

# **A COST ALLOCATION PLAN**

*for the*

**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST ALLOCATION PLAN**

Based on Actual Expenditures  
For the Fiscal Year Ending August 31, 2012

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*Helping Government Serve the People*  
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**SECTION I**

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INTRODUCTION

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## **INTRODUCTION**

This document comprises the FY 2014 Central Services Cost Allocation (CAP) for the City of El Paso, Texas. The CAP has been prepared in accordance with principles and procedures of U.S. Office of Management and Budget Circular A-87 (OMB A-87), “Cost Principles for State, Local and Indian Tribal Governments”. The document has been prepared by MAXIMUS, Inc. at the request of the City of El Paso, Texas.

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

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

### **GAAP PRINCIPLES**

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

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## OMB A-87 PRINCIPLES AND PROCEDURES

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

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

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

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

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

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

- (1) All costs included in this proposal dated September 1, 2011 through August 31, 2012 to establish billing or final indirect costs rates for the fiscal year ended August 31, 2014 are allowable in accordance with the requirements of the federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Government (OMB circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All Costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of El Paso

Signature: 

Name of Official: MARK SUTTER

Title: Comptroller

Date of Execution: 2/12/14



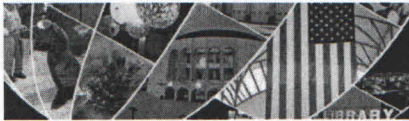
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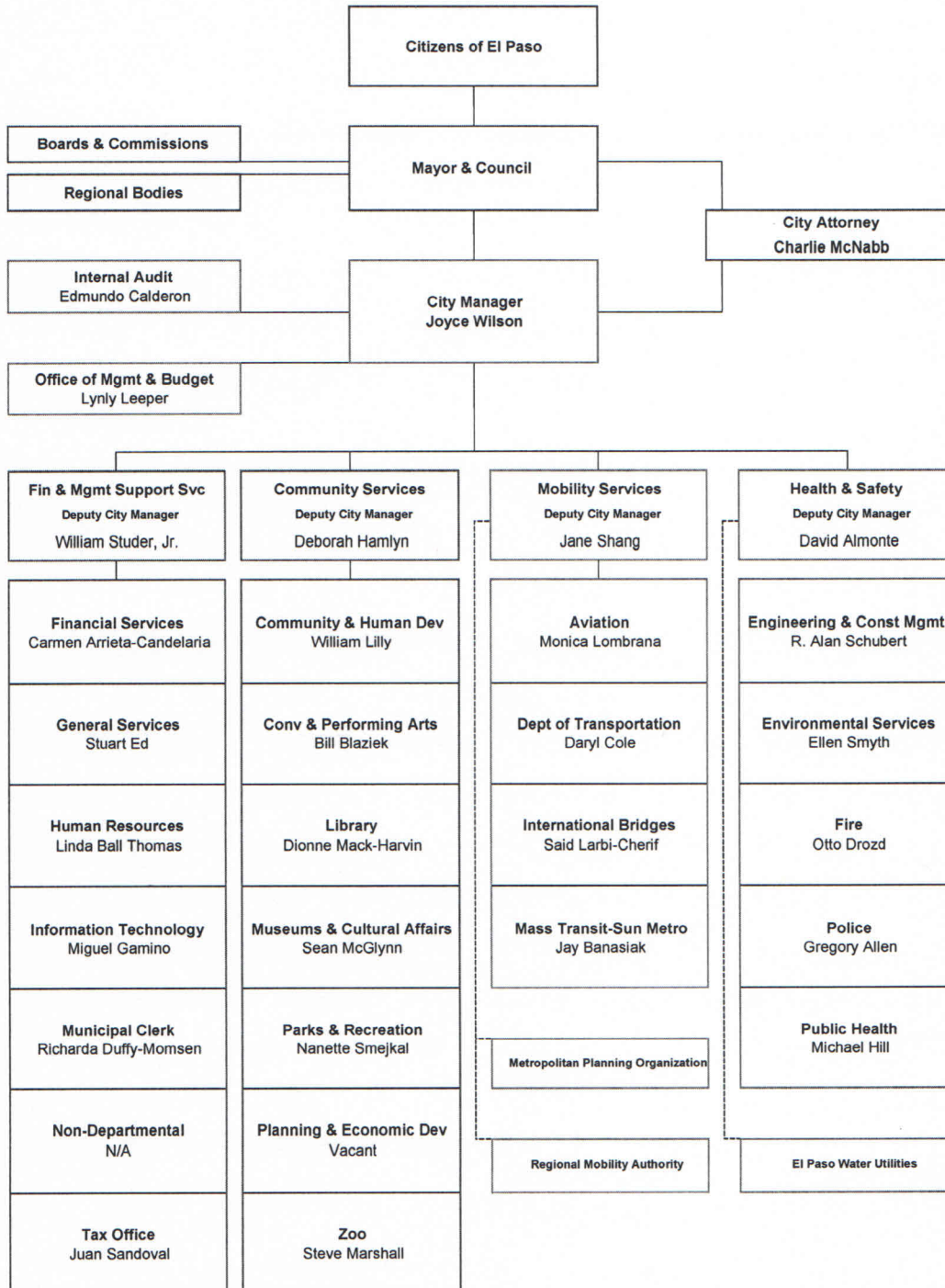
**SECTION III**  
**ORGANIZATION CHART**

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# City of El Paso Organizational Chart Fiscal Year 2012



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## **SECTION IV**

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

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City of El Paso  
FY 2012 Reconciliation of General Fund Costs

Department, Division	SALARIES & WAGES	OTHER EXPENSES	CAPITAL OUTLAY	Grand Total
<b>CITY ATTORNEY</b>	<b>2,302,544</b>	<b>2,045,531</b>		<b>4,348,075</b>
ATTRNYS AND PARALEGALS	1,945,614	408,817		2,354,431
LEGAL OPERATING EXP		59,703		59,703
LEGAL SECRETARIAL STAFF	288,707	74,260		362,967
LEGAL SUPPORT STAFF	68,223	16,755		84,978
OUTSIDE COUNSEL SERVS		897,955		897,955
TRIAL OPER EXP DAMAGES SETT		588,041		588,041
<b>CITY DEVELOPMENT</b>	<b>4,653,548</b>	<b>2,343,300</b>		<b>6,996,848</b>
BLDG PRMT INSP - ADMINIST	18,555	35,397		53,952
BLDG PRMT INSP - COMM INSPS	566,210	203,314		769,524
BLDG PRMT INSP - PLAN REVIEW	834,379	240,323		1,074,702
BLDG PRMT INSP - RSDNTL INSP	660,881	219,233		880,114
BUSINESS CENTER	460,863	163,509		624,372
ECO DEV ADMIN	580,534	765,454		1,345,988
LAND DEVELOPMENT	434,732	134,444		569,176
PLNG ADMIN NEW	1,097,394	581,626		1,679,020
<b>CITY MANAGER</b>	<b>2,122,411</b>	<b>802,706</b>		<b>2,925,117</b>
CITY MANAGER	892,168	325,799		1,217,967
INTERNAL AUDIT	305,556	110,927		416,483
OFFICE OF MANAGMENT AND BUDGET	759,196	303,376		1,062,572
PUBLIC INFOR OFFICE	165,491	62,604		228,095
<b>COMMUNITY AND HUMAN DEVELOPMEN</b>	<b>266,064</b>	<b>219,334</b>		<b>485,398</b>
FEDERAL SOCIAL SERVICE GRNT	0			0
NEIGH SEVC CONSERVATION PROG	184,737	193,785		378,522
RELOCATN SERVS_GEN FUND	81,327	25,549		106,876
<b>DEPARTMENT OF TRANSPORTATION</b>	<b>6,416,990</b>	<b>6,074,200</b>		<b>12,491,190</b>
ADMIN SUPPORT AND DATA MGMT	854,150	431,967		1,286,117
ENGR TRAFFIC-ST	785,354	294,953		1,080,307
GRAFFITI CLEAN UP		0		0
PAVEMENT MGMT	391,221	146,094		537,315
SIGNS AND MARKINGS	754,514	-78,821		675,693
ST EQUIPMENT SUPPORT	153,748	1,549,635		1,703,383
ST MEDIANS	0			0
STREET GRAFFITI PROGRAM	0			0
STREET MAINTNC	2,636,321	3,025,695		5,662,016
STREET SWEEPING OPER	0			0
TRAFFIC SIGNALS	841,682	704,677		1,546,359

City of El Paso  
FY 2012 Reconciliation of General Fund Costs

Department, Division	SALARIES & WAGES	OTHER EXPENSES	CAPITAL OUTLAY	Grand Total
<b>ENGINEERING AND CONSTRUCTION M</b>	<b>2,603,754</b>	<b>1,195,451</b>		<b>3,799,205</b>
CAPTL ASSETS MGMT	130,141	50,450		180,591
CONSTRUCTION INSPECTION	450,054	185,860		635,914
DESIGN DIVISION	201,304	68,130		269,434
ENGINEERING-AIRPORT	384,033	103,246		487,279
ENGR ADMIN	984,730	673,531		1,658,261
ENGR CIP	453,492	114,234		567,726
<b>ENVIRONMENTAL SERVICES</b>	<b>1,252,042</b>	<b>1,018,601</b>		<b>2,270,643</b>
ANIMAL SHELTER OPERATIONS	956,795	865,028		1,821,823
ENVIRO CODE COMPLIANCE	295,247	153,573		448,820
ESD NON-DEPTAL	0	0		0
SWM ENGR	0			0
<b>FINANCIAL SERVICES</b>	<b>2,073,736</b>	<b>878,282</b>	<b>18,126</b>	<b>2,970,144</b>
CAPTL ASSETS MGMT	0			0
CITY AUCTIONS	0			0
FIN ADMIN SRVCS DEPT		5		5
FINANCIAL ACCT REPORTING	420,626	154,035		574,661
FINANCIAL SVCS CFO	398,890	365,072	14,840	778,802
FISCAL OPER	419,096	121,569		540,665
GRNT ADMIN	82,662	20,742		103,404
PURCHASING ADMIN	553,298	165,767	3,286	722,351
TREASURY SVCS	199,164	51,092		250,256
<b>FIRE</b>	<b>58,810,201</b>	<b>28,761,103</b>		<b>87,571,304</b>
FD EMERGENCY OPER	46,118,380	17,298,356		63,416,736
FIRE COMMUNICATIONS	5,394,290	2,165,120		7,559,410
FIRE DEPT ADMIN	856,575	1,155,693		2,012,268
FIRE FIGHTING TRAINING	1,458,727	542,439		2,001,166
FIRE HUMAN RESOURCES	493,063	5,488,411		5,981,474
FIRE PREVENTION	2,314,334	915,605		3,229,939
FIRE RESCUE	163,049	396,871		559,920
FIRE STRATEGIC PLNG	226,929	197,489		424,418
FIRE SUPPRT PERSONNEL	1,557,499	494,327		2,051,826
SPECIAL OPER	227,355	106,792		334,147
STATION 31	0			0
STATION 5	0			0

City of El Paso  
FY 2012 Reconciliation of General Fund Costs

Department, Division	SALARIES & WAGES	OTHER EXPENSES	CAPITAL OUTLAY	Grand Total
<b>GENERAL SERVICES</b>	<b>4,619,535</b>	<b>21,372,544</b>	<b>5,661</b>	<b>25,997,740</b>
CITY RECORDS	83,834	162,778		246,612
FACILITY SUPPORT		1,042,377		1,042,377
FACILITY MAINTNC	1,315,996	1,583,546	5,661	2,905,203
FACILITY PERSONNEL	78	425		503
FACILITY UTILITIES		11,876,708		11,876,708
PARK LAND MGMT	2,204,016	5,745,205		7,949,221
PARKS FACILITIES MAINTNC	1,015,611	961,505		1,977,116
<b>HUMAN RESOURCES</b>	<b>1,153,702</b>	<b>676,602</b>		<b>1,830,304</b>
HUMAN RESOURCES ADMIN	293,906	123,690		417,596
ORGANIZATIONAL DEVELOPMENT	158,179	297,395		455,574
PAYROLL AND RECORDS	316,272	96,053		412,325
RECRUITMENT EXAM	385,345	159,464		544,809
<b>INFORMATION TECHNOLOGY</b>	<b>2,688,993</b>	<b>7,605,251</b>		<b>10,294,244</b>
GEOGRAPHIC INFOR SYSTEMS	219,741	47,967		267,708
INFOR SERVS	1,705,201	4,105,276		5,810,477
INFOR TECH ADMIN	407,804	127,636		535,440
MEDIA PRODUCTION	96,320	25,221		121,541
TELECOMMUNICATIONS	259,927	3,299,151		3,559,078
<b>LIBRARY</b>	<b>5,271,006</b>	<b>3,126,089</b>		<b>8,397,095</b>
ARMIJO BRANCH OPER	221,573	56,090		277,663
CATALOGING ORDERING PROCESS	314,310	1,257,252		1,571,562
CIELO VISTA BRANCH OPER	218,330	60,182		278,512
CLARDY FOX BRANCH OPER	254,595	69,534		324,129
DORRIS VAN DOREN-WEST REGNL	351,695	96,968		448,663
ESPERANZA ACOSTA MORENO -EAST	303,881	93,579		397,460
IRVING SCHWARTZ BRANCH OPER	247,233	65,516		312,749
JUDGE MARQUEZ MISSION VALLEY B	285,345	75,772		361,117
LIBRY ADMIN	956,462	743,698		1,700,160
MAIN LIBRY	1,035,991	278,164		1,314,155
MEMORIAL BRANCH OPER	223,204	70,944		294,148
RICHARD BURGESS BRANCH OPER	369,033	109,339		478,372
WESTSIDE BRANCH OPER	246,301	79,091		325,392
YSLETA BRANCH OPER	243,053	69,960		313,013

City of El Paso  
FY 2012 Reconciliation of General Fund Costs

Department, Division	SALARIES & WAGES	OTHER EXPENSES	CAPITAL OUTLAY	Grand Total
<b>MAYOR AND COUNCIL</b>	<b>826,387</b>	<b>467,043</b>		<b>1,293,430</b>
COUNCIL DISTRICT 02	79,180	49,038		128,218
COUNCIL DISTRICT 03	78,172	47,380		125,552
COUNCIL DISTRICT 04	84,763	46,971		131,734
COUNCIL DISTRICT 05	79,501	50,522		130,023
COUNCIL DISTRICT 06	86,670	43,202		129,872
COUNCIL DISTRICT 07	81,009	49,253		130,262
COUNCIL DISTRICT 08	84,862	46,381		131,243
COUNCIL DISTRICT 01	86,367	45,539		131,906
OFFICE OF THE MAYOR	165,863	88,757		254,620
<b>MUNICIPAL CLERK</b>	<b>3,038,511</b>	<b>1,493,452</b>		<b>4,531,963</b>
MUNICPL CLRK ADMIN	2,235,935	1,201,573		3,437,508
MUNICPL CLRK JUDICIARY	557,527	146,676		704,203
MUNICPL CLRK-CITY CLRK	245,049	145,203		390,252
<b>MUSEUM AND CULTURAL AFFAIRS</b>	<b>1,448,449</b>	<b>796,870</b>		<b>2,245,319</b>
ACR ADMIN	126,955	98,976		225,931
ARCHAEOLOGY MUSEUM	91,976	70,793		162,769
ART MUSEUM ADMIN	511,183	286,174		797,357
ART MUSEUM CURATORIAL	209,262	110,662		319,924
ART MUSEUM EDUCATION	94,532	35,682		130,214
HISTORY MUSEUM OPER	414,541	194,583		609,124
<b>NONDEPARTMENTAL</b>	<b>35,578</b>	<b>5,992,303</b>	<b>23,319</b>	<b>6,051,200</b>
NONDEPARTMENTAL	35,578	5,992,303	23,319	6,051,200
<b>PARKS AND RECREATION</b>	<b>6,779,441</b>	<b>4,428,583</b>		<b>11,208,024</b>
AFTER SCHL SCHL SITES	301,464	227,630		529,094
AQUATICS	1,682,569	598,949		2,281,518
ARMIJO REC CTR OPER		138		138
ATHLETICS SPORTS CTR	1,002,248	1,219,500		2,221,748
DAYCARE OPER	224,763	77,201		301,964
LEISURE INSTRUCTION	55,303	163,835		219,138
PARK PLNG DEVELOPMENT	352,739	125,761		478,500
PARKS CD FUNDED PROJ		182		182
PARKS RECREATN ADMIN	696,849	503,653		1,200,502
RECREATION CENTERS	1,611,384	1,006,884		2,618,268
SENIOR CENTER OPER	782,177	458,257		1,240,434
SHELTERS GENERAL ADMINISTRATIO		-30		-30
SPECIAL EVENTS	69,945	46,623		116,568

City of El Paso  
FY 2012 Reconciliation of General Fund Costs

Department, Division	SALARIES & WAGES	OTHER EXPENSES	CAPITAL OUTLAY	Grand Total
<b>POLICE</b>	<b>76,951,442</b>	<b>34,005,632</b>		<b>110,957,074</b>
CENTRAL REGNL COMMAND	465,532	269,622		735,154
CHIEFS OFFICE	70,150,820	25,519,503		95,670,323
CRIMINAL INVESTIGATIONS	144,141	208,924		353,065
CRIMINAL JUSTICE GRNT_PS	0			0
DIRECTED INVESTIGATIONS	244,212	278,165		522,377
FEDERAL POLICING GRNT	0			0
FINANCIAL SERVS	444,324	755,134		1,199,458
GRANT OPER PDHQ	61,992	33,847		95,839
INTERNAL AFFAIRS	172,664	144,105		316,769
MISSN VALLY REGIONL COMMAN	220,062	81,229		301,291
NORTHEAST REGNL COMMAND	178,244	66,881		245,125
OPERATIONAL SUPPORT	1,107,093	392,282		1,499,375
PD PERSONNEL	175,802	122,277		298,079
PEBBLE HILLS REGNL COMMAND	232,740	109,817		342,557
PLNG AND RESEARCH	172,132	90,599		262,731
POLICE SUPPLY		358,783		358,783
RECORDS	1,506,397	494,631		2,001,028
SPECIAL SERVS	90,831	173,421		264,252
TRAINING	1,423,971	740,878		2,164,849
VEHICLE OPER		4,085,521		4,085,521
WESTSIDE REGNL COMMAND	160,485	80,013		240,498
<b>PUBLIC HEALTH</b>	<b>2,922,567</b>	<b>2,701,329</b>	<b>120,249</b>	<b>5,744,145</b>
ADULT IMMUNIZATN SERVS	55,199	59,887		115,086
DENTAL	358,868	174,502		533,370
ENVIRONMENT_FOOD	903,460	399,517		1,302,977
EPIDEMIOLOGY	143,366	42,632		185,998
HEALTH ADMIN	364,516	697,595		1,062,111
HEALTH EDUCATION PROGRAM	174,555	54,414		228,969
HEALTH SUPPORT SERVS	435,815	821,903	115,000	1,372,718
LABORATORY	338,650	366,269	5,249	710,168
MISC HEALTH GRNT	0			0
STD CLINICS	148,138	84,610		232,748
<b>TAX</b>	<b>918,345</b>	<b>581,972</b>	<b>465,623</b>	<b>1,965,940</b>
TAX OFFICE COLLECTNS	918,345	581,972	465,623	1,965,940
<b>ZOO</b>	<b>2,771,048</b>	<b>955,200</b>		<b>3,726,248</b>
ZOO GENERAL OPER	2,771,048	955,200		3,726,248
<b>Grand Total</b>	<b>189,926,294</b>	<b>127,541,378</b>	<b>632,978</b>	<b>318,100,650</b>



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**SECTION V**

INDIRECT COST RATES

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**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

**Community & Human Development**

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

71030	Relocation Services	81,327
71040	Neighborhood Conservation Program	184,737
71080	Federal Social Service Grants	244,346
71130	CDBG Emergency Shelter Grants	16,841
71140	CDBG Special Purpose Grants	79,778
71150	CDBG Home Entitlement Grants	234,690
71180	CDBG Revolving Loan Fund	546,697
71200	HUD CD Administration	831,004
71260	Empowerment Zone Enterprise Comm	124,175
<b>Total</b>		<b>\$ 2,343,595</b>

**II. Final FY 2012 and Fixed 2014 Indirect Costs**

Building Use Charge	\$ 30,756
Equipment Use Charge	84,655
Nondepartmental	1,395
City Manager	37,986
General Services	150,020
Financial Services	162,638
Human Resources	15,222
City Attorney	78,296
Information Technology Services	138,270
<b>Total</b>	<b>\$ 699,238</b>

**III. FY 2012 Carry Forward**

Final FY 2012 Indirect Costs	\$ 699,238
Less: FY 2010 Fixed Indirect Costs	696,960
<b>FY 2014 Carry Forward (Over Recovery)</b>	<b>\$ 2,278</b>

**IV. FY 2014 Fixed Indirect Cost**

Final FY 2012 Indirect Costs	\$ 699,238
FY 2010 Carry Forward (Under Recovery)	(475,298)
<b>FY 2014 Fixed Indirect Costs</b>	<b>\$ 223,940</b>

**V. Final FY 2012 Indirect Cost Rate**

Final FY 2012 Indirect Costs	=	699,238	=	<b>29.836%</b>
Direct Salary Expenses		2,343,595		

**VI. Fixed FY 2014 Indirect Cost Rate**

Fixed FY 2014 Indirect Costs	=	223,940	=	<b>9.555%</b>
Direct Salary Expenses		2,343,595		

**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

**Public Health**

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

41000	Environmental Food	\$ 903,460
41060	STD Clinics	148,139
41080	Dental	358,868
41090	Adult Immunization Services	55,199
41130	Laboratory	338,649
41150	Epidemiology	143,367
41160	Health Administration	364,517
41170	Health Support Services	435,815
41210	Health Education Program	174,555
41230	Private Local Health Grants	214,641
41240	TDH WIC Services	3,855,613
41270	TDH Laboratory Grants	141,462
41280	Miscellaneous Grants	195,717
41290	TDH Clinical Services Grants	164,630
41300	TDH STD Aids HIV Clinic Grants	339,616
41310	Tuberculosis Grants	543,823
41320	TDH Immunization Grants	1,040,738
41340	TDH Case Mangement Grants	114,090
41350	Misc Heath Grants	339,574
	Subtotal	9,872,473
	Less: Health Administration	(364,517)
	<b>Total</b>	<b><u><u>\$ 9,507,956</u></u></b>

**II. Final FY 2012 and Fixed 2014 Indirect Costs**

Building Use Charge	\$ 1,379
Equipment Use Charge	985,500
Nondepartmental	20,485
City Manager	95,269
General Services	544,436
Financial Services	296,816
Human Resources	97,477
City Attorney	101,834
Information Technology Services	648,798
<b>Total</b>	<b><u><u>\$ 2,791,994</u></u></b>

**III. Final FY 2012 Indirect Cost Rate**

Final FY 2012 Indirect Costs	2,791,994	<b><u><u>29.365%</u></u></b>
-----	= -----	=
Direct Salary Expenses	9,507,956	

**IV. Fixed FY 2014 Indirect Cost Rate**

Fixed FY 2014 Indirect Costs	2,791,994	<b><u><u>29.365%</u></u></b>
-----	= -----	=
Direct Salary Expenses	9,507,956	

**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

**Planning - MPO**

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

68010	MPO Planning Grants	\$ 782,331
	<b>Total</b>	<b><u>\$ 782,331</u></b>

**II. Final FY 2012 and Fixed 2014 Indirect Costs**

Nondepartmental	\$ (1,338)
City Manager	6,321
General Services	4,155
Financial Services	16,802
Human Resources	4,947
<b>Total</b>	<b><u>\$ 30,887</u></b>

**III. Final FY 2012 Indirect Cost Rate**

Final FY 2012 Indirect Costs	30,887	<b><u>3.948%</u></b>
-----	= -----	=
Direct Salary Expenses	782,331	

**IV. Fixed FY 2014 Indirect Cost Rate**

Fixed FY 2014 Indirect Costs	30,887	<b><u>3.948%</u></b>
-----	= -----	=
Direct Salary Expenses	782,331	

**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

**Libraries**

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

53000	Library Administration	\$956,463
53010	Cataloging, Ordering & Processing	314,310
53030	Memorial Branch Operations	223,204
53050	ARMIJIO Branch Operations	221,573
53060	Richard Burgess Branch Operations	369,033
53070	Cielo Vista Branch	218,331
53080	Clardy Fox Branch Operations	254,595
53090	Irving Schwartz Operations	247,234
53100	Judge Marquez Mission Valley B	285,344
53110	Westside Branch Operations	246,302
53120	Ysleta Branch Operations	243,054
53130	Eastside Regional Branch	303,881
53140	Main Library	1,035,991
53160	Dorris Van Doren-West Regional	351,695
53170	Texas State Library Grants	120,384
53200	Federal Library Grants	757,776
53220	Library Restricted Donations	794
		<hr/>
	Subtotal	6,149,964
	Less: Department Administration	(956,463)
		<hr/>
	Total	<u><u>\$ 5,193,501</u></u>

**II. Final FY 2012 and Fixed 2014 Indirect Costs**

Equipment Use Charge	\$ 69,935
Nondepartmental	15,739
City Manager	72,922
General Services	840,070
Financial Services	81,502
Human Resources	65,262
City Attorney	20,252
Information Technology Services	728,930
<b>Total</b>	<u><u><b>\$ 1,894,612</b></u></u>

**III. Final FY 2012 Indirect Cost Rate**

Final FY 2012 Indirect Costs	1,894,612	<u><u><b>36.480%</b></u></u>
-----	= -----	=
Direct Salary Expenses	5,193,501	

**IV. Fixed FY 2014 Indirect Cost Rate**

Fixed FY 2014 Indirect Costs	1,894,612	<u><u><b>36.480%</b></u></u>
-----	= -----	=
Direct Salary Expenses	5,193,501	

City of El Paso, Texas  
FY 2014 Indirect Cost Rate Proposal  
Based on FY 2012 Actual Expenditures

Programs/Grantees	Division No.	Salaries	Sch. A Indirect Costs	FY 2012/2014 Indirect Costs Rates
<b>Mayor and Council</b>				
District 1 Admin.	10000	\$ 86,367		
District 2 Admin.	10010	79,180		
District 3 Admin.	10020	78,173		
District 4 Admin.	10030	84,763		
District 5 Admin.	10040	79,501		
District 6 Admin.	10050	86,670		
District 7 Admin.	10060	81,009		
District 8 Admin.	10070	84,862		
Office of the Mayor	10090	165,863		
<b>Total Direct Salaries</b>		<b>\$ 826,388</b>	<b>\$ 552,627</b>	<b>66.873%</b>
<b>Municipal Clerk</b>				
Municipal Clerk - City Clerk	11020	\$ 248,243		
Municipal Clerk Administration	11030	2,695,358		
Municipal Clerk Judiciary	11060	557,527		
<b>Total Direct Salaries</b>		<b>\$ 3,501,128</b>	<b>\$ 835,334</b>	<b>23.859%</b>
<b>Tax Office</b>				
Tax Office	19000	<b>\$ 918,344</b>	<b>\$ 221,956</b>	<b>24.169%</b>
<b>Police</b>				
Chief of Police - Administration	21000	\$ 914,995		
Internal Affairs	21010	172,665		
Training	21020	1,423,972		
Personnel	21030	175,801		
Planning and Research	21040	172,132		
Grant Operations (PDHQ)	21060	61,992		
Records	21080	1,506,397		
Financial Services	21100	444,324		
Special Services	21110	90,831		
Chief's Office - Police Patrol	21000	69,399,478		
Central Regional Command	21120	465,531		
Mission Valley Regional Command	21130	220,062		
Northeast Regional Command	21140	178,244		
Pebble Hills Regional Command	21150	232,739		
Westside Regional Command	21160	160,486		
Operational Support	21170	1,107,092		
Directed Investigations	21190	244,213		
Criminal Investigations	21200	144,141		
Criminal Justice Grants	21210	2,412,187		
TxDot Traffic Enforcement Grants	21220	33,473		
Federal Policing Grants	21230	62,024		
Police HIDTA Grants	21240	1,444,254		
Police Restr Confiscated Fund	21270	31,057		
Abandoned Auto Trust_Restricted Fund	21280	115,338		
<b>Total Salaries</b>		<b>81,213,428</b>		
Less:				
Chief of Police - Administration		(914,995)		
Internal Affairs		(172,665)		
Training		(1,423,972)		
Personnel		(175,801)		
Planning and Research		(172,132)		
Records		(1,506,397)		
Less Total Administrative Salaries		(4,365,962)		
<b>Total Direct Salaries</b>		<b>\$76,847,466</b>	<b>\$ 21,810,969</b>	<b>28.382%</b>

**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

<b>Programs/Grantees</b>	<b>Division No.</b>	<b>Salaries</b>	<b>Sch. A Indirect Costs</b>	<b>FY 2012/2014 Indirect Costs Rates</b>
<b>Fire</b>				
Fire Department Administration	22010	\$ 856,575		
Fire Fighting Training	22020	1,458,728		
Fire Strategic Planning	22030	226,929		
Fire Department Emergency Operations	22040	46,118,381		
Special Operations	22050	227,356		
Fire Prevention	22060	2,314,334		
Fire Rescue	22070	163,049		
Fire Communications	22080	5,394,291		
Fire Human Resources	22090	493,063		
Airport Firefighters	22100	(1,082,526)		
Fire Support Personnel	22120	1,557,499		
Fire Department Grants	22130	1,106,322		
Total Salaries		58,834,001		
Less:				
Fire Administration		(856,575)		
Fire Fighting Training		(1,458,728)		
Fire Strategic Planning		(226,929)		
Fire Communications		(5,394,291)		
Human Resources		(493,063)		
Support Personnel		(1,557,499)		
Less Total Administrative Salaries		(9,987,085)		
<b>Total Direct Salaries</b>		<b>\$ 50,404,415</b>	<b>\$ 20,088,740</b>	<b>39.855%</b>
<b>Department of Transportation</b>				
Engineering Traffic- Streets	32020	\$ 829,420		
Street Equipment Support	32030	153,748		
Pavement Management	32040	391,221		
Streets Medians	32050	389,866		
Admin Support and Data Mgmt	32060	854,150		
Street Maintenance	32120	2,636,321		
Signs and Markings	32160	754,513		
Traffic Signals	32170	841,683		
Street Graffiti Program	32270	367,665		
Street Sweeping Operations	32280	746,935		
Total Salaries		7,965,522		
Less:				
Admin Support and Data Mgmt		(854,150)		
<b>Total Direct Salaries</b>		<b>\$ 7,111,372</b>	<b>\$ 1,951,151</b>	<b>27.437%</b>
<b>Environmental Services</b>				
SWM Engineering	34000	\$ 357,248		
ESD Non-Departmental	34010	142,009		
Sustainability	34020	218,877		
Enviro Code Compliance	34030	2,524,321		
Code Compliance Animals	34040	1,069,119		
Animal Shelter Operations	34050	956,794		
Environmental Services Admin	34060	1,986,882		
Collections	34080	3,264,503		
Recycling CCS HHW	34100	908,321		
Special Collections	34110	1,212,650		
Env Svcs Landfill	34130	635,793		
Container Collections	34140	228,726		
Total Salaries		13,505,243		
Less:				
Environmental Services Admin		(1,986,882)		
<b>Total Direct Salaries</b>		<b>\$ 11,518,361</b>	<b>\$ 1,393,265</b>	<b>12.096%</b>

**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

<b>Programs/Grantees</b>	<b>Division No.</b>	<b>Salaries</b>	<b>Sch. A Indirect Costs</b>	<b>FY 2012/2014 Indirect Costs Rates</b>
<b>Engineering and Construction Management</b>				
Engineering Administration	35010	\$ 984,730		
Design	35030	201,304		
Construction Inspection	35040	450,055		
Engineering - Airport	35050	384,033		
Engineering CIP	35080	453,492		
Capital Assets Management	35110	130,141		
Total Salaries		2,603,755		
Less:				
Engineering Administration		(984,730)		
<b>Total Direct Salaries</b>		<b>\$ 1,619,025</b>	<b>\$ 946,865</b>	<b>58.484%</b>
<b>Parks and Recreation</b>				
Parks and Recreation Administration	51220	\$ 696,849		
Recreation Centers	51230	1,611,384		
Aquatics	51240	1,682,568		
Athletics & Sports Centers	51270	1,002,249		
Park Planning & Development	51280	352,738		
After School/Out of School	51290	301,464		
Special Events	51300	69,944		
Senior Center Operations	51310	782,176		
Leisure Instruction	51380	55,302		
Daycare Operations	51390	224,762		
Parks Dept Private Local Grant	51400	17,034		
Parks CD Funded Projects	51410	175,990		
Parks Federal Funded Grants	51430	5,630		
Total Salaries		6,978,090		
Less:				
Park Administrative Salaries		(696,849)		
<b>Total Direct Salaries</b>		<b>\$ 6,281,241</b>	<b>\$ 15,240,710</b>	<b>242.639%</b>
<b>Zoo</b>				
Zoo General Operations	52040	\$ 2,771,048		
Zoo Gate Revenues Admin	52120	599,291		
<b>Total Direct Salaries</b>		<b>\$ 3,370,339</b>	<b>\$ 860,018</b>	<b>25.517%</b>
<b>Museums</b>				
Art Museum Administration	54000	\$ 511,183		
Art Museum Education	54010	94,532		
Museum of Archaeology	54020	91,976		
History Museum Operations	54030	414,541		
Art Museum Curatorial	54040	209,262		
Museum Grants	54090	10,338		
History Museum Grant	54120	(919)		
Art Museum Restricted Funds	54150	73,877		
History Museum Restricted Funds	54160	15,547		
Art Member Restricted Fund	54210	17,207		
Art Museum Gift Shop	54220	57,224		
Archeology Museum Gift Shop	54230	9,551		
ACR Admin	54240	126,955		
ACR Program and Programming	54260	393,319		
ACR Arts Program and Programming	54280	1,197		
COS 2P Artworks	54320	66,043		
Total Salaries		2,091,833		
Less:				
Museum Administration		(511,183)		
<b>Total Direct Salaries</b>		<b>\$ 1,580,650</b>	<b>\$ 926,268</b>	<b>58.600%</b>



**City of El Paso, Texas**  
**FY 2014 Indirect Cost Rate Proposal**  
**Based on FY 2012 Actual Expenditures**

<b>Programs/Grantees</b>	<b>Division No.</b>	<b>Salaries</b>	<b>Sch. A Indirect Costs</b>	<b>FY 2012/2014 Indirect Costs Rates</b>
<b>Sun Metro</b>				
Mass Transit Administration	60000	\$ 1,893,135		
Fixed Route Operations	60010	15,216,684		
Lift Operations	60020	4,280,093		
Transit Planning	60030	472,724		
Transit Safety Security	60040	176,500		
Transit - Maintenance	60050	4,711,985		
Total Salaries		26,751,121		
Less:				
Mass Transit Administration		(1,893,135)		
<b>Total Direct Salaries</b>		<b>\$ 24,857,986</b>	<b>\$ 1,030,647</b>	<b>4.146%</b>
<b>Airport (Direct Salary Base)</b>				
Airport Police Operations	21370	\$ 2,456,581		
Airport FAA Operations (Canine)	21380	341,693		
Airport Enforcement Control	21500	361,150		
Aircraft Rescue Firefighters	22500	2,808,495		
Airport FMS Unit	22520	420,713		
Finance and Administration	62030	3,240,149		
Dispatch Badging	62040	628,695		
Air Cargo	62060	64,501		
Terminal	62070	1,825,299		
Ground Transportation	62080	437,536		
Aviation	62100	149,011		
Airfield	62110	367,203		
Southern Industrial Park	62130	68,912		
Butterfield Trail Industrial Park	62150	189,836		
Global Reach Development	62390	4,291		
Airport Hotels	62430	54,815		
Foreign Trade Zone	62450	181,339		
Total Salaries		13,600,219		
Less:				
Finance and Administration		(3,240,149)		
<b>Total Direct Salaries</b>		<b>\$ 10,360,070</b>	<b>\$ 1,310,888</b>	<b>12.653%</b>
<b>City Development</b>				
Planning Administration	28010	\$ 144,592		
Land Development	28030	434,733		
Bldg Permits Inspection - Plan Review	28360	834,380		
Bldg Permits Inspection - Comm Insp	28370	566,210		
Bldg Permits Inspection - Residential Insp	28380	660,880		
Bldg Permits Inspection - Administration	28390	18,554		
Planning Administration - New	28520	1,097,394		
Economic Development Administration	28540	580,534		
Economic Development TIRZ	28680	12,187		
Business Center	35000	460,863		
<b>Total Direct Salaries</b>		<b>\$ 4,810,327</b>	<b>\$ 1,185,030</b>	<b>24.635%</b>
<b>International Bridges</b>				
International Bridge Operations	64830	\$ 1,814,087		
Parking Meter Operations	64850	114,687		
<b>Total Direct Salaries</b>		<b>\$ 1,928,774</b>	<b>\$ 144,418</b>	<b>7.488%</b>

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## SECTION VI

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### CENTRAL SERVICES COST ALLOCATION PLAN

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## **CENTRAL SERVICES COST ALLOCATION PLAN**

The Central Services Cost Allocation Plan has been prepared in accordance with principles and procedures of U.S. Office of Management and Budget Circular A-87 (OMB A-87), “Cost Principles for State, Local and Indian Tribal Governments”. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan is actual expenditures for the fiscal year ending August 31, 2012. Statistics used to allocate costs are from full year's FY 2012 data.

### **Methodology**

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

### **Procedure**

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

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

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

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

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

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

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

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

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

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

- (1) Nature and Extent of Services - a narrative description of the central service and each function identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
  - (2) Costs to be Allocated - presents the total costs to be allocated based on actual expenditures. Allocated additions represent costs allocated to a central service from other central services.
  - (3) Costs to be Allocated by Function - costs for each department are identified by function to the extent deemed necessary to insure the application of an allocation base which most closely correlate with the benefits derived to receiving department and funds. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service unit are listed across the top of the page and a detailed schedule is provided on each function.
  - (4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other department functions based on salaries and wages unless otherwise noted.
  - (5) Department Cost Allocation Summary - provides a summary of costs allocated by function. Departments and funds receiving allocations are listed on the left side of the page and the central service unit functions are listed across the top.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	MUNICIPAL CLERK*	MAYOR AND COUNCIL	RISK MANAGEMENT	CITY DEVELOPMENT*	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	POLICE
BUILDING USE CHARGE	6,020	32,742	2,245	47,802	0	0	0
EQUIPMENT USE CHARGE	85,000	19,916	0	38,117	8,776	0	2,603,414
NONDEPARTMENTAL	8,466	2,445	( 720)	6,302	4,322	( 1,338)	292,320
CITY MANAGER	31,084	8,050	98,798	19,870	78,944	6,321	526,100
GENERAL SERVICES	105,627	148,165	10,144	247,003	28,140	4,155	1,123,420
FINANCIAL SERVICES	53,733	23,658	119,339	89,875	17,054	16,802	418,800
HUMAN RESOURCES	35,354	9,704	2,664	21,235	6,088	4,947	439,218
CITY ATTORNEY OFFICE	49,133	211,812	0	370,947	12,220	0	303,837
INFORMATION	460,917	96,135	0	343,879	66,412	0	2,709,249
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	5,041,064
POLICE-OFFICE OF THE	0	0	0	0	0	0	2,267,545
FIRE	0	0	0	0	0	0	6,086,002
Total Allocated	835,334	552,627	232,470	1,185,030	221,956	30,887	21,810,969
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	835,334	552,627	232,470	1,185,030	221,956	30,887	21,810,969
Adjustments	0	0	0	0	0	0	0
Proposed Costs	835,334	552,627	232,470	1,185,030	221,956	30,887	21,810,969

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	FIRE DEPT	TRANSPORTATION	ENVIRONMENTAL SERVICES	ENGINEERING & CONSTRUCTION	PUBLIC HEALTH	PARKS AND RECREATION	ZOO
BUILDING USE CHARGE	0	3,462	860	39,361	1,379	10,464	0
EQUIPMENT USE CHARGE	2,833,819	1,175,259	0	36,609	985,500	631,670	0
NONDEPARTMENTAL	( 103,185)	24,844	9,030	18,798	20,485	10,746	3,746
CITY MANAGER	228,253	83,425	169,013	54,605	95,269	97,639	35,045
GENERAL SERVICES	1,420,200	118,750	154,691	238,911	544,436	12,848,687	464,186
FINANCIAL SERVICES	268,968	161,625	268,434	25,931	296,816	195,223	66,043
HUMAN RESOURCES	381,419	91,710	151,076	44,525	97,477	123,068	40,946
CITY ATTORNEY OFFICE	15,248	6,110	137,425	232,980	101,834	59,430	12,220
INFORMATION	1,426,810	285,966	502,736	255,145	648,798	1,263,783	237,832
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	0
POLICE-OFFICE OF THE	0	0	0	0	0	0	0
FIRE	13,617,208	0	0	0	0	0	0
Total Allocated	20,088,740	1,951,151	1,393,265	946,865	2,791,994	15,240,710	860,018
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	20,088,740	1,951,151	1,393,265	946,865	2,791,994	15,240,710	860,018
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,088,740	1,951,151	1,393,265	946,865	2,791,994	15,240,710	860,018

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	CIVIC/CONVENTION/T OURIST	SUN METRO	AIRPORT	AIRPORT POLICE	AIRPORT FIRE
BUILDING USE CHARGE	0	2,838	0	0	0	0	0
EQUIPMENT USE CHARGE	69,935	49,503	0	0	0	0	0
NONDEPARTMENTAL	15,739	3,039	0	0	0	0	0
CITY MANAGER	72,922	21,640	10,238	248,419	137,508	13,560	14,534
GENERAL SERVICES	840,070	413,515	0	0	0	0	0
FINANCIAL SERVICES	81,502	118,920	6,866	244,149	347,680	2,125	5,592
HUMAN RESOURCES	65,262	21,738	0	234,701	77,098	13,129	12,178
CITY ATTORNEY OFFICE	20,252	36,660	30,550	64,386	134,420	0	0
INFORMATION	728,930	258,415	0	238,992	61,369	0	0
POLICE-ADMINISTRATIVE	0	0	0	0	0	77,339	0
POLICE-OFFICE OF THE	0	0	0	0	0	62,366	0
FIRE	0	0	0	0	0	951	351,039
Total Allocated	1,894,612	926,268	47,654	1,030,647	758,075	169,470	383,343
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,894,612	926,268	47,654	1,030,647	758,075	169,470	383,343
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,894,612	926,268	47,654	1,030,647	758,075	169,470	383,343

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	9-1-1 EMERGENCY NETWORK	INTERNATIONAL BRIDGES	ALL OTHERS	SubTotal	Direct Billed
BUILDING USE CHARGE	30,756	1,115	1,959	0	17,395	198,398	0
EQUIPMENT USE CHARGE	84,655	0	0	0	0	8,622,173	0
NONDEPARTMENTAL	1,395	0	0	0	0	316,434	0
CITY MANAGER	37,986	7,740	0	41,278	44,823	2,183,064	0
GENERAL SERVICES	150,020	5,050	26,366	0	172,234	19,063,770	0
FINANCIAL SERVICES	162,638	0	0	37,815	0	3,029,588	0
HUMAN RESOURCES	15,222	0	0	19,314	0	1,908,073	0
CITY ATTORNEY OFFICE	78,296	0	0	42,770	26,388	1,946,918	0
INFORMATION	138,270	0	0	3,241	118,230	9,845,109	0
POLICE-ADMINISTRATIVE	0	0	0	0	0	5,118,403	0
POLICE-OFFICE OF THE	0	0	0	0	0	2,329,911	0
FIRE	0	0	0	0	0	20,055,200	0
Total Allocated	699,238	13,905	28,325	144,418	379,070	74,617,041	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	699,238	13,905	28,325	144,418	379,070	74,617,041	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	699,238	13,905	28,325	144,418	379,070	74,617,041	0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Allocated Costs By Department

\* Group

Central Service Departments	Unallocated	Total
BUILDING USE CHARGE	0	198,398
EQUIPMENT USE CHARGE	0	8,622,173
NONDEPARTMENTAL	4,401,385	4,717,819
CITY MANAGER	259,151	2,442,215
GENERAL SERVICES	23,093,063	42,156,833
FINANCIAL SERVICES	0	3,029,588
HUMAN RESOURCES	0	1,908,073
CITY ATTORNEY OFFICE	1,484,228	3,431,146
INFORMATION	204,849	10,049,958
POLICE-ADMINISTRATIVE	0	5,118,403
POLICE-OFFICE OF THE	0	2,329,911
FIRE	67,701,526	87,756,726
Total Allocated	97,144,202	171,761,243
Roll Forward	0	0
Cost With Roll Forward	97,144,202	171,761,243
Adjustments	0	0
Proposed Costs	97,144,202	171,761,243

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE CHARGE	0	428,110	
EQUIPMENT USE CHARGE	0	9,087,876	
NONDEPARTMENTAL	6,051,200	( 1,055,065)	
CITY MANAGER	2,925,116	( 45,320)	
GENERAL SERVICES	54,893,346	( 12,907,386)	
FINANCIAL SERVICES	3,062,683	( 146,718)	
HUMAN RESOURCES	1,830,303	( 1,509)	
CITY ATTORNEY OFFICE	4,348,075	( 467,116)	
INFORMATION TECHNOLOGY	10,294,242	( 887)	
POLICE-ADMINISTRATIVE SERVICES	4,822,737	0	
POLICE-OFFICE OF THE CHIEF	2,781,154	( 487,956)	
FIRE	86,629,735	( 281,377)	
MUNICIPAL CLERK-CITY CLERK			558,584
MAYOR AND COUNCIL			552,627
RISK MANAGEMENT			232,470
PLANNING & ECON DEVELOP			792,704
TAX OFFICE			221,956
DEVELOPMENT SERVICES			96,873
METRO PLANNING ORGAN.- M.P.O.			30,887
MUNICIPAL CLERK			276,750
POLICE			21,810,969
FIRE DEPT			20,088,740
TRANSPORTATION			1,951,151
ENVIRONMENTAL SERVICES			1,393,265
ENGINEERING & CONSTRUCTION MGMT			946,865
BUILDING PERMITS & INSPECTIONS			227,073
PUBLIC HEALTH			2,791,994
PARKS AND RECREATION			15,240,710
ZOO			860,018
LIBRARY			1,894,612
DEPT OF MUSEUMS & CULTURAL AFF			926,268
CIVIC/CONVENTION/TOURIST			47,654
SUN METRO			1,030,647
AIRPORT			758,075
AIRPORT POLICE			169,470
AIRPORT FIRE			383,343
COMMUNITY/HUMAN DEVELOPMENT			699,238
ECONOMIC DEVELOPMENT			68,380
PENSION ADMINISTRATION			13,905

All Monetary Values Are \$ Dollars

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**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
9-1-1 EMERGENCY NETWORK			28,325	
INTERNATIONAL BRIDGES			144,418	
ALL OTHERS			379,070	
Direct Billed Total			0	
Unallocated Total			97,144,202	
Totals	<u>177,638,591</u>	<u>( 5,877,348)</u>	<u>171,761,243</u>	Deviation 0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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 POLICE HQ	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
1.4.4 FIRE ADMIN	DIRECT TO FIRE - ADMIN FUNCTION	DIRECT ALLOCATION
1.4.5 FIRE TRAINING	DIRECT TO FIRE - TRAINING FUNCTION	DIRECT ALLOCATION
EQUIPMENT USE CHARGE		
2.4.1 FIXED ASSETS	COST OF GENERAL EQUIPMENT ASSIGNED	FY 2012 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
4.4.3 MGMNT & BUDGET	TOTAL FY 2012 ACTUAL EXPENDITURES	CITY OF EL PASO FINANCE DEPT
GENERAL SERVICES		
5.4.1 PARK - LAND MAN & MAINT	DIRECT ALLOCATION TO PARKS & REC	
5.4.2 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.3 DEPT JANITORIAL	MONTHLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.4 RECORDS	NUMBER OF BOXES IN STORAGE	ARCHIVES & RECORDS MANAGER
5.4.5 CITY HALL COSTS	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
5.4.6 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
FINANCIAL SERVICES		
6.4.1 FIN/REPORTING	TOTAL FY 2012 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 ASSESTS	COST OF GENERAL EQUIPMENT ASSIGNED	FY 2012 FIXED ASSET SCHEDULE (CAFR)
6.4.8 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP	DIRECT ALLOCATION





CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
HUMAN RESOURCES		
7.4.1 PAYROLL & RECORDS	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING TABLE
7.4.2 RECRUITMENT EXAM	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO STAFFING TABLE
7.4.3 ORG DEVELOPMENT	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
8.4.2 OUTSIDE COUNSEL	COST OF OUTSIDE COUNSEL PER DEPARTMENT	LEGAL DEPARTMENT
INFORMATION TECHNOLOGY		
9.4.1 INFO SERVICES	TOTAL NUMBER OF ACTIVITIES/REQUEST BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
9.4.2 TELECOMMUNICATIONS	TOTAL NUMBER OF ACTIVITIES/REQUEST BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
9.4.3 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
9.4.4 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
POLICE-ADMINISTRATIVE SERVICES		
10.4.1 RECORDS	NUMBER OF REPORTS ISSUED BY PD	PD - ISAURA VALDEZ
10.4.2 POLICE SUPPLY	DIRECT TO POLICE	DIRECT ALLOCATION
10.4.3 TRAINING	ACTUAL EMPLOYEES SUPERVISED	ACTUAL STAFFING TABLE
10.4.4 PERSONNEL	ACTUAL EMPLOYEES SUPERVISED	ACTUAL STAFFING TABLE
POLICE-OFFICE OF THE CHIEF		
11.4.1 OFFICE OF CHIEF	ACTUAL EMPLOYEES SUPERVISED	ACTUAL STAFFING TABLE
11.4.2 INTERNAL AFF	ACTUAL EMPLOYEES SUPERVISED	ACTUAL STAFFING TABLE
11.4.3 PLANNING & RESEARCH	DIRECT TO POLICE	DIRECT ALLOCATION
11.4.4 PLANNING & RESRCH - WEB	ACTUAL EMPLOYEES SUPERVISED	ACTUAL STAFFING TABLE
FIRE		
12.4.1 DEPT ADMIN	NUMBER OF FIRE FTE'S	ACTUAL STAFFING TABLE
12.4.2 TRAINING	NUMBER OF TRAINING HOURS FOR FIRE	FIRE - CHIEF D'AGOSTINO
12.4.3 COMMUNICATIONS	NUMBER OF COMMUNICATION CALLS FOR SERVICE	FIRE - CHIEF D'AGOSTINO
12.4.4 STRATEGIC PLANNING	DIRECT ALLOCATION TO FIRE	
12.4.5 HUMAN RESOURCES	NUMBER OF FIRE FTE'S	ACTUAL STAFFING TABLE
12.4.6 SUPPORT PERSONNEL	NUMBER OF FIRE FTE'S	ACTUAL 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	\$14,277,000	\$285,540
Service Center	819,500	16,390
Police Headquarters	2,283,000	45,660
Fire Admin	3,098,000	61,960
Fire Training Facility	<u>928,000</u>	<u>18,560</u>
	<u>\$21,405,500</u>	<u>\$428,110</u>

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**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.
  - ◆ **Police Headquarters** - The use charge is allocated directly to Police.
  - ◆ **Fire Admin** - The use charge is allocated directly to Fire – Admin Function.
  - ◆ **Fire Training Facility** - The use charge is allocated directly to Fire – Training Function.
- 
-

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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:			0	0
BUILDING USE CHG	428,110			
Total Departmental Cost Adjustments:	428,110			428,110
Total To Be Allocated:	428,110	0		428,110

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE CHARGE**

	Total	General & Admin	CITY HALL	SERVICE CENTER	POLICE HQ
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING USE CHG	428,110	0	285,540	16,390	45,660
Functional Cost	428,110	0	285,540	16,390	45,660
<b>Allocation Step 1</b>					
1st Allocation	428,110	0	285,540	16,390	45,660
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 010 BUILDING USE CHARGE</b>					
Total Allocated	428,110	0	285,540	16,390	45,660

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE CHARGE**

	FIRE ADMIN	FIRE TRAINING
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
BUILDING USE CHG	61,960	18,560
Functional Cost	61,960	18,560
Allocation Step 1		
1st Allocation	61,960	18,560
Allocation Step 2		
2nd Allocation	0	0
Total For 010 BUILDING USE CHARGE		
Total Allocated	61,960	18,560

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	1.2763	3,644		3,644		3,644
GENERAL SERVICES	993	0.6706	1,915		1,915		1,915
MUNICIPAL CLERK-CITY CLERK	3,122	2.1083	6,020		6,020		6,020
MAYOR AND COUNCIL	16,980	11.4668	32,742		32,742		32,742
FINANCIAL SERVICES	14,941	10.0898	28,810		28,810		28,810
HUMAN RESOURCES	13,738	9.2774	26,491		26,491		26,491
CITY ATTORNEY OFFICE	8,870	5.9900	17,104		17,104		17,104
INFORMATION TECHNOLOGY	8,139	5.4964	15,694		15,694		15,694
RISK MANAGEMENT	1,164	0.7861	2,245		2,245		2,245
PLANNING & ECON DEVELOP	842	0.5686	1,624		1,624		1,624
DEVELOPMENT SERVICES	5,740	3.8763	11,068		11,068		11,068
ENGINEERING & CONSTRUCTION MGMT	20,412	13.7844	39,361		39,361		39,361
BUILDING PERMITS & INSPECTIONS	15,950	10.7712	30,756		30,756		30,756
PUBLIC HEALTH	715	0.4828	1,379		1,379		1,379
PARKS AND RECREATION	4,289	2.8964	8,270		8,270		8,270
DEPT OF MUSEUMS & CULTURAL AFF	1,472	0.9941	2,838		2,838		2,838
COMMUNITY/HUMAN DEVELOPMENT	15,950	10.7712	30,756		30,756		30,756
ECONOMIC DEVELOPMENT	2,258	1.5249	4,354		4,354		4,354
PENSION ADMINISTRATION	578	0.3903	1,115		1,115		1,115
9-1-1 EMERGENCY NETWORK	1,016	0.6861	1,959		1,959		1,959
ALL OTHERS	9,021	6.0920	17,395		17,395		17,395
SubTotal	148,080	100.0000	285,540		285,540		285,540
Total	148,080	100.0000	285,540		285,540		285,540

**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	9,874		9,874		9,874
TRANSPORTATION	22,250	21.1229	3,462		3,462		3,462
ENVIRONMENTAL SERVICES	5,529	5.2489	860		860		860
PARKS AND RECREATION	14,101	13.3867	2,194		2,194		2,194
SubTotal	105,336	100.0000	16,390		16,390		16,390
Total	105,336	100.0000	16,390		16,390		16,390

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	100	100.0000	45,660		45,660		45,660
SubTotal	100	100.0000	45,660		45,660		45,660
Total	100	100.0000	45,660		45,660		45,660

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE CHARGE

Activity - FIRE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	100	100.0000	61,960		61,960		61,960
SubTotal	100	100.0000	61,960		61,960		61,960
Total	100	100.0000	61,960		61,960		61,960

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	100	100.0000	18,560		18,560		18,560
SubTotal	100	100.0000	18,560		18,560		18,560
Total	100	100.0000	18,560		18,560		18,560

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department BUILDING USE CHARGE

Receiving Department	Total	CITY HALL	SERVICE CENTER	POLICE HQ	FIRE ADMIN	FIRE TRAINING
CITY MANAGER	3,644	3,644	0	0	0	0
GENERAL SERVICES	11,789	1,915	9,874	0	0	0
MUNICIPAL CLERK-CITY	6,020	6,020	0	0	0	0
MAYOR AND COUNCIL	32,742	32,742	0	0	0	0
FINANCIAL SERVICES	28,810	28,810	0	0	0	0
HUMAN RESOURCES	26,491	26,491	0	0	0	0
CITY ATTORNEY OFFICE	17,104	17,104	0	0	0	0
INFORMATION	15,694	15,694	0	0	0	0
RISK MANAGEMENT	2,245	2,245	0	0	0	0
PLANNING & ECON	1,624	1,624	0	0	0	0
POLICE-OFFICE OF THE	45,660	0	0	45,660	0	0
FIRE	80,520	0	0	0	61,960	18,560
DEVELOPMENT SERVICES	11,068	11,068	0	0	0	0
TRANSPORTATION	3,462	0	3,462	0	0	0
ENVIRONMENTAL	860	0	860	0	0	0
ENGINEERING &	39,361	39,361	0	0	0	0
BUILDING PERMITS &	30,756	30,756	0	0	0	0
PUBLIC HEALTH	1,379	1,379	0	0	0	0
PARKS AND RECREATION	10,464	8,270	2,194	0	0	0
DEPT OF MUSEUMS &	2,838	2,838	0	0	0	0
COMMUNITY/HUMAN	30,756	30,756	0	0	0	0
ECONOMIC DEVELOPMENT	4,354	4,354	0	0	0	0
PENSION ADMINISTRATION	1,115	1,115	0	0	0	0
9-1-1 EMERGENCY	1,959	1,959	0	0	0	0
ALL OTHERS	17,395	17,395	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	428,110	285,540	16,390	45,660	61,960	18,560



**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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	9,087,876			
Total Departmental Cost Adjustments:	9,087,876			9,087,876
Total To Be Allocated:	9,087,876	0		9,087,876

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 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	9,087,876	0	9,087,876
Functional Cost	9,087,876	0	9,087,876
Allocation Step 1			
1st Allocation	9,087,876	0	9,087,876
Allocation Step 2			
2nd Allocation	0	0	0
Total For 020 EQUIPMENT USE CHARGE			
Total Allocated	9,087,876	0	9,087,876



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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
NONDEPARTMENTAL	7,000	0.0051	467		467		467
GENERAL SERVICES	2,948,156	2.1636	196,626		196,626		196,626
MUNICIPAL CLERK-CITY CLERK	439,909	0.3228	29,339		29,339		29,339
MAYOR AND COUNCIL	298,621	0.2192	19,916		19,916		19,916
FINANCIAL SERVICES	149,909	0.1100	9,998		9,998		9,998
HUMAN RESOURCES	310,948	0.2282	20,739		20,739		20,739
CITY ATTORNEY OFFICE	18,898	0.0139	1,260		1,260		1,260
INFORMATION TECHNOLOGY	3,547,711	2.6036	236,613		236,613		236,613
PLANNING & ECON DEVELOP	93,770	0.0688	6,254		6,254		6,254
TAX OFFICE	131,592	0.0966	8,776		8,776		8,776
DEVELOPMENT SERVICES	93,770	0.0688	6,254		6,254		6,254
MUNICIPAL CLERK	834,573	0.6125	55,661		55,661		55,661
POLICE	39,034,941	28.6471	2,603,414		2,603,414		2,603,414
FIRE DEPT	42,489,586	31.1825	2,833,819		2,833,819		2,833,819
TRANSPORTATION	17,621,539	12.9322	1,175,259		1,175,259		1,175,259
ENGINEERING & CONSTRUCTION MGMT	548,908	0.4028	36,609		36,609		36,609
BUILDING PERMITS & INSPECTIONS	137,127	0.1006	9,146		9,146		9,146
PUBLIC HEALTH	14,776,349	10.8441	985,500		985,500		985,500
PARKS AND RECREATION	9,471,100	6.9507	631,670		631,670		631,670
LIBRARY	1,048,583	0.7695	69,935		69,935		69,935
DEPT OF MUSEUMS & CULTURAL AFF	742,234	0.5447	49,503		49,503		49,503
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.9315	84,655		84,655		84,655
ECONOMIC DEVELOPMENT	246,845	0.1812	16,463		16,463		16,463
SubTotal	136,261,362	100.0000	9,087,876		9,087,876		9,087,876
Total	136,261,362	100.0000	9,087,876		9,087,876		9,087,876

**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT USE CHARGE**

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2012 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department EQUIPMENT USE CHARGE

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	467	467
GENERAL SERVICES	196,626	196,626
MUNICIPAL CLERK-CITY	29,339	29,339
MAYOR AND COUNCIL	19,916	19,916
FINANCIAL SERVICES	9,998	9,998
HUMAN RESOURCES	20,739	20,739
CITY ATTORNEY OFFICE	1,260	1,260
INFORMATION	236,613	236,613
PLANNING & ECON	6,254	6,254
TAX OFFICE	8,776	8,776
DEVELOPMENT SERVICES	6,254	6,254
MUNICIPAL CLERK	55,661	55,661
POLICE	2,603,414	2,603,414
FIRE DEPT	2,833,819	2,833,819
TRANSPORTATION	1,175,259	1,175,259
ENGINEERING &	36,609	36,609
BUILDING PERMITS &	9,146	9,146
PUBLIC HEALTH	985,500	985,500
PARKS AND RECREATION	631,670	631,670
LIBRARY	69,935	69,935
DEPT OF MUSEUMS &	49,503	49,503
COMMUNITY/HUMAN	84,655	84,655
ECONOMIC DEVELOPMENT	16,463	16,463
Direct Billed	0	0
Total	9,087,876	9,087,876

**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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,051,200			6,051,200
TRANSFERS	( 60,547)			
CAPITAL OUTLAY	( 23,319)			
BILLING/COLLECT AGEN CONTRACTS	( 971,199)			
Total Deductions:	( 1,055,065)			( 1,055,065)
EQUIPMENT USE CHARGE	467		467	
NONDEPARTMENTAL		21,687	21,687	
CITY MANAGER		46,169	46,169	
FINANCIAL SERVICES		59,697	59,697	
HUMAN RESOURCES		2,940	2,940	
Total Allocated Additions:	467	130,493	130,960	130,960
Total To Be Allocated:	4,996,602	130,493		5,127,095

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	Total	General & Admin	GENERAL EXPENSE	RETIREES INSURANCE	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	35,578	0	35,578	0	0
FRINGE BENEFITS	2,592	0	2,592	0	0
<b>Other Expense &amp; Cost</b>					
RETIRESS HEALTH	2,321,949	0	0	2,321,949	0
WORKERS COMP - CIVILIAN	( 2,828,966)	0	0	( 2,828,966)	0
APPRAISAL SERVICES	2,670,759	0	0	0	2,670,759
SUPPLIES	63,430	0	63,430	0	0
ENVIRONMENTAL CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	242,645	0	242,645	0	0
FOREIGN TRADE ZONE INSPECTIONS	0	0	0	0	0
LEASES	55,023	0	55,023	0	0
TRAVEL EXPENSES - EMPLOYEES	0	0	0	0	0
LIABILITY INSURANCE	403,578	0	403,578	0	0
OPER CONT RESERVES	1,267,391	0	0	0	1,267,391
OTHER SERVICES/CHARGES EXPENSE	20,529	0	20,529	0	0
PROPERTY INS PMNTS	278,344	0	278,344	0	0
CONTINUING ED	0	0	0	0	0
PROF LICENSES	112,472	0	112,472	0	0
COMMUNITY SERVICE PROJECTS	226,005	0	0	0	226,005
PETTY CASH SHORTAGE	( 42)	0	0	0	( 42)
GENERAL CITY	124,848	0	0	0	124,848
*TRANSFERS	60,547	60,547	0	0	0
*CAPITAL OUTLAY	23,319	23,319	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	971,199	971,199	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	6,051,200	1,055,065	1,214,191	( 507,017)	4,288,961
<b>Deductions</b>					
Total Deductions	( 1,055,065)	( 1,055,065)	0	0	0
Functional Cost	4,996,135	0	1,214,191	( 507,017)	4,288,961

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	Total	General & Admin	GENERAL EXPENSE	RETIREEES INSURANCE	GENERAL GOVT
<b>Allocation Step 1</b>					
Inbound- All Others	467	467	0	0	0
Reallocate Admin Costs		( 467)	113	( 47)	401
Unallocated Costs	( 4,289,362)	0	0	0	( 4,289,362)
1st Allocation	707,240	0	1,214,304	( 507,064)	0
<b>Allocation Step 2</b>					
Inbound- All Others	130,493	130,493	0	0	0
Reallocate Admin Costs		( 130,493)	31,713	( 13,243)	112,023
Unallocated Costs	( 112,023)	0	0	0	( 112,023)
2nd Allocation	18,470	0	31,713	( 13,243)	0
<b>Total For 025 NONDEPARTMENTAL</b>					
Total Allocated	725,710	0	1,246,017	( 520,307)	0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	5,842,486	1.8644	22,640		22,640		22,640
CITY MANAGER	2,923,021	0.9328	11,327		11,327	301	11,628
GENERAL SERVICES	24,125,387	7.6988	93,487		93,487	2,488	95,975
MUNICIPAL CLERK-CITY CLERK	390,251	0.1245	1,512		1,512	40	1,552
MAYOR AND COUNCIL	1,274,534	0.4067	4,939		4,939	131	5,070
FINANCIAL SERVICES	2,951,445	0.9419	11,437		11,437	304	11,741
HUMAN RESOURCES	1,828,850	0.5836	7,087		7,087	189	7,276
CITY ATTORNEY OFFICE	3,880,719	1.2384	15,038		15,038	400	15,438
INFORMATION TECHNOLOGY	10,288,857	3.2833	39,870		39,870	1,061	40,931
PLANNING & ECON DEVELOP	3,028,091	0.9663	11,734		11,734	312	12,046
POLICE-ADMINISTRATIVE SERVICES	4,822,088	1.5388	18,686		18,686	497	19,183
POLICE-OFFICE OF THE CHIEF	2,291,967	0.7314	8,881		8,881	236	9,117
FIRE	87,287,507	27.8548	338,243		338,243	9,001	347,244
TAX OFFICE	1,500,259	0.4788	5,814		5,814	155	5,969
MUNICIPAL CLERK	4,142,161	1.3218	16,051		16,051	427	16,478
POLICE	103,350,125	32.9808	400,484		400,484	10,660	411,144
TRANSPORTATION	12,481,865	3.9832	48,368		48,368	1,287	49,655
ENVIRONMENTAL SERVICES	2,269,969	0.7244	8,796		8,796	234	9,030
ENGINEERING & CONSTRUCTION MGMT	7,752,888	2.4741	30,043		30,043	800	30,843
PUBLIC HEALTH	5,149,246	1.6432	19,954		19,954	531	20,485
PARKS AND RECREATION	11,070,390	3.5327	42,898		42,898	1,142	44,040
ZOO	3,726,248	1.1891	14,439		14,439	384	14,823
LIBRARY	8,394,360	2.6788	32,528		32,528	866	33,394
DEPT OF MUSEUMS & CULTURAL AFF	2,242,177	0.7155	8,689		8,689	231	8,920
COMMUNITY/HUMAN DEVELOPMENT	350,712	0.1119	1,359		1,359	36	1,395
SubTotal	313,365,603	100.0000	1,214,304		1,214,304	31,713	1,246,017
Total	313,365,603	100.0000	1,214,304		1,214,304	31,713	1,246,017



**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	9.50	0.1880	-953		-953		-953
CITY MANAGER	30.12	0.5960	-3,022		-3,022	-79	-3,101
GENERAL SERVICES	230.00	4.5506	-23,074		-23,074	-604	-23,678
MUNICIPAL CLERK-CITY CLERK	8.40	0.1662	-843		-843	-22	-865
MAYOR AND COUNCIL	25.50	0.5045	-2,558		-2,558	-67	-2,625
FINANCIAL SERVICES	49.75	0.9843	-4,991		-4,991	-131	-5,122
HUMAN RESOURCES	28.00	0.5540	-2,809		-2,809	-74	-2,883
CITY ATTORNEY OFFICE	34.00	0.6727	-3,411		-3,411	-89	-3,500
INFORMATION TECHNOLOGY	80.25	1.5878	-8,051		-8,051	-211	-8,262
RISK MANAGEMENT	7.00	0.1385	-702		-702	-18	-720
PLANNING & ECON DEVELOP	55.80	1.1040	-5,598		-5,598	-146	-5,744
POLICE-ADMINISTRATIVE SERVICES	111.00	2.1962	-11,136		-11,136	-291	-11,427
POLICE-OFFICE OF THE CHIEF	37.60	0.7439	-3,772		-3,772	-99	-3,871
FIRE	1,059.75	20.9673	-106,318		-106,318	-2,782	-109,100
TAX OFFICE	16.00	0.3166	-1,605		-1,605	-42	-1,647
METRO PLANNING ORGAN.- M.P.O.	13.00	0.2572	-1,304		-1,304	-34	-1,338
MUNICIPAL CLERK	84.50	1.6718	-8,477		-8,477	-222	-8,699
POLICE	1,154.20	22.8359	-115,794		-115,794	-3,030	-118,824
FIRE DEPT	1,002.30	19.8306	-100,554		-100,554	-2,631	-103,185
TRANSPORTATION	241.00	4.7682	-24,178		-24,178	-633	-24,811
ENGINEERING & CONSTRUCTION MGMT	117.00	2.3149	-11,738		-11,738	-307	-12,045
PARKS AND RECREATION	323.40	6.3985	-32,445		-32,445	-849	-33,294
ZOO	107.60	2.1289	-10,795		-10,795	-282	-11,077
LIBRARY	171.50	3.3932	-17,205		-17,205	-450	-17,655
DEPT OF MUSEUMS & CULTURAL AFF	57.12	1.1302	-5,731		-5,731	-150	-5,881
SubTotal	5,054.30	100.0000	-507,064		-507,064	-13,243	-520,307
Total	5,054.30	100.0000	-507,064		-507,064	-13,243	-520,307

**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

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

Allocation Source: CITY OF EL PASO STAFFING REPORT

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	RETIREES INSURANCE
NONDEPARTMENTAL	21,687	22,640	( 953)
CITY MANAGER	8,527	11,628	( 3,101)
GENERAL SERVICES	72,297	95,975	( 23,678)
MUNICIPAL CLERK-CITY	687	1,552	( 865)
MAYOR AND COUNCIL	2,445	5,070	( 2,625)
FINANCIAL SERVICES	6,619	11,741	( 5,122)
HUMAN RESOURCES	4,393	7,276	( 2,883)
CITY ATTORNEY OFFICE	11,938	15,438	( 3,500)
INFORMATION	32,669	40,931	( 8,262)
RISK MANAGEMENT	( 720)	0	( 720)
PLANNING & ECON	6,302	12,046	( 5,744)
POLICE-ADMINISTRATIVE	7,756	19,183	( 11,427)
POLICE-OFFICE OF THE	5,246	9,117	( 3,871)
FIRE	238,144	347,244	( 109,100)
TAX OFFICE	4,322	5,969	( 1,647)
METRO PLANNING	( 1,338)	0	( 1,338)
MUNICIPAL CLERK	7,779	16,478	( 8,699)
POLICE	292,320	411,144	( 118,824)
FIRE DEPT	( 103,185)	0	( 103,185)
TRANSPORTATION	24,844	49,655	( 24,811)
ENVIRONMENTAL	9,030	9,030	0
ENGINEERING &	18,798	30,843	( 12,045)
PUBLIC HEALTH	20,485	20,485	0
PARKS AND RECREATION	10,746	44,040	( 33,294)
ZOO	3,746	14,823	( 11,077)
LIBRARY	15,739	33,394	( 17,655)
DEPT OF MUSEUMS &	3,039	8,920	( 5,881)
COMMUNITY/HUMAN	1,395	1,395	0
Direct Billed	0	0	0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	RETIREES INSURANCE
Total	725,710	1,246,017	( 520,307)

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

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

- ◆ **City Manager** - Costs associated with the general supervision of the City's Departments are allocated based upon the number of employees assigned to each department.
  - ◆ **Internal Audit** - Costs associated with Internal Audit of the City's financial policies and procedures are allocated based upon the audit hours spent auditing various departments.
  - ◆ **Management and Budget** – Costs associated with preparing the annual budget have been allocated based on total expenditures per department.
  - ◆ **Public Information Office** – Costs of the public information office have not been allocated within this plan.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department CITY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,925,116			2,925,116
BUILDING USE CHARGE	3,644		3,644	
NONDEPARTMENTAL	8,305	222	8,527	
CITY MANAGER		10,991	10,991	
GENERAL SERVICES		17,674	17,674	
FINANCIAL SERVICES		13,646	13,646	
HUMAN RESOURCES		9,323	9,323	
CITY ATTORNEY OFFICE		93,448	93,448	
INFORMATION TECHNOLOGY		234,847	234,847	
Total Allocated Additions:	11,949	380,151	392,100	392,100
REIMBURSED EXP	( 45,320)			
Total Departmental Cost Adjustments:	( 45,320)			( 45,320)
Total To Be Allocated:	2,891,745	380,151		3,271,896

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

	Total	General & Admin	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	2,122,412	0	892,169	305,556	759,196
FRINGE BENEFITS	563,986	0	241,865	78,013	189,333
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	147,003	0	32,304	7,377	99,990
MATERIALS/SUPPLIES	28,271	0	13,873	7,086	6,815
OPERATING EXP	63,444	0	37,758	18,448	7,238
<b>Departmental Totals</b>					
Total Expenditures	2,925,116	0	1,217,969	416,480	1,062,572
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXP	( 45,320)	0	0	( 45,320)	0
<b>Functional Cost</b>					
Functional Cost	2,879,796	0	1,217,969	371,160	1,062,572
<b>Allocation Step 1</b>					
Inbound- All Others	11,949	11,949	0	0	0
Reallocate Admin Costs		( 11,949)	5,054	1,540	4,409
Unallocated Costs	( 229,041)	0	0	0	0
1st Allocation	2,662,704	0	1,223,023	372,700	1,066,981
<b>Allocation Step 2</b>					
Inbound- All Others	380,151	380,151	0	0	0
Reallocate Admin Costs		( 380,151)	160,780	48,995	140,266
Unallocated Costs	( 30,110)	0	0	0	0
2nd Allocation	350,041	0	160,780	48,995	140,266
<b>Total For 030 CITY MANAGER</b>					
Total Allocated	3,012,745	0	1,383,803	421,695	1,207,247



**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

## PUBLIC INFOR

## Wages &amp; Benefits

SALARIES & WAGES	165,491
FRINGE BENEFITS	54,775

## Other Expense &amp; Cost

CONTRACTUAL SERVICES	7,332
MATERIALS/SUPPLIES	497
OPERATING EXP	0

## Departmental Totals

Total Expenditures	228,095
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## Deductions

Total Deductions	0
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## Cost Adjustments

REIMBURSED EXP	0
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## Functional Cost

Functional Cost	228,095
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## Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	946
Unallocated Costs	( 229,041)
1st Allocation	0

## Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	30,110
Unallocated Costs	( 30,110)
2nd Allocation	0

## Total For 030 CITY MANAGER

Total Allocated	0
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	9.50	0.1421	1,738		1,738		1,738
CITY MANAGER	30.12	0.4507	5,512		5,512		5,512
GENERAL SERVICES	230.00	3.4410	42,085		42,085	5,565	47,650
MUNICIPAL CLERK-CITY CLERK	8.40	0.1257	1,537		1,537	203	1,740
MAYOR AND COUNCIL	25.50	0.3815	4,666		4,666	617	5,283
FINANCIAL SERVICES	49.75	0.7443	9,103		9,103	1,204	10,307
HUMAN RESOURCES	28.00	0.4189	5,123		5,123	678	5,801
CITY ATTORNEY OFFICE	34.00	0.5087	6,221		6,221	823	7,044
INFORMATION TECHNOLOGY	80.25	1.2006	14,684		14,684	1,942	16,626
RISK MANAGEMENT	7.00	0.1047	1,281		1,281	169	1,450
PLANNING & ECON DEVELOP	55.80	0.8348	10,210		10,210	1,350	11,560
POLICE-ADMINISTRATIVE SERVICES	111.00	1.6607	20,310		20,310	2,686	22,996
POLICE-OFFICE OF THE CHIEF	37.60	0.5625	6,880		6,880	910	7,790
FIRE	1,059.75	15.8549	193,909		193,909	25,644	219,553
TAX OFFICE	16.00	0.2394	2,928		2,928	387	3,315
METRO PLANNING ORGAN.- M.P.O.	13.00	0.1945	2,379		2,379	315	2,694
MUNICIPAL CLERK	84.50	1.2642	15,462		15,462	2,045	17,507
POLICE	1,154.20	17.2680	211,191		211,191	27,929	239,120
FIRE DEPT	1,002.30	14.9954	183,397		183,397	24,253	207,650
TRANSPORTATION	241.00	3.6056	44,097		44,097	5,832	49,929
ENVIRONMENTAL SERVICES	397.00	5.9395	72,642		72,642	9,606	82,248
ENGINEERING & CONSTRUCTION MGMT	117.00	1.7504	21,408		21,408	2,831	24,239
PUBLIC HEALTH	256.15	3.8323	46,869		46,869	6,198	53,067
PARKS AND RECREATION	323.40	4.8384	59,175		59,175	7,826	67,001
ZOO	107.60	1.6098	19,688		19,688	2,604	22,292
LIBRARY	171.50	2.5658	31,380		31,380	4,150	35,530
DEPT OF MUSEUMS & CULTURAL AFF	57.12	0.8546	10,453		10,453	1,382	11,835
SUN METRO	616.75	9.2272	112,851		112,851	14,924	127,775

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	202.60	3.0311	37,071		37,071	4,902	41,973
AIRPORT POLICE	34.50	0.5162	6,313		6,313	835	7,148
AIRPORT FIRE	32.00	0.4788	5,855		5,855	774	6,629
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.5984	7,319		7,319	968	8,287
INTERNATIONAL BRIDGES	50.75	0.7593	9,286		9,286	1,228	10,514
SubTotal	6,684.05	100.0000	1,223,023		1,223,023	160,780	1,383,803
Total	6,684.05	100.0000	1,223,023		1,223,023	160,780	1,383,803

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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
GENERAL SERVICES	133	1.3581	5,062		5,062	665	5,727
FINANCIAL SERVICES	982	9.9716	37,164		37,164	4,886	42,050
HUMAN RESOURCES	193	1.9649	7,323		7,323	963	8,286
INFORMATION TECHNOLOGY	794	8.0702	30,078		30,078	3,954	34,032
TAX OFFICE	1,691	17.1761	64,014		64,014	8,415	72,429
POLICE	1,102	11.1940	41,720		41,720	5,484	47,204
FIRE DEPT	481	4.8856	18,209		18,209	2,394	20,603
ENVIRONMENTAL SERVICES	286	2.9042	10,824		10,824	1,423	12,247
ENGINEERING & CONSTRUCTION MGMT	323	3.2799	12,224		12,224	1,607	13,831
PUBLIC HEALTH	175	1.7796	6,632		6,632	872	7,504
PARKS AND RECREATION	149	1.5155	5,648		5,648	743	6,391
LIBRARY	389	3.9501	14,722		14,722	1,935	16,657
CIVIC/CONVENTION/TOURIST	1	0.0152	57		57	7	64
SUN METRO	170	1.7288	6,443		6,443	847	7,290
AIRPORT	1,136	11.5379	43,002		43,002	5,653	48,655
COMMUNITY/HUMAN DEVELOPMENT	98	1.0002	3,728		3,728	490	4,218
PENSION ADMINISTRATION	180	1.8354	6,841		6,841	899	7,740
INTERNATIONAL BRIDGES	512	5.2036	19,394		19,394	2,550	21,944
ALL OTHERS	1,046	10.6291	39,615		39,615	5,208	44,823
SubTotal	9,847	100.0000	372,700		372,700	48,995	421,695
Total	9,847	100.0000	372,700		372,700	48,995	421,695

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	23,705,186	4.1641	44,431		44,431		44,431
CITY MANAGER	2,923,021	0.5135	5,479		5,479		5,479
GENERAL SERVICES	41,990,110	7.3761	78,702		78,702	10,854	89,556
MUNICIPAL CLERK-CITY CLERK	400,273	0.0703	750		750	103	853
MAYOR AND COUNCIL	1,297,798	0.2280	2,432		2,432	335	2,767
FINANCIAL SERVICES	3,143,258	0.5522	5,891		5,891	812	6,703
HUMAN RESOURCES	1,813,658	0.3186	3,399		3,399	469	3,868
CITY ATTORNEY OFFICE	4,035,938	0.7090	7,565		7,565	1,043	8,608
INFORMATION TECHNOLOGY	10,363,008	1.8204	19,423		19,423	2,679	22,102
RISK MANAGEMENT	45,643,677	8.0179	85,550		85,550	11,798	97,348
PLANNING & ECON DEVELOP	3,896,533	0.6845	7,303		7,303	1,007	8,310
POLICE-ADMINISTRATIVE SERVICES	4,822,088	0.8471	9,038		9,038	1,246	10,284
POLICE-OFFICE OF THE CHIEF	3,016,940	0.5300	5,655		5,655	780	6,435
FIRE	92,415,999	16.2342	173,215		173,215	23,888	197,103
TAX OFFICE	1,500,259	0.2635	2,812		2,812	388	3,200
METRO PLANNING ORGAN.- M.P.O.	1,700,426	0.2987	3,187		3,187	440	3,627
MUNICIPAL CLERK	5,150,116	0.9047	9,653		9,653	1,331	10,984
POLICE	112,422,401	19.7484	210,714		210,714	29,062	239,776
TRANSPORTATION	15,705,036	2.7588	29,436		29,436	4,060	33,496
ENVIRONMENTAL SERVICES	34,939,354	6.1376	65,487		65,487	9,031	74,518
ENGINEERING & CONSTRUCTION MGMT	7,752,888	1.3619	14,531		14,531	2,004	16,535
PUBLIC HEALTH	16,268,981	2.8579	30,493		30,493	4,205	34,698
PARKS AND RECREATION	11,368,480	1.9970	21,308		21,308	2,939	24,247
ZOO	5,979,364	1.0504	11,207		11,207	1,546	12,753
LIBRARY	9,722,173	1.7078	18,222		18,222	2,513	20,735
DEPT OF MUSEUMS & CULTURAL AFF	4,597,272	0.8076	8,617		8,617	1,188	9,805
CIVIC/CONVENTION/TOURIST	4,770,492	0.8380	8,941		8,941	1,233	10,174
SUN METRO	53,148,173	9.3362	99,616		99,616	13,738	113,354

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	21,980,359	3.8612	41,198		41,198	5,682	46,880
AIRPORT POLICE	3,006,612	0.5282	5,635		5,635	777	6,412
AIRPORT FIRE	3,706,305	0.6511	6,947		6,947	958	7,905
COMMUNITY/HUMAN DEVELOPMENT	11,947,479	2.0987	22,393		22,393	3,088	25,481
INTERNATIONAL BRIDGES	4,135,315	0.7264	7,751		7,751	1,069	8,820
SubTotal	569,268,972	100.0000	1,066,981		1,066,981	140,266	1,207,247
Total	569,268,972	100.0000	1,066,981		1,066,981	140,266	1,207,247

Allocation Basis: TOTAL FY 2012 ACTUAL EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
NONDEPARTMENTAL	46,169	1,738	0	44,431
CITY MANAGER	10,991	5,512	0	5,479
GENERAL SERVICES	142,933	47,650	5,727	89,556
MUNICIPAL CLERK-CITY	2,593	1,740	0	853
MAYOR AND COUNCIL	8,050	5,283	0	2,767
FINANCIAL SERVICES	59,060	10,307	42,050	6,703
HUMAN RESOURCES	17,955	5,801	8,286	3,868
CITY ATTORNEY OFFICE	15,652	7,044	0	8,608
INFORMATION	72,760	16,626	34,032	22,102
RISK MANAGEMENT	98,798	1,450	0	97,348
PLANNING & ECON	19,870	11,560	0	8,310
POLICE-ADMINISTRATIVE	33,280	22,996	0	10,284
POLICE-OFFICE OF THE	14,225	7,790	0	6,435
FIRE	416,656	219,553	0	197,103
TAX OFFICE	78,944	3,315	72,429	3,200
METRO PLANNING	6,321	2,694	0	3,627
MUNICIPAL CLERK	28,491	17,507	0	10,984
POLICE	526,100	239,120	47,204	239,776
FIRE DEPT	228,253	207,650	20,603	0
TRANSPORTATION	83,425	49,929	0	33,496
ENVIRONMENTAL	169,013	82,248	12,247	74,518
ENGINEERING &	54,605	24,239	13,831	16,535
PUBLIC HEALTH	95,269	53,067	7,504	34,698
PARKS AND RECREATION	97,639	67,001	6,391	24,247
ZOO	35,045	22,292	0	12,753
LIBRARY	72,922	35,530	16,657	20,735
DEPT OF MUSEUMS &	21,640	11,835	0	9,805
CIVIC/CONVENTION/TOURI	10,238	0	64	10,174
SUN METRO	248,419	127,775	7,290	113,354
AIRPORT	137,508	41,973	48,655	46,880
AIRPORT POLICE	13,560	7,148	0	6,412
AIRPORT FIRE	14,534	6,629	0	7,905
COMMUNITY/HUMAN	37,986	8,287	4,218	25,481
PENSION ADMINISTRATION	7,740	0	7,740	0
INTERNATIONAL BRIDGES	41,278	10,514	21,944	8,820
ALL OTHERS	44,823	0	44,823	0



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Direct Billed	0	0	0	0
Total	3,012,745	1,383,803	421,695	1,207,247



**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:

- ◆ **Parks Land Management and Maintenance** – Costs for Parks' land management and maintenance are allocated directly to Parks.
  - ◆ **Facilities** – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
  - ◆ **Department Janitorial** – Costs for the janitorial contract have been allocated to buildings/departments based on the monthly contract building breakdown.
  - ◆ **Records** – Costs associated with maintain the City's records have been allocated to departments based on the number of boxes in storage.
  - ◆ **City Hall Costs** - Costs for the utilities, security services, and janitorial services at City Hall are allocated based on square footage occupied.
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**CITY OF EL PASO, TEXAS**  
**GENERAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- ◆ **Department Utilities** – Utility costs for buildings that have one department occupying space have been allocated to those departments based on the actual amounts paid.
  - ◆ **Fleet Services** – The Fleet Services Fund is responsible for the maintenance and services of most City-owned vehicles and equipment. The Department is operated as an internal service fund whereby departments pay directly for the services rendered. No costs have been allocated within this plan.
  - ◆ **Quick Copy Center** – The Quick Copy Center provides copying services to all City Departments. The Department is operated as an internal service fund whereby departments pay directly for services rendered. No costs have been allocated within this plan.
  - ◆ **Other Utilities** – Utilities costs for Street Lighting have not been allocated in this cost plan.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	54,893,346			54,893,346
INTEREST EXPENSE	( 412,702)			
PRINCIPAL PAYMENT EXPENSE	( 1,440,551)			
CAPITAL OUTLAY	( 11,054,133)			
Total Deductions:	( 12,907,386)			( 12,907,386)
BUILDING USE CHARGE	11,789		11,789	
EQUIPMENT USE CHARGE	196,626		196,626	
NONDEPARTMENTAL	70,413	1,884	72,297	
CITY MANAGER	125,849	17,084	142,933	
GENERAL SERVICES		495,038	495,038	
FINANCIAL SERVICES		154,748	154,748	
HUMAN RESOURCES		71,180	71,180	
CITY ATTORNEY OFFICE		54,730	54,730	
INFORMATION TECHNOLOGY		158,035	158,035	
Total Allocated Additions:	404,677	952,699	1,357,376	1,357,376
Total To Be Allocated:	42,390,637	952,699		43,343,336

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	PARK - LAND MAN & MAINT	FACILITIES	DEPT JANITORIAL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	7,486,505	0	3,219,626	1,316,074	0
FRINGE BENEFITS	2,638,687	0	1,171,871	467,435	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	3,670,800	0	1,625,592	774,095	0
MAINT SVCS CONTRACT-JANITORIAL	668,317	0	0	0	512,552
SECURITY CONTRACTS	252,362	0	0	0	0
MATERIALS/SUPPLIES	14,684,203	0	1,430,567	451,435	0
OPERATING EXPENSES	2,561,631	0	2,478,677	12,702	0
UTILITIES	10,023,455	0	0	0	0
*INTEREST EXPENSE	412,702	412,702	0	0	0
*PRINCIPAL PAYMENT EXPENSE	1,440,551	1,440,551	0	0	0
*CAPITAL OUTLAY	11,054,133	11,054,133	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	54,893,346	12,907,386	9,926,333	3,021,741	512,552
<b>Deductions</b>					
Total Deductions	( 12,907,386)	( 12,907,386)	0	0	0
Functional Cost	41,985,960	0	9,926,333	3,021,741	512,552
<b>Allocation Step 1</b>					
Inbound- All Others	404,677	404,677	0	0	0
Reallocate Admin Costs		( 404,677)	95,674	29,125	4,940
Unallocated Costs	( 22,585,471)	0	0	0	0
1st Allocation	19,805,166	0	10,022,007	3,050,866	517,492
<b>Allocation Step 2</b>					
Inbound- All Others	952,699	952,699	0	0	0
Reallocate Admin Costs		( 952,699)	225,237	68,566	11,631
Unallocated Costs	( 507,592)	0	0	0	0
2nd Allocation	445,107	0	225,237	68,566	11,631

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	PARK - LAND MAN & MAINT	FACILITIES	DEPT JANITORIAL
Total For 040 GENERAL SERVICES					
Total Allocated	20,250,273	0	10,247,244	3,119,432	529,123

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	RECORDS	CITY HALL COSTS	DEPT UTILITIES	FLEET SERVICES	QUICK COPY
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	83,833	0	0	2,785,381	81,591
FRINGE BENEFITS	27,299	0	0	942,887	29,195
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	130,922	0	0	656,318	483,873
MAINT SVCS CONTRACT-JANITORIAL	0	155,765	0	0	0
SECURITY CONTRACTS	0	252,362	0	0	0
MATERIALS/SUPPLIES	1,228	0	0	12,769,895	31,078
OPERATING EXPENSES	3,331	0	0	66,548	373
UTILITIES	0	359,078	5,141,654	0	0
*INTEREST EXPENSE	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	246,613	767,205	5,141,654	17,221,029	626,110
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	246,613	767,205	5,141,654	17,221,029	626,110
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,377	7,395	49,557	165,982	6,035
Unallocated Costs	0	0	0	( 17,387,011)	( 632,145)
1st Allocation	248,990	774,600	5,191,211	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	5,596	17,409	116,668	390,760	14,207
Unallocated Costs	0	0	0	( 390,760)	( 14,207)
2nd Allocation	5,596	17,409	116,668	0	0

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	RECORDS	CITY HALL COSTS	DEPT UTILITIES	FLEET SERVICES	QUICK COPY
Total For 040 GENERAL SERVICES					
Total Allocated	254,586	792,009	5,307,879	0	0

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

## OTHER UTILITIES

## Wages &amp; Benefits

SALARIES & WAGES	0
FRINGE BENEFITS	0

## Other Expense &amp; Cost

CONTRACTUAL SVCS	0
MAINT SVCS CONTRACT-JANITORIAL	0
SECURITY CONTRACTS	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
UTILITIES	4,522,723
*INTEREST EXPENSE	0
*PRINCIPAL PAYMENT EXPENSE	0
*CAPITAL OUTLAY	0

## Departmental Totals

Total Expenditures	4,522,723
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## Deductions

Total Deductions	0
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Functional Cost	4,522,723
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## Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	43,592
Unallocated Costs	( 4,566,315)
1st Allocation	0

## Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	102,625
Unallocated Costs	( 102,625)
2nd Allocation	0



**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

OTHER UTILITIES

Total For 040 GENERAL SERVICES

Total Allocated

0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - PARK - LAND MAN & MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	100	100.0000	10,022,007		10,022,007	225,237	10,247,244
SubTotal	100	100.0000	10,022,007		10,022,007	225,237	10,247,244
Total	100	100.0000	10,022,007		10,022,007	225,237	10,247,244

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	95	0.2053	6,262		6,262		6,262
GENERAL SERVICES	2,839	6.1351	187,174		187,174		187,174
MUNICIPAL CLERK-CITY CLERK	560	1.2112	36,954		36,954	887	37,841
MAYOR AND COUNCIL	849	1.8344	55,964		55,964	1,343	57,307
FINANCIAL SERVICES	747	1.6140	49,241		49,241	1,182	50,423
HUMAN RESOURCES	687	1.4844	45,286		45,286	1,087	46,373
CITY ATTORNEY OFFICE	444	0.9593	29,268		29,268	702	29,970
INFORMATION TECHNOLOGY	2,044	4.4183	134,796		134,796	3,235	138,031
RISK MANAGEMENT	58	0.1253	3,823		3,823	92	3,915
PLANNING & ECON DEVELOP	42	0.0907	2,769		2,769	66	2,835
DEVELOPMENT SERVICES	287	0.6201	18,918		18,918	454	19,372
METRO PLANNING ORGAN.- M.P.O.	34	0.0740	2,258		2,258	54	2,312
POLICE	7,328	15.8349	483,103		483,103	11,592	494,695
FIRE DEPT	9,045	19.5446	596,282		596,282	14,307	610,589
TRANSPORTATION	974	2.1056	64,238		64,238	1,541	65,779
ENVIRONMENTAL SERVICES	888	1.9201	58,579		58,579	1,406	59,985
ENGINEERING & CONSTRUCTION MGMT	1,021	2.2060	67,302		67,302	1,615	68,917
BUILDING PERMITS & INSPECTIONS	798	1.7242	52,603		52,603	1,262	53,865
PUBLIC HEALTH	7,258	15.6836	478,484		478,484	11,482	489,966
PARKS AND RECREATION	814	1.7588	53,657		53,657	1,288	54,945
ZOO	6	0.0141	430		430	10	440
LIBRARY	5,539	11.9695	365,175		365,175	8,763	373,938
DEPT OF MUSEUMS & CULTURAL AFF	831	1.7975	54,838		54,838	1,316	56,154
COMMUNITY/HUMAN DEVELOPMENT	798	1.7242	52,603		52,603	1,262	53,865
ECONOMIC DEVELOPMENT	113	0.2442	7,449		7,449	179	7,628
PENSION ADMINISTRATION	29	0.0627	1,912		1,912	46	1,958
9-1-1 EMERGENCY NETWORK	310	0.6699	20,439		20,439	490	20,929
ALL OTHERS	1,836	3.9680	121,059		121,059	2,905	123,964

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	46,282	100.0000	3,050,866		3,050,866	68,566	3,119,432
Total	46,282	100.0000	3,050,866		3,050,866	68,566	3,119,432

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

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

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MUNICIPAL CLERK-CITY CLERK	3,725	9.0712	46,943		46,943	1,055	47,998
POLICE-ADMINISTRATIVE SERVICES	6,014	14.6454	75,789		75,789	1,703	77,492
FIRE	1,142	2.7810	14,392		14,392	323	14,715
FIRE DEPT	18,517	45.0931	233,352		233,352	5,246	238,598
TRANSPORTATION	4,111	10.0112	51,807		51,807	1,164	52,971
ENVIRONMENTAL SERVICES	1,306	3.1804	16,458		16,458	370	16,828
ENGINEERING & CONSTRUCTION MGMT	325	0.7914	4,096		4,096	92	4,188
ZOO	828	2.0164	10,435		10,435	235	10,670
DEPT OF MUSEUMS & CULTURAL AFF	5,096	12.4099	64,220		64,220	1,443	65,663
SubTotal	41,064	100.0000	517,492		517,492	11,631	529,123
Total	41,064	100.0000	517,492		517,492	11,631	529,123

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	0.6123	1,525		1,525		1,525
GENERAL SERVICES	68	0.9463	2,356		2,356		2,356
FINANCIAL SERVICES	113	1.5725	3,915		3,915	89	4,004
HUMAN RESOURCES	1,173	16.3234	40,644		40,644	928	41,572
CITY ATTORNEY OFFICE	582	8.0991	20,166		20,166	460	20,626
PLANNING & ECON DEVELOP	865	12.0373	29,972		29,972	684	30,656
TAX OFFICE	794	11.0493	27,512		27,512	628	28,140
METRO PLANNING ORGAN.- M.P.O.	52	0.7236	1,802		1,802	41	1,843
MUNICIPAL CLERK	87	1.2107	3,014		3,014	69	3,083
FIRE DEPT	3	0.0417	104		104	2	106
ENGINEERING & CONSTRUCTION MGMT	1,574	21.9036	54,537		54,537	1,248	55,785
PUBLIC HEALTH	1,429	19.8859	49,514		49,514	1,130	50,644
PARKS AND RECREATION	56	0.7793	1,940		1,940	44	1,984
DEPT OF MUSEUMS & CULTURAL AFF	41	0.5706	1,421		1,421	32	1,453
COMMUNITY/HUMAN DEVELOPMENT	305	4.2444	10,568		10,568	241	10,809
SubTotal	7,186	100.0000	248,990		248,990	5,596	254,586
Total	7,186	100.0000	248,990		248,990	5,596	254,586

Allocation Basis: NUMBER OF BOXES IN STORAGE  
Allocation Source: ARCHIVES & RECORDS MANAGER

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY HALL COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	1,890	1.2763	9,887		9,887		9,887
GENERAL SERVICES	993	0.6706	5,194		5,194		5,194
MUNICIPAL CLERK-CITY CLERK	3,122	2.1083	16,331		16,331	374	16,705
MAYOR AND COUNCIL	16,980	11.4668	88,822		88,822	2,036	90,858
FINANCIAL SERVICES	14,941	10.0898	78,156		78,156	1,791	79,947
HUMAN RESOURCES	13,738	9.2774	71,863		71,863	1,647	73,510
CITY ATTORNEY OFFICE	8,870	5.9900	46,399		46,399	1,064	47,463
INFORMATION TECHNOLOGY	8,139	5.4964	42,575		42,575	976	43,551
RISK MANAGEMENT	1,164	0.7861	6,089		6,089	140	6,229
PLANNING & ECON DEVELOP	842	0.5686	4,404		4,404	101	4,505
DEVELOPMENT SERVICES	5,740	3.8763	30,026		30,026	688	30,714
ENGINEERING & CONSTRUCTION MGMT	20,412	13.7844	106,773		106,773	2,448	109,221
BUILDING PERMITS & INSPECTIONS	15,950	10.7712	83,434		83,434	1,912	85,346
PUBLIC HEALTH	715	0.4828	3,740		3,740	86	3,826
PARKS AND RECREATION	4,289	2.8964	22,436		22,436	514	22,950
DEPT OF MUSEUMS & CULTURAL AFF	1,472	0.9941	7,700		7,700	176	7,876
COMMUNITY/HUMAN DEVELOPMENT	15,950	10.7712	83,434		83,434	1,912	85,346
ECONOMIC DEVELOPMENT	2,258	1.5249	11,811		11,811	271	12,082
PENSION ADMINISTRATION	578	0.3903	3,023		3,023	69	3,092
9-1-1 EMERGENCY NETWORK	1,016	0.6861	5,315		5,315	122	5,437
ALL OTHERS	9,021	6.0920	47,188		47,188	1,082	48,270
SubTotal	148,080	100.0000	774,600		774,600	17,409	792,009
Total	148,080	100.0000	774,600		774,600	17,409	792,009

**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	297,447	5.7850	300,314		300,314		300,314
INFORMATION TECHNOLOGY	5,915	0.1150	5,972		5,972	142	6,114
POLICE	608,215	11.8292	614,077		614,077	14,648	628,725
FIRE DEPT	552,283	10.7413	557,606		557,606	13,301	570,907
ENVIRONMENTAL SERVICES	75,338	1.4652	76,064		76,064	1,814	77,878
ENGINEERING & CONSTRUCTION MGMT	774	0.0151	781		781	19	800
PARKS AND RECREATION	2,439,303	47.4421	2,462,815		2,462,815	58,749	2,521,564
ZOO	438,296	8.5244	442,520		442,520	10,556	453,076
LIBRARY	450,926	8.7701	455,272		455,272	10,860	466,132
DEPT OF MUSEUMS & CULTURAL AFF	273,157	5.3126	275,790		275,790	6,579	282,369
SubTotal	5,141,654	100.0000	5,191,211		5,191,211	116,668	5,307,879
Total	5,141,654	100.0000	5,191,211		5,191,211	116,668	5,307,879

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	PARK - LAND MAN &	FACILITIES	DEPT JANITORIAL	RECORDS	CITY HALL COSTS	DEPT UTILITIES
CITY MANAGER	17,674	0	6,262	0	1,525	9,887	0
GENERAL SERVICES	495,038	0	187,174	0	2,356	5,194	300,314
MUNICIPAL CLERK-CITY	102,544	0	37,841	47,998	0	16,705	0
MAYOR AND COUNCIL	148,165	0	57,307	0	0	90,858	0
FINANCIAL SERVICES	134,374	0	50,423	0	4,004	79,947	0
HUMAN RESOURCES	161,455	0	46,373	0	41,572	73,510	0
CITY ATTORNEY OFFICE	98,059	0	29,970	0	20,626	47,463	0
INFORMATION	187,696	0	138,031	0	0	43,551	6,114
RISK MANAGEMENT	10,144	0	3,915	0	0	6,229	0
PLANNING & ECON	37,996	0	2,835	0	30,656	4,505	0
POLICE-ADMINISTRATIVE	77,492	0	0	77,492	0	0	0
FIRE	14,715	0	0	14,715	0	0	0
TAX OFFICE	28,140	0	0	0	28,140	0	0
DEVELOPMENT SERVICES	50,086	0	19,372	0	0	30,714	0
METRO PLANNING	4,155	0	2,312	0	1,843	0	0
MUNICIPAL CLERK	3,083	0	0	0	3,083	0	0
POLICE	1,123,420	0	494,695	0	0	0	628,725
FIRE DEPT	1,420,200	0	610,589	238,598	106	0	570,907
TRANSPORTATION	118,750	0	65,779	52,971	0	0	0
ENVIRONMENTAL	154,691	0	59,985	16,828	0	0	77,878
ENGINEERING &	238,911	0	68,917	4,188	55,785	109,221	800
BUILDING PERMITS &	139,211	0	53,865	0	0	85,346	0
PUBLIC HEALTH	544,436	0	489,966	0	50,644	3,826	0
PARKS AND RECREATION	12,848,687	10,247,244	54,945	0	1,984	22,950	2,521,564
ZOO	464,186	0	440	10,670	0	0	453,076
LIBRARY	840,070	0	373,938	0	0	0	466,132
DEPT OF MUSEUMS &	413,515	0	56,154	65,663	1,453	7,876	282,369
COMMUNITY/HUMAN	150,020	0	53,865	0	10,809	85,346	0
ECONOMIC DEVELOPMENT	19,710	0	7,628	0	0	12,082	0
PENSION ADMINISTRATION	5,050	0	1,958	0	0	3,092	0
9-1-1 EMERGENCY	26,366	0	20,929	0	0	5,437	0
ALL OTHERS	172,234	0	123,964	0	0	48,270	0



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	PARK - LAND MAN &	FACILITIES	DEPT JANITORIAL	RECORDS	CITY HALL COSTS	DEPT UTILITIES
Direct Billed	0	0	0	0	0	0	0
Total	20,250,273	10,247,244	3,119,432	529,123	254,586	792,009	5,307,879

**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.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department FINANCIAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,062,683			3,062,683
INTEREST EXPENSE	0			
CAPITAL OUTLAY	( 18,126)			
Total Deductions:	( 18,126)			( 18,126)
BUILDING USE CHARGE	28,810		28,810	
EQUIPMENT USE CHARGE	9,998		9,998	
NONDEPARTMENTAL	6,446	173	6,619	
CITY MANAGER	52,158	6,902	59,060	
GENERAL SERVICES	131,312	3,062	134,374	
FINANCIAL SERVICES		22,025	22,025	
HUMAN RESOURCES		15,397	15,397	
CITY ATTORNEY OFFICE		244,287	244,287	
INFORMATION TECHNOLOGY		293,770	293,770	
Total Allocated Additions:	228,724	585,616	814,340	814,340
REIMBURSED EXPENSE	4,484			
PUBLIC INFOR DISTR FEE	( 62)			
CREDIT DIRECT EXPENSE	( 133,014)			
Total Departmental Cost Adjustments:	( 128,592)			( 128,592)
Total To Be Allocated:	3,144,689	585,616		3,730,305

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCIAL SERVICES**

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
<b>Wages &amp; Benefits</b>					
SALARIES & FRINGE	2,738,709	500,304	142,052	250,256	540,666
<b>Other Expense &amp; Cost</b>					
AUDIT SERVICES	200,324	0	0	0	0
CONTRACTUAL SERVICES	60,989	14,688	35,426	0	0
MATERIALS/SUPPLIES	30,603	23,809	865	0	0
OPERATING EXPENSES	54,408	24,842	1,465	0	0
*INTEREST EXPENSE	0	0	0	0	0
BANK & CC FEES	( 40,476)	( 40,476)	0	0	0
*CAPITAL OUTLAY	18,126	18,126	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,062,683	541,293	179,808	250,256	540,666
<b>Deductions</b>					
Total Deductions	( 18,126)	( 18,126)	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXPENSE	4,484	4,484	0	0	0
PUBLIC INFOR DISTR FEE	( 62)	0	0	0	0
CREDIT DIRECT EXPENSE	( 133,014)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,915,965	527,651	179,808	250,256	540,666
<b>Allocation Step 1</b>					
Inbound- All Others	228,724	228,724	0	0	0
Reallocate Admin Costs		( 756,375)	48,001	84,564	182,695
1st Allocation	3,144,689	0	227,809	334,820	723,361
<b>Allocation Step 2</b>					
Inbound- All Others	585,616	585,616	0	0	0
Reallocate Admin Costs		( 585,616)	37,164	65,472	141,450
2nd Allocation	585,616	0	37,164	65,472	141,450

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 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	3,730,305	0	264,973	400,292	864,811



**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCIAL SERVICES**

	GRANTS	ANNUAL AUDIT	PURCHASING	CAPITAL ASSESTS	CD ADMIN
<b>Wages &amp; Benefits</b>					
SALARIES & FRINGE	103,318	0	697,579	394,853	109,681
<b>Other Expense &amp; Cost</b>					
AUDIT SERVICES	0	200,324	0	0	0
CONTRACTUAL SERVICES	0	0	10,175	0	700
MATERIALS/SUPPLIES	86	0	4,274	0	1,569
OPERATING EXPENSES	0	0	7,037	0	21,064
*INTEREST EXPENSE	0	0	0	0	0
BANK & CC FEES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	103,404	200,324	719,065	394,853	133,014
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXPENSE	0	0	0	0	0
PUBLIC INFOR DISTR FEE	0	0	( 62)	0	0
CREDIT DIRECT EXPENSE	0	0	0	0	( 133,014)
<b>Functional Cost</b>	103,404	200,324	719,003	394,853	0
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	34,912	0	235,717	133,424	37,062
1st Allocation	138,316	200,324	954,720	528,277	37,062
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	27,030	0	182,503	103,302	28,695
2nd Allocation	27,030	0	182,503	103,302	28,695

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCIAL SERVICES**

	GRANTS	ANNUAL AUDIT	PURCHASING	CAPITAL ASSESTS	CD ADMIN
Total For 092 FINANCIAL SERVICES					
Total Allocated	165,346	200,324	1,137,223	631,579	65,757

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	23,705,186	4.1641	9,486		9,486		9,486
CITY MANAGER	2,923,021	0.5135	1,170		1,170		1,170
GENERAL SERVICES	41,990,110	7.3761	16,804		16,804		16,804
MUNICIPAL CLERK-CITY CLERK	400,273	0.0703	160		160	30	190
MAYOR AND COUNCIL	1,297,798	0.2280	519		519	97	616
FINANCIAL SERVICES	3,143,258	0.5522	1,258		1,258		1,258
HUMAN RESOURCES	1,813,658	0.3186	726		726	135	861
CITY ATTORNEY OFFICE	4,035,938	0.7090	1,615		1,615	301	1,916
INFORMATION TECHNOLOGY	10,363,008	1.8204	4,147		4,147	774	4,921
RISK MANAGEMENT	45,643,677	8.0179	18,266		18,266	3,410	21,676
PLANNING & ECON DEVELOP	3,896,533	0.6845	1,559		1,559	291	1,850
POLICE-ADMINISTRATIVE SERVICES	4,822,088	0.8471	1,930		1,930	360	2,290
POLICE-OFFICE OF THE CHIEF	3,016,940	0.5300	1,207		1,207	225	1,432
FIRE	92,415,999	16.2342	36,983		36,983	6,904	43,887
TAX OFFICE	1,500,259	0.2635	600		600	112	712
METRO PLANNING ORGAN.- M.P.O.	1,700,426	0.2987	680		680	127	807
MUNICIPAL CLERK	5,150,116	0.9047	2,061		2,061	385	2,446
POLICE	112,422,401	19.7484	44,989		44,989	8,400	53,389
TRANSPORTATION	15,705,036	2.7588	6,285		6,285	1,173	7,458
ENVIRONMENTAL SERVICES	34,939,354	6.1376	13,982		13,982	2,610	16,592
ENGINEERING & CONSTRUCTION MGMT	7,752,888	1.3619	3,103		3,103	579	3,682
PUBLIC HEALTH	16,268,981	2.8579	6,510		6,510	1,215	7,725
PARKS AND RECREATION	11,368,480	1.9970	4,549		4,549	849	5,398
ZOO	5,979,364	1.0504	2,393		2,393	447	2,840
LIBRARY	9,722,173	1.7078	3,891		3,891	726	4,617
DEPT OF MUSEUMS & CULTURAL AFF	4,597,272	0.8076	1,840		1,840	343	2,183
CIVIC/CONVENTION/TOURIST	4,770,492	0.8380	1,909		1,909	356	2,265
SUN METRO	53,148,173	9.3362	21,269		21,269	3,970	25,239

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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
AIRPORT	21,980,359	3.8612	8,796		8,796	1,642	10,438
AIRPORT POLICE	3,006,612	0.5282	1,203		1,203	225	1,428
AIRPORT FIRE	3,706,305	0.6511	1,483		1,483	277	1,760
COMMUNITY/HUMAN DEVELOPMENT	11,947,479	2.0987	4,781		4,781	892	5,673
INTERNATIONAL BRIDGES	4,135,315	0.7264	1,655		1,655	309	1,964
SubTotal	569,268,972	100.0000	227,809		227,809	37,164	264,973
Total	569,268,972	100.0000	227,809		227,809	37,164	264,973

Allocation Basis: TOTAL FY 2012 ACTUAL EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	188,621	0.1393	466		466		466
CITY MANAGER	94,368	0.0697	233		233		233
GENERAL SERVICES	778,875	0.5751	1,926		1,926		1,926
MUNICIPAL CLERK-CITY CLERK	12,599	0.0093	31		31	6	37
MAYOR AND COUNCIL	41,148	0.0304	102		102	20	122
FINANCIAL SERVICES	95,286	0.0704	236		236		236
HUMAN RESOURCES	59,043	0.0436	146		146	29	175
CITY ATTORNEY OFFICE	125,287	0.0925	310		310	61	371
INFORMATION TECHNOLOGY	332,170	0.2453	821		821	162	983
RISK MANAGEMENT	25,632,950	18.9283	63,376		63,376	12,500	75,876
PLANNING & ECON DEVELOP	97,760	0.0722	242		242	48	290
POLICE-ADMINISTRATIVE SERVICES	155,678	0.1150	385		385	76	461
POLICE-OFFICE OF THE CHIEF	73,995	0.0546	183		183	36	219
FIRE	2,818,030	2.0809	6,967		6,967	1,374	8,341
TAX OFFICE	3,494,939	2.5808	8,641		8,641	1,704	10,345
MUNICIPAL CLERK	133,727	0.0987	331		331	65	396
POLICE	3,336,603	2.4639	8,250		8,250	1,627	9,877
TRANSPORTATION	402,970	0.2976	996		996	197	1,193
ENVIRONMENTAL SERVICES	29,019,207	21.4288	71,748		71,748	14,151	85,899
ENGINEERING & CONSTRUCTION MGMT	250,298	0.1848	619		619	122	741
PUBLIC HEALTH	166,241	0.1228	411		411	81	492
PARKS AND RECREATION	357,402	0.2639	884		884	174	1,058
ZOO	120,300	0.0888	297		297	59	356
LIBRARY	271,007	0.2001	670		670	132	802
DEPT OF MUSEUMS & CULTURAL AFF	72,387	0.0535	179		179	35	214
AIRPORT	57,452,685	42.4251	142,047		142,047	28,016	170,063
COMMUNITY/HUMAN DEVELOPMENT	3,758,800	2.7756	9,293		9,293	1,833	11,126
INTERNATIONAL BRIDGES	6,079,000	4.4890	15,030		15,030	2,964	17,994

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FINANCIAL SERVICES

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	135,421,376	100.0000	334,820		334,820	65,472	400,292
Total	135,421,376	100.0000	334,820		334,820	65,472	400,292

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
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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	25,829	2.8739	20,789		20,789		20,789
CITY MANAGER	9,317	1.0367	7,499		7,499		7,499
GENERAL SERVICES	29,669	3.3012	23,879		23,879		23,879
MAYOR AND COUNCIL	19,998	2.2251	16,096		16,096	3,461	19,557
FINANCIAL SERVICES	16,634	1.8508	13,388		13,388		13,388
HUMAN RESOURCES	13,152	1.4634	10,586		10,586	2,276	12,862
CITY ATTORNEY OFFICE	9,954	1.1076	8,012		8,012	1,723	9,735
INFORMATION TECHNOLOGY	18,945	2.1080	15,248		15,248	3,279	18,527
PLANNING & ECON DEVELOP	77,061	8.5743	62,023		62,023	13,337	75,360
POLICE-OFFICE OF THE CHIEF	65,862	7.3283	53,010		53,010	11,399	64,409
TAX OFFICE	3,040	0.3383	2,447		2,447	526	2,973
METRO PLANNING ORGAN.- M.P.O.	5,249	0.5840	4,225		4,225	908	5,133
MUNICIPAL CLERK	11,860	1.3196	9,546		9,546	2,053	11,599
POLICE	27,842	3.0979	22,409		22,409	4,819	27,228
FIRE DEPT	63,459	7.0609	51,076		51,076	10,983	62,059
TRANSPORTATION	26,228	2.9183	21,110		21,110	4,539	25,649
ENVIRONMENTAL SERVICES	59,054	6.5708	47,530		47,530	10,221	57,751
ENGINEERING & CONSTRUCTION MGMT	13,345	1.4849	10,741		10,741	2,310	13,051
PUBLIC HEALTH	109,445	12.1773	88,086		88,086	18,942	107,028
PARKS AND RECREATION	41,724	4.6425	33,582		33,582	7,221	40,803
ZOO	11,306	1.2580	9,100		9,100	1,957	11,057
LIBRARY	36,162	4.0236	29,105		29,105	6,259	35,364
DEPT OF MUSEUMS & CULTURAL AFF	31,426	3.4967	25,294		25,294	5,439	30,733
CIVIC/CONVENTION/TOURIST	2,526	0.2811	2,033		2,033	437	2,470
SUN METRO	44,682	4.9716	35,963		35,963	7,733	43,696
AIRPORT	73,388	8.1657	59,067		59,067	12,701	71,768
COMMUNITY/HUMAN DEVELOPMENT	42,268	4.7030	34,020		34,020	7,315	41,335
ECONOMIC DEVELOPMENT	316	0.0352	254		254	55	309

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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
INTERNATIONAL BRIDGES	8,999	1.0013	7,243		7,243	1,557	8,800
SubTotal	898,740	100.0000	723,361		723,361	141,450	864,811
Total	898,740	100.0000	723,361		723,361	141,450	864,811

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



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
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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
INFORMATION TECHNOLOGY	3,152,018	7.4467	10,300		10,300	2,013	12,313
POLICE	13,544,802	31.9998	44,261		44,261	8,650	52,911
FIRE DEPT	2,359,996	5.5755	7,712		7,712	1,507	9,219
TRANSPORTATION	1,516,029	3.5816	4,954		4,954	968	5,922
ENVIRONMENTAL SERVICES	3,440,689	8.1287	11,243		11,243	2,197	13,440
PARKS AND RECREATION	862,489	2.0376	2,818		2,818	551	3,369
LIBRARY	304,593	0.7196	995		995	195	1,190
DEPT OF MUSEUMS & CULTURAL AFF	41,191	0.0973	135		135	26	161
SUN METRO	15,692,875	37.0746	51,281		51,281	10,021	61,302
AIRPORT	1,238,895	2.9269	4,048		4,048	791	4,839
COMMUNITY/HUMAN DEVELOPMENT	174,256	0.4117	569		569	111	680
SubTotal	42,327,833	100.0000	138,316		138,316	27,030	165,346
Total	42,327,833	100.0000	138,316		138,316	27,030	165,346

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	23,705,186	5.2872	10,591		10,591		10,591
CITY MANAGER	2,923,021	0.6519	1,306		1,306		1,306
GENERAL SERVICES	41,990,110	9.3654	18,761		18,761		18,761
MUNICIPAL CLERK-CITY CLERK	400,273	0.0893	179		179		179
MAYOR AND COUNCIL	1,297,798	0.2895	580		580		580
FINANCIAL SERVICES	3,143,258	0.7011	1,404		1,404		1,404
HUMAN RESOURCES	1,813,658	0.4045	810		810		810
CITY ATTORNEY OFFICE	4,035,938	0.9002	1,803		1,803		1,803
INFORMATION TECHNOLOGY	10,363,008	2.3114	4,630		4,630		4,630
RISK MANAGEMENT	45,643,677	10.1803	20,394		20,394		20,394
PLANNING & ECON DEVELOP	3,896,533	0.8691	1,741		1,741		1,741
POLICE-ADMINISTRATIVE SERVICES	4,822,088	1.0755	2,155		2,155		2,155
POLICE-OFFICE OF THE CHIEF	3,016,940	0.6729	1,348		1,348		1,348
FIRE	92,415,999	20.6123	41,291		41,291		41,291
TAX OFFICE	1,500,259	0.3346	670		670		670
METRO PLANNING ORGAN.- M.P.O.	1,700,426	0.3793	760		760		760
MUNICIPAL CLERK	5,150,116	1.1487	2,301		2,301		2,301
POLICE	112,422,401	25.0745	50,232		50,232		50,232
TRANSPORTATION	15,705,036	3.5028	7,017		7,017		7,017
ENGINEERING & CONSTRUCTION MGMT	7,752,888	1.7292	3,464		3,464		3,464
PUBLIC HEALTH	16,268,981	3.6286	7,269		7,269		7,269
PARKS AND RECREATION	11,368,480	2.5356	5,079		5,079		5,079
ZOO	5,979,364	1.3336	2,672		2,672		2,672
LIBRARY	9,722,173	2.1684	4,344		4,344		4,344
DEPT OF MUSEUMS & CULTURAL AFF	4,597,272	1.0254	2,054		2,054		2,054
CIVIC/CONVENTION/TOURIST	4,770,492	1.0640	2,131		2,131		2,131
COMMUNITY/HUMAN DEVELOPMENT	11,947,479	2.6647	5,338		5,338		5,338
SubTotal	448,352,854	100.0000	200,324		200,324		200,324

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FINANCIAL SERVICES

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	448,352,854	100.0000	200,324		200,324		200,324

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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	64	1.9208	18,338		18,338		18,338
CITY MANAGER	12	0.3601	3,438		3,438		3,438
GENERAL SERVICES	286	8.5834	81,948		81,948		81,948
MUNICIPAL CLERK-CITY CLERK	5	0.1501	1,433		1,433	309	1,742
MAYOR AND COUNCIL	4	0.1200	1,146		1,146	247	1,393
FINANCIAL SERVICES	18	0.5402	5,158		5,158		5,158
HUMAN RESOURCES	4	0.1200	1,146		1,146	247	1,393
CITY ATTORNEY OFFICE	4	0.1200	1,146		1,146	247	1,393
INFORMATION TECHNOLOGY	124	3.7215	35,530		35,530	7,666	43,196
RISK MANAGEMENT	4	0.1200	1,146		1,146	247	1,393
PLANNING & ECON DEVELOP	15	0.4502	4,298		4,298	927	5,225
POLICE-ADMINISTRATIVE SERVICES	44	1.3205	12,607		12,607	2,720	15,327
POLICE-OFFICE OF THE CHIEF	13	0.3902	3,725		3,725	804	4,529
FIRE	376	11.2848	107,735		107,735	23,247	130,982
TAX OFFICE	5	0.1501	1,433		1,433	309	1,742
METRO PLANNING ORGAN.- M.P.O.	29	0.8703	8,309		8,309	1,793	10,102
MUNICIPAL CLERK	83	2.4910	23,782		23,782	5,131	28,913
POLICE	125	3.7515	35,816		35,816	7,728	43,544
TRANSPORTATION	93	2.7911	26,647		26,647	5,750	32,397
ENVIRONMENTAL SERVICES	272	8.1633	77,936		77,936	16,816	94,752
ENGINEERING & CONSTRUCTION MGMT	7	0.2101	2,006		2,006	433	2,439
PUBLIC HEALTH	303	9.0936	86,819		86,819	18,733	105,552
PARKS AND RECREATION	274	8.2233	78,509		78,509	16,940	95,449
ZOO	141	4.2317	40,401		40,401	8,717	49,118
LIBRARY	87	2.6110	24,928		24,928	5,379	30,307
DEPT OF MUSEUMS & CULTURAL AFF	230	6.9028	65,902		65,902	14,219	80,121
SUN METRO	327	9.8139	93,696		93,696	20,216	113,912
AIRPORT	260	7.8031	74,498		74,498	16,074	90,572

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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
AIRPORT POLICE	2	0.0600	573		573	124	697
AIRPORT FIRE	11	0.3301	3,152		3,152	680	3,832
COMMUNITY/HUMAN DEVELOPMENT	77	2.3109	22,063		22,063	4,760	26,823
ECONOMIC DEVELOPMENT	7	0.2101	2,006		2,006	433	2,439
INTERNATIONAL BRIDGES	26	0.7803	7,450		7,450	1,607	9,057
SubTotal	3,332	100.0000	954,720		954,720	182,503	1,137,223
Total	3,332	100.0000	954,720		954,720	182,503	1,137,223

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department FINANCIAL SERVICES

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	7,000	0.0051	27		27		27
GENERAL SERVICES	2,948,156	2.1636	11,430		11,430		11,430
MUNICIPAL CLERK-CITY CLERK	439,909	0.3228	1,706		1,706	341	2,047
MAYOR AND COUNCIL	298,621	0.2192	1,158		1,158	232	1,390
FINANCIAL SERVICES	149,909	0.1100	581		581		581
HUMAN RESOURCES	310,948	0.2282	1,206		1,206	241	1,447
CITY ATTORNEY OFFICE	18,898	0.0139	73		73	15	88
INFORMATION TECHNOLOGY	3,547,711	2.6036	13,754		13,754	2,752	16,506
PLANNING & ECON DEVELOP	93,770	0.0688	364		364	73	437
TAX OFFICE	131,592	0.0966	510		510	102	612
DEVELOPMENT SERVICES	93,770	0.0688	364		364	73	437
MUNICIPAL CLERK	834,573	0.6125	3,236		3,236	647	3,883
POLICE	39,034,941	28.6471	151,336		151,336	30,283	181,619
FIRE DEPT	42,489,586	31.1825	164,727		164,727	32,963	197,690
TRANSPORTATION	17,621,539	12.9322	68,318		68,318	13,671	81,989
ENGINEERING & CONSTRUCTION MGMT	548,908	0.4028	2,128		2,128	426	2,554
BUILDING PERMITS & INSPECTIONS	137,127	0.1006	532		532	106	638
PUBLIC HEALTH	14,776,349	10.8441	57,287		57,287	11,463	68,750
PARKS AND RECREATION	9,471,100	6.9507	36,719		36,719	7,348	44,067
LIBRARY	1,048,583	0.7695	4,065		4,065	813	4,878
DEPT OF MUSEUMS & CULTURAL AFF	742,234	0.5447	2,878		2,878	576	3,454
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.9315	4,921		4,921	985	5,906
ECONOMIC DEVELOPMENT	246,845	0.1812	957		957	192	1,149
SubTotal	136,261,362	100.0000	528,277		528,277	103,302	631,579
Total	136,261,362	100.0000	528,277		528,277	103,302	631,579

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCIAL SERVICES**

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2012 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	37,062		37,062	28,695	65,757
SubTotal	1,000	100.0000	37,062		37,062	28,695	65,757
Total	1,000	100.0000	37,062		37,062	28,695	65,757

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



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
NONDEPARTMENTAL	59,697	9,486	466	20,789	0	10,591	18,338
CITY MANAGER	13,646	1,170	233	7,499	0	1,306	3,438
GENERAL SERVICES	154,748	16,804	1,926	23,879	0	18,761	81,948
MUNICIPAL CLERK-CITY	4,195	190	37	0	0	179	1,742
MAYOR AND COUNCIL	23,658	616	122	19,557	0	580	1,393
FINANCIAL SERVICES	22,025	1,258	236	13,388	0	1,404	5,158
HUMAN RESOURCES	17,548	861	175	12,862	0	810	1,393
CITY ATTORNEY OFFICE	15,306	1,916	371	9,735	0	1,803	1,393
INFORMATION	101,076	4,921	983	18,527	12,313	4,630	43,196
RISK MANAGEMENT	119,339	21,676	75,876	0	0	20,394	1,393
PLANNING & ECON	84,903	1,850	290	75,360	0	1,741	5,225
POLICE-ADMINISTRATIVE	20,233	2,290	461	0	0	2,155	15,327
POLICE-OFFICE OF THE	71,937	1,432	219	64,409	0	1,348	4,529
FIRE	224,501	43,887	8,341	0	0	41,291	130,982
TAX OFFICE	17,054	712	10,345	2,973	0	670	1,742
DEVELOPMENT SERVICES	437	0	0	0	0	0	0
METRO PLANNING	16,802	807	0	5,133	0	760	10,102
MUNICIPAL CLERK	49,538	2,446	396	11,599	0	2,301	28,913
POLICE	418,800	53,389	9,877	27,228	52,911	50,232	43,544
FIRE DEPT	268,968	0	0	62,059	9,219	0	0
TRANSPORTATION	161,625	7,458	1,193	25,649	5,922	7,017	32,397
ENVIRONMENTAL	268,434	16,592	85,899	57,751	13,440	0	94,752
ENGINEERING &	25,931	3,682	741	13,051	0	3,464	2,439
BUILDING PERMITS &	638	0	0	0	0	0	0
PUBLIC HEALTH	296,816	7,725	492	107,028	0	7,269	105,552
PARKS AND RECREATION	195,223	5,398	1,058	40,803	3,369	5,079	95,449
ZOO	66,043	2,840	356	11,057	0	2,672	49,118
LIBRARY	81,502	4,617	802	35,364	1,190	4,344	30,307
DEPT OF MUSEUMS &	118,920	2,183	214	30,733	161	2,054	80,121
CIVIC/CONVENTION/TOURI	6,866	2,265	0	2,470	0	2,131	0
SUN METRO	244,149	25,239	0	43,696	61,302	0	113,912
AIRPORT	347,680	10,438	170,063	71,768	4,839	0	90,572
AIRPORT POLICE	2,125	1,428	0	0	0	0	697
AIRPORT FIRE	5,592	1,760	0	0	0	0	3,832
COMMUNITY/HUMAN	162,638	5,673	11,126	41,335	680	5,338	26,823
ECONOMIC DEVELOPMENT	3,897	0	0	309	0	0	2,439



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
INTERNATIONAL BRIDGES	37,815	1,964	17,994	8,800	0	0	9,057
Direct Billed	0	0	0	0	0	0	0
Total	3,730,305	264,973	400,292	864,811	165,346	200,324	1,137,223



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FINANCIAL SERVICES

Receiving Department	CAPITAL ASSESTS	CD ADMIN
NONDEPARTMENTAL	27	0
CITY MANAGER	0	0
GENERAL SERVICES	11,430	0
MUNICIPAL CLERK-CITY	2,047	0
MAYOR AND COUNCIL	1,390	0
FINANCIAL SERVICES	581	0
HUMAN RESOURCES	1,447	0
CITY ATTORNEY OFFICE	88	0
INFORMATION	16,506	0
RISK MANAGEMENT	0	0
PLANNING & ECON	437	0
POLICE-ADMINISTRATIVE	0	0
POLICE-OFFICE OF THE	0	0
FIRE	0	0
TAX OFFICE	612	0
DEVELOPMENT SERVICES	437	0
METRO PLANNING	0	0
MUNICIPAL CLERK	3,883	0
POLICE	181,619	0
FIRE DEPT	197,690	0
TRANSPORTATION	81,989	0
ENVIRONMENTAL	0	0
ENGINEERING &	2,554	0
BUILDING PERMITS &	638	0
PUBLIC HEALTH	68,750	0
PARKS AND RECREATION	44,067	0
ZOO	0	0
LIBRARY	4,878	0
DEPT OF MUSEUMS &	3,454	0
CIVIC/CONVENTION/TOURI	0	0
SUN METRO	0	0
AIRPORT	0	0
AIRPORT POLICE	0	0
AIRPORT FIRE	0	0
COMMUNITY/HUMAN	5,906	65,757
ECONOMIC DEVELOPMENT	1,149	0



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FINANCIAL SERVICES

Receiving Department	CAPITAL ASSESTS	CD ADMIN
INTERNATIONAL BRIDGES	0	0
Direct Billed	0	0
Total	631,579	65,757



**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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,830,303			1,830,303
BUILDING USE CHARGE	26,491		26,491	
EQUIPMENT USE CHARGE	20,739		20,739	
NONDEPARTMENTAL	4,278	115	4,393	
CITY MANAGER	15,845	2,110	17,955	
GENERAL SERVICES	157,793	3,662	161,455	
FINANCIAL SERVICES	14,620	2,928	17,548	
HUMAN RESOURCES		8,665	8,665	
CITY ATTORNEY OFFICE		269,349	269,349	
INFORMATION TECHNOLOGY		163,499	163,499	
Total Allocated Additions:	239,766	450,328	690,094	690,094
MISC REVENUES	( 1,509)			
Total Departmental Cost Adjustments:	( 1,509)			( 1,509)
Total To Be Allocated:	2,068,560	450,328		2,518,888

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PAYROLL & RECORDS	RECRUITMENT EXAM	ORG DEVELOPMENT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,153,704	293,906	316,273	385,346	158,179
FRINGE BENEFITS	564,943	84,080	88,535	110,778	281,550
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	60,681	20,725	0	39,008	948
MATERIALS/SUPPLIES	28,464	7,685	7,517	7,580	5,682
OPERATING EXP	22,511	11,198	0	2,097	9,216
<b>Departmental Totals</b>					
Total Expenditures	1,830,303	417,594	412,325	544,809	455,575
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
MISC REVENUES	( 1,509)	0	0	0	( 1,509)
<b>Functional Cost</b>					
Functional Cost	1,828,794	417,594	412,325	544,809	454,066
<b>Allocation Step 1</b>					
Inbound- All Others	239,766	239,766	0	0	0
Reallocate Admin Costs		( 657,360)	241,807	294,617	120,936
1st Allocation	2,068,560	0	654,132	839,426	575,002
<b>Allocation Step 2</b>					
Inbound- All Others	450,328	450,328	0	0	0
Reallocate Admin Costs		( 450,328)	165,651	201,829	82,848
2nd Allocation	450,328	0	165,651	201,829	82,848
<b>Total For 100 HUMAN RESOURCES</b>					
Total Allocated	2,518,888	0	819,783	1,041,255	657,850

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - PAYROLL & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	9.50	0.1421	930		930		930
CITY MANAGER	30.12	0.4507	2,948		2,948		2,948
GENERAL SERVICES	230.00	3.4410	22,509		22,509		22,509
MUNICIPAL CLERK-CITY CLERK	8.40	0.1257	822		822	220	1,042
MAYOR AND COUNCIL	25.50	0.3815	2,496		2,496	667	3,163
FINANCIAL SERVICES	49.75	0.7443	4,869		4,869		4,869
HUMAN RESOURCES	28.00	0.4189	2,740		2,740		2,740
CITY ATTORNEY OFFICE	34.00	0.5087	3,327		3,327	889	4,216
INFORMATION TECHNOLOGY	80.25	1.2006	7,854		7,854	2,098	9,952
RISK MANAGEMENT	7.00	0.1047	685		685	183	868
PLANNING & ECON DEVELOP	55.80	0.8348	5,461		5,461	1,459	6,920
POLICE-ADMINISTRATIVE SERVICES	111.00	1.6607	10,863		10,863	2,902	13,765
POLICE-OFFICE OF THE CHIEF	37.60	0.5625	3,680		3,680	983	4,663
FIRE	1,059.75	15.8549	103,712		103,712	27,704	131,416
TAX OFFICE	16.00	0.2394	1,566		1,566	418	1,984
METRO PLANNING ORGAN.- M.P.O.	13.00	0.1945	1,272		1,272	340	1,612
MUNICIPAL CLERK	84.50	1.2642	8,270		8,270	2,209	10,479
POLICE	1,154.20	17.2680	112,954		112,954	30,170	143,124
FIRE DEPT	1,002.30	14.9954	98,090		98,090	26,202	124,292
TRANSPORTATION	241.00	3.6056	23,585		23,585	6,300	29,885
ENVIRONMENTAL SERVICES	397.00	5.9395	38,852		38,852	10,378	49,230
ENGINEERING & CONSTRUCTION MGMT	117.00	1.7504	11,450		11,450	3,059	14,509
PUBLIC HEALTH	256.15	3.8323	25,068		25,068	6,696	31,764
PARKS AND RECREATION	323.40	4.8384	31,649		31,649	8,454	40,103
ZOO	107.60	1.6098	10,530		10,530	2,813	13,343
LIBRARY	171.50	2.5658	16,784		16,784	4,483	21,267
DEPT OF MUSEUMS & CULTURAL AFF	57.12	0.8546	5,591		5,591	1,493	7,084
SUN METRO	616.75	9.2272	60,358		60,358	16,123	76,481



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - PAYROLL & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	202.60	3.0311	19,827		19,827	5,296	25,123
AIRPORT POLICE	34.50	0.5162	3,376		3,376	902	4,278
AIRPORT FIRE	32.00	0.4788	3,132		3,132	837	3,969
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.5984	3,915		3,915	1,046	4,961
INTERNATIONAL BRIDGES	50.75	0.7593	4,967		4,967	1,327	6,294
SubTotal	6,684.05	100.0000	654,132		654,132	165,651	819,783
Total	6,684.05	100.0000	654,132		654,132	165,651	819,783

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - RECRUITMENT EXAM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	9.50	0.1421	1,193		1,193		1,193
CITY MANAGER	30.12	0.4507	3,783		3,783		3,783
GENERAL SERVICES	230.00	3.4410	28,885		28,885		28,885
MUNICIPAL CLERK-CITY CLERK	8.40	0.1257	1,055		1,055	268	1,323
MAYOR AND COUNCIL	25.50	0.3815	3,202		3,202	812	4,014
FINANCIAL SERVICES	49.75	0.7443	6,248		6,248		6,248
HUMAN RESOURCES	28.00	0.4189	3,516		3,516		3,516
CITY ATTORNEY OFFICE	34.00	0.5087	4,270		4,270	1,083	5,353
INFORMATION TECHNOLOGY	80.25	1.2006	10,078		10,078	2,556	12,634
RISK MANAGEMENT	7.00	0.1047	879		879	223	1,102
PLANNING & ECON DEVELOP	55.80	0.8348	7,008		7,008	1,777	8,785
POLICE-ADMINISTRATIVE SERVICES	111.00	1.6607	13,940		13,940	3,535	17,475
POLICE-OFFICE OF THE CHIEF	37.60	0.5625	4,722		4,722	1,198	5,920
FIRE	1,059.75	15.8549	133,090		133,090	33,754	166,844
TAX OFFICE	16.00	0.2394	2,009		2,009	510	2,519
METRO PLANNING ORGAN.- M.P.O.	13.00	0.1945	1,633		1,633	414	2,047
MUNICIPAL CLERK	84.50	1.2642	10,612		10,612	2,691	13,303
POLICE	1,154.20	17.2680	144,953		144,953	36,763	181,716
FIRE DEPT	1,002.30	14.9954	125,875		125,875	31,924	157,799
TRANSPORTATION	241.00	3.6056	30,266		30,266	7,676	37,942
ENVIRONMENTAL SERVICES	397.00	5.9395	49,858		49,858	12,645	62,503
ENGINEERING & CONSTRUCTION MGMT	117.00	1.7504	14,694		14,694	3,727	18,421
PUBLIC HEALTH	256.15	3.8323	32,169		32,169	8,159	40,328
PARKS AND RECREATION	323.40	4.8384	40,615		40,615	10,301	50,916
ZOO	107.60	1.6098	13,513		13,513	3,427	16,940
LIBRARY	171.50	2.5658	21,538		21,538	5,462	27,000
DEPT OF MUSEUMS & CULTURAL AFF	57.12	0.8546	7,174		7,174	1,819	8,993
SUN METRO	616.75	9.2272	77,455		77,455	19,644	97,099



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - RECRUITMENT EXAM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	202.60	3.0311	25,444		25,444	6,453	31,897
AIRPORT POLICE	34.50	0.5162	4,333		4,333	1,099	5,432
AIRPORT FIRE	32.00	0.4788	4,019		4,019	1,019	5,038
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.5984	5,023		5,023	1,274	6,297
INTERNATIONAL BRIDGES	50.75	0.7593	6,374		6,374	1,616	7,990
SubTotal	6,684.05	100.0000	839,426		839,426	201,829	1,041,255
Total	6,684.05	100.0000	839,426		839,426	201,829	1,041,255

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - ORG DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	9.50	0.1421	817		817		817
CITY MANAGER	30.12	0.4507	2,592		2,592		2,592
GENERAL SERVICES	230.00	3.4410	19,786		19,786		19,786
MUNICIPAL CLERK-CITY CLERK	8.40	0.1257	723		723	110	833
MAYOR AND COUNCIL	25.50	0.3815	2,194		2,194	333	2,527
FINANCIAL SERVICES	49.75	0.7443	4,280		4,280		4,280
HUMAN RESOURCES	28.00	0.4189	2,409		2,409		2,409
CITY ATTORNEY OFFICE	34.00	0.5087	2,925		2,925	445	3,370
INFORMATION TECHNOLOGY	80.25	1.2006	6,904		6,904	1,049	7,953
RISK MANAGEMENT	7.00	0.1047	602		602	92	694
PLANNING & ECON DEVELOP	55.80	0.8348	4,800		4,800	730	5,530
POLICE-ADMINISTRATIVE SERVICES	111.00	1.6607	9,549		9,549	1,451	11,000
POLICE-OFFICE OF THE CHIEF	37.60	0.5625	3,235		3,235	492	3,727
FIRE	1,059.75	15.8549	91,166		91,166	13,856	105,022
TAX OFFICE	16.00	0.2394	1,376		1,376	209	1,585
METRO PLANNING ORGAN.- M.P.O.	13.00	0.1945	1,118		1,118	170	1,288
MUNICIPAL CLERK	84.50	1.2642	7,269		7,269	1,105	8,374
POLICE	1,154.20	17.2680	99,290		99,290	15,088	114,378
FIRE DEPT	1,002.30	14.9954	86,224		86,224	13,104	99,328
TRANSPORTATION	241.00	3.6056	20,732		20,732	3,151	23,883
ENVIRONMENTAL SERVICES	397.00	5.9395	34,152		34,152	5,191	39,343
ENGINEERING & CONSTRUCTION MGMT	117.00	1.7504	10,065		10,065	1,530	11,595
PUBLIC HEALTH	256.15	3.8323	22,036		22,036	3,349	25,385
PARKS AND RECREATION	323.40	4.8384	27,821		27,821	4,228	32,049
ZOO	107.60	1.6098	9,256		9,256	1,407	10,663
LIBRARY	171.50	2.5658	14,753		14,753	2,242	16,995
DEPT OF MUSEUMS & CULTURAL AFF	57.12	0.8546	4,914		4,914	747	5,661
SUN METRO	616.75	9.2272	53,057		53,057	8,064	61,121

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - ORG DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT	202.60	3.0311	17,429		17,429	2,649	20,078
AIRPORT POLICE	34.50	0.5162	2,968		2,968	451	3,419
AIRPORT FIRE	32.00	0.4788	2,753		2,753	418	3,171
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.5984	3,441		3,441	523	3,964
INTERNATIONAL BRIDGES	50.75	0.7593	4,366		4,366	664	5,030
SubTotal	6,684.05	100.0000	575,002		575,002	82,848	657,850
Total	6,684.05	100.0000	575,002		575,002	82,848	657,850

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES

Receiving Department	Total PAYROLL & RECORDS	RECRUITMENT EXAM	ORG DEVELOPMENT	
NONDEPARTMENTAL	2,940	930	1,193	817
CITY MANAGER	9,323	2,948	3,783	2,592
GENERAL SERVICES	71,180	22,509	28,885	19,786
MUNICIPAL CLERK-CITY	3,198	1,042	1,323	833
MAYOR AND COUNCIL	9,704	3,163	4,014	2,527
FINANCIAL SERVICES	15,397	4,869	6,248	4,280
HUMAN RESOURCES	8,665	2,740	3,516	2,409
CITY ATTORNEY OFFICE	12,939	4,216	5,353	3,370
INFORMATION	30,539	9,952	12,634	7,953
RISK MANAGEMENT	2,664	868	1,102	694
PLANNING & ECON	21,235	6,920	8,785	5,530
POLICE-ADMINISTRATIVE	42,240	13,765	17,475	11,000
POLICE-OFFICE OF THE	14,310	4,663	5,920	3,727
FIRE	403,282	131,416	166,844	105,022
TAX OFFICE	6,088	1,984	2,519	1,585
METRO PLANNING	4,947	1,612	2,047	1,288
MUNICIPAL CLERK	32,156	10,479	13,303	8,374
POLICE	439,218	143,124	181,716	114,378
FIRE DEPT	381,419	124,292	157,799	99,328
TRANSPORTATION	91,710	29,885	37,942	23,883
ENVIRONMENTAL	151,076	49,230	62,503	39,343
ENGINEERING &	44,525	14,509	18,421	11,595
PUBLIC HEALTH	97,477	31,764	40,328	25,385
PARKS AND RECREATION	123,068	40,103	50,916	32,049
ZOO	40,946	13,343	16,940	10,663
LIBRARY	65,262	21,267	27,000	16,995
DEPT OF MUSEUMS &	21,738	7,084	8,993	5,661
SUN METRO	234,701	76,481	97,099	61,121
AIRPORT	77,098	25,123	31,897	20,078
AIRPORT POLICE	13,129	4,278	5,432	3,419
AIRPORT FIRE	12,178	3,969	5,038	3,171
COMMUNITY/HUMAN	15,222	4,961	6,297	3,964
INTERNATIONAL BRIDGES	19,314	6,294	7,990	5,030



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES

Receiving Department	Total	PAYROLL & RECORDS	RECRUITMENT EXAM	ORG DEVELOPMENT
Direct Billed	0	0	0	0
Total	2,518,888	819,783	1,041,255	657,850

**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.
  - ◆ **Outside Counsel** – Costs for hiring outside legal firms have been allocated to departments based on the detail billing amounts.
  - ◆ **Trial** - Costs associated with contractual trial costs are classified as general government in nature and are not allocated within this Plan.
  - ◆ **General Government** – Costs for staff who handle litigation and prosecution are classified as general government in nature and are not allocated within this Plan.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,348,075			4,348,075
DAMAGES & SETTLEMEN	( 462,734)			
Total Deductions:	( 462,734)			( 462,734)
BUILDING USE CHARGE	17,104		17,104	
EQUIPMENT USE CHARGE	1,260		1,260	
NONDEPARTMENTAL	11,627	311	11,938	
CITY MANAGER	13,786	1,866	15,652	
GENERAL SERVICES	95,833	2,226	98,059	
FINANCIAL SERVICES	12,959	2,347	15,306	
HUMAN RESOURCES	10,522	2,417	12,939	
CITY ATTORNEY OFFICE		82,606	82,606	
INFORMATION TECHNOLOGY		136,575	136,575	
Total Allocated Additions:	163,091	228,348	391,439	391,439
PUBLIC INFOR DISTR FEE	( 4,382)			
Total Departmental Cost Adjustments:	( 4,382)			( 4,382)
Total To Be Allocated:	4,044,050	228,348		4,272,398

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

	Total	General & Admin	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL
<b>Wages &amp; Benefits</b>					
SALARIES & FRINGE BENEFITS	2,802,378	447,946	1,352,657	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	1,040,346	0	17,085	897,954	125,307
MATERIALS/SUPPLIES	22,505	0	22,505	0	0
OPERATING EXPENSES	20,112	0	20,112	0	0
*DAMAGES & SETTLEMEN	462,734	462,734	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,348,075	910,680	1,412,359	897,954	125,307
<b>Deductions</b>					
Total Deductions	( 462,734)	( 462,734)	0	0	0
<b>Cost Adjustments</b>					
PUBLIC INFOR DISTR FEE	( 4,382)	0	( 4,382)	0	0
Functional Cost	3,880,959	447,946	1,407,977	897,954	125,307
<b>Allocation Step 1</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	11,627	11,627	0	0	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	3,327	3,327	0	0	0
Inbound- All Others	148,137	148,137	0	0	0
Reallocate Admin Costs		( 611,037)	351,050	0	0
Unallocated Costs	( 1,387,069)	0	0	0	( 125,307)
1st Allocation	2,656,981	0	1,759,027	897,954	0
<b>Allocation Step 2</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	311	311	0	0	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	889	889	0	0	0
Inbound- All Others	227,148	227,148	0	0	0
Reallocate Admin Costs		( 228,348)	131,189	0	0
Unallocated Costs	( 97,159)	0	0	0	0
2nd Allocation	131,189	0	131,189	0	0

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

	Total	General & Admin	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL
Total For 110 CITY ATTORNEY OFFICE					
Total Allocated	2,788,170	0	1,890,216	897,954	0

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

## GENERAL GOVERNMENT

## Wages &amp; Benefits

SALARIES & FRINGE BENEFITS	1,001,775
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## Other Expense &amp; Cost

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

## Departmental Totals

Total Expenditures	1,001,775
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## Deductions

Total Deductions	0
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## Cost Adjustments

PUBLIC INFOR DISTR FEE	0
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Functional Cost	1,001,775
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## Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	0
Inbound- All Others	0
Reallocate Admin Costs	259,987
Unallocated Costs	( 1,261,762)
1st Allocation	0

## Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	0
Inbound- All Others	0
Reallocate Admin Costs	97,159
Unallocated Costs	( 97,159)
2nd Allocation	0

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

GENERAL GOVERNMENT

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Total For 110 CITY ATTORNEY OFFICE

Total Allocated

0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	1,768.00	5.3125	93,448		93,448		93,448
GENERAL SERVICES	832.00	2.5000	43,976		43,976		43,976
MAYOR AND COUNCIL	3,224.00	9.6875	170,406		170,406	19,004	189,410
FINANCIAL SERVICES	1,768.00	5.3125	93,448		93,448		93,448
HUMAN RESOURCES	5,096.00	15.3125	269,349		269,349		269,349
CITY ATTORNEY OFFICE	1,560.00	4.6875	82,454		82,454		82,454
INFORMATION TECHNOLOGY	832.00	2.5000	43,976		43,976	4,904	48,880
PLANNING & ECON DEVELOP	3,432.00	10.3125	181,400		181,400	20,232	201,632
FIRE	520.00	1.5625	27,485		27,485	3,065	30,550
TAX OFFICE	208.00	0.6250	10,994		10,994	1,226	12,220
MUNICIPAL CLERK	624.00	1.8750	32,982		32,982	3,678	36,660
POLICE	1,352.00	4.0625	71,460		71,460	7,969	79,429
TRANSPORTATION	104.00	0.3125	5,497		5,497	613	6,110
ENVIRONMENTAL SERVICES	1,872.00	5.6250	98,945		98,945	11,035	109,980
ENGINEERING & CONSTRUCTION MGMT	2,184.00	6.5625	115,436		115,436	12,874	128,310
PUBLIC HEALTH	416.00	1.2500	21,988		21,988	2,452	24,440
PARKS AND RECREATION	832.00	2.5000	43,976		43,976	4,904	48,880
ZOO	208.00	0.6250	10,994		10,994	1,226	12,220
LIBRARY	208.00	0.6250	10,994		10,994	1,226	12,220
DEPT OF MUSEUMS & CULTURAL AFF	624.00	1.8750	32,982		32,982	3,678	36,660
CIVIC/CONVENTION/TOURIST	520.00	1.5625	27,485		27,485	3,065	30,550
SUN METRO	624.00	1.8750	32,982		32,982	3,678	36,660
AIRPORT	2,288.00	6.8750	120,933		120,933	13,487	134,420
COMMUNITY/HUMAN DEVELOPMENT	1,248.00	3.7500	65,964		65,964	7,356	73,320
INTERNATIONAL BRIDGES	728.00	2.1875	38,479		38,479	4,291	42,770
ALL OTHERS	208.00	0.6250	10,994		10,994	1,226	12,220
SubTotal	33,280.00	100.0000	1,759,027		1,759,027	131,189	1,890,216
Total	33,280.00	100.0000	1,759,027		1,759,027	131,189	1,890,216



**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE**

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	9,761	1.1976	10,754		10,754		10,754
MUNICIPAL CLERK-CITY CLERK	11,321	1.3890	12,473		12,473		12,473
MAYOR AND COUNCIL	20,334	2.4948	22,402		22,402		22,402
FINANCIAL SERVICES	136,912	16.7980	150,839		150,839		150,839
CITY ATTORNEY OFFICE	138	0.0169	152		152		152
INFORMATION TECHNOLOGY	15,795	1.9379	17,402		17,402		17,402
PLANNING & ECON DEVELOP	120,101	14.7355	132,318		132,318		132,318
DEVELOPMENT SERVICES	26,348	3.2327	29,028		29,028		29,028
POLICE	203,691	24.9913	224,408		224,408		224,408
FIRE DEPT	13,840	1.6981	15,248		15,248		15,248
ENVIRONMENTAL SERVICES	24,911	3.0564	27,445		27,445		27,445
ENGINEERING & CONSTRUCTION MGMT	95,006	11.6565	104,670		104,670		104,670
PUBLIC HEALTH	70,248	8.6189	77,394		77,394		77,394
PARKS AND RECREATION	9,576	1.1749	10,550		10,550		10,550
LIBRARY	7,290	0.8944	8,032		8,032		8,032
SUN METRO	25,166	3.0877	27,726		27,726		27,726
COMMUNITY/HUMAN DEVELOPMENT	4,517	0.5542	4,976		4,976		4,976
ECONOMIC DEVELOPMENT	7,233	0.8874	7,969		7,969		7,969
ALL OTHERS	12,860	1.5778	14,168		14,168		14,168
SubTotal	815,048	100.0000	897,954		897,954		897,954
Total	815,048	100.0000	897,954		897,954		897,954

Allocation Basis: COST OF OUTSIDE COUNSEL PER DEPARTMENT  
Allocation Source: LEGAL DEPARTMENT



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	93,448	93,448	0
GENERAL SERVICES	54,730	43,976	10,754
MUNICIPAL CLERK-CITY	12,473	0	12,473
MAYOR AND COUNCIL	211,812	189,410	22,402
FINANCIAL SERVICES	244,287	93,448	150,839
HUMAN RESOURCES	269,349	269,349	0
CITY ATTORNEY OFFICE	82,606	82,454	152
INFORMATION	66,282	48,880	17,402
PLANNING & ECON	333,950	201,632	132,318
FIRE	30,550	30,550	0
TAX OFFICE	12,220	12,220	0
DEVELOPMENT SERVICES	29,028	0	29,028
MUNICIPAL CLERK	36,660	36,660	0
POLICE	303,837	79,429	224,408
FIRE DEPT	15,248	0	15,248
TRANSPORTATION	6,110	6,110	0
ENVIRONMENTAL	137,425	109,980	27,445
ENGINEERING &	232,980	128,310	104,670
PUBLIC HEALTH	101,834	24,440	77,394
PARKS AND RECREATION	59,430	48,880	10,550
ZOO	12,220	12,220	0
LIBRARY	20,252	12,220	8,032
DEPT OF MUSEUMS &	36,660	36,660	0
CIVIC/CONVENTION/TOURI	30,550	30,550	0
SUN METRO	64,386	36,660	27,726
AIRPORT	134,420	134,420	0
COMMUNITY/HUMAN	78,296	73,320	4,976
ECONOMIC DEVELOPMENT	7,969	0	7,969
INTERNATIONAL BRIDGES	42,770	42,770	0
ALL OTHERS	26,388	12,220	14,168



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
Direct Billed	0	0	0
Total	2,788,170	1,890,216	897,954



**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.
  - ◆ **Telecommunications** – Costs for staff's telecommunications support have been allocated based on total number of activities/request by City departments.
  - ◆ **GIS** – Costs for GIS support have been allocated based on the number of maps produced per department.
  - ◆ **Phones** - Costs associated with the phone bills for cell phones and land lines 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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,294,242			10,294,242
BUILDING USE CHARGE	15,694		15,694	
EQUIPMENT USE CHARGE	236,613		236,613	
NONDEPARTMENTAL	31,819	850	32,669	
CITY MANAGER	64,185	8,575	72,760	
GENERAL SERVICES	183,343	4,353	187,696	
FINANCIAL SERVICES	84,430	16,646	101,076	
HUMAN RESOURCES	24,836	5,703	30,539	
CITY ATTORNEY OFFICE	61,378	4,904	66,282	
INFORMATION TECHNOLOGY		699,003	699,003	
Total Allocated Additions:	702,298	740,034	1,442,332	1,442,332
PUBL INFOR DIST FEE	( 887)			
Total Departmental Cost Adjustments:	( 887)			( 887)
Total To Be Allocated:	10,995,653	740,034		11,735,687

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	Total	General & Admin	INFO SERVICES	TELECOMMUNICATIONS	GIS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	2,688,993	407,804	1,705,202	259,926	219,741
FRINGE BENEFITS	696,916	111,745	412,717	99,416	47,817
<b>Other Expense &amp; Cost</b>					
D.P. SERVICES	3,171,837	0	3,171,837	0	0
CONTRACTUAL SVCS	1,574,091	4,667	379,824	45	0
MATERIALS/SUPPLIES	150,689	2,998	110,290	37,401	0
OPERATING EXPENSES	2,011,716	6,560	33,118	762	149
<b>Departmental Totals</b>					
Total Expenditures	10,294,242	533,774	5,812,988	397,550	267,707
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
PUBL INFOR DIST FEE	( 887)	0	0	0	( 757)
<b>Functional Cost</b>					
Functional Cost	10,293,355	533,774	5,812,988	397,550	266,950
<b>Allocation Step 1</b>					
Inbound- All Others	702,298	702,298	0	0	0
Reallocate Admin Costs		( 1,236,072)	923,971	140,842	119,068
Unallocated Costs	( 173,602)	0	0	0	0
1st Allocation	10,822,051	0	6,736,959	538,392	386,018
<b>Allocation Step 2</b>					
Inbound- All Others	740,034	740,034	0	0	0
Reallocate Admin Costs		( 740,034)	553,179	84,322	71,286
Unallocated Costs	( 31,247)	0	0	0	0
2nd Allocation	708,787	0	553,179	84,322	71,286
<b>Total For 115 INFORMATION TECHNOLOGY</b>					
Total Allocated	11,530,838	0	7,290,138	622,714	457,304

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	PHONES	MEDIA PRODUCTION
Wages & Benefits		
SALARIES & WAGES	0	96,320
FRINGE BENEFITS	0	25,221
Other Expense & Cost		
D.P. SERVICES	0	0
CONTRACTUAL SVCS	1,189,555	0
MATERIALS/SUPPLIES	0	0
OPERATING EXPENSES	1,971,127	0
Departmental Totals		
Total Expenditures	3,160,682	121,541
Deductions		
Total Deductions	0	0
Cost Adjustments		
PUBL INFOR DIST FEE	0	( 130)
Functional Cost	3,160,682	121,411
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	52,191
Unallocated Costs	0	( 173,602)
1st Allocation	3,160,682	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	31,247
Unallocated Costs	0	( 31,247)
2nd Allocation	0	0
Total For 115 INFORMATION TECHNOLOGY		
Total Allocated	3,160,682	0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	933.00	2.3446	157,957		157,957		157,957
GENERAL SERVICES	684.00	1.7189	115,801		115,801		115,801
MUNICIPAL CLERK-CITY CLERK	1,956.00	4.9154	331,151		331,151	33,446	364,597
MAYOR AND COUNCIL	344.00	0.8645	58,239		58,239	5,882	64,121
FINANCIAL SERVICES	1,550.00	3.8952	262,415		262,415		262,415
HUMAN RESOURCES	857.00	2.1536	145,090		145,090		145,090
CITY ATTORNEY OFFICE	719.00	1.8069	121,727		121,727		121,727
INFORMATION TECHNOLOGY	2,699.00	6.7826	456,941		456,941		456,941
PLANNING & ECON DEVELOP	1,327.00	3.3348	224,661		224,661	22,691	247,352
TAX OFFICE	323.00	0.8117	54,684		54,684	5,523	60,207
POLICE	8,385.00	21.0715	1,419,583		1,419,583	143,378	1,562,961
FIRE DEPT	3,549.00	8.9187	600,846		600,846	60,685	661,531
TRANSPORTATION	728.00	1.8295	123,250		123,250	12,448	135,698
ENVIRONMENTAL SERVICES	2,014.00	5.0612	340,970		340,970	34,438	375,408
ENGINEERING & CONSTRUCTION MGMT	711.00	1.7867	120,372		120,372	12,158	132,530
PUBLIC HEALTH	2,844.00	7.1470	481,490		481,490	48,630	530,120
PARKS AND RECREATION	3,720.00	9.3484	629,796		629,796	63,609	693,405
ZOO	722.00	1.8144	122,235		122,235	12,346	134,581
LIBRARY	2,559.00	6.4308	433,239		433,239	43,757	476,996
DEPT OF MUSEUMS & CULTURAL AFF	1,036.00	2.6035	175,395		175,395	17,715	193,110
SUN METRO	1,180.00	2.9653	199,774		199,774	20,177	219,951
AIRPORT	303.00	0.7614	51,298		51,298	5,181	56,479
COMMUNITY/HUMAN DEVELOPMENT	634.00	1.5932	107,336		107,336	10,841	118,177
INTERNATIONAL BRIDGES	16.00	0.0402	2,709		2,709	274	2,983
SubTotal	39,793.00	100.0000	6,736,959		6,736,959	553,179	7,290,138
Total	39,793.00	100.0000	6,736,959		6,736,959	553,179	7,290,138



**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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 2014 OMB A-87 COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - TELECOMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	933.00	2.3446	12,623		12,623		12,623
GENERAL SERVICES	684.00	1.7189	9,254		9,254		9,254
MUNICIPAL CLERK-CITY CLERK	1,956.00	4.9154	26,464		26,464	5,098	31,562
MAYOR AND COUNCIL	344.00	0.8645	4,654		4,654	897	5,551
FINANCIAL SERVICES	1,550.00	3.8952	20,971		20,971		20,971
HUMAN RESOURCES	857.00	2.1536	11,595		11,595		11,595
CITY ATTORNEY OFFICE	719.00	1.8069	9,728		9,728		9,728
INFORMATION TECHNOLOGY	2,699.00	6.7826	36,517		36,517		36,517
PLANNING & ECON DEVELOP	1,327.00	3.3348	17,954		17,954	3,459	21,413
TAX OFFICE	323.00	0.8117	4,370		4,370	842	5,212
POLICE	8,385.00	21.0715	113,448		113,448	21,854	135,302
FIRE DEPT	3,549.00	8.9187	48,017		48,017	9,250	57,267
TRANSPORTATION	728.00	1.8295	9,850		9,850	1,898	11,748
ENVIRONMENTAL SERVICES	2,014.00	5.0612	27,249		27,249	5,249	32,498
ENGINEERING & CONSTRUCTION MGMT	711.00	1.7867	9,620		9,620	1,853	11,473
PUBLIC HEALTH	2,844.00	7.1470	38,479		38,479	7,413	45,892
PARKS AND RECREATION	3,720.00	9.3484	50,331		50,331	9,696	60,027
ZOO	722.00	1.8144	9,769		9,769	1,882	11,651
LIBRARY	2,559.00	6.4308	34,623		34,623	6,670	41,293
DEPT OF MUSEUMS & CULTURAL AFF	1,036.00	2.6035	14,017		14,017	2,700	16,717
SUN METRO	1,180.00	2.9653	15,965		15,965	3,076	19,041
AIRPORT	303.00	0.7614	4,100		4,100	790	4,890
COMMUNITY/HUMAN DEVELOPMENT	634.00	1.5932	8,578		8,578	1,653	10,231
INTERNATIONAL BRIDGES	16.00	0.0402	216		216	42	258
SubTotal	39,793.00	100.0000	538,392		538,392	84,322	622,714
Total	39,793.00	100.0000	538,392		538,392	84,322	622,714



**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - GIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	38	9.8958	38,200		38,200		38,200
GENERAL SERVICES	12	3.1250	12,063		12,063		12,063
INFORMATION TECHNOLOGY	19	4.9479	19,100		19,100		19,100
POLICE	31	8.0729	31,163		31,163	7,015	38,178
FIRE DEPT	8	2.0833	8,042		8,042	1,810	9,852
ENVIRONMENTAL SERVICES	77	20.0521	77,405		77,405	17,425	94,830
ENGINEERING & CONSTRUCTION MGMT	19	4.9479	19,100		19,100	4,300	23,400
PUBLIC HEALTH	23	5.9896	23,121		23,121	5,205	28,326
PARKS AND RECREATION	38	9.8958	38,200		38,200	8,600	46,800
ZOO	7	1.8229	7,037		7,037	1,584	8,621
DEPT OF MUSEUMS & CULTURAL AFF	8	2.0833	8,042		8,042	1,810	9,852
COMMUNITY/HUMAN DEVELOPMENT	8	2.0833	8,042		8,042	1,810	9,852
ALL OTHERS	96	25.0002	96,503		96,503	21,727	118,230
SubTotal	384	100.0000	386,018		386,018	71,286	457,304
Total	384	100.0000	386,018		386,018	71,286	457,304

Allocation Basis: TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT

Allocation Source: GIS

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	15,757	0.8247	26,067		26,067		26,067
GENERAL SERVICES	12,644	0.6618	20,917		20,917		20,917
MUNICIPAL CLERK-CITY CLERK	832	0.0435	1,376		1,376		1,376
MAYOR AND COUNCIL	15,996	0.8372	26,463		26,463		26,463
FINANCIAL SERVICES	6,277	0.3285	10,384		10,384		10,384
HUMAN RESOURCES	4,119	0.2156	6,814		6,814		6,814
CITY ATTORNEY OFFICE	3,095	0.1620	5,120		5,120		5,120
INFORMATION TECHNOLOGY	112,702	5.8989	186,445		186,445		186,445
PLANNING & ECON DEVELOP	7,136	0.3735	11,805		11,805		11,805
TAX OFFICE	600	0.0314	993		993		993
MUNICIPAL CLERK	38,313	2.0053	63,382		63,382		63,382
POLICE	588,040	30.7785	972,808		972,808		972,808
FIRE DEPT	422,022	22.0889	698,160		698,160		698,160
TRANSPORTATION	83,732	4.3826	138,520		138,520		138,520
ENGINEERING & CONSTRUCTION MGMT	53,038	2.7760	87,742		87,742		87,742
BUILDING PERMITS & INSPECTIONS	28,605	1.4972	47,322		47,322		47,322
PUBLIC HEALTH	26,875	1.4067	44,460		44,460		44,460
PARKS AND RECREATION	280,206	14.6662	463,551		463,551		463,551
ZOO	50,159	2.6254	82,979		82,979		82,979
LIBRARY	127,328	6.6644	210,641		210,641		210,641
DEPT OF MUSEUMS & CULTURAL AFF	23,415	1.2256	38,736		38,736		38,736
COMMUNITY/HUMAN DEVELOPMENT	6	0.0003	10		10		10
ECONOMIC DEVELOPMENT	9,664	0.5058	15,987		15,987		15,987
SubTotal	1,910,561	100.0000	3,160,682		3,160,682		3,160,682
Total	1,910,561	100.0000	3,160,682		3,160,682		3,160,682

**CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL SWB CHARGES PER DEPARTMENT

Allocation Source: COMMUNICATION RECORDS

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO SERVICE	TELECOMMUNICATION	GIS	PHONES
CITY MANAGER	234,847	157,957	12,623	38,200	26,067
GENERAL SERVICES	158,035	115,801	9,254	12,063	20,917
MUNICIPAL CLERK-CITY	397,535	364,597	31,562	0	1,376
MAYOR AND COUNCIL	96,135	64,121	5,551	0	26,463
FINANCIAL SERVICES	293,770	262,415	20,971	0	10,384
HUMAN RESOURCES	163,499	145,090	11,595	0	6,814
CITY ATTORNEY OFFICE	136,575	121,727	9,728	0	5,120
INFORMATION	699,003	456,941	36,517	19,100	186,445
PLANNING & ECON	280,570	247,352	21,413	0	11,805
TAX OFFICE	66,412	60,207	5,212	0	993
MUNICIPAL CLERK	63,382	0	0	0	63,382
POLICE	2,709,249	1,562,961	135,302	38,178	972,808
FIRE DEPT	1,426,810	661,531	57,267	9,852	698,160
TRANSPORTATION	285,966	135,698	11,748	0	138,520
ENVIRONMENTAL	502,736	375,408	32,498	94,830	0
ENGINEERING &	255,145	132,530	11,473	23,400	87,742
BUILDING PERMITS &	47,322	0	0	0	47,322
PUBLIC HEALTH	648,798	530,120	45,892	28,326	44,460
PARKS AND RECREATION	1,263,783	693,405	60,027	46,800	463,551
ZOO	237,832	134,581	11,651	8,621	82,979
LIBRARY	728,930	476,996	41,293	0	210,641
DEPT OF MUSEUMS &	258,415	193,110	16,717	9,852	38,736
SUN METRO	238,992	219,951	19,041	0	0
AIRPORT	61,369	56,479	4,890	0	0
COMMUNITY/HUMAN	138,270	118,177	10,231	9,852	10
ECONOMIC DEVELOPMENT	15,987	0	0	0	15,987
INTERNATIONAL BRIDGES	3,241	2,983	258	0	0
ALL OTHERS	118,230	0	0	118,230	0
Direct Billed	0	0	0	0	0



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO SERVICE	TELECOMMUNICATION	GIS	PHONES
Total	11,530,838	7,290,138	622,714	457,304	3,160,682

**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, 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 reports issued by each section of the Police Department.
  - ◆ **Police Supply** - Costs associated with Police Supply are allocated directly to Police.
  - ◆ **Training** - Costs associated with Training are allocated based upon the number of employees assigned to each section of the Department.
  - ◆ **Personnel** - Costs associated with Personnel are allocated based upon the number of employees assigned to each section of the Department.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department POLICE-ADMINISTRATIVE SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,822,737			4,822,737
NONDEPARTMENTAL	7,550	206	7,756	
CITY MANAGER	29,348	3,932	33,280	
GENERAL SERVICES	75,789	1,703	77,492	
FINANCIAL SERVICES	17,077	3,156	20,233	
HUMAN RESOURCES	34,352	7,888	42,240	
POLICE-ADMINISTRATIVE SERVICES		211,428	211,428	
POLICE-OFFICE OF THE CHIEF		192,935	192,935	
Total Allocated Additions:	164,116	421,248	585,364	585,364
Total To Be Allocated:	4,986,853	421,248		5,408,101

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-ADMINISTRATIVE SERVICES**

	Total	General & Admin	RECORDS	POLICE SUPPLY	TRAINING
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	3,106,170	0	1,506,397	0	1,423,972
FRINGE BENEFITS	735,177	0	448,320	0	236,533
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	105,169	0	15,027	6,618	19,849
MATERIALS/SUPPLIES	871,338	0	26,401	352,164	484,497
OPERATING EXPENSES	4,883	0	4,883	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,822,737	0	2,001,028	358,782	2,164,851
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	4,822,737	0	2,001,028	358,782	2,164,851
<b>Allocation Step 1</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	7,550	0	3,661	0	3,461
Inbound- FINANCIAL SERVICES - All Unspecified Activities	17,077	17,077	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	34,352	34,352	0	0	0
Inbound- All Others	105,137	0	50,989	0	48,198
Reallocate Admin Costs		( 51,429)	21,421	3,739	23,096
1st Allocation	4,986,853	0	2,077,099	362,521	2,239,606
<b>Allocation Step 2</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	206	0	99	0	95
Inbound- FINANCIAL SERVICES - All Unspecified Activities	3,156	3,156	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	7,888	7,888	0	0	0
Inbound- All Others	409,998	0	198,836	0	187,957
Reallocate Admin Costs		( 11,044)	4,600	803	4,960
2nd Allocation	421,248	0	203,535	803	193,012
<b>Total For 210 POLICE-ADMINISTRATIVE</b>					
Total Allocated	5,408,101	0	2,280,634	363,324	2,432,618

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-ADMINISTRATIVE SERVICES**

## PERSONNEL

## Wages &amp; Benefits

SALARIES & WAGES	175,801
FRINGE BENEFITS	50,324

## Other Expense &amp; Cost

CONTRACTUAL SERVICE	63,675
MATERIALS/SUPPLIES	8,276
OPERATING EXPENSES	0

## Departmental Totals

Total Expenditures	298,076
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## Deductions

Total Deductions	0
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Functional Cost	298,076
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## Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	428
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0
Inbound- All Others	5,950
Reallocate Admin Costs	3,173
1st Allocation	307,627

## Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	12
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0
Inbound- All Others	23,205
Reallocate Admin Costs	681
2nd Allocation	23,898

## Total For 210 POLICE-ADMINISTRATIVE

Total Allocated	331,525
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	89,388	99.7578	2,072,069		2,072,069	203,042	2,275,111
AIRPORT POLICE	217	0.2422	5,030		5,030	493	5,523
SubTotal	89,605	100.0000	2,077,099		2,077,099	203,535	2,280,634
Total	89,605	100.0000	2,077,099		2,077,099	203,535	2,280,634

Allocation Basis: NUMBER OF REPORTS ISSUED BY PD  
Allocation Source: PD - ISAURA VALDEZ

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - POLICE SUPPLY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	100	100.0000	362,521		362,521	803	363,324
SubTotal	100	100.0000	362,521		362,521	803	363,324
Total	100	100.0000	362,521		362,521	803	363,324

Allocation Basis: DIRECT TO POLICE  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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-ADMINISTRATIVE SERVICES	111.00	8.3003	185,894		185,894		185,894
POLICE-OFFICE OF THE CHIEF	37.60	2.8116	62,970		62,970	5,918	68,888
POLICE	1,154.20	86.3083	1,932,964		1,932,964	181,664	2,114,628
AIRPORT POLICE	34.50	2.5798	57,778		57,778	5,430	63,208
SubTotal	1,337.30	100.0000	2,239,606		2,239,606	193,012	2,432,618
Total	1,337.30	100.0000	2,239,606		2,239,606	193,012	2,432,618

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED  
Allocation Source: ACTUAL STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-ADMINISTRATIVE SERVICES

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	111.00	8.3003	25,534		25,534		25,534
POLICE-OFFICE OF THE CHIEF	37.60	2.8116	8,649		8,649	733	9,382
POLICE	1,154.20	86.3083	265,508		265,508	22,493	288,001
AIRPORT POLICE	34.50	2.5798	7,936		7,936	672	8,608
SubTotal	1,337.30	100.0000	307,627		307,627	23,898	331,525
Total	1,337.30	100.0000	307,627		307,627	23,898	331,525

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED  
Allocation Source: ACTUAL STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	Total	RECORDS	POLICE SUPPLY	TRAINING	PERSONNEL
POLICE-ADMINISTRATIVE	211,428	0	0	185,894	25,534
POLICE-OFFICE OF THE	78,270	0	0	68,888	9,382
POLICE	5,041,064	2,275,111	363,324	2,114,628	288,001
AIRPORT POLICE	77,339	5,523	0	63,208	8,608
Direct Billed	0	0	0	0	0
Total	5,408,101	2,280,634	363,324	2,432,618	331,525



**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, 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. 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.
  - ◆ **Internal Affairs** - Costs associated with Internal Affairs are allocated based upon the number of employees assigned to each section of the Department.
  - ◆ **Planning and Research** - Costs associated with Planning and Research are allocated based upon the number of uniformed employees assigned to each section of the Department.
  - ◆ **Planning and Research – Web** - Costs associated with Planning and Research, web support, have been 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 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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:	2,781,154			2,781,154
CITY GRANT MATCH	( 487,956)			
Total Deductions:	( 487,956)			( 487,956)
BUILDING USE CHARGE	45,660		45,660	
NONDEPARTMENTAL	5,109	137	5,246	
CITY MANAGER	12,535	1,690	14,225	
FINANCIAL SERVICES	59,473	12,464	71,937	
HUMAN RESOURCES	11,637	2,673	14,310	
POLICE-ADMINISTRATIVE SERVICES	71,619	6,651	78,270	
POLICE-OFFICE OF THE CHIEF		65,354	65,354	
Total Allocated Additions:	206,033	88,969	295,002	295,002
Total To Be Allocated:	2,499,231	88,969		2,588,200

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-OFFICE OF THE CHIEF**

	Total	General & Admin	OFFICE OF CHIEF	INTERNAL AFF	PLANNING & RESEARCH
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,259,791	0	914,995	172,664	104,518
FRINGE BENEFITS	310,609	0	215,209	45,060	30,566
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	412,232	0	309,332	89,312	8,251
MATERIALS/SUPPLIES	48,674	0	14,885	7,121	16,192
OPERATING EXPENSES	261,892	0	259,280	2,612	0
*CITY GRANT MATCH	487,956	487,956	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,781,154	487,956	1,713,701	316,769	159,527
<b>Deductions</b>					
Total Deductions	( 487,956)	( 487,956)	0	0	0
Functional Cost	2,293,198	0	1,713,701	316,769	159,527
<b>Allocation Step 1</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	5,109	5,109	0	0	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	59,473	59,473	0	0	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	3,680	3,680	0	0	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	71,619	71,619	0	0	0
Inbound- All Others	66,152	0	48,047	9,067	5,488
Reallocate Admin Costs		( 139,881)	104,451	19,318	9,783
1st Allocation	2,499,231	0	1,866,199	345,154	174,798
<b>Allocation Step 2</b>					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	137	137	0	0	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	12,464	12,464	0	0	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	983	983	0	0	0
Inbound- POLICE-OFFICE OF THE CHIEF: INTERNAL AFF	9,704	9,704	0	0	0
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	55,650	55,650	0	0	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	6,651	6,651	0	0	0
Inbound- All Others	3,380	0	2,456	463	280
Reallocate Admin Costs		( 85,589)	63,910	11,820	5,986
2nd Allocation	88,969	0	66,366	12,283	6,266

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-OFFICE OF THE CHIEF**

	Total	General & Admin	OFFICE OF CHIEF	INTERNAL AFF	PLANNING & RESEARCH
Total For 200 POLICE-OFFICE OF THE CHIEF					
Total Allocated	2,588,200	0	1,932,565	357,437	181,064

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-OFFICE OF THE CHIEF**

PLANNING & RESRCH -

Wages & Benefits

SALARIES & WAGES	67,614
FRINGE BENEFITS	19,774

Other Expense & Cost

CONTRACTUAL SERVICE	5,337
MATERIALS/SUPPLIES	10,476
OPERATING EXPENSES	0
*CITY GRANT MATCH	0

Departmental Totals

Total Expenditures	103,201
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Deductions

Total Deductions	0
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Functional Cost	103,201
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Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	0
Inbound- All Others	3,550
Reallocate Admin Costs	6,329
1st Allocation	113,080

Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: PAYROLL & RECORDS	0
Inbound- POLICE-OFFICE OF THE CHIEF: INTERNAL AFF	0
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	0
Inbound- All Others	181
Reallocate Admin Costs	3,873
2nd Allocation	4,054

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-OFFICE OF THE CHIEF**

PLANNING & RESRCH -

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Total For 200 POLICE-OFFICE OF THE CHIEF

Total Allocated

117,134

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	111.00	8.3003	154,900		154,900		154,900
POLICE-OFFICE OF THE CHIEF	37.60	2.8116	52,471		52,471		52,471
POLICE	1,154.20	86.3083	1,610,683		1,610,683	64,440	1,675,123
AIRPORT POLICE	34.50	2.5798	48,145		48,145	1,926	50,071
SubTotal	1,337.30	100.0000	1,866,199		1,866,199	66,366	1,932,565
Total	1,337.30	100.0000	1,866,199		1,866,199	66,366	1,932,565

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED  
Allocation Source: ACTUAL STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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-ADMINISTRATIVE SERVICES	111.00	8.3003	28,649		28,649		28,649
POLICE-OFFICE OF THE CHIEF	37.60	2.8116	9,704		9,704		9,704
POLICE	1,154.20	86.3083	297,897		297,897	11,927	309,824
AIRPORT POLICE	34.50	2.5798	8,904		8,904	356	9,260
SubTotal	1,337.30	100.0000	345,154		345,154	12,283	357,437
Total	1,337.30	100.0000	345,154		345,154	12,283	357,437

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED  
Allocation Source: ACTUAL STAFFING TABLE



CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	100	100.0000	174,798		174,798	6,266	181,064
SubTotal	100	100.0000	174,798		174,798	6,266	181,064
Total	100	100.0000	174,798		174,798	6,266	181,064

Allocation Basis: DIRECT TO POLICE  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-OFFICE OF THE CHIEF

Activity - PLANNING & RESRCH - WEB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE-ADMINISTRATIVE SERVICES	111.00	8.3003	9,386		9,386		9,386
POLICE-OFFICE OF THE CHIEF	37.60	2.8116	3,179		3,179		3,179
POLICE	1,154.20	86.3083	97,598		97,598	3,936	101,534
AIRPORT POLICE	34.50	2.5798	2,917		2,917	118	3,035
SubTotal	1,337.30	100.0000	113,080		113,080	4,054	117,134
Total	1,337.30	100.0000	113,080		113,080	4,054	117,134

Allocation Basis: ACTUAL EMPLOYEES SUPERVISED  
Allocation Source: ACTUAL STAFFING TABLE

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department POLICE-OFFICE OF THE CHIEF

Receiving Department	Total	OFFICE OF CHIEF	INTERNAL AFF	PLANNING &PLANNING & RESRCH -	
POLICE-ADMINISTRATIVE	192,935	154,900	28,649	0	9,386
POLICE-OFFICE OF THE	65,354	52,471	9,704	0	3,179
POLICE	2,267,545	1,675,123	309,824	181,064	101,534
AIRPORT POLICE	62,366	50,071	9,260	0	3,035
Direct Billed	0	0	0	0	0
Total	2,588,200	1,932,565	357,437	181,064	117,134

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

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

- ◆ **Department Administration** - Costs associated with Fire Administration and executive staffs are allocated based on the number of Fire fte's.
  - ◆ **Training** - Costs associated with training are allocated based on the number of training hours per section within Fire.
  - ◆ **Communication** - The Communication Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of communication calls for service per department.
  - ◆ **Strategic Planning** - Costs associated with Planning are allocated directly to Fire.
  - ◆ **Human Resources** – Costs associated with HR are allocated based on the number of Fire fte's.
  - ◆ **Support Personnel** - Costs associated with the Support Personnel are allocated based on the number of Fire fte's.
  - ◆ **Emergency Operations** – Emergency Operations are 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**

- ♦ **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.
  - ♦ **Rescue** – Rescue is classified as a direct cost and is not allocated within this Plan.
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CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .2 - Costs To Be Allocated  
For Department FIRE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	86,629,735			86,629,735
GRANT MATCH	( 281,377)			
Total Deductions:	( 281,377)			( 281,377)
BUILDING USE CHARGE	80,520		80,520	
NONDEPARTMENTAL	231,925	6,219	238,144	
CITY MANAGER	367,124	49,532	416,656	
GENERAL SERVICES	14,392	323	14,715	
FINANCIAL SERVICES	192,976	31,525	224,501	
HUMAN RESOURCES	327,968	75,314	403,282	
CITY ATTORNEY OFFICE	27,485	3,065	30,550	
Total Allocated Additions:	1,242,390	165,978	1,408,368	1,408,368
Total To Be Allocated:	87,590,748	165,978		87,756,726

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	Total	General & Admin	DEPT ADMIN	TRAINING	COMMUNICATIONS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	58,810,205	0	856,575	1,458,728	5,394,291
FRINGE BENEFITS	20,042,529	0	48,750	418,631	1,506,690
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	4,073,364	0	602,225	89,958	620,914
MATERIALS/SUPPLIES	4,046,110	0	32,387	28,851	32,683
OPERATING EXPENSES	317,725	0	190,954	5,000	4,832
*GRANT MATCH	281,377	281,377	0	0	0
AMBULANCE SERVICE REVENUE	( 941,575)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	86,629,735	281,377	1,730,891	2,001,168	7,559,410
<b>Deductions</b>					
Total Deductions	( 281,377)	( 281,377)	0	0	0
Functional Cost	86,348,358	0	1,730,891	2,001,168	7,559,410
<b>Allocation Step 1</b>					
Inbound- BUILDING USE CHARGE: FIRE ADMIN	61,960	0	61,960	0	0
Inbound- BUILDING USE CHARGE: FIRE TRAINING	18,560	0	0	18,560	0
Inbound- All Others	1,161,870	1,161,870	0	0	0
Reallocate Admin Costs		( 1,161,870)	16,923	28,819	106,571
Unallocated Costs	( 67,563,734)	0	0	0	0
1st Allocation	20,027,014	0	1,809,774	2,048,547	7,665,981
<b>Allocation Step 2</b>					
Inbound- All Others	165,978	165,978	0	0	0
Reallocate Admin Costs		( 165,978)	2,417	4,117	15,224
Unallocated Costs	( 137,792)	0	0	0	0
2nd Allocation	28,186	0	2,417	4,117	15,224
<b>Total For 240 FIRE</b>					
Total Allocated	20,055,200	0	1,812,191	2,052,664	7,681,205

**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT PERSONNEL	EMERGENCY OP	SPECIAL OPER
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	226,929	493,063	1,557,499	46,118,381	227,356
FRINGE BENEFITS	101,929	170,265	494,327	16,302,182	78,777
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICE	93,533	1,329,552	0	996,174	0
MATERIALS/SUPPLIES	2,027	3,888,740	0	0	26,186
OPERATING EXPENSES	0	99,854	0	0	1,828
*GRANT MATCH	0	0	0	0	0
AMBULANCE SERVICE REVENUE	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	424,418	5,981,474	2,051,826	63,416,737	334,147
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	424,418	5,981,474	2,051,826	63,416,737	334,147
<b>Allocation Step 1</b>					
Inbound- BUILDING USE CHARGE: FIRE ADMIN	0	0	0	0	0
Inbound- BUILDING USE CHARGE: FIRE TRAINING	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	4,483	9,741	30,770	911,127	4,492
Unallocated Costs	0	0	0	( 64,327,864)	( 338,639)
1st Allocation	428,901	5,991,215	2,082,596	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	640	1,392	4,396	130,158	642
Unallocated Costs	0	0	0	( 130,158)	( 642)
2nd Allocation	640	1,392	4,396	0	0
<b>Total For 240 FIRE</b>					
Total Allocated	429,541	5,992,607	2,086,992	0	0



**CITY OF EL PASO, TEXAS**  
**FY 2014 OMB A-87 COST PLAN**  
**BASED ON FY 2012 EXPENDITURES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE**

	FIRE PREVENTION	RESCUE
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	2,314,334	163,049
FRINGE BENEFITS	863,871	57,107
<b>Other Expense &amp; Cost</b>		
CONTRACTUAL SERVICE	14,035	326,973
MATERIALS/SUPPLIES	22,445	12,791
OPERATING EXPENSES	15,257	0
*GRANT MATCH	0	0
AMBULANCE SERVICE REVENUE	0	( 941,575)
<b>Departmental Totals</b>		
Total Expenditures	3,229,942	( 381,655)
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	3,229,942	( 381,655)
<b>Allocation Step 1</b>		
Inbound- BUILDING USE CHARGE: FIRE ADMIN	0	0
Inbound- BUILDING USE CHARGE: FIRE TRAINING	0	0
Inbound- All Others	0	0
Reallocate Admin Costs	45,723	3,221
Unallocated Costs	( 3,275,665)	378,434
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	6,532	460
Unallocated Costs	( 6,532)	( 460)
2nd Allocation	0	0
<b>Total For 240 FIRE</b>		
Total Allocated	0	0

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	1,059.75	97.0689	1,756,728		1,756,728	2,346	1,759,074
AIRPORT FIRE	32.00	2.9311	53,046		53,046	71	53,117
SubTotal	1,091.75	100.0000	1,809,774		1,809,774	2,417	1,812,191
Total	1,091.75	100.0000	1,809,774		1,809,774	2,417	1,812,191

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	37,024	97.4596	1,996,505		1,996,505	4,012	2,000,517
AIRPORT FIRE	965	2.5404	52,042		52,042	105	52,147
SubTotal	37,989	100.0000	2,048,547		2,048,547	4,117	2,052,664
Total	37,989	100.0000	2,048,547		2,048,547	4,117	2,052,664

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 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	320,087	79.2324	6,073,940		6,073,940	12,062	6,086,002
FIRE DEPT	83,377	20.6386	1,582,154		1,582,154	3,142	1,585,296
AIRPORT POLICE	50	0.0124	949		949	2	951
AIRPORT FIRE	471	0.1166	8,938		8,938	18	8,956
SubTotal	403,985	100.0000	7,665,981		7,665,981	15,224	7,681,205
Total	403,985	100.0000	7,665,981		7,665,981	15,224	7,681,205

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - STRATEGIC PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	428,901		428,901	640	429,541
SubTotal	100	100.0000	428,901		428,901	640	429,541
Total	100	100.0000	428,901		428,901	640	429,541

Allocation Basis: DIRECT ALLOCATION TO FIRE  
Allocation Source:

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	1,059.75	97.0689	5,815,608		5,815,608	1,351	5,816,959
AIRPORT FIRE	32.00	2.9311	175,607		175,607	41	175,648
SubTotal	1,091.75	100.0000	5,991,215		5,991,215	1,392	5,992,607
Total	1,091.75	100.0000	5,991,215		5,991,215	1,392	5,992,607

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .4 - Detail Activity Allocations  
For Department FIRE

Activity - SUPPORT PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	1,059.75	97.0689	2,021,554		2,021,554	4,267	2,025,821
AIRPORT FIRE	32.00	2.9311	61,042		61,042	129	61,171
SubTotal	1,091.75	100.0000	2,082,596		2,082,596	4,396	2,086,992
Total	1,091.75	100.0000	2,082,596		2,082,596	4,396	2,086,992

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

CITY OF EL PASO, TEXAS  
FY 2014 OMB A-87 COST PLAN  
BASED ON FY 2012 EXPENDITURES  
Schedule .5 - Allocation Summary  
For Department FIRE

Receiving Department	Total	DEPT ADMIN	TRAINING	COMMUNICATIONS	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT
POLICE	6,086,002	0	0	6,086,002	0	0	0
FIRE DEPT	13,617,208	1,759,074	2,000,517	1,585,296	429,541	5,816,959	2,025,821
AIRPORT POLICE	951	0	0	951	0	0	0
AIRPORT FIRE	351,039	53,117	52,147	8,956	0	175,648	61,171
Direct Billed	0	0	0	0	0	0	0
Total	20,055,200	1,812,191	2,052,664	7,681,205	429,541	5,992,607	2,086,992



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**THE END**

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