES	7,768,242	0	1,400,934	5,822,721	0
FRINGE BENEFITS	2,130,791	0	417,404	1,555,146	0
Other Expense & Cost					
CONTRACTUAL SERVICE	155,047	0	10,514	1,997	(933)
MATERIALS/SUPPLIES	1,171,390	0	33,678	51,858	309,706
OPERATING EXPENSES	13,745	0	7,420	3,895	0
Departmental Totals					
Total Expenditures	11,239,215	0	1,869,950	7,435,617	308,773
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	11,239,215	0	1,869,950	7,435,617	308,773
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	108,838	0	19,628	81,581	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	30,045	30,045	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	46,572	46,572	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	30,332	30,332	0	0	0
Inbound- All Others	24,178	0	4,360	18,123	0
Reallocate Admin Costs		(106,949)	17,811	70,865	2,904
1st Allocation	11,479,180	0	1,911,749	7,606,186	311,677
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	1,775	0	320	1,331	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	3,999	3,999	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	8,545	8,545	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	562	562	0	0	0
Inbound- All Others	714,389	0	128,834	535,472	0
Reallocate Admin Costs		(13,106)	2,183	8,684	356
2nd Allocation	729,270	0	131,337	545,487	356



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	Total	General & Admin	RECORDS	COMMUNICATIONS	POLICE SUPPLY
Total For 210 POLICE-ADMINISTRATIVE					
Total Allocated	12,208,450	0	2,043,086	8,151,673	312,033



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	TRAINING	PERSONNEL	GRANT OPERATIONS	SPECIAL SVCS
Wages & Benefits				
SALARIES & WAGES	246,573	124,373	90,195	83,446
FRINGE BENEFITS	79,740	39,276	19,982	19,243
Other Expense & Cost				
CONTRACTUAL SERVICE	24,138	53,707	258	65,366
MATERIALS/SUPPLIES	657,398	6,625	3,453	108,672
OPERATING EXPENSES	0	0	0	2,430
Departmental Totals				
Total Expenditures	1,007,849	223,981	113,888	279,157
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,007,849	223,981	113,888	279,157
Allocation Step 1				
Inbound- NONDEPARTMENTAL - All Unspecified Activities	3,454	1,742	1,264	1,169
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	0	0	0	0
Inbound- All Others	767	387	281	260
Reallocate Admin Costs	9,518	2,126	1,086	2,639
1st Allocation	1,021,588	228,236	116,519	283,225
Allocation Step 2				
Inbound- NONDEPARTMENTAL - All Unspecified Activities	56	28	21	19
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	0	0	0	0
Inbound- All Others	22,676	11,438	8,295	7,674
Reallocate Admin Costs	1,166	261	133	323
2nd Allocation	23,898	11,727	8,449	8,016



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	TRAINING	PERSONNEL	GRANT OPERATIONS	SPECIAL SVCS
Total For 210 POLICE-ADMINISTRATIVE				
Total Allocated	1,045,486	239,963	124,968	291,241



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	1,325.50	98.3309	1,879,839		1,879,839	129,145	2,008,984
AIRPORT POLICE	22.50	1.6691	31,910		31,910	2,192	34,102
SubTotal	1,348.00	100.0000	1,911,749		1,911,749	131,337	2,043,086
Total	1,348.00	100.0000	1,911,749		1,911,749	131,337	2,043,086

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	133	4.9462	376,214		376,214		376,214
POLICE-OFFICE OF THE CHIEF	34	1.2662	96,313		96,313	7,267	103,580
POLICE	1,560	57.9514	4,407,888		4,407,888	332,566	4,740,454
FIRE DEPT	897	33.3297	2,535,122		2,535,122	191,270	2,726,392
AIRPORT POLICE	34	1.2811	97,443		97,443	7,352	104,795
AIRPORT FIRE	33	1.2254	93,206		93,206	7,032	100,238
SubTotal	2,693	100.0000	7,606,186		7,606,186	545,487	8,151,673
Total	2,693	100.0000	7,606,186		7,606,186	545,487	8,151,673

Allocation Basis: NUMBER OF POLICE & FIRE FTE'S

Allocation Source: BUDGET



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	1,325.50	98.3309	306,475		306,475	350	306,825
AIRPORT POLICE	22.50	1.6691	5,202		5,202	6	5,208
SubTotal	1,348.00	100.0000	311,677		311,677	356	312,033
Total	1,348.00	100.0000	311,677		311,677	356	312,033

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	1,325.50	98.3309	1,004,536		1,004,536	23,499	1,028,035
AIRPORT POLICE	22.50	1.6691	17,052		17,052	399	17,451
SubTotal	1,348.00	100.0000	1,021,588		1,021,588	23,898	1,045,486
Total	1,348.00	100.0000	1,021,588		1,021,588	23,898	1,045,486

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	1,325.50	98.3309	224,426		224,426	11,531	235,957
AIRPORT POLICE	22.50	1.6691	3,810		3,810	196	4,006
SubTotal	1,348.00	100.0000	228,236		228,236	11,727	239,963
Total	1,348.00	100.0000	228,236		228,236	11,727	239,963

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - SPECIAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	1,325.50	98.3309	278,498		278,498	7,882	286,380
AIRPORT POLICE	22.50	1.6691	4,727		4,727	134	4,861
SubTotal	1,348.00	100.0000	283,225		283,225	8,016	291,241
Total	1,348.00	100.0000	283,225		283,225	8,016	291,241

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - GRANT OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-OFFICE OF THE CHIEF	1,000	100.0000	116,519		116,519	8,449	124,968
SubTotal	1,000	100.0000	116,519		116,519	8,449	124,968
Total	1,000	100.0000	116,519		116,519	8,449	124,968

Allocation Basis: DIRECT ALLOCATION TO POLICE CHIEF

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	Total	RECORDS	COMMUNICATIONS	POLICE SUPPLY	TRAINING	PERSONNEL	GRANT OPERATIONS
POLICE-ADMINISTRATIVE	376,214	0	376,214	0	0	0	0
POLICE-OFFICE OF THE	228,548	0	103,580	0	0	0	124,968
POLICE	8,606,635	2,008,984	4,740,454	306,825	1,028,035	235,957	0
FIRE DEPT	2,726,392	0	2,726,392	0	0	0	0
AIRPORT POLICE	170,423	34,102	104,795	5,208	17,451	4,006	0
AIRPORT FIRE	100,238	0	100,238	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	12,208,450	2,043,086	8,151,673	312,033	1,045,486	239,963	124,968



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	SPECIAL SVCS
POLICE-ADMINISTRATIVE	0
POLICE-OFFICE OF THE	0
POLICE	286,380
FIRE DEPT	0
AIRPORT POLICE	4,861
AIRPORT FIRE	0
Direct Billed	0
Total	<u>291,241</u>



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

The Office of the Chief consists of the Chief of Police, Budget and Finance/Payroll, Internal Affairs, and Planning and Research. The Chief of Police is the highest-ranking officer within the Department and is responsible for the overall administration of all Police affairs. Budget and Finance/Payroll is responsible for the maintenance of the Police Department budget and payroll records. 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. 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.
 - ◆ **Financial Services** - Costs associated with Budget and Finance/Payroll are allocated based upon the number of employees assigned to each section of the Department.
 - ◆ **Internal Affairs** - Costs associated with Internal Affairs are allocated based upon the number of uniformed employees assigned to each section of the Department.
 - ◆ **Planning and Research** - Costs associated with Planning and Research are allocated based upon the number of uniformed employees assigned to each section of the Department.
-
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**CITY OF EL PASO, TEXAS
 FY 2012 OMB A-87 COST PLAN
 BASED ON FY 2010 ACTUAL 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:	3,421,704			3,421,704
CITY GRANT MATCH	(158,322)			
Total Deductions:	<u>(158,322)</u>			<u>(158,322)</u>
BUILDING USE CHARGE	229,802		229,802	
NONDEPARTMENTAL	29,522	482	30,004	
CITY MANAGER	6,190	1,037	7,227	
GENERAL SERVICES	276,604	11,329	287,933	
FINANCIAL SERVICES	41,405	6,268	47,673	
HUMAN RESOURCES	11,923	2,188	14,111	
MANAGEMENT AND BUDGET	9,886	183	10,069	
POLICE-ADMINISTRATIVE SERVICES	212,832	15,716	228,548	
POLICE-OFFICE OF THE CHIEF		72,833	72,833	
Total Allocated Additions:	<u>818,164</u>	<u>110,036</u>	<u>928,200</u>	<u>928,200</u>
Total To Be Allocated:	<u><u>4,081,546</u></u>	<u><u>110,036</u></u>		<u><u>4,191,582</u></u>



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

	Total	General & Admin	OFFICE OF CHIEF	FINANCIAL SVCS.	INTERNAL AFF
Wages & Benefits					
SALARIES & WAGES	1,545,293	0	796,319	422,099	159,156
FRINGE BENEFITS	429,875	0	212,874	126,652	40,228
Other Expense & Cost					
CONTRACTUAL SERVICE	610,308	0	328,200	196,260	84,772
MATERIALS/SUPPLIES	38,938	0	19,543	7,625	6,615
OPERATING EXPENSES	638,968	0	220,033	418,610	325
*CITY GRANT MATCH	158,322	158,322	0	0	0
Departmental Totals					
Total Expenditures	3,421,704	158,322	1,576,969	1,171,246	291,096
Deductions					
Total Deductions	(158,322)	(158,322)	0	0	0
Functional Cost					
Functional Cost	3,263,382	0	1,576,969	1,171,246	291,096
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	29,522	0	4,343	5,211	13,890
Inbound- FINANCIAL SERVICES - All Unspecified Activities	41,405	0	6,090	7,308	19,481
Inbound- HUMAN RESOURCES: H.R. SERVICES	11,923	0	6,447	3,999	201
Inbound- MANAGEMENT AND BUDGET: BUDGET	9,886	0	1,454	1,745	4,651
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	212,832	0	0	0	0
Inbound- All Others	512,596	0	264,151	140,016	52,794
1st Allocation	4,081,546	0	1,859,454	1,329,525	382,113
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	482	0	71	85	227
Inbound- FINANCIAL SERVICES - All Unspecified Activities	6,268	0	923	1,107	2,947
Inbound- HUMAN RESOURCES: H.R. SERVICES	2,188	0	1,183	734	37
Inbound- MANAGEMENT AND BUDGET: BUDGET	183	0	27	32	86
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	72,833	0	10,714	12,855	34,268
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	15,716	0	0	0	0
Inbound- All Others	12,366	0	6,372	3,378	1,274
2nd Allocation	110,036	0	19,290	18,191	38,839



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

	Total	General & Admin	OFFICE OF CHIEF	FINANCIAL SVCS.	INTERNAL AFF
Total For 200 POLICE-OFFICE OF THE CHIEF					
Total Allocated	4,191,582	0	1,878,744	1,347,716	420,952



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

PLANNING & RESEARCH

<u>Wages & Benefits</u>	
SALARIES & WAGES	167,719
FRINGE BENEFITS	50,121
<u>Other Expense & Cost</u>	
CONTRACTUAL SERVICE	1,076
MATERIALS/SUPPLIES	5,155
OPERATING EXPENSES	0
*CITY GRANT MATCH	0
<u>Departmental Totals</u>	
Total Expenditures	224,071
<u>Deductions</u>	
Total Deductions	0
Functional Cost	224,071
<u>Allocation Step 1</u>	
Inbound- NONDEPARTMENTAL - All Unspecified Activities	6,078
Inbound- FINANCIAL SERVICES - All Unspecified Activities	8,526
Inbound- HUMAN RESOURCES: H.R. SERVICES	1,276
Inbound- MANAGEMENT AND BUDGET: BUDGET	2,036
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	212,832
Inbound- All Others	55,635
1st Allocation	510,454
<u>Allocation Step 2</u>	
Inbound- NONDEPARTMENTAL - All Unspecified Activities	99
Inbound- FINANCIAL SERVICES - All Unspecified Activities	1,291
Inbound- HUMAN RESOURCES: H.R. SERVICES	234
Inbound- MANAGEMENT AND BUDGET: BUDGET	38
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	14,996
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	15,716
Inbound- All Others	1,342
2nd Allocation	33,716



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

PLANNING & RESEARCH

Total For 200 POLICE-OFFICE OF THE CHIEF

Total Allocated

544,170

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	170.20	10.4775	194,825		194,825		194,825
POLICE-OFFICE OF THE CHIEF	37.10	2.2839	42,468		42,468		42,468
POLICE	1,382.63	85.1148	1,582,670		1,582,670	18,820	1,601,490
AIRPORT POLICE	34.50	2.1238	39,491		39,491	470	39,961
SubTotal	1,624.43	100.0000	1,859,454		1,859,454	19,290	1,878,744
Total	1,624.43	100.0000	1,859,454		1,859,454	19,290	1,878,744

Allocation Basis: BUDGETED EMPLOYEES SUPERVISED

Allocation Source: BUDGET STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-OFFICE OF THE CHIEF

Activity - FINANCIAL SVCS.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	170.20	10.4775	139,301		139,301		139,301
POLICE-OFFICE OF THE CHIEF	37.10	2.2839	30,365		30,365		30,365
POLICE	1,382.63	85.1148	1,131,622		1,131,622	17,748	1,149,370
AIRPORT POLICE	34.50	2.1238	28,237		28,237	443	28,680
SubTotal	1,624.43	100.0000	1,329,525		1,329,525	18,191	1,347,716
Total	1,624.43	100.0000	1,329,525		1,329,525	18,191	1,347,716

Allocation Basis: BUDGETED EMPLOYEES SUPERVISED

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-OFFICE OF THE CHIEF

Activity - INTERNAL AFF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	1,325.50	98.3309	375,735		375,735	38,191	413,926
AIRPORT POLICE	22.50	1.6691	6,378		6,378	648	7,026
SubTotal	1,348.00	100.0000	382,113		382,113	38,839	420,952
Total	1,348.00	100.0000	382,113		382,113	38,839	420,952

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-OFFICE OF THE CHIEF

Activity - PLANNING & RESEARCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	1,325.50	98.3309	501,934		501,934	33,153	535,087
AIRPORT POLICE	22.50	1.6691	8,520		8,520	563	9,083
SubTotal	1,348.00	100.0000	510,454		510,454	33,716	544,170
Total	1,348.00	100.0000	510,454		510,454	33,716	544,170

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department POLICE-OFFICE OF THE CHIEF

Receiving Department	Total	OFFICE OF CHIEF	FINANCIAL SVCS.	INTERNAL AFF	PLANNING &
POLICE-ADMINISTRATIVE	334,126	194,825	139,301	0	0
POLICE-OFFICE OF THE	72,833	42,468	30,365	0	0
POLICE	3,699,873	1,601,490	1,149,370	413,926	535,087
AIRPORT POLICE	84,750	39,961	28,680	7,026	9,083
Direct Billed	0	0	0	0	0
Total	4,191,582	1,878,744	1,347,716	420,952	544,170



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 directly allocated to the Fire Department.
 - ◆ **Training** - Costs associated with training are directly allocated to the Fire Department.
 - ◆ **Logistics** – Costs associated with Logistics are allocated based on the number of Fire fte’s.
 - ◆ **Fire Communications** - Costs associated with fire communications are directly allocated to the Airport.
 - ◆ **Safety** – Safety is classified as a direct cost and is not allocated within this Plan.
 - ◆ **Emergency Operations** – Fire Emergency Operations is classified as a direct cost and is not allocated within this Plan.
 - ◆ **Special Operations** – Fire Special Operations is classified as a direct cost and is not allocated within this Plan.
 - ◆ **Fire Prevention** – Fire Support is classified as a direct cost and is not allocated within this Plan.
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CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department FIRE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	76,538,570			76,538,570
GRANT MATCH	(123,090)			
Total Deductions:	(123,090)			(123,090)
Total Allocated Additions:			0	0
Total To Be Allocated:	76,415,480	0		76,415,480



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	Total	General & Admin	DEPT ADMIN	TRAINING	LOGISTICS
Wages & Benefits					
SALARIES & WAGES	51,871,764	0	1,197,538	1,014,016	494,481
FRINGE BENEFITS	17,377,421	0	585,620	328,037	172,362
Other Expense & Cost					
PROFESSIONAL SVCS	1,149,976	0	262,846	672,254	214,876
CONTRACTUAL SERVICE	2,307,475	0	121,956	20,811	404,919
INTERFUND SVCS	77,551	0	6,029	0	71,522
OPERATING LEASES	525,554	0	19,850	0	505,704
MATERIALS/SUPPLIES	2,941,626	0	24,816	28,467	2,849,676
COMMUNICATIONS	45,133	0	41,952	0	3,181
TRAVEL	24,084	0	16,653	0	7,477
OPERATING EXPENSES	94,896	0	76,612	0	13,128
*GRANT MATCH	123,090	123,090	0	0	0
Departmental Totals					
Total Expenditures	76,538,570	123,090	2,353,872	2,063,585	4,737,326
Deductions					
Total Deductions	(123,090)	(123,090)	0	0	0
Functional Cost					
Functional Cost	76,415,480	0	2,353,872	2,063,585	4,737,326
Allocation Step 1					
Unallocated Costs	(67,241,146)	0	0	0	0
1st Allocation	9,174,334	0	2,353,872	2,063,585	4,737,326
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 240 FIRE					
Total Allocated	9,174,334	0	2,353,872	2,063,585	4,737,326



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	COMMUNICATIONS	SAFETY	EMERGENCY OP	SPECIAL OPER	FIRE PREVENTION
Wages & Benefits					
SALARIES & WAGES	0	1,266,474	45,062,420	215,816	2,621,019
FRINGE BENEFITS	0	399,535	14,932,012	63,818	896,037
Other Expense & Cost					
PROFESSIONAL SVCS	0	0	0	0	0
CONTRACTUAL SERVICE	0	0	1,756,119	0	3,670
INTERFUND SVCS	0	0	0	0	0
OPERATING LEASES	0	0	0	0	0
MATERIALS/SUPPLIES	15,729	0	0	17,495	5,443
COMMUNICATIONS	0	0	0	0	0
TRAVEL	0	0	(46)	0	0
OPERATING EXPENSES	3,822	0	0	0	1,334
*GRANT MATCH	0	0	0	0	0
Departmental Totals					
Total Expenditures	19,551	1,666,009	61,750,505	297,129	3,527,503
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	19,551	1,666,009	61,750,505	297,129	3,527,503
Allocation Step 1					
Unallocated Costs	0	(1,666,009)	(61,750,505)	(297,129)	(3,527,503)
1st Allocation	19,551	0	0	0	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 240 FIRE					
Total Allocated	19,551	0	0	0	0



CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	944.24	96.7221	2,276,715		2,276,715		2,276,715
AIRPORT FIRE	32.00	3.2779	77,157		77,157		77,157
SubTotal	976.24	100.0000	2,353,872		2,353,872		2,353,872
Total	976.24	100.0000	2,353,872		2,353,872		2,353,872

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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	944.24	96.7221	1,995,943		1,995,943		1,995,943
AIRPORT FIRE	32.00	3.2779	67,642		67,642		67,642
SubTotal	976.24	100.0000	2,063,585		2,063,585		2,063,585
Total	976.24	100.0000	2,063,585		2,063,585		2,063,585

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FIRE

Activity - LOGISTICS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	944.24	96.7221	4,582,042		4,582,042		4,582,042
AIRPORT FIRE	32.00	3.2779	155,284		155,284		155,284
SubTotal	976.24	100.0000	4,737,326		4,737,326		4,737,326
Total	976.24	100.0000	4,737,326		4,737,326		4,737,326

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL 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
FIRE DEPT	944.24	96.7221	18,910		18,910		18,910
AIRPORT FIRE	32.00	3.2779	641		641		641
SubTotal	976.24	100.0000	19,551		19,551		19,551
Total	976.24	100.0000	19,551		19,551		19,551

Allocation Basis: NUMBER OF FIRE FTE'S
 Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2012 OMB A-87 COST PLAN
BASED ON FY 2010 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FIRE

Receiving Department	Total	DEPT ADMIN	TRAINING	LOGISTICS	COMMUNICATIONS
FIRE DEPT	8,873,610	2,276,715	1,995,943	4,582,042	18,910
AIRPORT FIRE	300,724	77,157	67,642	155,284	641
Direct Billed	0	0	0	0	0
Total	9,174,334	2,353,872	2,063,585	4,737,326	19,551



THE END
