

A COST ALLOCATION PLAN

for the

CITY OF EL PASO, TEXAS FY 2013 OMB A-87 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending August 31, 2011

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Helping Government Serve the People
5628 Green Oaks Blvd, Suite A
Arlington, TX 76017
(972) 490-9990

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SECTION I

INTRODUCTION

INTRODUCTION

This document comprises the FY 2013 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, 2010 through August 31, 2011 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

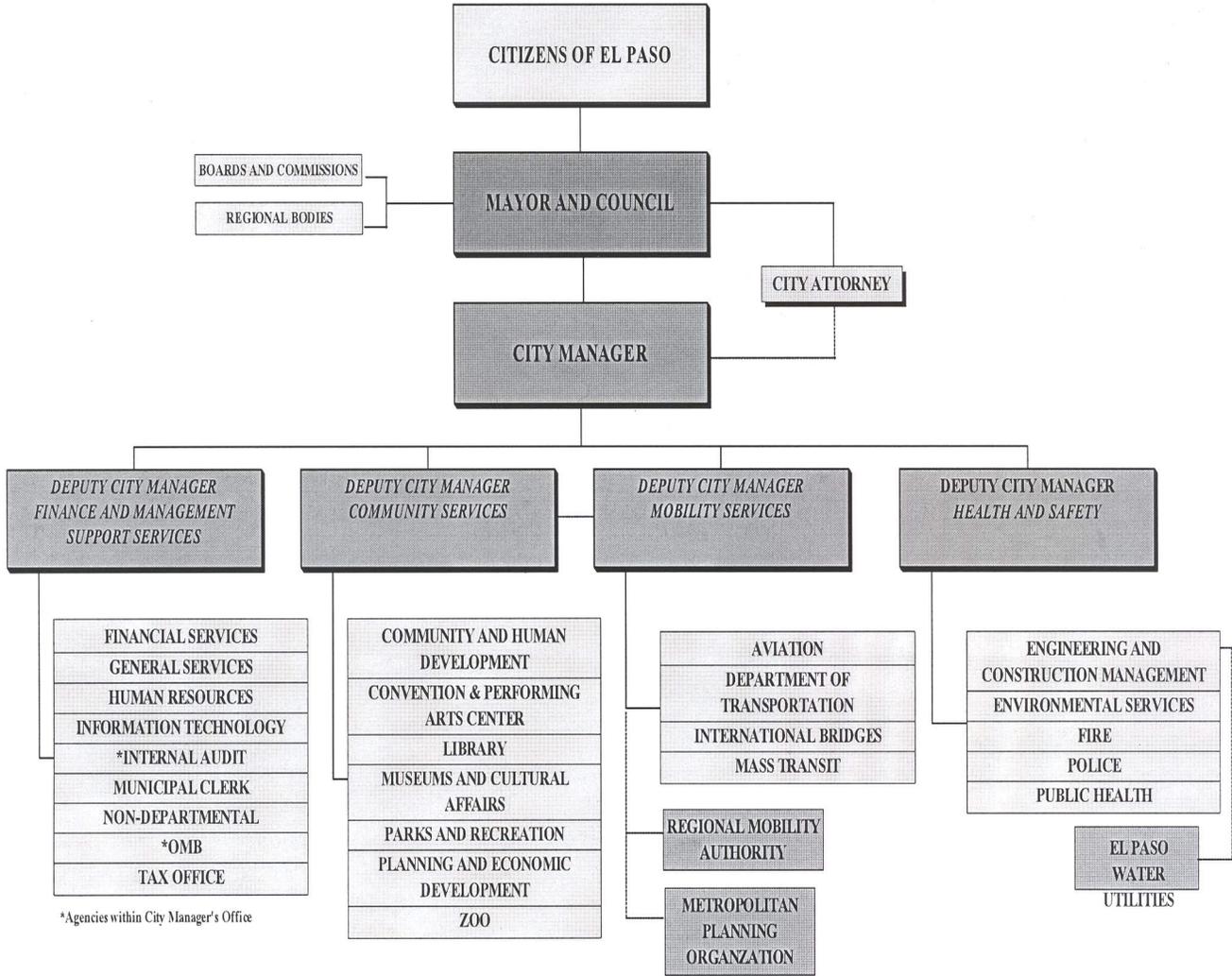
Title: COMPTROLLER

Date of Execution: 3/5/13

SECTION III
ORGANIZATION CHART

CITY OF EL PASO ORGANIZATIONAL CHART

FISCAL YEAR 2011



*Agencies within City Manager's Office

SECTION IV
INDIRECT COST RATES

City of El Paso, Texas
FY 2013 Indirect Cost Rate Proposal
Based on FY 2011
Actual Expenditures

Community & Human Development

I. Indirect Cost Rate Base (Direct Salary Expenses)

71010276	Relocation Services	90,697
71010277	Neighborhood Conservation Program	179,265
71150005	Federal Social Service Grants	309,493
71150033	CDBG Emergency Shelter Grants	15,280
71150034	CDBG Special Purpose Grants	111,197
71150036	CDBG Home Entitlement Grants	238,261
71150039	CDBG Revolving Loan Fund	397,239
71150047	HUD CD Administration	842,433
71150075	Empowerment Zone Enterprise Comm	105,179
Total		<u>\$ 2,289,044</u>

II. Final FY 2011 and Fixed 2013 Indirect Costs

Building Use Charge	\$ 23,570
Equipment Use Charge	84,662
Nondepartmental	1,212
City Manager	54,854
General Services	125,458
Financial Services	166,992
Human Resources	25,359
City Attorney	103,801
Information Technology Services	106,520
Management & Budget	43,450
Total	<u>\$ 735,878</u>

III. FY 2011 Carry Forward

Final FY 2011 Indirect Costs	\$ 735,878
Less: FY 2008 Fixed Indirect Costs*	<u>1,172,258</u>
FY 2013 Carry Forward (Over Recovery)	<u>\$ (436,380)</u>

IV. FY 2013 Fixed Indirect Cost

Final FY 2011 Indirect Costs	\$ 735,878
FY 2008 Carry Forward (Under Recovery)*	<u>331,899</u>
FY 2013 Fixed Indirect Costs	<u>\$ 1,067,777</u>

V. Final FY 2011 Indirect Cost Rate

Final FY 2011 Indirect Costs	735,878	<u>32.148%</u>
-----	-----	-----
Direct Salary Expenses	2,289,044	

VI. Fixed FY 2013 Indirect Cost Rate

Fixed FY 2013 Indirect Costs	1,067,777	<u>46.647%</u>
-----	-----	-----
Direct Salary Expenses	2,289,044	

Note*: The City did not calculate indirect cost rates in FY 2009 for 2011; prior years numbers have been substituted for FY 2011 for 2013 calculation

City of El Paso, Texas
FY 2013 Indirect Cost Rate Proposal
Based on FY 2011
Actual Expenditures

City/County Health

I. Indirect Cost Rate Base (Direct Salary Expenses)

41010127	Food Permits	\$ 810,740
41010132	Animal Services	1,692,250
41010135	STD Clinics	146,936
41010140	Dental	444,114
41010142	Adult Immunization Services	58,136
41010146	Laboratory	353,859
41010150	Epidemiology	105,298
41010157	Health Administration	461,593
41010162	Health Support Services	449,830
41010354	Health Education Program	163,164
41150004	Private Local Health Grants	202,542
41150011	TDH WIC Services	3,667,695
41150015	TDH Laboratory Grants	129,796
41150016	Miscellaneous Grants	185,427
41150017	TDH Clinical Services Grants	168,965
41150018	TDH STD Aids HIV Clinic Grants	363,899
41150019	Tuberculosis Grants	475,131
41150020	TDH Immunization Grants	1,110,710
41150022	TDH Case Mangement Grants	129,838
41150023	Misc Heath Grants	502,640
	Total	11,622,563
	Less: Health Administration	(461,593)
	Total	<u><u>\$ 11,160,970</u></u>

II. Final FY 2011 and Fixed 2013 Indirect Costs

Building Use Charge	\$ 36,982
Equipment Use Charge	993,987
Nondepartmental	20,599
City Manager	90,176
General Services	1,094,874
Financial Services	388,184
Human Resources	146,394
City Attorney	103,801
Information Technology Services	1,073,541
Management & Budget	50,233
Total	<u><u>\$ 3,998,771</u></u>

III. Final FY 2011 Indirect Cost Rate

Final FY 2011 Indirect Costs	3,998,771	<u><u>35.828%</u></u>
-----	=	=
Direct Salary Expenses	11,160,970	

IV. Fixed FY 2013 Indirect Cost Rate

Fixed FY 2013 Indirect Costs	3,998,771	<u><u>35.828%</u></u>
-----	=	=
Direct Salary Expenses	11,160,970	

**City of El Paso, Texas
 FY 2013 Indirect Cost Rate Proposal
 Based on FY 2011 Actual Expenditures**

Planning - MPO

I. Indirect Cost Rate Base (Direct Salary Expenses)

68150009	MPO Planning Grants	\$	725,971
	Total		<u><u>\$ 725,971</u></u>

II. Final FY 2011 and Fixed 2013 Indirect Costs

Nondepartmental	\$	8,403
City Manager		2,957
General Services		4,700
Financial Services		7,518
Human Resources		5,532
Information Technology Services		11,246
Management & Budget		3,263
	Total	<u><u>\$ 43,619</u></u>

III. Final FY 2011 Indirect Cost Rate

Final FY 2011 Indirect Costs		43,619		=	-----		=	<u><u>6.008%</u></u>

Direct Salary Expenses		725,971						

IV. Fixed FY 2013 Indirect Cost Rate

Fixed FY 2013 Indirect Costs		43,619		=	-----		=	<u><u>6.008%</u></u>

Direct Salary Expenses		725,971						

City of El Paso, Texas
FY 2013 Indirect Cost Rate Proposal
Based on FY 2011 Actual Expenditures

Libraries

I. Indirect Cost Rate Base (Direct Salary Expenses)

53010201	Library Administration	\$1,005,482
53010202	Cataloging, Ordering & Processing	370,262
53010204	Memorial Branch Operations	161,516
53010206	ARMIJO Branch Operations	137,040
53010207	Richard Burgess Branch Operations	366,305
53010208	Cielo Vista Branch	178,027
53010209	Clardy Fox Branch Operations	190,787
53010210	Irving Schwartz Operations	185,080
53010211	Judge Marquez Mission Valley B	261,814
53010212	Westside Branch Operations	183,457
53010213	Ysleta Branch Operations	219,426
53010214	Eastside Regional Branch	282,140
53010329	Main Library	1,500,693
53010361	Westside Regional Library	349,391
53150006	Texas State Library Grants	189,620
53150073	Federal Library Grants	259,824
53153053	Library Restricted Donations	7,414
	Subtotal	5,848,278
	Less: Department Administration	(1,005,482)
	Total	<u><u>\$ 4,842,796</u></u>

II. Final FY 2011 and Fixed 2013 Indirect Costs

Equipment Use Charge	\$ 70,341
Nondepartmental	124,272
City Manager	51,696
General Services	1,320,080
Financial Services	112,507
Human Resources	68,973
City Attorney	103,801
Information Technology Services	516,978
Management & Budget	23,018
Total	<u><u>\$ 2,391,666</u></u>

III. Final FY 2011 Indirect Cost Rate

Final FY 2011 Indirect Costs	2,391,666	<u><u>49.386%</u></u>
-----	=	=
Direct Salary Expenses	4,842,796	

IV. Fixed FY 2013 Indirect Cost Rate

Fixed FY 2013 Indirect Costs	2,391,666	<u><u>49.386%</u></u>
-----	=	=
Direct Salary Expenses	4,842,796	

**City of El Paso, Texas
 FY 2013 Indirect Cost Rate Proposal
 Based on FY 2011 Actual Expenditures**

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2011/2013 Indirect Costs Rates</u>
Mayor and Council				
District 1 Admin.	01010001	\$ 82,080		
District 2 Admin.	01010002	73,086		
District 3 Admin.	01010003	79,972		
District 4 Admin.	01010004	82,824		
District 5 Admin.	01010005	73,008		
District 6 Admin.	01010006	91,810		
District 7 Admin.	01010007	79,851		
District 8 Admin.	01010008	83,429		
Office of the Mayor	01010014	160,673		
Total Direct Salaries		<u>\$ 806,733</u>	\$ 384,553	47.668%
Municipal Clerk				
Municipal Clerk - City Clerk	11010009	\$ 250,990		
Municipal Clerk Administration	11010011	2,198,954		
Municipal Clerk Judiciary	11010332	588,618		
		<u>\$ 3,038,562</u>	\$ 804,914	26.490%
Tax Office				
Tax Office	06010022	<u>\$ 889,982</u>	\$ 199,621	22.430%
Police				
Chief of Police - Administration	21010050	\$ 834,903		
Internal Affairs	21010051	152,565		
Planning and Research	21010054	162,624		
Financial Services	21010061	420,703		
Training	21010052	793,480		
Personnel	21010053	143,747		
Grant Operations (PDHQ)	21010056	93,479		
Records	21010059	1,466,477		
Special Services	21010062	76,616		
Chief's Office - Police Patrol	21010050	65,678,851		
Central Regional Command	21010063	411,930		
Mission Valley Regional Command	21010064	208,447		
Northeast Regional Command	21010066	174,747		
Pebble Hills Regional Command	21010067	228,840		
Westside Regional Command	21010068	169,741		
Operational Support	21010069	1,101,494		
Directed Investigations	21010071	226,149		
Criminal Investigations	21010072	138,970		
Criminal Justice Grants	21150002	2,799,123		
TxDot Traffic Enforcement Grants	21150007	95,564		
Federal Policing Grants	21150010	53,992		
Police HIDTA Grants	21150040	1,387,000		
Abandoned Auto Trust_Restricted Fund	21150064	55,823		
Parking Enforcement Controller	62620036	<u>281,577</u>		
Total Salaries		77,156,842		

City of El Paso, Texas
FY 2013 Indirect Cost Rate Proposal
Based on FY 2011 Actual Expenditures

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2011/2013 Indirect Costs Rates</u>
Less:				
Chief of Police - Administration		(834,903)		
Internal Affairs		(152,565)		
Planning and Research		(162,624)		
Financial Services		(420,703)		
Training		(793,480)		
Personnel		(143,747)		
Grant Operations (PDHQ)		(93,479)		
Records		(1,466,477)		
Special Services		(76,616)		
Less Total Administrative Salaries		(4,144,594)		
Total Direct Salaries		\$73,012,248	\$ 22,784,895	31.207%

Fire

Fire Department Administration	22010090	\$ 937,951		
Fire Fighting Training	22010096	1,158,277		
Fire Strategic Planning	22010097	318,059		
Fire Department Emergency Operations	22010100	45,929,876		
Special Operations	22010101	219,575		
Fire Prevention	22010104	2,404,019		
Fire Communications	22010311	5,952,498		
Logistics	22010320	503,152		
Planning and Infrastructure	22010322	38,269		
Safety	22010330	1,343,499		
Fire Department Grants	22150024	591,250		
Total Salaries		59,396,425		
Less:				
Fire Administration		(937,951)		
Fire Fighting Training		(1,158,277)		
Fire Strategic Planning		(318,059)		
Fire Communications		(5,952,498)		
Logistics		(503,152)		
Less Total Administrative Salaries		(8,869,937)		
Total Direct Salaries		\$ 50,526,488	\$ 20,022,503	39.628%

Department of Transportation

Admin Support and Data Mgmt	32010159	\$ 824,129		
Engineering Traffic- Streets	32010048	847,308		
Street Equipment Support	32010150	133,592		
Pavement Management	32010152	349,469		
Streets Medians	32010155	241,216		
Street Maintenance	32010200	2,797,099		
Signs and Markings	32010287	689,656		
Traffic Signals	32010288	846,451		
Street Graffiti Program	32010362	357,804		
Street Sweeping Operations	32010363	610,322		
St. Dept Private Local Grants	32150046	(1,542)		
Total Salaries		7,695,504		
Less:				
Admin Support and Data Mgmt		(824,129)		
Total Direct Salaries		\$ 6,871,375	\$ 2,532,623	36.858%

City of El Paso, Texas
FY 2013 Indirect Cost Rate Proposal
Based on FY 2011 Actual Expenditures

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2011/2013 Indirect Costs Rates</u>
Environmental Services				
SWM Administration	34010289	\$ 1,852,460		
SWM Engineering	34010280	457,142		
ESD Non-Departmental	34010281	291,589		
Enviro Code Compliance	34010286	2,128,467		
Collections	34010291	3,502,718		
ESD Landfill McCombs	34010292	(6,169)		
Recycling CCS HHW	34010293	746,920		
Special Collections	34010294	703,866		
Env Svcs Landfill	34010296	774,131		
Container Collections	34010297	201,613		
Total Salaries		10,652,737		
Less:				
Solid Waste Administration		(1,852,460)		
Total Direct Salaries		\$ 8,800,277	\$ 1,550,652	17.620%
Engineering and Construction Management				
Engineering Administration	35010043	\$ 425,583		
Business Center	35010034	561,548		
Design	35010045	184,304		
Construction Inspection	35010046	312,387		
Project Engineering	35010047	356,158		
Engineering CIP	35010050	536,744		
Bldg Permit & Inspection - Plan Review	35010116	870,668		
Bldg Permit & Inspection - Commercial Inspections	35010117	518,720		
Bldg Permit & Inspection - Residential Inspections	35010118	685,039		
Bldg Permit & Inspection - Administration	35010318	176,796		
Land Development	35010335	533,388		
Total Salaries		5,161,335		
Less:				
Engineering Administration		(425,583)		
Total Direct Salaries		\$ 4,735,752	\$ 1,393,076	29.416%
Parks and Recreation				
Parks and Recreation Administration	51010362	\$ 686,921		
Recreation Centers	51010363	2,320,334		
Aquatics	51010364	1,562,375		
Athletics & Sports Centers	51010367	964,748		
Park Planning & Development	51010368	313,377		
After School/Out of School	51010369	268,461		
Community Enrichment/Special E	51010370	82,412		
Leisure Instruction	51010378	69,928		
Daycare Operations	51010379	213,830		
Parks Dept Private Local Grant	51150025	1,428		
Parks CD Funded Projects	51150056	174,666		
Parks Federal Funded Grants	51150063	5,348		
Total Salaries		6,663,828		
Less:				
Park Administrative Salaries		(686,921)		
Total Direct Salaries		\$ 5,976,907	\$ 12,808,245	214.296%

**City of El Paso, Texas
 FY 2013 Indirect Cost Rate Proposal
 Based on FY 2011 Actual Expenditures**

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2011/2013 Indirect Costs Rates</u>
Zoo				
Zoo General Operations	52010245	\$ 2,662,938		
Zoo Gate Revenues Admin	52152001	538,213		
Total Direct Salaries		\$ 3,201,151	\$ 984,182	30.745%
Museums				
Art Museum Administration	54010249	\$ 497,438		
Art Museum Education	54010250	106,779		
Museum of Archaeology	58010251	93,168		
History Museum Operations	56010252	398,548		
Art Museum Curatorial	54010331	165,658		
Museum Grants	54010331	3,165		
Museum School Services	54150078	8,673		
Art Museum Restricted Funds	54154001	23,125		
History Museum Restricted Funds	54154002	10,597		
Art Member Restricted Fund	54500025	16,329		
Art Museum Gift Shop	54500028	55,388		
Archeology Museum Gift Shop	54500031	10,180		
ACR Admin	55010299	122,682		
ACR Program and Programming	55010303	352,408		
Total Salaries		1,864,138		
Less:				
Museum Administration		(497,438)		
Total Direct Salaries		\$ 1,366,700	\$ 933,739	68.321%
Sun Metro				
Mass Transit Administration	60600001	\$ 1,738,288		
Buses - Fixed Route	60600003	12,964,820		
The Lift - Demand Routes	60600004	3,128,761		
Transit Facilities Maintenance	60600005	615,073		
Transit - Maintenance	60600006	3,890,197		
Transit - Maintenance	60600007	77,948		
Transit - Operations	60600008	1,309,925		
The Lift - Maintenance	60600009	730,540		
Lift - Administration	60600010	924,951		
Sun Metro Non-Capital Grants	60600012	410,441		
Mass Transit Safety & Training	60600013	220,800		
Total Direct Salaries		26,011,744		
Less:				
Mass Transit Administration	60600001	(1,738,288)		
Total Direct Salaries		\$ 24,273,456	\$ 1,733,592	7.142%

**City of El Paso, Texas
 FY 2013 Indirect Cost Rate Proposal
 Based on FY 2011 Actual Expenditures**

<u>Programs/Grantees</u>	<u>Dept ID</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2011/2013 Indirect Costs Rates</u>
Airport (Direct Salary Base)				
Finance and Administration	62620001	\$ 3,539,700		
Airport Firefighters	22010321	1,143,093		
Dispatch Badging	62620002	613,325		
Air Cargo	62620004	36,099		
Terminal	62620005	2,011,072		
Ground Transportation	62620006	636,030		
Air Freight	62620007	46,073		
Aviation	62620008	331,367		
Airfield	62620009	333,677		
Aircraft Rescue Firefighters	62620010	927,405		
Southern Industrial Park	62620011	130,397		
Butterfield Trail Industrial Park	62620013	113,251		
Airport Police Operations	62620037	911,546		
Airport FAA Operations (Canine)	62620038	489,807		
Global Reach Development	62620039	79,289		
Airport FMS Unit	62620041	241,699		
Airport Hotels	62620042	40,761		
International Trade Processing	62620044	157,626		
Subtotal - Salaries		11,782,217		
Less:				
Finance and Administration	62620001	(3,539,700)		
Total Direct Salaries		\$ 8,242,517	\$ 1,273,144	15.446%
Planning and Economic Development				
Planning Administration	08010034	\$ 154,957		
Planning Administration New	72010034	1,235,432		
Economic Development Administration	72010268	793,764		
Subtotal - Salaries		2,184,153		
Total Direct Salaries		\$ 2,184,153	\$ 222,318	10.179%
International Bridges				
International Bridge Operations	64010283	\$ 1,632,823		
Parking Meter Operations	64010285	110,122		
Subtotal - Salaries		1,742,945		
Total Direct Salaries		\$ 1,742,945	\$ 172,873	9.918%



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, 2011. Statistics used to allocate costs are from full year's FY 2011 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 2013 OMB A-87 COST PLAN
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**CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Allocated Costs By Department**

* Group

Central Service Departments	MUNICIPAL CLERK*	MAYOR AND COUNCIL	RISK MANAGEMENT	PLANNING & ECON DEVELOP*	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	POLICE
BUILDING USE CHARGE	4,613	25,092	1,720	4,581	0	0	0
EQUIPMENT USE CHARGE	85,008	19,918	0	22,719	646	0	2,680,900
NONDEPARTMENTAL	64,347	17,377	7,185	7,936	24,364	8,403	1,065,796
CITY MANAGER	18,439	5,069	9,216	10,176	31,271	2,957	301,827
GENERAL SERVICES	61,781	122,624	8,438	50,101	25,514	4,700	1,498,187
FINANCIAL SERVICES	30,760	14,489	133,799	22,829	17,767	7,518	429,850
HUMAN RESOURCES	34,495	9,483	4,730	19,037	9,681	5,532	546,312
CITY ATTORNEY OFFICE	101,239	147,373	0	0	35,882	0	209,527
INFORMATION	391,809	20,004	1,392	71,058	44,422	11,246	2,444,580
MANAGEMENT AND	12,423	3,124	129,481	13,881	10,074	3,263	270,574
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	5,345,359
POLICE-OFFICE OF THE	0	0	0	0	0	0	4,048,390
FIRE	0	0	0	0	0	0	3,943,593
Total Allocated	804,914	384,553	295,961	222,318	199,621	43,619	22,784,895
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	804,914	384,553	295,961	222,318	199,621	43,619	22,784,895
Adjustments	0	0	0	0	0	0	0
Proposed Costs	804,914	384,553	295,961	222,318	199,621	43,619	22,784,895



CITY OF EL PASO, TEXAS
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Allocated Costs By Department

* Group

Central Service Departments	FIRE DEPT	DEPT OF TRANSPORTATION*	ENVIRONMENTAL SERVICES	ENGINEERING & CONSTRUCTION	CITY/COUNTY HEALTH	PARKS AND RECREATION	ZOO
BUILDING USE CHARGE	375,538	5,794	1,440	62,215	36,982	10,010	0
EQUIPMENT USE CHARGE	2,880,744	1,243,658	0	52,012	993,987	654,145	0
NONDEPARTMENTAL	855,354	189,517	1,110	103,571	20,599	189,184	76,055
CITY MANAGER	229,720	55,972	85,355	30,337	90,176	88,072	44,797
GENERAL SERVICES	1,791,795	233,611	174,040	355,309	1,094,874	10,364,496	461,534
FINANCIAL SERVICES	440,366	134,341	226,836	130,890	388,184	171,450	69,692
HUMAN RESOURCES	426,172	104,709	132,644	56,752	146,394	107,463	44,333
CITY ATTORNEY OFFICE	199,914	166,595	79,966	294,617	103,801	125,587	34,601
INFORMATION	1,179,830	358,450	779,099	289,318	1,073,541	1,069,959	238,695
MANAGEMENT AND	222,231	39,976	70,162	18,055	50,233	27,879	14,475
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	0
POLICE-OFFICE OF THE	0	0	0	0	0	0	0
FIRE	11,420,839	0	0	0	0	0	0
Total Allocated	20,022,503	2,532,623	1,550,652	1,393,076	3,998,771	12,808,245	984,182
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	20,022,503	2,532,623	1,550,652	1,393,076	3,998,771	12,808,245	984,182
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,022,503	2,532,623	1,550,652	1,393,076	3,998,771	12,808,245	984,182



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	ARTS RESOURCES	CIVIC/CONVENTION/TO URIST	SUN METRO	AIRPORT	AIRPORT POLICE
BUILDING USE CHARGE	0	2,175	0	0	0	0	0
EQUIPMENT USE CHARGE	70,341	33,165	16,342	0	0	0	0
NONDEPARTMENTAL	124,272	39,452	0	0	0	0	0
CITY MANAGER	51,696	14,932	0	42	155,776	93,812	7,287
GENERAL SERVICES	1,320,080	419,378	0	0	0	0	0
FINANCIAL SERVICES	112,507	61,612	619	14,874	279,722	222,298	7,116
HUMAN RESOURCES	68,973	22,522	0	79	276,375	92,617	13,632
CITY ATTORNEY OFFICE	103,801	111,491	0	36,780	140,965	28,528	0
INFORMATION	516,978	218,835	0	0	749,639	47,834	0
MANAGEMENT AND	23,018	10,177	0	21,770	131,115	59,759	5,289
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	90,736
POLICE-OFFICE OF THE	0	0	0	0	0	0	93,199
FIRE	0	0	0	0	0	0	98,402
Total Allocated	2,391,666	933,739	16,961	73,545	1,733,592	544,848	315,661
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,391,666	933,739	16,961	73,545	1,733,592	544,848	315,661
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,391,666	933,739	16,961	73,545	1,733,592	544,848	315,661



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
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Allocated Costs By Department

* Group

Central Service Departments	AIRPORT FIRE	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	9-1-1 EMERGENCY NETWORK	INTERNATIONAL BRIDGES	ALL OTHERS	SubTotal
BUILDING USE CHARGE	0	23,570	854	4,445	0	13,330	572,359
EQUIPMENT USE CHARGE	0	84,662	0	0	0	0	8,838,247
NONDEPARTMENTAL	0	1,212	0	0	0	0	2,795,734
CITY MANAGER	6,971	54,854	0	0	11,881	71,362	1,471,997
GENERAL SERVICES	0	125,458	4,207	20,558	0	96,435	18,233,120
FINANCIAL SERVICES	8,463	166,992	3,957	0	45,100	0	3,142,031
HUMAN RESOURCES	13,040	25,359	0	0	22,226	0	2,182,560
CITY ATTORNEY OFFICE	0	103,801	0	0	36,907	0	2,061,375
INFORMATION	0	106,520	1,556	0	47,315	0	9,662,080
MANAGEMENT AND	7,245	43,450	0	0	9,444	0	1,197,098
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	5,436,095
POLICE-OFFICE OF THE	0	0	0	0	0	0	4,141,589
FIRE	376,916	0	0	0	0	0	15,839,750
Total Allocated	412,635	735,878	10,574	25,003	172,873	181,127	75,574,035
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	412,635	735,878	10,574	25,003	172,873	181,127	75,574,035
Adjustments	0	0	0	0	0	0	0
Proposed Costs	412,635	735,878	10,574	25,003	172,873	181,127	75,574,035



**CITY OF EL PASO, TEXAS
 FY 2013 OMB A-87 COST PLAN
 BASED ON FY 2011 ACTUAL EXPENDITURES
 Allocated Costs By Department**

* Group

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USE CHARGE	0	0	572,359
EQUIPMENT USE CHARGE	0	0	8,838,247
NONDEPARTMENTAL	0	1,165,523	3,961,257
CITY MANAGER	0	231,731	1,703,728
GENERAL SERVICES	0	21,791,574	40,024,694
FINANCIAL SERVICES	0	138,343	3,280,374
HUMAN RESOURCES	0	0	2,182,560
CITY ATTORNEY OFFICE	128,456	1,263,215	3,453,046
INFORMATION	0	207,469	9,869,549
MANAGEMENT AND	0	0	1,197,098
POLICE-ADMINISTRATIVE	0	0	5,436,095
POLICE-OFFICE OF THE	0	0	4,141,589
FIRE	0	68,316,817	84,156,567
Total Allocated	128,456	93,114,672	168,817,163
Roll Forward	0	0	0
Cost With Roll Forward	128,456	93,114,672	168,817,163
Adjustments	0	0	0
Proposed Costs	128,456	93,114,672	168,817,163



CITY OF EL PASO, TEXAS
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE CHARGE	0	899,998	
EQUIPMENT USE CHARGE	0	9,481,786	
NONDEPARTMENTAL	5,441,674	(1,026,468)	
CITY MANAGER	1,675,771	0	
GENERAL SERVICES	39,704,851	0	
FINANCIAL SERVICES	3,097,304	(33)	
HUMAN RESOURCES	1,814,676	0	
CITY ATTORNEY OFFICE	4,466,939	(484,968)	
INFORMATION TECHNOLOGY	10,063,150	0	
MANAGEMENT AND BUDGET	1,000,156	0	
POLICE-ADMINISTRATIVE SERVICES	4,507,589	0	
POLICE-OFFICE OF THE CHIEF	3,984,352	(557,450)	
FIRE	85,039,346	(291,510)	
MUNICIPAL CLERK-CITY CLERK			402,880
MAYOR AND COUNCIL			384,553
RISK MANAGEMENT			295,961
PLANNING ADMINISTRATION			99,538
STREET ADMINISTRATION			20,512
TAX OFFICE			199,621
DEVELOPMENT SERVICES			123,027
METRO PLANNING ORGAN.- M.P.O.			43,619
MUNICIPAL CLERK			402,034
POLICE			22,784,895
FIRE DEPT			20,022,503
DEPT OF TRANSPORTATION			2,512,111
ENVIRONMENTAL SERVICES			1,550,652
ENGINEERING			883,207
BUILDING PERMITS & INSPECTIONS			386,842
CITY/COUNTY HEALTH			3,998,771
PARKS AND RECREATION			12,808,245
ZOO			984,182
LIBRARY			2,391,666
DEPT OF MUSEUMS & CULTURAL AFF			933,739
ARTS RESOURCES			16,961
CIVIC/CONVENTION/TOURIST			73,545
SUN METRO			1,733,592

All Monetary Values Are \$ Dollars
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CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
AIRPORT			544,848	
AIRPORT POLICE			315,661	
AIRPORT FIRE			412,635	
COMMUNITY/HUMAN DEVELOPMENT			735,878	
ECONOMIC DEVELOPMENT			122,780	
PENSION ADMINISTRATION			10,574	
9-1-1 EMERGENCY NETWORK			25,003	
INTERNATIONAL BRIDGES			172,873	
ALL OTHERS			181,127	
Direct Billed Total			128,456	
Unallocated Total			93,114,672	
Totals	160,795,808	8,021,355	168,817,163	Deviation 0

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2011 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 LAND MGMNT	DIRECT ALLOCATION TO PARKS & REC	
5.4.2 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
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 2011 ACTUAL EXPENDITURES	CITY OF EL PASO FINANCE DEPT
6.4.2 TREASURY	TOTAL POOLED CASH INVESTMENTS	CITY OF EL PASO FINANCE DEPARTMENT
6.4.3 FISCAL OPER	TOTAL GENERAL LEDGER TRANSACTIONS	FINANCIAL SERVICES - TRANSACTIONS REPORT
6.4.4 GRANTS	TOTAL GRANT EXPENDITURES (Excl. Health and HUD)	SINGLE AUDIT
6.4.5 ANNUAL AUDIT	TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)	CITY OF EL PASO FINANCE DEPT
6.4.6 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 2011 FIXED ASSET SCHEDULE (CAFR)



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
6.4.8 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP	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
MANAGEMENT AND BUDGET		
10.4.1 BUDGET	TOTAL FY 2011 ACTUAL EXPENDITURES	CITY OF EL PASO FINANCE DEPT
POLICE-ADMINISTRATIVE SERVICES		
11.4.1 RECORDS	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
11.4.2 POLICE SUPPLY	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
11.4.3 TRAINING	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
11.4.4 PERSONNEL	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
11.4.5 GRANT OPERATIONS	DIRECT ALLOCATION TO POLICE CHIEF	DIRECT ALLOCATION
11.4.6 SPECIAL SVCS	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
POLICE-OFFICE OF THE CHIEF		
12.4.1 OFFICE OF CHIEF	BUDGETED EMPLOYEES SUPERVISED	BUDGET STAFFING TABLE
12.4.2 FINANCIAL SVCS.	BUDGETED EMPLOYEES SUPERVISED	BUDGET STAFFING TABLE
12.4.3 INTERNAL AFF	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
12.4.4 PLANNING & RESEARCH	BUDGETED UNIFORMED EMPLOYEES	BUDGET STAFFING TABLE
FIRE		
13.4.1 DEPT ADMIN	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
13.4.2 TRAINING	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
13.4.3 LOGISTICS	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
13.4.4 COMMUNICATIONS	NUMBER OF POLICE AND FIRE FTE'S	BUDGET STAFFING TABLE
13.4.5 STRATEGIC PLANNING	NUMBER OF FIRE FTE'S	BUDGET STAFFING TABLE
13.4.6 HUMAN RESOURCES	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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
 BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
DEPT OF TRANSPORTATION	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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
DEPT OF	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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
DEPT OF	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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	9,481,786			
Total Departmental Cost Adjustments:	9,481,786			9,481,786
Total To Be Allocated:	9,481,786	0		9,481,786



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	9,481,786	0	9,481,786
Functional Cost	9,481,786	0	9,481,786
Allocation Step 1			
1st Allocation	9,481,786	0	9,481,786
Allocation Step 2			
2nd Allocation	0	0	0
Total For 020 EQUIPMENT USE CHARGE			
Total Allocated	9,481,786	0	9,481,786



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	3,042,895	2.1405	202,961		202,961		202,961
MUNICIPAL CLERK-CITY CLERK	439,909	0.3095	29,342		29,342		29,342
MAYOR AND COUNCIL	298,621	0.2101	19,918		19,918		19,918
FINANCIAL SERVICES	131,783	0.0927	8,790		8,790		8,790
HUMAN RESOURCES	310,948	0.2187	20,740		20,740		20,740
CITY ATTORNEY OFFICE	18,898	0.0133	1,261		1,261		1,261
INFORMATION TECHNOLOGY	3,562,711	2.5062	237,633		237,633		237,633
MANAGEMENT AND BUDGET	2,581,013	1.8156	172,154		172,154		172,154
PLANNING ADMINISTRATION	93,770	0.0660	6,254		6,254		6,254
TAX OFFICE	9,681	0.0068	646		646		646
DEVELOPMENT SERVICES	93,770	0.0660	6,254		6,254		6,254
MUNICIPAL CLERK	834,573	0.5871	55,666		55,666		55,666
POLICE	40,193,397	28.2742	2,680,900		2,680,900		2,680,900
FIRE DEPT	43,189,586	30.3817	2,880,744		2,880,744		2,880,744
DEPT OF TRANSPORTATION	18,645,548	13.1163	1,243,658		1,243,658		1,243,658
ENGINEERING	548,908	0.3861	36,612		36,612		36,612
BUILDING PERMITS & INSPECTIONS	137,127	0.0965	9,146		9,146		9,146
CITY/COUNTY HEALTH	14,902,355	10.4831	993,987		993,987		993,987
PARKS AND RECREATION	9,807,270	6.8990	654,145		654,145		654,145
LIBRARY	1,054,583	0.7419	70,341		70,341		70,341
DEPT OF MUSEUMS & CULTURAL AFF	497,227	0.3498	33,165		33,165		33,165
ARTS RESOURCES	245,007	0.1724	16,342		16,342		16,342
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.8929	84,662		84,662		84,662
ECONOMIC DEVELOPMENT	246,845	0.1736	16,465		16,465		16,465
SubTotal	142,155,718	100.0000	9,481,786		9,481,786		9,481,786



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	142,155,718	100.0000	9,481,786		9,481,786		9,481,786

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2011 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE CHARGE

Receiving Department	Total	FIXED ASSETS
GENERAL SERVICES	202,961	202,961
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	1,261	1,261
INFORMATION	237,633	237,633
MANAGEMENT AND	172,154	172,154
PLANNING	6,254	6,254
TAX OFFICE	646	646
DEVELOPMENT SERVICES	6,254	6,254
MUNICIPAL CLERK	55,666	55,666
POLICE	2,680,900	2,680,900
FIRE DEPT	2,880,744	2,880,744
DEPT OF	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	654,145	654,145
LIBRARY	70,341	70,341
DEPT OF MUSEUMS &	33,165	33,165
ARTS RESOURCES	16,342	16,342
COMMUNITY/HUMAN	84,662	84,662
ECONOMIC DEVELOPMENT	16,465	16,465
Direct Billed	0	0
Total	9,481,786	9,481,786



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 Outside Contracts 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,441,674			5,441,674
BILLING/COLLECT AGEN CONTRACTS	(1,026,468)			
Total Deductions:	<u>(1,026,468)</u>			(1,026,468)
NONDEPARTMENTAL		14,785	14,785	
CITY MANAGER		546	546	
FINANCIAL SERVICES		59,414	59,414	
HUMAN RESOURCES		993	993	
MANAGEMENT AND BUDGET		21,277	21,277	
Total Allocated Additions:		<u>97,015</u>	<u>97,015</u>	97,015
Total To Be Allocated:	<u><u>4,415,206</u></u>	<u><u>97,015</u></u>		<u><u>4,512,221</u></u>



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	RETIRES INSURANCE	GENERAL GOVT
Wages & Benefits					
SALARIES & WAGES	57,011	0	0	0	57,011
FRINGE BENEFITS	4,254	0	0	0	4,254
Other Expense & Cost					
RETIRES HEALTH	2,540,858	0	0	2,540,858	0
PROMOTIONAL SERVICES	11,971	0	11,971	0	0
ENVIRONMENTAL CONTRACTS	126,673	0	0	0	126,673
OUTSIDE CONTRACTS - NOC	114,798	0	114,798	0	0
FOREIGN TRADE ZONE INSPECTIONS	3,353	0	0	0	3,353
LEASES	55,843	0	55,843	0	0
TRAVEL EXPENSES - EMPLOYEES	29	0	29	0	0
LIABILITY INSURANCE	309,188	0	309,188	0	0
OPER CONT RESERVES	614,291	0	0	0	614,291
OTHER SERVICES/CHARGES EXPENSE	17,626	0	17,626	0	0
PROPERTY INS PMNTS	96,700	0	96,700	0	0
CONTINUING ED	(126)	0	(126)	0	0
PROF LICENSES	127,855	0	127,855	0	0
COMMUNITY SERVICE PROJECTS	202,667	0	0	0	202,667
GENERAL CITY	132,215	0	0	0	132,215
*BILLING/COLLECT AGEN CONTRACTS	1,026,468	1,026,468	0	0	0
Departmental Totals					
Total Expenditures	5,441,674	1,026,468	733,884	2,540,858	1,140,464
Deductions					
Total Deductions	(1,026,468)	(1,026,468)	0	0	0
Functional Cost					
Functional Cost	4,415,206	0	733,884	2,540,858	1,140,464
Allocation Step 1					
Unallocated Costs	(1,140,464)	0	0	0	(1,140,464)
1st Allocation	3,274,742	0	733,884	2,540,858	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	RETIREEES INSURANCE	GENERAL GOVT
Allocation Step 2					
Inbound- All Others	97,015	97,015	0	0	0
Reallocate Admin Costs		(97,015)	16,126	55,830	25,059
Unallocated Costs	(25,059)	0	0	0	(25,059)
2nd Allocation	71,956	0	16,126	55,830	0
Total For 025 NONDEPARTMENTAL					
Total Allocated	3,346,698	0	750,010	2,596,688	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	5,441,674	1.7745	13,023		13,023		13,023
CITY MANAGER	1,675,771	0.5465	4,010		4,010	90	4,100
GENERAL SERVICES	22,769,990	7.4253	54,493		54,493	1,219	55,712
MUNICIPAL CLERK-CITY CLERK	723,263	0.2359	1,731		1,731	39	1,770
MAYOR AND COUNCIL	1,214,495	0.3960	2,907		2,907	65	2,972
FINANCIAL SERVICES	3,005,023	0.9799	7,192		7,192	161	7,353
HUMAN RESOURCES	1,814,676	0.5918	4,343		4,343	97	4,440
CITY ATTORNEY OFFICE	4,453,041	1.4521	10,657		10,657	238	10,895
INFORMATION TECHNOLOGY	10,063,150	3.2816	24,083		24,083	539	24,622
MANAGEMENT AND BUDGET	1,000,156	0.3261	2,394		2,394	54	2,448
RISK MANAGEMENT	23						
PLANNING ADMINISTRATION	752	0.0002	2		2		2
POLICE-ADMINISTRATIVE SERVICES	4,507,589	1.4699	10,787		10,787	241	11,028
POLICE-OFFICE OF THE CHIEF	3,982,633	1.2987	9,531		9,531	213	9,744
TAX OFFICE	3,948,422	1.2876	9,449		9,449	211	9,660
MUNICIPAL CLERK	4,160,972	1.3569	9,958		9,958	223	10,181
POLICE	96,440,647	31.4493	230,798		230,798	5,161	235,959
FIRE DEPT	85,014,713	27.7231	203,456		203,456	4,551	208,007
DEPT OF TRANSPORTATION	12,451,801	4.0605	29,799		29,799	667	30,466
ENVIRONMENTAL SERVICES	453,977	0.1480	1,086		1,086	24	1,110
ENGINEERING	3,448,365	1.1245	8,253		8,253	185	8,438
BUILDING PERMITS & INSPECTIONS	3,648,779	1.1899	8,732		8,732	195	8,927
CITY/COUNTY HEALTH	8,418,981	2.7454	20,148		20,148	451	20,599
PARKS AND RECREATION	10,605,808	3.4585	25,382		25,382	568	25,950
ZOO	3,561,165	1.1613	8,523		8,523	191	8,714



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
LIBRARY	7,970,984	2.5993	19,076		19,076	427	19,503
DEPT OF MUSEUMS & CULTURAL AFF	2,141,710	0.6984	5,126		5,126	115	5,241
COMMUNITY/HUMAN DEVELOPMENT	495,025	0.1614	1,185		1,185	27	1,212
ECONOMIC DEVELOPMENT	3,242,582	1.0574	7,760		7,760	174	7,934
SubTotal	306,656,167	100.0000	733,884		733,884	16,126	750,010
Total	306,656,167	100.0000	733,884		733,884	16,126	750,010

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES

Allocation Source: FINANCE DEPARTMENT



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	0.0693	1,762		1,762		1,762
CITY MANAGER	33.33	0.7704	19,574		19,574	430	20,004
GENERAL SERVICES	254.60	5.8847	149,521		149,521	3,288	152,809
MUNICIPAL CLERK-CITY CLERK	7.20	0.1664	4,228		4,228	93	4,321
MAYOR AND COUNCIL	24.00	0.5547	14,095		14,095	310	14,405
FINANCIAL SERVICES	54.00	1.2481	31,713		31,713	697	32,410
HUMAN RESOURCES	30.95	0.7154	18,176		18,176	400	18,576
CITY ATTORNEY OFFICE	39.00	0.9014	22,904		22,904	504	23,408
INFORMATION TECHNOLOGY	57.00	1.3175	33,475		33,475	736	34,211
RISK MANAGEMENT	11.97	0.2767	7,030		7,030	155	7,185
POLICE-ADMINISTRATIVE SERVICES	170.20	3.9339	99,954		99,954	2,198	102,152
POLICE-OFFICE OF THE CHIEF	37.10	0.8575	21,788		21,788	479	22,267
STREET ADMINISTRATION	17.00	0.3929	9,984		9,984	220	10,204
TAX OFFICE	24.50	0.5663	14,388		14,388	316	14,704
METRO PLANNING ORGAN.- M.P.O.	14.00	0.3236	8,222		8,222	181	8,403
MUNICIPAL CLERK	80.10	1.8514	47,041		47,041	1,034	48,075
POLICE	1,382.63	31.9570	811,984		811,984	17,853	829,837
FIRE DEPT	1,078.57	24.9293	633,419		633,419	13,928	647,347
DEPT OF TRANSPORTATION	248.00	5.7321	145,645		145,645	3,202	148,847
ENGINEERING	143.63	3.3198	84,351		84,351	1,855	86,206
PARKS AND RECREATION	271.97	6.2861	159,722		159,722	3,512	163,234
ZOO	112.20	2.5933	65,892		65,892	1,449	67,341
LIBRARY	174.56	4.0347	102,515		102,515	2,254	104,769
DEPT OF MUSEUMS & CULTURAL AFF	57.00	1.3175	33,475		33,475	736	34,211
SubTotal	4,326.51	100.0000	2,540,858		2,540,858	55,830	2,596,688



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
Total	4,326.51	100.0000	2,540,858		2,540,858	55,830	2,596,688

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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	RETIREES INSURANCE
NONDEPARTMENTAL	14,785	13,023	1,762
CITY MANAGER	24,104	4,100	20,004
GENERAL SERVICES	208,521	55,712	152,809
MUNICIPAL CLERK-CITY	6,091	1,770	4,321
MAYOR AND COUNCIL	17,377	2,972	14,405
FINANCIAL SERVICES	39,763	7,353	32,410
HUMAN RESOURCES	23,016	4,440	18,576
CITY ATTORNEY OFFICE	34,303	10,895	23,408
INFORMATION	58,833	24,622	34,211
MANAGEMENT AND	2,448	2,448	0
RISK MANAGEMENT	7,185	0	7,185
PLANNING	2	2	0
POLICE-ADMINISTRATIVE	113,180	11,028	102,152
POLICE-OFFICE OF THE	32,011	9,744	22,267
STREET ADMINISTRATION	10,204	0	10,204
TAX OFFICE	24,364	9,660	14,704
METRO PLANNING	8,403	0	8,403
MUNICIPAL CLERK	58,256	10,181	48,075
POLICE	1,065,796	235,959	829,837
FIRE DEPT	855,354	208,007	647,347
DEPT OF	179,313	30,466	148,847
ENVIRONMENTAL	1,110	1,110	0
ENGINEERING	94,644	8,438	86,206
BUILDING PERMITS &	8,927	8,927	0
CITY/COUNTY HEALTH	20,599	20,599	0
PARKS AND RECREATION	189,184	25,950	163,234
ZOO	76,055	8,714	67,341
LIBRARY	124,272	19,503	104,769
DEPT OF MUSEUMS &	39,452	5,241	34,211
COMMUNITY/HUMAN	1,212	1,212	0
ECONOMIC DEVELOPMENT	7,934	7,934	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	RETIREES INSURANCE
Direct Billed	0	0	0
Total	<u>3,346,698</u>	<u>750,010</u>	<u>2,596,688</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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,675,771			1,675,771
BUILDING USE CHARGE	2,793		2,793	
NONDEPARTMENTAL	23,584	520	24,104	
CITY MANAGER		14,832	14,832	
GENERAL SERVICES		14,469	14,469	
FINANCIAL SERVICES		6,009	6,009	
HUMAN RESOURCES		11,027	11,027	
CITY ATTORNEY OFFICE		150,543	150,543	
INFORMATION TECHNOLOGY		70,887	70,887	
MANAGEMENT AND BUDGET		4,163	4,163	
Total Allocated Additions:	26,377	272,450	298,827	298,827
Total To Be Allocated:	1,702,148	272,450		1,974,598



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,243,824	0	841,133	259,646	143,045
FRINGE BENEFITS	348,093	0	226,486	74,794	46,813
Other Expense & Cost					
CONTRACTUAL SERVICES	30,223	0	12,796	11,199	6,228
MATERIALS/SUPPLIES	18,617	0	10,715	7,326	576
OPERATING EXP	35,014	0	19,838	15,176	0
Departmental Totals					
Total Expenditures	1,675,771	0	1,110,968	368,141	196,662
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,675,771	0	1,110,968	368,141	196,662
Allocation Step 1					
Inbound- All Others	26,377	26,377	0	0	0
Reallocate Admin Costs		(26,377)	17,487	5,795	3,095
Unallocated Costs	(199,757)	0	0	0	(199,757)
1st Allocation	1,502,391	0	1,128,455	373,936	0
Allocation Step 2					
Inbound- All Others	272,450	272,450	0	0	0
Reallocate Admin Costs		(272,450)	180,623	59,853	31,974
Unallocated Costs	(31,974)	0	0	0	(31,974)
2nd Allocation	240,476	0	180,623	59,853	0
Total For 030 CITY MANAGER					
Total Allocated	1,742,867	0	1,309,078	433,789	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	0.0484	546		546		546
CITY MANAGER	33.33	0.5373	6,064		6,064		6,064
GENERAL SERVICES	254.60	4.1045	46,318		46,318	7,457	53,775
MUNICIPAL CLERK-CITY CLERK	7.20	0.1161	1,310		1,310	211	1,521
MAYOR AND COUNCIL	24.00	0.3869	4,366		4,366	703	5,069
FINANCIAL SERVICES	54.00	0.8706	9,824		9,824	1,582	11,406
HUMAN RESOURCES	30.95	0.4990	5,631		5,631	907	6,538
CITY ATTORNEY OFFICE	39.00	0.6287	7,095		7,095	1,142	8,237
INFORMATION TECHNOLOGY	57.00	0.9189	10,370		10,370	1,670	12,040
RISK MANAGEMENT	11.97	0.1930	2,178		2,178	351	2,529
POLICE-ADMINISTRATIVE SERVICES	170.20	2.7439	30,964		30,964	4,985	35,949
POLICE-OFFICE OF THE CHIEF	37.10	0.5981	6,749		6,749	1,087	7,836
STREET ADMINISTRATION	17.00	0.2741	3,093		3,093	498	3,591
TAX OFFICE	24.50	0.3950	4,457		4,457	718	5,175
METRO PLANNING ORGAN.- M.P.O.	14.00	0.2257	2,547		2,547	410	2,957
MUNICIPAL CLERK	80.10	1.2913	14,572		14,572	2,346	16,918
POLICE	1,382.63	22.2903	251,532		251,532	40,496	292,028
FIRE DEPT	1,078.57	17.3882	196,218		196,218	31,592	227,810
DEPT OF TRANSPORTATION	248.00	3.9981	45,117		45,117	7,264	52,381
ENVIRONMENTAL SERVICES	335.70	5.4120	61,072		61,072	9,833	70,905
ENGINEERING	143.63	2.3155	26,130		26,130	4,207	30,337
CITY/COUNTY HEALTH	370.50	5.9730	67,403		67,403	10,852	78,255
PARKS AND RECREATION	271.97	4.3846	49,478		49,478	7,966	57,444
ZOO	112.20	1.8088	20,412		20,412	3,286	23,698
LIBRARY	174.56	2.8142	31,757		31,757	5,113	36,870



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
DEPT OF MUSEUMS & CULTURAL AFF	57.00	0.9189	10,370		10,370	1,670	12,040
CIVIC/CONVENTION/TOURIST	0.20	0.0032	36		36	6	42
SUN METRO	699.46	11.2764	127,249		127,249	20,488	147,737
AIRPORT	234.40	3.7789	42,643		42,643	6,866	49,509
AIRPORT POLICE	34.50	0.5562	6,276		6,276	1,011	7,287
AIRPORT FIRE	33.00	0.5320	6,004		6,004	967	6,971
COMMUNITY/HUMAN DEVELOPMENT	64.18	1.0347	11,676		11,676	1,880	13,556
ECONOMIC DEVELOPMENT	48.18	0.7767	8,765		8,765	1,411	10,176
INTERNATIONAL BRIDGES	56.25	0.9068	10,233		10,233	1,648	11,881
SubTotal	6,202.88	100.0000	1,128,455		1,128,455	180,623	1,309,078
Total	6,202.88	100.0000	1,128,455		1,128,455	180,623	1,309,078

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT

Allocation Source: CITY OF EL PASO STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	8,768		8,768		8,768
GENERAL SERVICES	556	6.4073	23,959		23,959	3,927	27,886
FINANCIAL SERVICES	1,075	12.3774	46,283		46,283	7,586	53,869
HUMAN RESOURCES	519	5.9758	22,346		22,346	3,663	26,009
INFORMATION TECHNOLOGY	192	2.2183	8,295		8,295	1,360	9,655
MANAGEMENT AND BUDGET	45	0.5265	1,969		1,969	323	2,292
RISK MANAGEMENT	133	1.5364	5,745		5,745	942	6,687
TAX OFFICE	521	5.9959	22,421		22,421	3,675	26,096
POLICE	195	2.2513	8,419		8,419	1,380	9,799
FIRE DEPT	38	0.4388	1,641		1,641	269	1,910
ENVIRONMENTAL SERVICES	288	3.3202	12,415		12,415	2,035	14,450
CITY/COUNTY HEALTH	238	2.7390	10,242		10,242	1,679	11,921
PARKS AND RECREATION	611	7.0374	26,315		26,315	4,313	30,628
ZOO	421	4.8479	18,128		18,128	2,971	21,099
LIBRARY	296	3.4065	12,738		12,738	2,088	14,826
DEPT OF MUSEUMS & CULTURAL AFF	57	0.6646	2,485		2,485	407	2,892
SUN METRO	160	1.8471	6,907		6,907	1,132	8,039
AIRPORT	884	10.1792	38,064		38,064	6,239	44,303
COMMUNITY/HUMAN DEVELOPMENT	824	9.4887	35,482		35,482	5,816	41,298
ALL OTHERS	1,424	16.3968	61,314		61,314	10,048	71,362
SubTotal	8,689	100.0000	373,936		373,936	59,853	433,789
Total	8,689	100.0000	373,936		373,936	59,853	433,789



**CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT
NONDEPARTMENTAL	546	546	0
CITY MANAGER	14,832	6,064	8,768
GENERAL SERVICES	81,661	53,775	27,886
MUNICIPAL CLERK-CITY	1,521	1,521	0
MAYOR AND COUNCIL	5,069	5,069	0
FINANCIAL SERVICES	65,275	11,406	53,869
HUMAN RESOURCES	32,547	6,538	26,009
CITY ATTORNEY OFFICE	8,237	8,237	0
INFORMATION	21,695	12,040	9,655
MANAGEMENT AND	2,292	0	2,292
RISK MANAGEMENT	9,216	2,529	6,687
POLICE-ADMINISTRATIVE	35,949	35,949	0
POLICE-OFFICE OF THE	7,836	7,836	0
STREET ADMINISTRATION	3,591	3,591	0
TAX OFFICE	31,271	5,175	26,096
METRO PLANNING	2,957	2,957	0
MUNICIPAL CLERK	16,918	16,918	0
POLICE	301,827	292,028	9,799
FIRE DEPT	229,720	227,810	1,910
DEPT OF	52,381	52,381	0
ENVIRONMENTAL	85,355	70,905	14,450
ENGINEERING	30,337	30,337	0
CITY/COUNTY HEALTH	90,176	78,255	11,921
PARKS AND RECREATION	88,072	57,444	30,628
ZOO	44,797	23,698	21,099
LIBRARY	51,696	36,870	14,826
DEPT OF MUSEUMS &	14,932	12,040	2,892
CIVIC/CONVENTION/TOURI	42	42	0
SUN METRO	155,776	147,737	8,039
AIRPORT	93,812	49,509	44,303
AIRPORT POLICE	7,287	7,287	0
AIRPORT FIRE	6,971	6,971	0
COMMUNITY/HUMAN	54,854	13,556	41,298



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT
ECONOMIC DEVELOPMENT	10,176	10,176	0
INTERNATIONAL BRIDGES	11,881	11,881	0
ALL OTHERS	71,362	0	71,362
Direct Billed	0	0	0
Total	1,742,867	1,309,078	433,789



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:

- ◆ **Land Management** – Costs for land management are allocated directly to Parks.
 - ◆ **Facilities** – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
 - ◆ **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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,704,851			39,704,851
BUILDING USE CHARGE	17,992		17,992	
EQUIPMENT USE CHARGE	202,961		202,961	
NONDEPARTMENTAL	204,014	4,507	208,521	
CITY MANAGER	70,277	11,384	81,661	
GENERAL SERVICES		672,781	672,781	
FINANCIAL SERVICES		208,949	208,949	
HUMAN RESOURCES		84,231	84,231	
CITY ATTORNEY OFFICE		138,642	138,642	
INFORMATION TECHNOLOGY		188,171	188,171	
MANAGEMENT AND BUDGET		105,785	105,785	
Total Allocated Additions:	495,244	1,414,450	1,909,694	1,909,694
Total To Be Allocated:	40,200,095	1,414,450		41,614,545



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	LAND MGMNT	FACILITIES	RECORDS
Wages & Benefits					
SALARIES & WAGES	7,595,563	0	2,095,932	2,362,109	97,936
FRINGE BENEFITS	2,527,348	0	746,032	816,425	21,619
Other Expense & Cost					
CONTRACTUAL SVCS	3,167,515	0	1,081,640	1,760,517	65,564
MATERIALS/SUPPLIES	13,220,189	0	521,795	283,636	5,207
OPERATING EXPENSES	4,402,219	0	3,065,546	905,330	1,325
UTILITIES	8,792,017	0	0	0	29,223
Departmental Totals					
Total Expenditures	39,704,851	0	7,510,945	6,128,017	220,874
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	39,704,851	0	7,510,945	6,128,017	220,874
Allocation Step 1					
Inbound- All Others	495,244	495,244	0	0	0
Reallocate Admin Costs		(495,244)	93,685	76,435	2,755
Unallocated Costs	(21,050,892)	0	0	0	0
1st Allocation	19,149,203	0	7,604,630	6,204,452	223,629
Allocation Step 2					
Inbound- All Others	1,414,450	1,414,450	0	0	0
Reallocate Admin Costs		(1,414,450)	267,570	218,305	7,869
Unallocated Costs	(740,682)	0	0	0	0
2nd Allocation	673,768	0	267,570	218,305	7,869
Total For 040 GENERAL SERVICES					
Total Allocated	19,822,971	0	7,872,200	6,422,757	231,498



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	2,936,726	102,860	0
FRINGE BENEFITS	0	0	913,288	29,984	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	84,464	27,970	0
MATERIALS/SUPPLIES	0	0	172,617	53,290	12,183,644
OPERATING EXPENSES	0	0	139,727	290,169	122
UTILITIES	402,535	4,650,925	0	0	0
Departmental Totals					
Total Expenditures	402,535	4,650,925	4,246,822	504,273	12,183,766
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	402,535	4,650,925	4,246,822	504,273	12,183,766
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	5,021	58,011	52,971	6,290	151,971
Unallocated Costs	0	0	(4,299,793)	(510,563)	(12,335,737)
1st Allocation	407,556	4,708,936	0	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	14,340	165,684	151,290	17,965	434,036
Unallocated Costs	0	0	(151,290)	(17,965)	(434,036)
2nd Allocation	14,340	165,684	0	0	0
Total For 040 GENERAL SERVICES					
Total Allocated	421,896	4,874,620	0	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	147,360
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
UTILITIES	3,709,334
<u>Departmental Totals</u>	
Total Expenditures	3,856,694
<u>Deductions</u>	
Total Deductions	0
Functional Cost	3,856,694
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	48,105
Unallocated Costs	(3,904,799)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	137,391
Unallocated Costs	(137,391)
2nd Allocation	0
<u>Total For 040 GENERAL SERVICES</u>	
Total Allocated	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - LAND MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	100	100.0000	7,604,630		7,604,630	267,570	7,872,200
SubTotal	100	100.0000	7,604,630		7,604,630	267,570	7,872,200
Total	100	100.0000	7,604,630		7,604,630	267,570	7,872,200

Allocation Basis: DIRECT ALLOCATION TO PARKS & REC

Allocation Source:

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	0.1302	8,079		8,079		8,079
GENERAL SERVICES	5,044	10.7670	668,031		668,031		668,031
MUNICIPAL CLERK-CITY CLERK	101	0.2156	13,376		13,376	528	13,904
MAYOR AND COUNCIL	551	1.1762	72,975		72,975	2,882	75,857
FINANCIAL SERVICES	591	1.2616	78,273		78,273	3,091	81,364
HUMAN RESOURCES	490	1.0460	64,896		64,896	2,563	67,459
CITY ATTORNEY OFFICE	288	0.6148	38,143		38,143	1,506	39,649
INFORMATION TECHNOLOGY	264	0.5635	34,964		34,964	1,381	36,345
MANAGEMENT AND BUDGET	169	0.3607	22,382		22,382	884	23,266
RISK MANAGEMENT	38	0.0811	5,033		5,033	199	5,232
PLANNING ADMINISTRATION	27	0.0576	3,576		3,576	141	3,717
POLICE-OFFICE OF THE CHIEF	3,295	7.0335	436,392		436,392	17,232	453,624
DEVELOPMENT SERVICES	186	0.3970	24,634		24,634	973	25,607
METRO PLANNING ORGAN.- M.P.O.	22	0.0470	2,914		2,914	115	3,029
MUNICIPAL CLERK	265	0.5657	35,097		35,097	1,386	36,483
POLICE	6,643	14.1802	879,804		879,804	34,742	914,546
FIRE DEPT	8,954	19.1132	1,185,876		1,185,876	46,826	1,232,702
DEPT OF TRANSPORTATION	1,686	3.5990	223,295		223,295	8,818	232,113
ENVIRONMENTAL SERVICES	1,112	2.3737	147,274		147,274	5,816	153,090
ENGINEERING	663	1.4152	87,808		87,808	3,467	91,275
BUILDING PERMITS & INSPECTIONS	518	1.1057	68,604		68,604	2,709	71,313
CITY/COUNTY HEALTH	7,605	16.2337	1,007,212		1,007,212	39,773	1,046,985
ZOO	87	0.1857	11,522		11,522	455	11,977
LIBRARY	6,157	13.1428	815,438		815,438	32,200	847,638
DEPT OF MUSEUMS & CULTURAL AFF	768	1.6394	101,714		101,714	4,017	105,731



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
COMMUNITY/HUMAN DEVELOPMENT	521	1.1121	69,002		69,002	2,725	71,727
ECONOMIC DEVELOPMENT	73	0.1558	9,668		9,668	382	10,050
PENSION ADMINISTRATION	19	0.0406	2,516		2,516	99	2,615
9-1-1 EMERGENCY NETWORK	129	0.2754	17,085		17,085	675	17,760
ALL OTHERS	520	1.1100	68,869		68,869	2,720	71,589
SubTotal	46,847	100.0000	6,204,452		6,204,452	218,305	6,422,757
Total	46,847	100.0000	6,204,452		6,204,452	218,305	6,422,757

Allocation Basis: NUMBER OF LABOR HOURS PER BUILDING

Allocation Source: FACILITIES DIRECTOR



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,365		1,365		1,365
GENERAL SERVICES	68	0.9434	2,110		2,110		2,110
FINANCIAL SERVICES	113	1.5677	3,506		3,506	125	3,631
HUMAN RESOURCES	1,173	16.2736	36,392		36,392	1,301	37,693
CITY ATTORNEY OFFICE	582	8.0744	18,057		18,057	645	18,702
MANAGEMENT AND BUDGET	22	0.3052	683		683	24	707
PLANNING ADMINISTRATION	865	12.0006	26,837		26,837	959	27,796
TAX OFFICE	794	11.0155	24,634		24,634	880	25,514
METRO PLANNING ORGAN.- M.P.O.	52	0.7214	1,613		1,613	58	1,671
MUNICIPAL CLERK	87	1.2070	2,699		2,699	96	2,795
FIRE DEPT	3	0.0416	93		93	3	96
ENGINEERING	1,574	21.8369	48,833		48,833	1,748	50,581
CITY/COUNTY HEALTH	1,429	19.8252	44,335		44,335	1,585	45,920
PARKS AND RECREATION	56	0.7769	1,737		1,737	62	1,799
DEPT OF MUSEUMS & CULTURAL AFF	41	0.5688	1,272		1,272	45	1,317
COMMUNITY/HUMAN DEVELOPMENT	305	4.2314	9,463		9,463	338	9,801
SubTotal	7,208	100.0000	223,629		223,629	7,869	231,498
Total	7,208	100.0000	223,629		223,629	7,869	231,498

Allocation Basis: NUMBER OF BOXES IN STORAGE

Allocation Source: ARCHIVES & RECORDS MANAGER



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	5,025		5,025		5,025
GENERAL SERVICES	993	0.6478	2,640		2,640		2,640
MUNICIPAL CLERK-CITY CLERK	3,122	2.0368	8,301		8,301	298	8,599
MAYOR AND COUNCIL	16,980	11.0777	45,148		45,148	1,619	46,767
FINANCIAL SERVICES	14,941	9.7475	39,726		39,726	1,425	41,151
HUMAN RESOURCES	13,738	8.9626	36,528		36,528	1,310	37,838
CITY ATTORNEY OFFICE	8,870	5.7868	23,584		23,584	846	24,430
INFORMATION TECHNOLOGY	8,139	5.3099	21,641		21,641	776	22,417
MANAGEMENT AND BUDGET	5,201	3.3931	13,829		13,829	496	14,325
RISK MANAGEMENT	1,164	0.7594	3,095		3,095	111	3,206
PLANNING ADMINISTRATION	842	0.5493	2,239		2,239	80	2,319
DEVELOPMENT SERVICES	5,740	3.7448	15,262		15,262	547	15,809
ENGINEERING	20,412	13.3167	54,273		54,273	1,946	56,219
BUILDING PERMITS & INSPECTIONS	15,950	10.4057	42,409		42,409	1,521	43,930
CITY/COUNTY HEALTH	715	0.4665	1,901		1,901	68	1,969
PARKS AND RECREATION	4,289	2.7981	11,404		11,404	409	11,813
DEPT OF MUSEUMS & CULTURAL AFF	1,472	0.9603	3,914		3,914	140	4,054
COMMUNITY/HUMAN DEVELOPMENT	15,950	10.4057	42,409		42,409	1,521	43,930
ECONOMIC DEVELOPMENT	2,258	1.4731	6,004		6,004	215	6,219
PENSION ADMINISTRATION	578	0.3771	1,537		1,537	55	1,592
9-1-1 EMERGENCY NETWORK	1,016	0.6628	2,701		2,701	97	2,798
ALL OTHERS	9,021	5.8853	23,986		23,986	860	24,846
SubTotal	153,281	100.0000	407,556		407,556	14,340	421,896
Total	153,281	100.0000	407,556		407,556	14,340	421,896



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
POLICE	556,858	11.9731	563,804		563,804	19,837	583,641
FIRE DEPT	533,345	11.4675	539,997		539,997	19,000	558,997
DEPT OF TRANSPORTATION	1,429	0.0307	1,447		1,447	51	1,498
ENVIRONMENTAL SERVICES	19,989	0.4298	20,238		20,238	712	20,950
ENGINEERING	548	0.0118	555		555	20	575
PARKS AND RECREATION	2,364,938	50.8487	2,394,436		2,394,436	84,248	2,478,684
ZOO	428,927	9.2224	434,277		434,277	15,280	449,557
LIBRARY	450,762	9.6919	456,384		456,384	16,058	472,442
DEPT OF MUSEUMS & CULTURAL AFF	294,129	6.3241	297,798		297,798	10,478	308,276
SubTotal	4,650,925	100.0000	4,708,936		4,708,936	165,684	4,874,620
Total	4,650,925	100.0000	4,708,936		4,708,936	165,684	4,874,620

Allocation Basis: UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING

Allocation Source: GENERAL SERVICES DEPARTMENT



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	LAND MGMNT	FACILITIES	RECORDS	CITY HALL UTILITIES	DEPT UTILITIES
CITY MANAGER	14,469	0	8,079	1,365	5,025	0
GENERAL SERVICES	672,781	0	668,031	2,110	2,640	0
MUNICIPAL CLERK-CITY	22,503	0	13,904	0	8,599	0
MAYOR AND COUNCIL	122,624	0	75,857	0	46,767	0
FINANCIAL SERVICES	126,146	0	81,364	3,631	41,151	0
HUMAN RESOURCES	142,990	0	67,459	37,693	37,838	0
CITY ATTORNEY OFFICE	82,781	0	39,649	18,702	24,430	0
INFORMATION	58,762	0	36,345	0	22,417	0
MANAGEMENT AND	38,298	0	23,266	707	14,325	0
RISK MANAGEMENT	8,438	0	5,232	0	3,206	0
PLANNING	33,832	0	3,717	27,796	2,319	0
POLICE-OFFICE OF THE	453,624	0	453,624	0	0	0
TAX OFFICE	25,514	0	0	25,514	0	0
DEVELOPMENT SERVICES	41,416	0	25,607	0	15,809	0
METRO PLANNING	4,700	0	3,029	1,671	0	0
MUNICIPAL CLERK	39,278	0	36,483	2,795	0	0
POLICE	1,498,187	0	914,546	0	0	583,641
FIRE DEPT	1,791,795	0	1,232,702	96	0	558,997
DEPT OF	233,611	0	232,113	0	0	1,498
ENVIRONMENTAL	174,040	0	153,090	0	0	20,950
ENGINEERING	198,650	0	91,275	50,581	56,219	575
BUILDING PERMITS &	115,243	0	71,313	0	43,930	0
CITY/COUNTY HEALTH	1,094,874	0	1,046,985	45,920	1,969	0
PARKS AND RECREATION	10,364,496	7,872,200	0	1,799	11,813	2,478,684
ZOO	461,534	0	11,977	0	0	449,557
LIBRARY	1,320,080	0	847,638	0	0	472,442
DEPT OF MUSEUMS &	419,378	0	105,731	1,317	4,054	308,276
COMMUNITY/HUMAN	125,458	0	71,727	9,801	43,930	0
ECONOMIC DEVELOPMENT	16,269	0	10,050	0	6,219	0
PENSION ADMINISTRATION	4,207	0	2,615	0	1,592	0
9-1-1 EMERGENCY	20,558	0	17,760	0	2,798	0
ALL OTHERS	96,435	0	71,589	0	24,846	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	LAND MGMNT	FACILITIES	RECORDS	CITY HALL UTILITIES	DEPT UTILITIES
Direct Billed	0	0	0	0	0	0
Total	<u>19,822,971</u>	<u>7,872,200</u>	<u>6,422,757</u>	<u>231,498</u>	<u>421,896</u>	<u>4,874,620</u>



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.
 - ◆ **Annual Audit** - Costs associated with the fee for the City's annual independent audit are allocated based upon total actual expenditures by department. Sun Metro, Airport, Environmental Services, and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
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CITY OF EL PASO, TEXAS
FINANCIAL SERVICES
NATURE AND EXTENT OF SERVICES

- ◆ **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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department FINANCIAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,097,304			3,097,304
INTEREST EXPENSE	(33)			
Total Deductions:	(33)			(33)
BUILDING USE CHARGE	23,386		23,386	
EQUIPMENT USE CHARGE	8,790		8,790	
NONDEPARTMENTAL	38,905	858	39,763	
CITY MANAGER	56,107	9,168	65,275	
GENERAL SERVICES	121,505	4,641	126,146	
FINANCIAL SERVICES		49,266	49,266	
HUMAN RESOURCES		17,865	17,865	
CITY ATTORNEY OFFICE		160,726	160,726	
INFORMATION TECHNOLOGY		199,547	199,547	
MANAGEMENT AND BUDGET		8,078	8,078	
Total Allocated Additions:	248,693	450,149	698,842	698,842
Total To Be Allocated:	3,345,964	450,149		3,796,113



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
Wages & Benefits					
SALARIES & WAGES	2,305,219	441,709	305,598	161,519	390,560
FRINGE BENEFITS	571,439	90,076	86,896	44,190	103,625
Other Expense & Cost					
AUDIT SERVICES	204,339	0	18,179	0	0
OUTSIDE CONTRACTS	45,869	25,733	3,194	0	0
MATERIALS/SUPPLIES	54,089	36,343	2,626	0	0
OPERATING EXPENSES	41,319	20,054	1,267	0	0
*INTEREST EXPENSE	33	33	0	0	0
CREDIT DIRECT EXPENSE	(125,003)	0	0	0	0
Departmental Totals					
Total Expenditures	3,097,304	613,948	417,760	205,709	494,185
Deductions					
Total Deductions	(33)	(33)	0	0	0
Functional Cost					
Functional Cost	3,097,271	613,915	417,760	205,709	494,185
Allocation Step 1					
Inbound- All Others	248,693	248,693	0	0	0
Reallocate Admin Costs		(862,608)	141,460	74,766	180,788
Unallocated Costs	(122,521)	0	0	0	0
1st Allocation	3,223,443	0	559,220	280,475	674,973
Allocation Step 2					
Inbound- All Others	450,149	450,149	0	0	0
Reallocate Admin Costs		(450,149)	73,820	39,016	94,344
Unallocated Costs	(15,822)	0	0	0	0
2nd Allocation	434,327	0	73,820	39,016	94,344



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
Total For 092 FINANCIAL SERVICES					
Total Allocated	3,657,770	0	633,040	319,491	769,317



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	GRANTS	ANNUAL AUDIT	PURCHASING	CAPITAL ASSET	CD ADMIN
Wages & Benefits					
SALARIES & WAGES	75,557	0	591,763	175,185	97,828
FRINGE BENEFITS	15,057	0	150,259	44,277	16,518
Other Expense & Cost					
AUDIT SERVICES	0	186,160	0	0	0
OUTSIDE CONTRACTS	0	0	8,179	5,947	0
MATERIALS/SUPPLIES	956	0	5,652	4,705	463
OPERATING EXPENSES	0	0	5,212	4,592	10,194
*INTEREST EXPENSE	0	0	0	0	0
CREDIT DIRECT EXPENSE	0	0	0	0	(125,003)
Departmental Totals					
Total Expenditures	91,570	186,160	761,065	234,706	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	91,570	186,160	761,065	234,706	0
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	34,975	0	273,923	81,092	45,284
Unallocated Costs	0	0	0	0	0
1st Allocation	126,545	186,160	1,034,988	315,798	45,284
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	18,252	0	142,946	42,318	23,631
Unallocated Costs	0	0	0	0	0
2nd Allocation	18,252	0	142,946	42,318	23,631



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	GRANTS	ANNUAL AUDIT	PURCHASING	CAPITAL ASSET	CD ADMIN
Total For 092 FINANCIAL SERVICES					
Total Allocated	144,797	186,160	1,177,934	358,116	68,915



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

CITY AUCTIONS

<u>Wages & Benefits</u>	
SALARIES & WAGES	65,500
FRINGE BENEFITS	20,541
<u>Other Expense & Cost</u>	
AUDIT SERVICES	0
OUTSIDE CONTRACTS	2,816
MATERIALS/SUPPLIES	3,344
OPERATING EXPENSES	0
*INTEREST EXPENSE	0
CREDIT DIRECT EXPENSE	0
<u>Departmental Totals</u>	
Total Expenditures	92,201
<u>Deductions</u>	
Total Deductions	0
Functional Cost	92,201
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	30,320
Unallocated Costs	(122,521)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	15,822
Unallocated Costs	(15,822)
2nd Allocation	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

CITY AUCTIONS

Total For 092 FINANCIAL SERVICES

Total Allocated

0

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	8,503,428	1.5391	8,607		8,607		8,607
CITY MANAGER	1,663,909	0.3012	1,684		1,684		1,684
GENERAL SERVICES	42,276,861	7.6521	42,792		42,792		42,792
MUNICIPAL CLERK-CITY CLERK	723,263	0.1309	732		732	107	839
MAYOR AND COUNCIL	1,228,053	0.2223	1,243		1,243	182	1,425
FINANCIAL SERVICES	3,228,388	0.5843	3,268		3,268		3,268
HUMAN RESOURCES	1,814,676	0.3285	1,837		1,837	270	2,107
CITY ATTORNEY OFFICE	4,742,669	0.8584	4,800		4,800	705	5,505
INFORMATION TECHNOLOGY	10,096,988	1.8276	10,220		10,220	1,500	11,720
MANAGEMENT AND BUDGET	1,000,156	0.1810	1,012		1,012	149	1,161
RISK MANAGEMENT	50,908,670	9.2145	51,529		51,529	7,564	59,093
PLANNING ADMINISTRATION	114,211	0.0207	116		116	17	133
POLICE-ADMINISTRATIVE SERVICES	4,507,589	0.8159	4,563		4,563	670	5,233
POLICE-OFFICE OF THE CHIEF	3,982,633	0.7209	4,031		4,031	592	4,623
TAX OFFICE	3,960,922	0.7169	4,009		4,009	589	4,598
METRO PLANNING ORGAN.- M.P.O.	1,282,681	0.2322	1,298		1,298	191	1,489
MUNICIPAL CLERK	4,160,972	0.7531	4,212		4,212	618	4,830
POLICE	106,383,549	19.2553	107,682		107,682	15,805	123,487
FIRE DEPT	87,375,696	15.8150	88,441		88,441	12,983	101,424
DEPT OF TRANSPORTATION	15,717,428	2.8449	15,909		15,909	2,335	18,244
ENVIRONMENTAL SERVICES	27,585,888	4.9930	27,922		27,922	4,099	32,021
ENGINEERING	3,450,337	0.6245	3,492		3,492	513	4,005
BUILDING PERMITS & INSPECTIONS	3,648,779	0.6604	3,693		3,693	542	4,235
CITY/COUNTY HEALTH	19,750,174	3.5748	19,991		19,991	2,935	22,926
PARKS AND RECREATION	10,961,370	1.9840	11,095		11,095	1,629	12,724



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
ZOO	5,691,137	1.0301	5,760		5,760	846	6,606
LIBRARY	9,050,155	1.6381	9,160		9,160	1,345	10,505
DEPT OF MUSEUMS & CULTURAL AFF	4,001,484	0.7243	4,050		4,050	595	4,645
CIVIC/CONVENTION/TOURIST	8,559,449	1.5493	8,664		8,664	1,272	9,936
SUN METRO	51,550,920	9.3307	52,179		52,179	7,660	59,839
AIRPORT	23,495,972	4.2528	23,782		23,782	3,491	27,273
AIRPORT POLICE	2,079,250	0.3763	2,105		2,105	309	2,414
AIRPORT FIRE	2,848,709	0.5156	2,883		2,883	423	3,306
COMMUNITY/HUMAN DEVELOPMENT	17,083,511	3.0921	17,292		17,292	2,538	19,830
ECONOMIC DEVELOPMENT	5,343,164	0.9671	5,408		5,408	794	6,202
INTERNATIONAL BRIDGES	3,713,330	0.6721	3,759		3,759	552	4,311
SubTotal	552,486,371	100.0000	559,220		559,220	73,820	633,040
Total	552,486,371	100.0000	559,220		559,220	73,820	633,040

Allocation Basis: TOTAL FY 2011 ACTUAL EXPENDITURES

Allocation Source: CITY OF EL PASO FINANCE DEPT



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	20,073,032	12.2088	34,243		34,243		34,243
CITY MANAGER	158,221	0.0962	270		270		270
GENERAL SERVICES	2,149,877	1.3076	3,667		3,667		3,667
MUNICIPAL CLERK-CITY CLERK	68,288	0.0415	116		116	19	135
MAYOR AND COUNCIL	114,669	0.0697	196		196	32	228
FINANCIAL SERVICES	283,726	0.1726	484		484		484
HUMAN RESOURCES	171,336	0.1042	292		292	47	339
CITY ATTORNEY OFFICE	420,443	0.2557	717		717	116	833
INFORMATION TECHNOLOGY	950,134	0.5779	1,621		1,621	262	1,883
MANAGEMENT AND BUDGET	94,432	0.0574	161		161	26	187
RISK MANAGEMENT	23,368,948	14.2134	39,865		39,865	6,432	46,297
PLANNING ADMINISTRATION	71						
POLICE-ADMINISTRATIVE SERVICES	425,594	0.2589	726		726	117	843
POLICE-OFFICE OF THE CHIEF	376,029	0.2287	641		641	104	745
TAX OFFICE	3,948,584	2.4016	6,736		6,736	1,087	7,823
MUNICIPAL CLERK	392,867	0.2389	670		670	108	778
POLICE	9,105,647	5.5382	15,533		15,533	2,506	18,039
FIRE DEPT	8,026,843	4.8821	13,693		13,693	2,209	15,902
DEPT OF TRANSPORTATION	1,075,243	0.6540	1,834		1,834	296	2,130
ENVIRONMENTAL SERVICES	25,275,884	15.3732	43,118		43,118	6,957	50,075
ENGINEERING	426,005	0.2591	727		727	117	844
BUILDING PERMITS & INSPECTIONS	344,507	0.2095	588		588	95	683
CITY/COUNTY HEALTH	794,896	0.4835	1,356		1,356	219	1,575
PARKS AND RECREATION	1,001,370	0.6091	1,708		1,708	276	1,984
ZOO	336,235	0.2045	574		574	93	667

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	752,597	0.4577	1,284		1,284	207	1,491
DEPT OF MUSEUMS & CULTURAL AFF	202,214	0.1230	345		345	56	401
AIRPORT	48,290,558	29.3712	82,380		82,380	13,290	95,670
COMMUNITY/HUMAN DEVELOPMENT	1,911,581	1.1627	3,261		3,261	526	3,787
ECONOMIC DEVELOPMENT	306,155	0.1862	522		522	84	606
INTERNATIONAL BRIDGES	13,568,934	8.2529	23,147		23,147	3,735	26,882
SubTotal	164,414,920	100.0000	280,475		280,475	39,016	319,491
Total	164,414,920	100.0000	280,475		280,475	39,016	319,491

Allocation Basis: TOTAL POOLED CASH INVESTMENTS

Allocation Source: CITY OF EL PASO FINANCE DEPARTMENT



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,891	0.4094	2,763		2,763		2,763
CITY MANAGER	2,216	0.4797	3,238		3,238		3,238
GENERAL SERVICES	14,835	3.2114	21,676		21,676		21,676
MAYOR AND COUNCIL	6,168	1.3352	9,012		9,012	1,354	10,366
FINANCIAL SERVICES	13,131	2.8426	19,186		19,186		19,186
HUMAN RESOURCES	2,572	0.5568	3,758		3,758	564	4,322
CITY ATTORNEY OFFICE	3,814	0.8256	5,573		5,573	837	6,410
INFORMATION TECHNOLOGY	4,592	0.9941	6,710		6,710	1,008	7,718
MANAGEMENT AND BUDGET	850	0.1840	1,242		1,242	187	1,429
RISK MANAGEMENT	3,014	0.6525	4,404		4,404	661	5,065
PLANNING ADMINISTRATION	4,563	0.9878	6,667		6,667	1,001	7,668
POLICE-ADMINISTRATIVE SERVICES	4,736	1.0252	6,920		6,920	1,039	7,959
POLICE-OFFICE OF THE CHIEF	24,744	5.3565	36,155		36,155	5,431	41,586
TAX OFFICE	1,459	0.3158	2,132		2,132	320	2,452
METRO PLANNING ORGAN.- M.P.O.	1,998	0.4325	2,919		2,919	439	3,358
MUNICIPAL CLERK	7,047	1.5255	10,297		10,297	1,547	11,844
POLICE	23,529	5.0935	34,380		34,380	5,164	39,544
FIRE DEPT	23,470	5.0807	34,293		34,293	5,151	39,444
DEPT OF TRANSPORTATION	9,700	2.0998	14,173		14,173	2,129	16,302
ENVIRONMENTAL SERVICES	22,874	4.9517	33,423		33,423	5,020	38,443
ENGINEERING	11,127	2.4087	16,258		16,258	2,442	18,700
BUILDING PERMITS & INSPECTIONS	52,603	11.3873	76,861		76,861	11,545	88,406
CITY/COUNTY HEALTH	72,937	15.7893	106,574		106,574	16,008	122,582
PARKS AND RECREATION	21,182	4.5854	30,950		30,950	4,649	35,599
ZOO	7,834	1.6959	11,447		11,447	1,719	13,166



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
LIBRARY	15,945	3.4517	23,298		23,298	3,499	26,797
DEPT OF MUSEUMS & CULTURAL AFF	12,921	2.7971	18,880		18,880	2,836	21,716
CIVIC/CONVENTION/TOURIST	790	0.1710	1,154		1,154	173	1,327
SUN METRO	21,918	4.7447	32,026		32,026	4,810	36,836
AIRPORT	28,402	6.1484	41,500		41,500	6,233	47,733
AIRPORT POLICE	2,244	0.4858	3,279		3,279	492	3,771
AIRPORT FIRE	2,039	0.4414	2,979		2,979	448	3,427
COMMUNITY/HUMAN DEVELOPMENT	26,466	5.7293	38,671		38,671	5,809	44,480
ECONOMIC DEVELOPMENT	1,505	0.3258	2,199		2,199	330	2,529
PENSION ADMINISTRATION	2,354	0.5096	3,440		3,440	517	3,957
INTERNATIONAL BRIDGES	4,473	0.9683	6,536		6,536	982	7,518
SubTotal	461,943	100.0000	674,973		674,973	94,344	769,317
Total	461,943	100.0000	674,973		674,973	94,344	769,317

Allocation Basis: TOTAL GENERAL LEDGER TRANSACTIONS

Allocation Source: FINANCIAL SERVICES - TRANSACTIONS REPORT

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	4,249,151	8.2268	10,411		10,411		10,411
INFORMATION TECHNOLOGY	2,564,156	4.9645	6,282		6,282	987	7,269
POLICE	13,196,643	25.5501	32,332		32,332	5,081	37,413
FIRE DEPT	2,913	0.0056	7		7	1	8
DEPT OF TRANSPORTATION	1,459,423	2.8256	3,576		3,576	562	4,138
ENVIRONMENTAL SERVICES	686,306	1.3288	1,681		1,681	264	1,945
PARKS AND RECREATION	342,236	0.6626	838		838	132	970
LIBRARY	474,593	0.9189	1,163		1,163	183	1,346
DEPT OF MUSEUMS & CULTURAL AFF	80,549	0.1560	197		197	31	228
SUN METRO	25,550,216	49.4679	62,600		62,600	9,839	72,439
AIRPORT	3,043,837	5.8932	7,458		7,458	1,172	8,630
SubTotal	51,650,023	100.0000	126,545		126,545	18,252	144,797
Total	51,650,023	100.0000	126,545		126,545	18,252	144,797

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

Allocation Source: SINGLE AUDIT

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	8,503,428	1.9273	3,588		3,588		3,588
CITY MANAGER	1,663,909	0.3771	702		702		702
GENERAL SERVICES	42,276,861	9.5820	17,838		17,838		17,838
MUNICIPAL CLERK-CITY CLERK	723,263	0.1639	305		305		305
MAYOR AND COUNCIL	1,228,053	0.2783	518		518		518
FINANCIAL SERVICES	3,228,388	0.7317	1,362		1,362		1,362
HUMAN RESOURCES	1,814,676	0.4113	766		766		766
CITY ATTORNEY OFFICE	4,742,669	1.0749	2,001		2,001		2,001
INFORMATION TECHNOLOGY	10,096,988	2.2885	4,260		4,260		4,260
MANAGEMENT AND BUDGET	1,000,156	0.2267	422		422		422
RISK MANAGEMENT	50,908,670	11.5384	21,480		21,480		21,480
PLANNING ADMINISTRATION	114,211	0.0259	48		48		48
POLICE-ADMINISTRATIVE SERVICES	4,507,589	1.0216	1,902		1,902		1,902
POLICE-OFFICE OF THE CHIEF	3,982,633	0.9027	1,680		1,680		1,680
TAX OFFICE	3,960,922	0.8977	1,671		1,671		1,671
METRO PLANNING ORGAN.- M.P.O.	1,282,681	0.2907	541		541		541
MUNICIPAL CLERK	4,160,972	0.9431	1,756		1,756		1,756
POLICE	106,383,549	24.1118	44,887		44,887		44,887
FIRE DEPT	87,375,696	19.8035	36,866		36,866		36,866
DEPT OF TRANSPORTATION	15,717,428	3.5623	6,632		6,632		6,632
ENGINEERING	3,450,337	0.7820	1,456		1,456		1,456
BUILDING PERMITS & INSPECTIONS	3,648,779	0.8270	1,540		1,540		1,540
CITY/COUNTY HEALTH	19,750,174	4.4763	8,333		8,333		8,333
PARKS AND RECREATION	10,961,370	2.4844	4,625		4,625		4,625
ZOO	5,691,137	1.2899	2,401		2,401		2,401



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
LIBRARY	9,050,155	2.0512	3,819		3,819		3,819
DEPT OF MUSEUMS & CULTURAL AFF	4,001,484	0.9069	1,688		1,688		1,688
CIVIC/CONVENTION/TOURIST	8,559,449	1.9400	3,611		3,611		3,611
COMMUNITY/HUMAN DEVELOPMENT	17,083,511	3.8719	7,208		7,208		7,208
ECONOMIC DEVELOPMENT	5,343,164	1.2110	2,254		2,254		2,254
SubTotal	441,212,302	100.0000	186,160		186,160		186,160
Total	441,212,302	100.0000	186,160		186,160		186,160

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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	10,213		10,213		10,213
CITY MANAGER	1	0.0111	115		115		115
GENERAL SERVICES	922	10.2229	105,805		105,805		105,805
MAYOR AND COUNCIL	9	0.0998	1,033		1,033	165	1,198
FINANCIAL SERVICES	215	2.3839	24,673		24,673		24,673
HUMAN RESOURCES	2	0.0222	230		230	37	267
CITY ATTORNEY OFFICE	6	0.0665	689		689	110	799
INFORMATION TECHNOLOGY	297	3.2930	34,083		34,083	5,449	39,532
MANAGEMENT AND BUDGET	6	0.0665	689		689	110	799
RISK MANAGEMENT	14	0.1552	1,607		1,607	257	1,864
POLICE-ADMINISTRATIVE SERVICES	64	0.7096	7,344		7,344	1,174	8,518
POLICE-OFFICE OF THE CHIEF	22	0.2439	2,525		2,525	404	2,929
TAX OFFICE	9	0.0998	1,033		1,033	165	1,198
METRO PLANNING ORGAN.- M.P.O.	16	0.1774	1,836		1,836	294	2,130
MUNICIPAL CLERK	53	0.5876	6,082		6,082	972	7,054
POLICE	488	5.4108	56,001		56,001	8,952	64,953
FIRE DEPT	1,034	11.4647	118,658		118,658	18,969	137,627
DEPT OF TRANSPORTATION	299	3.3152	34,312		34,312	5,485	39,797
ENVIRONMENTAL SERVICES	784	8.6928	89,969		89,969	14,383	104,352
ENGINEERING	47	0.5211	5,394		5,394	862	6,256
BUILDING PERMITS & INSPECTIONS	21	0.2328	2,410		2,410	385	2,795
CITY/COUNTY HEALTH	1,466	16.2547	168,232		168,232	26,893	195,125
PARKS AND RECREATION	682	7.5618	78,264		78,264	12,511	90,775
ZOO	352	3.9029	40,394		40,394	6,458	46,852
LIBRARY	495	5.4884	56,804		56,804	9,081	65,885



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	27,312		27,312	4,366	31,678
SUN METRO	831	9.2139	95,363		95,363	15,245	110,608
AIRPORT	323	3.5813	37,066		37,066	5,926	42,992
AIRPORT POLICE	7	0.0776	803		803	128	931
AIRPORT FIRE	13	0.1441	1,492		1,492	238	1,730
COMMUNITY/HUMAN DEVELOPMENT	147	1.6299	16,869		16,869	2,697	19,566
ECONOMIC DEVELOPMENT	19	0.2107	2,180		2,180	349	2,529
INTERNATIONAL BRIDGES	48	0.5322	5,508		5,508	881	6,389
SubTotal	9,019	100.0000	1,034,988		1,034,988	142,946	1,177,934
Total	9,019	100.0000	1,034,988		1,034,988	142,946	1,177,934

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

Allocation Source: FINANCIAL SERVICES - P.O. REPORT

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	3,042,895	2.1405	6,760		6,760		6,760
MUNICIPAL CLERK-CITY CLERK	439,909	0.3095	977		977	134	1,111
MAYOR AND COUNCIL	298,621	0.2101	663		663	91	754
FINANCIAL SERVICES	131,783	0.0927	293		293		293
HUMAN RESOURCES	310,948	0.2187	691		691	95	786
CITY ATTORNEY OFFICE	18,898	0.0133	42		42	6	48
INFORMATION TECHNOLOGY	3,562,711	2.5062	7,915		7,915	1,085	9,000
MANAGEMENT AND BUDGET	2,581,013	1.8156	5,734		5,734	786	6,520
PLANNING ADMINISTRATION	93,770	0.0660	208		208	29	237
TAX OFFICE	9,681	0.0068	22		22	3	25
DEVELOPMENT SERVICES	93,770	0.0660	208		208	29	237
MUNICIPAL CLERK	834,573	0.5871	1,854		1,854	254	2,108
POLICE	40,193,397	28.2742	89,289		89,289	12,238	101,527
FIRE DEPT	43,189,586	30.3817	95,945		95,945	13,150	109,095
DEPT OF TRANSPORTATION	18,645,548	13.1163	41,421		41,421	5,677	47,098
ENGINEERING	548,908	0.3861	1,219		1,219	167	1,386
BUILDING PERMITS & INSPECTIONS	137,127	0.0965	305		305	42	347
CITY/COUNTY HEALTH	14,902,355	10.4831	33,105		33,105	4,538	37,643
PARKS AND RECREATION	9,807,270	6.8990	21,787		21,787	2,986	24,773
LIBRARY	1,054,583	0.7419	2,343		2,343	321	2,664
DEPT OF MUSEUMS & CULTURAL AFF	497,227	0.3498	1,105		1,105	151	1,256
ARTS RESOURCES	245,007	0.1724	544		544	75	619
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.8929	2,820		2,820	386	3,206
ECONOMIC DEVELOPMENT	246,845	0.1736	548		548	75	623
SubTotal	142,155,718	100.0000	315,798		315,798	42,318	358,116



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	142,155,718	100.0000	315,798		315,798	42,318	358,116

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2011 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,000	100.0000	45,284		45,284	23,631	68,915
SubTotal	1,000	100.0000	45,284		45,284	23,631	68,915
Total	1,000	100.0000	45,284		45,284	23,631	68,915

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
NONDEPARTMENTAL	59,414	8,607	34,243	2,763	0	3,588	10,213
CITY MANAGER	6,009	1,684	270	3,238	0	702	115
GENERAL SERVICES	208,949	42,792	3,667	21,676	10,411	17,838	105,805
MUNICIPAL CLERK-CITY	2,390	839	135	0	0	305	0
MAYOR AND COUNCIL	14,489	1,425	228	10,366	0	518	1,198
FINANCIAL SERVICES	49,266	3,268	484	19,186	0	1,362	24,673
HUMAN RESOURCES	8,587	2,107	339	4,322	0	766	267
CITY ATTORNEY OFFICE	15,596	5,505	833	6,410	0	2,001	799
INFORMATION	81,382	11,720	1,883	7,718	7,269	4,260	39,532
MANAGEMENT AND	10,518	1,161	187	1,429	0	422	799
RISK MANAGEMENT	133,799	59,093	46,297	5,065	0	21,480	1,864
PLANNING	8,086	133	0	7,668	0	48	0
POLICE-ADMINISTRATIVE	24,455	5,233	843	7,959	0	1,902	8,518
POLICE-OFFICE OF THE	51,563	4,623	745	41,586	0	1,680	2,929
TAX OFFICE	17,767	4,598	7,823	2,452	0	1,671	1,198
DEVELOPMENT SERVICES	237	0	0	0	0	0	0
METRO PLANNING	7,518	1,489	0	3,358	0	541	2,130
MUNICIPAL CLERK	28,370	4,830	778	11,844	0	1,756	7,054
POLICE	429,850	123,487	18,039	39,544	37,413	44,887	64,953
FIRE DEPT	440,366	101,424	15,902	39,444	8	36,866	137,627
DEPT OF	134,341	18,244	2,130	16,302	4,138	6,632	39,797
ENVIRONMENTAL	226,836	32,021	50,075	38,443	1,945	0	104,352
ENGINEERING	32,647	4,005	844	18,700	0	1,456	6,256
BUILDING PERMITS &	98,006	4,235	683	88,406	0	1,540	2,795
CITY/COUNTY HEALTH	388,184	22,926	1,575	122,582	0	8,333	195,125
PARKS AND RECREATION	171,450	12,724	1,984	35,599	970	4,625	90,775
ZOO	69,692	6,606	667	13,166	0	2,401	46,852
LIBRARY	112,507	10,505	1,491	26,797	1,346	3,819	65,885
DEPT OF MUSEUMS &	61,612	4,645	401	21,716	228	1,688	31,678
ARTS RESOURCES	619	0	0	0	0	0	0
CIVIC/CONVENTION/TOURI	14,874	9,936	0	1,327	0	3,611	0
SUN METRO	279,722	59,839	0	36,836	72,439	0	110,608
AIRPORT	222,298	27,273	95,670	47,733	8,630	0	42,992



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
AIRPORT POLICE	7,116	2,414	0	3,771	0	0	931
AIRPORT FIRE	8,463	3,306	0	3,427	0	0	1,730
COMMUNITY/HUMAN	166,992	19,830	3,787	44,480	0	7,208	19,566
ECONOMIC DEVELOPMENT	14,743	6,202	606	2,529	0	2,254	2,529
PENSION ADMINISTRATION	3,957	0	0	3,957	0	0	0
INTERNATIONAL BRIDGES	45,100	4,311	26,882	7,518	0	0	6,389
Direct Billed	0	0	0	0	0	0	0
Total	3,657,770	633,040	319,491	769,317	144,797	186,160	1,177,934



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	6,760	0
MUNICIPAL CLERK-CITY	1,111	0
MAYOR AND COUNCIL	754	0
FINANCIAL SERVICES	293	0
HUMAN RESOURCES	786	0
CITY ATTORNEY OFFICE	48	0
INFORMATION	9,000	0
MANAGEMENT AND	6,520	0
RISK MANAGEMENT	0	0
PLANNING	237	0
POLICE-ADMINISTRATIVE	0	0
POLICE-OFFICE OF THE	0	0
TAX OFFICE	25	0
DEVELOPMENT SERVICES	237	0
METRO PLANNING	0	0
MUNICIPAL CLERK	2,108	0
POLICE	101,527	0
FIRE DEPT	109,095	0
DEPT OF	47,098	0
ENVIRONMENTAL	0	0
ENGINEERING	1,386	0
BUILDING PERMITS &	347	0
CITY/COUNTY HEALTH	37,643	0
PARKS AND RECREATION	24,773	0
ZOO	0	0
LIBRARY	2,664	0
DEPT OF MUSEUMS &	1,256	0
ARTS RESOURCES	619	0
CIVIC/CONVENTION/TOURI	0	0
SUN METRO	0	0
AIRPORT	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	3,206	68,915
ECONOMIC DEVELOPMENT	623	0
PENSION ADMINISTRATION	0	0
INTERNATIONAL BRIDGES	0	0
Direct Billed	0	0
Total	358,116	68,915



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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,814,676			1,814,676
BUILDING USE CHARGE	20,846		20,846	
EQUIPMENT USE CHARGE	20,740		20,740	
NONDEPARTMENTAL	22,519	497	23,016	
CITY MANAGER	27,977	4,570	32,547	
GENERAL SERVICES	137,816	5,174	142,990	
FINANCIAL SERVICES	7,574	1,013	8,587	
HUMAN RESOURCES		10,239	10,239	
CITY ATTORNEY OFFICE		255,197	255,197	
INFORMATION TECHNOLOGY		93,378	93,378	
MANAGEMENT AND BUDGET		4,541	4,541	
Total Allocated Additions:	237,472	374,609	612,081	612,081
Total To Be Allocated:	2,052,148	374,609		2,426,757



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	H.R. SERVICES
Wages & Benefits			
SALARIES & WAGES	1,158,487	0	1,158,487
FRINGE BENEFITS	321,995	0	321,995
Other Expense & Cost			
CONTRACTUAL SERVICES	50,004	0	50,004
MATERIALS/SUPPLIES	19,171	0	19,171
OPERATING EXP	265,019	0	265,019
Departmental Totals			
Total Expenditures	1,814,676	0	1,814,676
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,814,676	0	1,814,676
Allocation Step 1			
Inbound- All Others	237,472	0	237,472
1st Allocation	2,052,148	0	2,052,148
Allocation Step 2			
Inbound- All Others	374,609	0	374,609
2nd Allocation	374,609	0	374,609
Total For 100 HUMAN RESOURCES			
Total Allocated	2,426,757	0	2,426,757



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	0.0484	993		993		993
CITY MANAGER	33.33	0.5373	11,027		11,027		11,027
GENERAL SERVICES	254.60	4.1045	84,231		84,231		84,231
MUNICIPAL CLERK-CITY CLERK	7.20	0.1161	2,382		2,382	463	2,845
MAYOR AND COUNCIL	24.00	0.3869	7,940		7,940	1,543	9,483
FINANCIAL SERVICES	54.00	0.8706	17,865		17,865		17,865
HUMAN RESOURCES	30.95	0.4990	10,239		10,239		10,239
CITY ATTORNEY OFFICE	39.00	0.6287	12,903		12,903	2,507	15,410
INFORMATION TECHNOLOGY	57.00	0.9189	18,858		18,858	3,664	22,522
RISK MANAGEMENT	11.97	0.1930	3,960		3,960	770	4,730
POLICE-ADMINISTRATIVE SERVICES	170.20	2.7439	56,309		56,309	10,942	67,251
POLICE-OFFICE OF THE CHIEF	37.10	0.5981	12,274		12,274	2,385	14,659
STREET ADMINISTRATION	17.00	0.2741	5,624		5,624	1,093	6,717
TAX OFFICE	24.50	0.3950	8,106		8,106	1,575	9,681
METRO PLANNING ORGAN.- M.P.O.	14.00	0.2257	4,632		4,632	900	5,532
MUNICIPAL CLERK	80.10	1.2913	26,500		26,500	5,150	31,650
POLICE	1,382.63	22.2903	457,426		457,426	88,886	546,312
FIRE DEPT	1,078.57	17.3882	356,832		356,832	69,340	426,172
DEPT OF TRANSPORTATION	248.00	3.9981	82,048		82,048	15,944	97,992
ENVIRONMENTAL SERVICES	335.70	5.4120	111,062		111,062	21,582	132,644
ENGINEERING	143.63	2.3155	47,518		47,518	9,234	56,752
CITY/COUNTY HEALTH	370.50	5.9730	122,575		122,575	23,819	146,394
PARKS AND RECREATION	271.97	4.3846	89,978		89,978	17,485	107,463
ZOO	112.20	1.8088	37,120		37,120	7,213	44,333
LIBRARY	174.56	2.8142	57,751		57,751	11,222	68,973



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
DEPT OF MUSEUMS & CULTURAL AFF	57.00	0.9189	18,858		18,858	3,664	22,522
CIVIC/CONVENTION/TOURIST	0.20	0.0032	66		66	13	79
SUN METRO	699.46	11.2764	231,408		231,408	44,967	276,375
AIRPORT	234.40	3.7789	77,548		77,548	15,069	92,617
AIRPORT POLICE	34.50	0.5562	11,414		11,414	2,218	13,632
AIRPORT FIRE	33.00	0.5320	10,918		10,918	2,122	13,040
COMMUNITY/HUMAN DEVELOPMENT	64.18	1.0347	21,233		21,233	4,126	25,359
ECONOMIC DEVELOPMENT	48.18	0.7767	15,940		15,940	3,097	19,037
INTERNATIONAL BRIDGES	56.25	0.9068	18,610		18,610	3,616	22,226
SubTotal	6,202.88	100.0000	2,052,148		2,052,148	374,609	2,426,757
Total	6,202.88	100.0000	2,052,148		2,052,148	374,609	2,426,757

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT

Allocation Source: CITY OF EL PASO STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	H.R. SERVICES
NONDEPARTMENTAL	993	993
CITY MANAGER	11,027	11,027
GENERAL SERVICES	84,231	84,231
MUNICIPAL CLERK-CITY	2,845	2,845
MAYOR AND COUNCIL	9,483	9,483
FINANCIAL SERVICES	17,865	17,865
HUMAN RESOURCES	10,239	10,239
CITY ATTORNEY OFFICE	15,410	15,410
INFORMATION	22,522	22,522
RISK MANAGEMENT	4,730	4,730
POLICE-ADMINISTRATIVE	67,251	67,251
POLICE-OFFICE OF THE	14,659	14,659
STREET ADMINISTRATION	6,717	6,717
TAX OFFICE	9,681	9,681
METRO PLANNING	5,532	5,532
MUNICIPAL CLERK	31,650	31,650
POLICE	546,312	546,312
FIRE DEPT	426,172	426,172
DEPT OF	97,992	97,992
ENVIRONMENTAL	132,644	132,644
ENGINEERING	56,752	56,752
CITY/COUNTY HEALTH	146,394	146,394
PARKS AND RECREATION	107,463	107,463
ZOO	44,333	44,333
LIBRARY	68,973	68,973
DEPT OF MUSEUMS &	22,522	22,522
CIVIC/CONVENTION/TOURI	79	79
SUN METRO	276,375	276,375
AIRPORT	92,617	92,617
AIRPORT POLICE	13,632	13,632
AIRPORT FIRE	13,040	13,040
COMMUNITY/HUMAN	25,359	25,359
ECONOMIC DEVELOPMENT	19,037	19,037



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	H.R. SERVICES
INTERNATIONAL BRIDGES	22,226	22,226
Direct Billed	0	0
Total	<u>2,426,757</u>	<u>2,426,757</u>



**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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,466,939			4,466,939
CAPITAL OUTLAY	(13,898)			
DAMAGES & SETTLEMEN	(471,070)			
Total Deductions:	(484,968)			(484,968)
BUILDING USE CHARGE	13,107		13,107	
EQUIPMENT USE CHARGE	1,261		1,261	
NONDEPARTMENTAL	33,561	742	34,303	
CITY MANAGER	7,095	1,142	8,237	
GENERAL SERVICES	79,784	2,997	82,781	
FINANCIAL SERVICES	13,822	1,774	15,596	
HUMAN RESOURCES	12,903	2,507	15,410	
INFORMATION TECHNOLOGY		132,664	132,664	
MANAGEMENT AND BUDGET		11,867	11,867	
Total Allocated Additions:	161,533	153,693	315,226	315,226
Total To Be Allocated:	4,143,504	153,693		4,297,197



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	2,256,876	354,063	1,902,813	0	0
FRINGE BENEFITS	492,982	89,117	403,865	0	0
Other Expense & Cost					
PROFESSIONAL SVCS	186,825	0	0	186,825	0
COLLECTIVE BARGIN	24,737	0	24,737	0	0
EXTERNAL LEGAL SVCS	948,417	0	0	0	948,417
GAS FRANCHISE	16,941	0	0	0	16,941
TELEPHONE FRANCHISE	3,225	0	0	0	3,225
CONTRACTUAL SERVICES	15,216	0	15,216	0	0
MATERIALS/SUPPLIES	12,343	0	12,343	0	0
OPERATING EXPENSES	24,409	0	24,409	0	0
*CAPITAL OUTLAY	13,898	13,898	0	0	0
*DAMAGES & SETTLEMEN	471,070	471,070	0	0	0
Departmental Totals					
Total Expenditures	4,466,939	928,148	2,383,383	186,825	968,583
Deductions					
Total Deductions	(484,968)	(484,968)	0	0	0
Functional Cost					
Functional Cost	3,981,971	443,180	2,383,383	186,825	968,583
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	33,561	0	22,905	10,656	0
Inbound- HUMAN RESOURCES: H.R. SERVICES	12,903	0	8,602	4,301	0
Inbound- All Others	115,069	0	76,717	38,352	0
Reallocate Admin Costs		(443,180)	443,180	0	0
Unallocated Costs	(1,208,717)	0	0	(240,134)	(968,583)
1st Allocation	2,934,787	0	2,934,787	0	0



**CITY OF EL PASO, TEXAS
 FY 2013 OMB A-87 COST PLAN
 BASED ON FY 2011 ACTUAL EXPENDITURES
 Schedule .3 - Costs Allocated By Activity
 For Department CITY ATTORNEY OFFICE**

	Total	General & Admin	LEGAL SVCS	TRIAL	UTILITY RATES
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	742	0	506	236	0
Inbound- HUMAN RESOURCES: H.R. SERVICES	2,507	0	1,671	836	0
Inbound- MANAGEMENT AND BUDGET: BUDGET	11,867	0	4,629	7,238	0
Inbound- All Others	138,577	0	92,389	46,188	0
Unallocated Costs	(54,498)	0	0	(54,498)	0
2nd Allocation	99,195	0	99,195	0	0
Total For 110 CITY ATTORNEY OFFICE					
Total Allocated	3,033,982	0	3,033,982	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	2,454.00	5.1296	150,543		150,543		150,543
GENERAL SERVICES	2,260.00	4.7241	138,642		138,642		138,642
MAYOR AND COUNCIL	2,300.00	4.8077	141,096		141,096	6,277	147,373
FINANCIAL SERVICES	2,620.00	5.4766	160,726		160,726		160,726
HUMAN RESOURCES	4,160.00	8.6956	255,197		255,197		255,197
INFORMATION TECHNOLOGY	1,130.00	2.3620	69,321		69,321	3,084	72,405
MANAGEMENT AND BUDGET	1,040.00	2.1739	63,800		63,800	2,838	66,638
TAX OFFICE	560.00	1.1706	34,354		34,354	1,528	35,882
DEVELOPMENT SERVICES	1,040.00	2.1739	63,800		63,800	2,838	66,638
MUNICIPAL CLERK	1,580.00	3.3027	96,927		96,927	4,312	101,239
POLICE	3,270.00	6.8353	200,601		200,601	8,926	209,527
FIRE DEPT	3,120.00	6.5217	191,399		191,399	8,515	199,914
DEPT OF TRANSPORTATION	2,600.00	5.4348	159,499		159,499	7,096	166,595
ENVIRONMENTAL SERVICES	1,248.00	2.6087	76,560		76,560	3,406	79,966
ENGINEERING	2,310.00	4.8286	141,709		141,709	6,304	148,013
BUILDING PERMITS & INSPECTIONS	1,248.00	2.6087	76,560		76,560	3,406	79,966
CITY/COUNTY HEALTH	1,620.00	3.3863	99,380		99,380	4,421	103,801
PARKS AND RECREATION	1,960.00	4.0970	120,238		120,238	5,349	125,587
ZOO	540.00	1.1288	33,127		33,127	1,474	34,601
LIBRARY	1,620.00	3.3863	99,380		99,380	4,421	103,801
DEPT OF MUSEUMS & CULTURAL AFF	1,740.00	3.6371	106,742		106,742	4,749	111,491
CIVIC/CONVENTION/TOURIST	574.00	1.1998	35,213		35,213	1,567	36,780
SUN METRO	2,200.00	4.5987	134,961		134,961	6,004	140,965
AIRPORT	2,450.00	5.1212	150,297	-128,456	21,841	6,687	28,528
COMMUNITY/HUMAN DEVELOPMENT	1,620.00	3.3863	99,380		99,380	4,421	103,801



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	576.00	1.2040	35,335		35,335	1,572	36,907
SubTotal	<u>47,840.00</u>	<u>100.0000</u>	<u>2,934,787</u>	<u>-128,456</u>	<u>2,806,331</u>	<u>99,195</u>	<u>2,905,526</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>2,934,787</u></u>		<u><u>2,934,787</u></u>	<u><u>99,195</u></u>	<u><u>3,033,982</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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS
CITY MANAGER	150,543	150,543
GENERAL SERVICES	138,642	138,642
MAYOR AND COUNCIL	147,373	147,373
FINANCIAL SERVICES	160,726	160,726
HUMAN RESOURCES	255,197	255,197
INFORMATION	72,405	72,405
MANAGEMENT AND	66,638	66,638
TAX OFFICE	35,882	35,882
DEVELOPMENT SERVICES	66,638	66,638
MUNICIPAL CLERK	101,239	101,239
POLICE	209,527	209,527
FIRE DEPT	199,914	199,914
DEPT OF	166,595	166,595
ENVIRONMENTAL	79,966	79,966
ENGINEERING	148,013	148,013
BUILDING PERMITS &	79,966	79,966
CITY/COUNTY HEALTH	103,801	103,801
PARKS AND RECREATION	125,587	125,587
ZOO	34,601	34,601
LIBRARY	103,801	103,801
DEPT OF MUSEUMS &	111,491	111,491
CIVIC/CONVENTION/TOURI	36,780	36,780
SUN METRO	140,965	140,965
AIRPORT	28,528	28,528
COMMUNITY/HUMAN	103,801	103,801
INTERNATIONAL BRIDGES	36,907	36,907
Direct Billed	128,456	128,456



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS
Total	3,033,982	3,033,982



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.
 - ◆ **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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,063,150			10,063,150
BUILDING USE CHARGE	12,027		12,027	
EQUIPMENT USE CHARGE	237,633		237,633	
NONDEPARTMENTAL	57,558	1,275	58,833	
CITY MANAGER	18,665	3,030	21,695	
GENERAL SERVICES	56,605	2,157	58,762	
FINANCIAL SERVICES	71,091	10,291	81,382	
HUMAN RESOURCES	18,858	3,664	22,522	
CITY ATTORNEY OFFICE	69,321	3,084	72,405	
INFORMATION TECHNOLOGY		892,534	892,534	
MANAGEMENT AND BUDGET		25,265	25,265	
Total Allocated Additions:	541,758	941,300	1,483,058	1,483,058
Total To Be Allocated:	10,604,908	941,300		11,546,208



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	INFO SERVICES	PUBLIC SAFETY	MEDIA PRODUCTION
Wages & Benefits					
SALARIES & WAGES	2,383,352	331,909	1,631,897	325,667	93,879
FRINGE BENEFITS	619,391	76,196	427,147	92,242	23,806
Other Expense & Cost					
D.P. SERVICES	3,522,770	0	3,522,770	0	0
CONTRACTUAL SVCS	1,705,481	13,129	542,531	1,149,821	0
MATERIALS/SUPPLIES	130,575	5,031	91,455	31,946	2,143
OPERATING EXPENSES	1,701,581	5,811	34,081	1,661,689	0
Departmental Totals					
Total Expenditures	10,063,150	432,076	6,249,881	3,261,365	119,828
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	10,063,150	432,076	6,249,881	3,261,365	119,828
Allocation Step 1					
Inbound- All Others	541,758	541,758	0	0	0
Reallocate Admin Costs		(973,834)	774,673	154,596	44,565
Unallocated Costs	(164,393)	0	0	0	(164,393)
1st Allocation	10,440,515	0	7,024,554	3,415,961	0
Allocation Step 2					
Inbound- All Others	941,300	941,300	0	0	0
Reallocate Admin Costs		(941,300)	748,792	149,432	43,076
Unallocated Costs	(43,076)	0	0	0	(43,076)
2nd Allocation	898,224	0	748,792	149,432	0
Total For 115 INFORMATION TECHNOLOGY					
Total Allocated	11,338,739	0	7,773,346	3,565,393	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	190.00	0.8524	59,875		59,875		59,875
GENERAL SERVICES	458.00	2.0546	144,329		144,329		144,329
MUNICIPAL CLERK-CITY CLERK	930.00	4.1721	293,071		293,071	38,664	331,735
FINANCIAL SERVICES	591.00	2.6513	186,242		186,242		186,242
HUMAN RESOURCES	275.00	1.2337	86,661		86,661		86,661
CITY ATTORNEY OFFICE	405.00	1.8169	127,628		127,628		127,628
INFORMATION TECHNOLOGY	2,361.00	10.5917	744,021		744,021		744,021
MANAGEMENT AND BUDGET	270.00	1.2113	85,085		85,085	11,225	96,310
PLANNING ADMINISTRATION	106.00	0.4755	33,404		33,404	4,407	37,811
TAX OFFICE	113.00	0.5069	35,610		35,610	4,698	40,308
POLICE	4,163.00	18.6755	1,311,882		1,311,882	173,073	1,484,955
FIRE DEPT	2,321.00	10.4123	731,416		731,416	96,494	827,910
DEPT OF TRANSPORTATION	657.00	2.9474	207,040		207,040	27,314	234,354
ENVIRONMENTAL SERVICES	1,419.00	6.3658	447,169		447,169	58,994	506,163
ENGINEERING	527.00	2.3642	166,073		166,073	21,910	187,983
CITY/COUNTY HEALTH	1,879.00	8.4294	592,129		592,129	78,118	670,247
PARKS AND RECREATION	1,969.00	8.8332	620,490		620,490	81,859	702,349
ZOO	439.00	1.9694	138,342		138,342	18,251	156,593
LIBRARY	911.00	4.0869	287,083		287,083	37,874	324,957
DEPT OF MUSEUMS & CULTURAL AFF	500.00	2.2431	157,565		157,565	20,787	178,352
SUN METRO	1,505.00	6.7516	474,270		474,270	62,569	536,839
COMMUNITY/HUMAN DEVELOPMENT	283.00	1.2696	89,182		89,182	11,765	100,947
INTERNATIONAL BRIDGES	19.00	0.0852	5,987		5,987	790	6,777
SubTotal	22,291.00	100.0000	7,024,554		7,024,554	748,792	7,773,346
Total	22,291.00	100.0000	7,024,554		7,024,554	748,792	7,773,346



**CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	7,728	0.3224	11,012		11,012		11,012
GENERAL SERVICES	30,770	1.2834	43,842		43,842		43,842
MAYOR AND COUNCIL	13,411	0.5594	19,108		19,108	896	20,004
FINANCIAL SERVICES	9,338	0.3895	13,305		13,305		13,305
HUMAN RESOURCES	4,714	0.1966	6,717		6,717		6,717
CITY ATTORNEY OFFICE	3,534	0.1474	5,036		5,036		5,036
INFORMATION TECHNOLOGY	104,232	4.3476	148,513		148,513		148,513
MANAGEMENT AND BUDGET	2,123	0.0886	3,026		3,026	142	3,168
RISK MANAGEMENT	933	0.0389	1,330		1,330	62	1,392
PLANNING ADMINISTRATION	8,057	0.3361	11,480		11,480	538	12,018
TAX OFFICE	2,758	0.1151	3,930		3,930	184	4,114
METRO PLANNING ORGAN.- M.P.O.	7,539	0.3145	10,742		10,742	504	11,246
MUNICIPAL CLERK	40,274	1.6799	57,384		57,384	2,690	60,074
POLICE	643,342	26.8346	916,653		916,653	42,972	959,625
FIRE DEPT	235,931	9.8409	336,161		336,161	15,759	351,920
DEPT OF TRANSPORTATION	83,195	3.4701	118,539		118,539	5,557	124,096
ENVIRONMENTAL SERVICES	182,979	7.6322	260,714		260,714	12,222	272,936
ENGINEERING	39,306	1.6395	56,005		56,005	2,626	58,631
BUILDING PERMITS & INSPECTIONS	28,629	1.1941	40,792		40,792	1,912	42,704
CITY/COUNTY HEALTH	270,372	11.2775	385,234		385,234	18,060	403,294
PARKS AND RECREATION	246,449	10.2796	351,148		351,148	16,462	367,610
ZOO	55,041	2.2958	78,425		78,425	3,677	82,102
LIBRARY	128,733	5.3696	183,422		183,422	8,599	192,021
DEPT OF MUSEUMS & CULTURAL AFF	27,140	1.1320	38,670		38,670	1,813	40,483
SUN METRO	142,663	5.9506	203,271		203,271	9,529	212,800



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
AIRPORT	32,068	1.3376	45,692		45,692	2,142	47,834
COMMUNITY/HUMAN DEVELOPMENT	3,736	0.1558	5,323		5,323	250	5,573
ECONOMIC DEVELOPMENT	14,232	0.5936	20,278		20,278	951	21,229
PENSION ADMINISTRATION	1,043	0.0435	1,486		1,486	70	1,556
INTERNATIONAL BRIDGES	27,177	1.1336	38,723		38,723	1,815	40,538
SubTotal	2,397,454	100.0000	3,415,961		3,415,961	149,432	3,565,393
Total	2,397,454	100.0000	3,415,961		3,415,961	149,432	3,565,393

Allocation Basis: TOTAL SWB CHARGES PER DEPARTMENT

Allocation Source: COMMUNICATION RECORDS



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO SERVICES	PUBLIC SAFETY
CITY MANAGER	70,887	59,875	11,012
GENERAL SERVICES	188,171	144,329	43,842
MUNICIPAL CLERK-CITY	331,735	331,735	0
MAYOR AND COUNCIL	20,004	0	20,004
FINANCIAL SERVICES	199,547	186,242	13,305
HUMAN RESOURCES	93,378	86,661	6,717
CITY ATTORNEY OFFICE	132,664	127,628	5,036
INFORMATION	892,534	744,021	148,513
MANAGEMENT AND	99,478	96,310	3,168
RISK MANAGEMENT	1,392	0	1,392
PLANNING	49,829	37,811	12,018
TAX OFFICE	44,422	40,308	4,114
METRO PLANNING	11,246	0	11,246
MUNICIPAL CLERK	60,074	0	60,074
POLICE	2,444,580	1,484,955	959,625
FIRE DEPT	1,179,830	827,910	351,920
DEPT OF	358,450	234,354	124,096
ENVIRONMENTAL	779,099	506,163	272,936
ENGINEERING	246,614	187,983	58,631
BUILDING PERMITS &	42,704	0	42,704
CITY/COUNTY HEALTH	1,073,541	670,247	403,294
PARKS AND RECREATION	1,069,959	702,349	367,610
ZOO	238,695	156,593	82,102
LIBRARY	516,978	324,957	192,021
DEPT OF MUSEUMS &	218,835	178,352	40,483
SUN METRO	749,639	536,839	212,800
AIRPORT	47,834	0	47,834
COMMUNITY/HUMAN	106,520	100,947	5,573
ECONOMIC DEVELOPMENT	21,229	0	21,229
PENSION ADMINISTRATION	1,556	0	1,556
INTERNATIONAL BRIDGES	47,315	6,777	40,538



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO SERVICES	PUBLIC SAFETY
Direct Billed	0	0	0
Total	<u>11,338,739</u>	<u>7,773,346</u>	<u>3,565,393</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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department MANAGEMENT AND BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,000,156			1,000,156
BUILDING USE CHARGE	7,686		7,686	
EQUIPMENT USE CHARGE	172,154		172,154	
NONDEPARTMENTAL	2,394	54	2,448	
CITY MANAGER	1,969	323	2,292	
GENERAL SERVICES	36,894	1,404	38,298	
FINANCIAL SERVICES	9,260	1,258	10,518	
CITY ATTORNEY OFFICE	63,800	2,838	66,638	
INFORMATION TECHNOLOGY	88,111	11,367	99,478	
MANAGEMENT AND BUDGET		2,503	2,503	
Total Allocated Additions:	382,268	19,747	402,015	402,015
Total To Be Allocated:	1,382,424	19,747		1,402,171



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department MANAGEMENT AND BUDGET

	Total	General & Admin	BUDGET
Wages & Benefits			
SALARIES & WAGES	760,786	0	760,786
FRINGE BENEFITS	187,518	0	187,518
Other Expense & Cost			
PRINTING CONTRACT	21,462	0	21,462
CONTRACTUAL SERVICE	6,473	0	6,473
INTERFUND SVCS	3,740	0	3,740
OPERATING LEASES	5,531	0	5,531
MATERIALS/SUPPLIES	6,179	0	6,179
OPERATING EXPENSES	8,467	0	8,467
Departmental Totals			
Total Expenditures	1,000,156	0	1,000,156
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,000,156	0	1,000,156
Allocation Step 1			
Inbound- All Others	382,268	0	382,268
1st Allocation	1,382,424	0	1,382,424
Allocation Step 2			
Inbound- All Others	19,747	0	19,747
2nd Allocation	19,747	0	19,747
Total For 120 MANAGEMENT AND BUDGET			
Total Allocated	1,402,171	0	1,402,171



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	8,503,428	1.5391	21,277		21,277		21,277
CITY MANAGER	1,663,909	0.3012	4,163		4,163		4,163
GENERAL SERVICES	42,276,861	7.6521	105,785		105,785		105,785
MUNICIPAL CLERK-CITY CLERK	723,263	0.1309	1,810		1,810	30	1,840
MAYOR AND COUNCIL	1,228,053	0.2223	3,073		3,073	51	3,124
FINANCIAL SERVICES	3,228,388	0.5843	8,078		8,078		8,078
HUMAN RESOURCES	1,814,676	0.3285	4,541		4,541		4,541
CITY ATTORNEY OFFICE	4,742,669	0.8584	11,867		11,867		11,867
INFORMATION TECHNOLOGY	10,096,988	1.8276	25,265		25,265		25,265
MANAGEMENT AND BUDGET	1,000,156	0.1810	2,503		2,503		2,503
RISK MANAGEMENT	50,908,670	9.2145	127,383		127,383	2,098	129,481
PLANNING ADMINISTRATION	114,211	0.0207	286		286	5	291
POLICE-ADMINISTRATIVE SERVICES	4,507,589	0.8159	11,279		11,279	186	11,465
POLICE-OFFICE OF THE CHIEF	3,982,633	0.7209	9,965		9,965	164	10,129
TAX OFFICE	3,960,922	0.7169	9,911		9,911	163	10,074
METRO PLANNING ORGAN.- M.P.O.	1,282,681	0.2322	3,210		3,210	53	3,263
MUNICIPAL CLERK	4,160,972	0.7531	10,412		10,412	171	10,583
POLICE	106,383,549	19.2553	266,191		266,191	4,383	270,574
FIRE DEPT	87,375,696	15.8150	218,630		218,630	3,601	222,231
DEPT OF TRANSPORTATION	15,717,428	2.8449	39,328		39,328	648	39,976
ENVIRONMENTAL SERVICES	27,585,888	4.9930	69,025		69,025	1,137	70,162
ENGINEERING	3,450,337	0.6245	8,633		8,633	142	8,775
BUILDING PERMITS & INSPECTIONS	3,648,779	0.6604	9,130		9,130	150	9,280
CITY/COUNTY HEALTH	19,750,174	3.5748	49,419		49,419	814	50,233
PARKS AND RECREATION	10,961,370	1.9840	27,427		27,427	452	27,879



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
ZOO	5,691,137	1.0301	14,240		14,240	235	14,475
LIBRARY	9,050,155	1.6381	22,645		22,645	373	23,018
DEPT OF MUSEUMS & CULTURAL AFF	4,001,484	0.7243	10,012		10,012	165	10,177
CIVIC/CONVENTION/TOURIST	8,559,449	1.5493	21,417		21,417	353	21,770
SUN METRO	51,550,920	9.3307	128,990		128,990	2,125	131,115
AIRPORT	23,495,972	4.2528	58,791		58,791	968	59,759
AIRPORT POLICE	2,079,250	0.3763	5,203		5,203	86	5,289
AIRPORT FIRE	2,848,709	0.5156	7,128		7,128	117	7,245
COMMUNITY/HUMAN DEVELOPMENT	17,083,511	3.0921	42,746		42,746	704	43,450
ECONOMIC DEVELOPMENT	5,343,164	0.9671	13,370		13,370	220	13,590
INTERNATIONAL BRIDGES	3,713,330	0.6721	9,291		9,291	153	9,444
SubTotal	552,486,371	100.0000	1,382,424		1,382,424	19,747	1,402,171
Total	552,486,371	100.0000	1,382,424		1,382,424	19,747	1,402,171

Allocation Basis: TOTAL FY 2011 ACTUAL EXPENDITURES

Allocation Source: CITY OF EL PASO FINANCE DEPT



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department MANAGEMENT AND BUDGET

Receiving Department	Total	BUDGET
NONDEPARTMENTAL	21,277	21,277
CITY MANAGER	4,163	4,163
GENERAL SERVICES	105,785	105,785
MUNICIPAL CLERK-CITY	1,840	1,840
MAYOR AND COUNCIL	3,124	3,124
FINANCIAL SERVICES	8,078	8,078
HUMAN RESOURCES	4,541	4,541
CITY ATTORNEY OFFICE	11,867	11,867
INFORMATION	25,265	25,265
MANAGEMENT AND	2,503	2,503
RISK MANAGEMENT	129,481	129,481
PLANNING	291	291
POLICE-ADMINISTRATIVE	11,465	11,465
POLICE-OFFICE OF THE	10,129	10,129
TAX OFFICE	10,074	10,074
METRO PLANNING	3,263	3,263
MUNICIPAL CLERK	10,583	10,583
POLICE	270,574	270,574
FIRE DEPT	222,231	222,231
DEPT OF	39,976	39,976
ENVIRONMENTAL	70,162	70,162
ENGINEERING	8,775	8,775
BUILDING PERMITS &	9,280	9,280
CITY/COUNTY HEALTH	50,233	50,233
PARKS AND RECREATION	27,879	27,879
ZOO	14,475	14,475
LIBRARY	23,018	23,018
DEPT OF MUSEUMS &	10,177	10,177
CIVIC/CONVENTION/TOURI	21,770	21,770
SUN METRO	131,115	131,115
AIRPORT	59,759	59,759
AIRPORT POLICE	5,289	5,289
AIRPORT FIRE	7,245	7,245



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department MANAGEMENT AND BUDGET

Receiving Department	Total	BUDGET
COMMUNITY/HUMAN	43,450	43,450
ECONOMIC DEVELOPMENT	13,590	13,590
INTERNATIONAL BRIDGES	9,444	9,444
Direct Billed	0	0
Total	1,402,171	1,402,171



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.
 - ◆ **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.
 - ◆ **Personnel** - Costs associated with Personnel 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

- ◆ **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.
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CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department POLICE-ADMINISTRATIVE SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,507,589			4,507,589
NONDEPARTMENTAL	110,741	2,439	113,180	
CITY MANAGER	30,964	4,985	35,949	
FINANCIAL SERVICES	21,455	3,000	24,455	
HUMAN RESOURCES	56,309	10,942	67,251	
MANAGEMENT AND BUDGET	11,279	186	11,465	
POLICE-OFFICE OF THE CHIEF		362,397	362,397	
FIRE		485,451	485,451	
Total Allocated Additions:	230,748	869,400	1,100,148	1,100,148
Total To Be Allocated:	4,738,337	869,400		5,607,737



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	Total	General & Admin	RECORDS	POLICE SUPPLY	TRAINING
Wages & Benefits					
SALARIES & WAGES	2,573,799	0	1,466,477	0	793,480
FRINGE BENEFITS	818,055	0	443,387	0	284,453
Other Expense & Cost					
CONTRACTUAL SERVICE	161,115	0	14,387	(3,352)	5,223
MATERIALS/SUPPLIES	946,909	0	29,382	286,300	512,779
OPERATING EXPENSES	7,711	0	5,404	0	0
Departmental Totals					
Total Expenditures	4,507,589	0	1,959,037	282,948	1,595,935
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	4,507,589	0	1,959,037	282,948	1,595,935
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	110,741	0	63,098	0	34,141
Inbound- FINANCIAL SERVICES - All Unspecified Activities	21,455	21,455	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	56,309	56,309	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	11,279	11,279	0	0	0
Inbound- All Others	30,964	0	17,642	0	9,546
Reallocate Admin Costs		(89,043)	39,066	5,419	31,402
1st Allocation	4,738,337	0	2,078,843	288,367	1,671,024
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	2,439	0	1,390	0	752
Inbound- FINANCIAL SERVICES - All Unspecified Activities	3,000	3,000	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	10,942	10,942	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	186	186	0	0	0
Inbound- All Others	852,833	0	485,920	0	262,921
Reallocate Admin Costs		(14,128)	6,198	860	4,982
2nd Allocation	869,400	0	493,508	860	268,655



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	Total	General & Admin	RECORDS	POLICE SUPPLY	TRAINING
Total For 210 POLICE-ADMINISTRATIVE					
Total Allocated	5,607,737	0	2,572,351	289,227	1,939,679



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	PERSONNEL	GRANT OPERATIONS	SPECIAL SVCS
Wages & Benefits			
SALARIES & WAGES	143,747	93,479	76,616
FRINGE BENEFITS	37,482	35,170	17,563
Other Expense & Cost			
CONTRACTUAL SERVICE	65,864	423	78,570
MATERIALS/SUPPLIES	5,875	3,308	109,265
OPERATING EXPENSES	0	0	2,307
Departmental Totals			
Total Expenditures	252,968	132,380	284,321
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	252,968	132,380	284,321
Allocation Step 1			
Inbound- NONDEPARTMENTAL - All Unspecified Activities	6,184	4,022	3,296
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	0	0	0
Inbound- All Others	1,729	1,125	922
Reallocate Admin Costs	4,996	2,634	5,526
1st Allocation	265,877	140,161	294,065
Allocation Step 2			
Inbound- NONDEPARTMENTAL - All Unspecified Activities	136	89	72
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0	0	0
Inbound- MANAGEMENT AND BUDGET - All Unspecified Activities	0	0	0
Inbound- All Others	47,631	30,974	25,387
Reallocate Admin Costs	793	418	877
2nd Allocation	48,560	31,481	26,336



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	PERSONNEL	GRANT OPERATIONS	SPECIAL SVCS
Total For 210 POLICE-ADMINISTRATIVE			
Total Allocated	314,437	171,642	320,401



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	2,044,144		2,044,144	485,271	2,529,415
AIRPORT POLICE	22.50	1.6691	34,699		34,699	8,237	42,936
SubTotal	1,348.00	100.0000	2,078,843		2,078,843	493,508	2,572,351
Total	1,348.00	100.0000	2,078,843		2,078,843	493,508	2,572,351

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	283,554		283,554	846	284,400
AIRPORT POLICE	22.50	1.6691	4,813		4,813	14	4,827
SubTotal	1,348.00	100.0000	288,367		288,367	860	289,227
Total	1,348.00	100.0000	288,367		288,367	860	289,227

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,643,132		1,643,132	264,171	1,907,303
AIRPORT POLICE	22.50	1.6691	27,892		27,892	4,484	32,376
SubTotal	1,348.00	100.0000	1,671,024		1,671,024	268,655	1,939,679
Total	1,348.00	100.0000	1,671,024		1,671,024	268,655	1,939,679

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	261,439		261,439	47,749	309,188
AIRPORT POLICE	22.50	1.6691	4,438		4,438	811	5,249
SubTotal	1,348.00	100.0000	265,877		265,877	48,560	314,437
Total	1,348.00	100.0000	265,877		265,877	48,560	314,437

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	289,157		289,157	25,896	315,053
AIRPORT POLICE	22.50	1.6691	4,908		4,908	440	5,348
SubTotal	1,348.00	100.0000	294,065		294,065	26,336	320,401
Total	1,348.00	100.0000	294,065		294,065	26,336	320,401

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	100	100.0000	140,161		140,161	31,481	171,642
SubTotal	100	100.0000	140,161		140,161	31,481	171,642
Total	100	100.0000	140,161		140,161	31,481	171,642

Allocation Basis: DIRECT ALLOCATION TO POLICE CHIEF

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	Total	RECORDS	POLICE SUPPLY	TRAINING	PERSONNEL	GRANT OPERATIONS	SPECIAL SVCS
POLICE-OFFICE OF THE	171,642	0	0	0	0	171,642	0
POLICE	5,345,359	2,529,415	284,400	1,907,303	309,188	0	315,053
AIRPORT POLICE	90,736	42,936	4,827	32,376	5,249	0	5,348
Direct Billed	0	0	0	0	0	0	0
Total	5,607,737	2,572,351	289,227	1,939,679	314,437	171,642	320,401



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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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:	3,984,352			3,984,352
CITY GRANT MATCH	(555,731)			
INTEREST EXPENSE	(1,719)			
Total Deductions:	(557,450)			(557,450)
BUILDING USE CHARGE	229,802		229,802	
NONDEPARTMENTAL	31,319	692	32,011	
CITY MANAGER	6,749	1,087	7,836	
GENERAL SERVICES	436,392	17,232	453,624	
FINANCIAL SERVICES	45,032	6,531	51,563	
HUMAN RESOURCES	12,274	2,385	14,659	
MANAGEMENT AND BUDGET	9,965	164	10,129	
POLICE-ADMINISTRATIVE SERVICES	140,161	31,481	171,642	
POLICE-OFFICE OF THE CHIEF		78,995	78,995	
FIRE		105,818	105,818	
Total Allocated Additions:	911,694	244,385	1,156,079	1,156,079
Total To Be Allocated:	4,338,596	244,385		4,582,981



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,570,795	0	834,903	420,703	152,565
FRINGE BENEFITS	434,276	0	215,835	130,131	39,833
Other Expense & Cost					
CONTRACTUAL SERVICE	648,540	0	379,509	177,769	88,197
MATERIALS/SUPPLIES	81,271	0	24,665	7,781	9,855
OPERATING EXPENSES	692,020	0	239,944	451,751	325
*CITY GRANT MATCH	555,731	555,731	0	0	0
*INTEREST EXPENSE	1,719	1,719	0	0	0
Departmental Totals					
Total Expenditures	3,984,352	557,450	1,694,856	1,188,135	290,775
Deductions					
Total Deductions	(557,450)	(557,450)	0	0	0
Functional Cost					
Functional Cost	3,426,902	0	1,694,856	1,188,135	290,775
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	31,319	0	4,607	5,528	14,736
Inbound- FINANCIAL SERVICES - All Unspecified Activities	45,032	0	6,623	7,948	21,189
Inbound- HUMAN RESOURCES: H.R. SERVICES	12,274	0	6,637	4,117	207
Inbound- MANAGEMENT AND BUDGET: BUDGET	9,965	0	1,466	1,759	4,688
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	140,161	0	0	0	0
Inbound- All Others	672,943	0	357,680	180,233	65,360
1st Allocation	4,338,596	0	2,071,869	1,387,720	396,955
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	692	0	101	123	325
Inbound- FINANCIAL SERVICES - All Unspecified Activities	6,531	0	960	1,152	3,075
Inbound- HUMAN RESOURCES: H.R. SERVICES	2,385	0	1,290	800	40
Inbound- MANAGEMENT AND BUDGET: BUDGET	164	0	24	29	77
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	78,995	0	11,620	13,943	37,167
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	31,481	0	0	0	0
Inbound- All Others	124,137	0	65,981	33,247	12,057
2nd Allocation	244,385	0	79,976	49,294	52,741



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	4,582,981	0	2,151,845	1,437,014	449,696



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

PLANNING & RESEARCH

<u>Wages & Benefits</u>	
SALARIES & WAGES	162,624
FRINGE BENEFITS	48,477
<u>Other Expense & Cost</u>	
CONTRACTUAL SERVICE	3,065
MATERIALS/SUPPLIES	38,970
OPERATING EXPENSES	0
*CITY GRANT MATCH	0
*INTEREST EXPENSE	0
<u>Departmental Totals</u>	
Total Expenditures	253,136
<u>Deductions</u>	
Total Deductions	0
Functional Cost	253,136
<u>Allocation Step 1</u>	
Inbound- NONDEPARTMENTAL - All Unspecified Activities	6,448
Inbound- FINANCIAL SERVICES - All Unspecified Activities	9,272
Inbound- HUMAN RESOURCES: H.R. SERVICES	1,313
Inbound- MANAGEMENT AND BUDGET: BUDGET	2,052
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	140,161
Inbound- All Others	69,670
1st Allocation	482,052
<u>Allocation Step 2</u>	
Inbound- NONDEPARTMENTAL - All Unspecified Activities	143
Inbound- FINANCIAL SERVICES - All Unspecified Activities	1,344
Inbound- HUMAN RESOURCES: H.R. SERVICES	255
Inbound- MANAGEMENT AND BUDGET: BUDGET	34
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	16,265
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	31,481
Inbound- All Others	12,852
2nd Allocation	62,374



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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

544,426



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	10.4751	217,031		217,031		217,031
POLICE-OFFICE OF THE CHIEF	37.10	2.2834	47,308		47,308		47,308
POLICE	1,383.00	85.1182	1,763,537		1,763,537	78,029	1,841,566
AIRPORT POLICE	34.50	2.1233	43,993		43,993	1,947	45,940
SubTotal	1,624.80	100.0000	2,071,869		2,071,869	79,976	2,151,845
Total	1,624.80	100.0000	2,071,869		2,071,869	79,976	2,151,845

Allocation Basis: BUDGETED EMPLOYEES SUPERVISED

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	10.4751	145,366		145,366		145,366
POLICE-OFFICE OF THE CHIEF	37.10	2.2834	31,687		31,687		31,687
POLICE	1,383.00	85.1182	1,181,201		1,181,201	48,094	1,229,295
AIRPORT POLICE	34.50	2.1233	29,466		29,466	1,200	30,666
SubTotal	1,624.80	100.0000	1,387,720		1,387,720	49,294	1,437,014
Total	1,624.80	100.0000	1,387,720		1,387,720	49,294	1,437,014

Allocation Basis: BUDGETED EMPLOYEES SUPERVISED

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	390,329		390,329	51,861	442,190
AIRPORT POLICE	22.50	1.6691	6,626		6,626	880	7,506
SubTotal	1,348.00	100.0000	396,955		396,955	52,741	449,696
Total	1,348.00	100.0000	396,955		396,955	52,741	449,696

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	474,006		474,006	61,333	535,339
AIRPORT POLICE	22.50	1.6691	8,046		8,046	1,041	9,087
SubTotal	1,348.00	100.0000	482,052		482,052	62,374	544,426
Total	1,348.00	100.0000	482,052		482,052	62,374	544,426

Allocation Basis: BUDGETED UNIFORMED EMPLOYEES

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	362,397	217,031	145,366	0	0
POLICE-OFFICE OF THE	78,995	47,308	31,687	0	0
POLICE	4,048,390	1,841,566	1,229,295	442,190	535,339
AIRPORT POLICE	93,199	45,940	30,666	7,506	9,087
Direct Billed	0	0	0	0	0
Total	4,582,981	2,151,845	1,437,014	449,696	544,426



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.
 - ◆ **Communication** - The Communication Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of Police and Fire fte’s.
 - ◆ **Strategic Planning** - Costs associated with Planning are allocated based on the number of Fire fte’s.
 - ◆ **Human Resources** – Costs associated with HR are allocated based on the number of Fire fte’s.
 - ◆ **Safety** – Safety is classified as a direct cost and is not allocated within this Plan.
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CITY OF EL PASO, TEXAS
FIRE DEPARTMENT
NATURE AND EXTENT OF SERVICES

- ◆ **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 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department FIRE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	85,039,346			85,039,346
GRANT MATCH	(281,377)			
CAPITAL OUTLAY	(9,270)			
INTEREST EXPENSE	(863)			
Total Deductions:	(291,510)			(291,510)
Total Allocated Additions:			0	0
Total To Be Allocated:	84,747,836	0	84,747,836	84,747,836



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	Total	General & Admin	DEPT ADMIN	TRAINING	LOGISTICS
Wages & Benefits					
SALARIES & WAGES	58,781,406	0	937,951	1,158,277	517,652
FRINGE BENEFITS	19,430,004	1,344	99,195	385,733	173,930
Other Expense & Cost					
PROFESSIONAL SVCS	742,663	0	257,450	264,372	190,317
CONTRACTUAL SERVICE	2,020,669	0	73,387	22,518	379,058
INTERFUND SVCS	81,543	0	8,014	318	72,029
OPERATING LEASES	525,377	0	55,252	0	466,804
MATERIALS/SUPPLIES	2,752,346	0	70,762	54,895	2,569,950
COMMUNICATIONS	94,102	0	75,560	0	12,062
TRAVEL	21,579	0	18,009	0	3,570
MAINT & REPAIRS	220,043	0	0	0	216,071
OPERATING EXPENSES	78,104	0	52,926	0	19,975
*GRANT MATCH	281,377	281,377	0	0	0
*CAPITAL OUTLAY	9,270	9,270	0	0	0
*INTEREST EXPENSE	863	863	0	0	0
Departmental Totals					
Total Expenditures	85,039,346	292,854	1,648,506	1,886,113	4,621,418
Deductions					
Total Deductions	(291,510)	(291,510)	0	0	0
Functional Cost					
Functional Cost	84,747,836	1,344	1,648,506	1,886,113	4,621,418
Allocation Step 1					
Reallocate Admin Costs		(1,344)	21	26	12
Unallocated Costs	(68,316,817)	0	0	0	0
1st Allocation	16,431,019	0	1,648,527	1,886,139	4,621,430
Allocation Step 2					
2nd Allocation	0	0	0	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	Total	General & Admin	DEPT ADMIN	TRAINING	LOGISTICS
Total For 240 FIRE					
Total Allocated	16,431,019	0	1,648,527	1,886,139	4,621,430



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	COMMUNICATIONS	STRATEGIC PLANNING	HUMAN RESOURCES	SAFETY	EMERGENCY OP
Wages & Benefits					
SALARIES & WAGES	5,952,498	318,059	0	1,343,499	45,929,876
FRINGE BENEFITS	1,511,899	115,413	0	419,734	15,778,925
Other Expense & Cost					
PROFESSIONAL SVCS	1,334	0	29,190	0	0
CONTRACTUAL SERVICE	305,956	(2,650)	7,315	0	1,232,280
INTERFUND SVCS	1,182	0	0	0	0
OPERATING LEASES	3,321	0	0	0	0
MATERIALS/SUPPLIES	20,802	0	3,024	0	0
COMMUNICATIONS	0	0	837	0	0
TRAVEL	0	0	0	0	0
MAINT & REPAIRS	3,972	0	0	0	0
OPERATING EXPENSES	2,628	0	0	0	0
*GRANT MATCH	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
Departmental Totals					
Total Expenditures	7,803,592	430,822	40,366	1,763,233	62,941,081
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	7,803,592	430,822	40,366	1,763,233	62,941,081
Allocation Step 1					
Reallocate Admin Costs	136	7	0	31	1,051
Unallocated Costs	0	0	0	(1,763,264)	(62,942,132)
1st Allocation	7,803,728	430,829	40,366	0	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	COMMUNICATIONS	STRATEGIC PLANNING	HUMAN RESOURCES	SAFETY	EMERGENCY OP
Total For 240 FIRE					
Total Allocated	7,803,728	430,829	40,366	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	SPECIAL OPER	FIRE PREVENTION
Wages & Benefits		
SALARIES & WAGES	219,575	2,404,019
FRINGE BENEFITS	75,695	868,136
Other Expense & Cost		
PROFESSIONAL SVCS	0	0
CONTRACTUAL SERVICE	0	2,805
INTERFUND SVCS	0	0
OPERATING LEASES	0	0
MATERIALS/SUPPLIES	20,944	11,969
COMMUNICATIONS	0	5,643
TRAVEL	0	0
MAINT & REPAIRS	0	0
OPERATING EXPENSES	0	2,575
*GRANT MATCH	0	0
*CAPITAL OUTLAY	0	0
*INTEREST EXPENSE	0	0
Departmental Totals		
Total Expenditures	316,214	3,295,147
Deductions		
Total Deductions	0	0
Functional Cost		
	316,214	3,295,147
Allocation Step 1		
Reallocate Admin Costs	5	55
Unallocated Costs	(316,219)	(3,295,202)
1st Allocation	0	0
Allocation Step 2		
2nd Allocation	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	SPECIAL OPER	FIRE PREVENTION
Total For 240 FIRE		
Total Allocated	0	0



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,594,490		1,594,490		1,594,490
AIRPORT FIRE	32.00	3.2779	54,037		54,037		54,037
SubTotal	976.24	100.0000	1,648,527		1,648,527		1,648,527
Total	976.24	100.0000	1,648,527		1,648,527		1,648,527

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	1,824,314		1,824,314		1,824,314
AIRPORT FIRE	32.00	3.2779	61,825		61,825		61,825
SubTotal	976.24	100.0000	1,886,139		1,886,139		1,886,139
Total	976.24	100.0000	1,886,139		1,886,139		1,886,139

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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	4,469,945		4,469,945		4,469,945
AIRPORT FIRE	32.00	3.2779	151,485		151,485		151,485
SubTotal	976.24	100.0000	4,621,430		4,621,430		4,621,430
Total	976.24	100.0000	4,621,430		4,621,430		4,621,430

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 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
POLICE-ADMINISTRATIVE SERVICES	170	6.2208	485,451		485,451		485,451
POLICE-OFFICE OF THE CHIEF	37	1.3560	105,818		105,818		105,818
POLICE	1,382	50.5347	3,943,593		3,943,593		3,943,593
FIRE DEPT	1,078	39.4214	3,076,340		3,076,340		3,076,340
AIRPORT POLICE	34	1.2610	98,402		98,402		98,402
AIRPORT FIRE	33	1.2061	94,124		94,124		94,124
SubTotal	2,736	100.0000	7,803,728		7,803,728		7,803,728
Total	2,736	100.0000	7,803,728		7,803,728		7,803,728

Allocation Basis: NUMBER OF POLICE AND FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE



CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FIRE

Activity - STRATEGIC PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	944.24	96.7221	416,707		416,707		416,707
AIRPORT FIRE	32.00	3.2779	14,122		14,122		14,122
SubTotal	976.24	100.0000	430,829		430,829		430,829
Total	976.24	100.0000	430,829		430,829		430,829

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

CITY OF EL PASO, TEXAS
FY 2013 OMB A-87 COST PLAN
BASED ON FY 2011 ACTUAL EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FIRE

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	944.24	96.7221	39,043		39,043		39,043
AIRPORT FIRE	32.00	3.2779	1,323		1,323		1,323
SubTotal	976.24	100.0000	40,366		40,366		40,366
Total	976.24	100.0000	40,366		40,366		40,366

Allocation Basis: NUMBER OF FIRE FTE'S

Allocation Source: BUDGET STAFFING TABLE

**CITY OF EL PASO, TEXAS
 FY 2013 OMB A-87 COST PLAN
 BASED ON FY 2011 ACTUAL EXPENDITURES
 Schedule .5 - Allocation Summary
 For Department FIRE**

Receiving Department	Total	DEPT ADMIN	TRAINING	LOGISTICS	COMMUNICATIONS	STRATEGIC PLANNING	HUMAN RESOURCES
POLICE-ADMINISTRATIVE	485,451	0	0	0	485,451	0	0
POLICE-OFFICE OF THE	105,818	0	0	0	105,818	0	0
POLICE	3,943,593	0	0	0	3,943,593	0	0
FIRE DEPT	11,420,839	1,594,490	1,824,314	4,469,945	3,076,340	416,707	39,043
AIRPORT POLICE	98,402	0	0	0	98,402	0	0
AIRPORT FIRE	376,916	54,037	61,825	151,485	94,124	14,122	1,323
Direct Billed	0	0	0	0	0	0	0
Total	16,431,019	1,648,527	1,886,139	4,621,430	7,803,728	430,829	40,366



THE END
