

A COST ALLOCATION PLAN

for the

**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST ALLOCATION PLAN**

Based on Actual Expenditures
For the Fiscal Year Ending August 31, 2013

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Helping Government Serve the People
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SECTION I

INTRODUCTION

INTRODUCTION

This document comprises the FY 2015 Central Services Cost Allocation (CAP) for the City of El Paso, Texas. The CAP has been prepared in accordance with principles and procedures of U.S. Office of Management and Budget Circular A-87 (OMB A-87), “Cost Principles for State, Local and Indian Tribal Governments”. The document has been prepared by MAXIMUS, Inc. at the request of the City of El Paso, Texas.

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

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

GAAP PRINCIPLES

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

OMB A-87 PRINCIPLES AND PROCEDURES

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

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

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

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

CERTIFICATE

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, 2012 through August 31, 2013 to establish billing or final indirect costs rates for the fiscal year ended August 31, 2015 are allowable in accordance with the requirements of the federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Government (OMB circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All Costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of El Paso

Signature: 

Name of Official: Mark Sutter

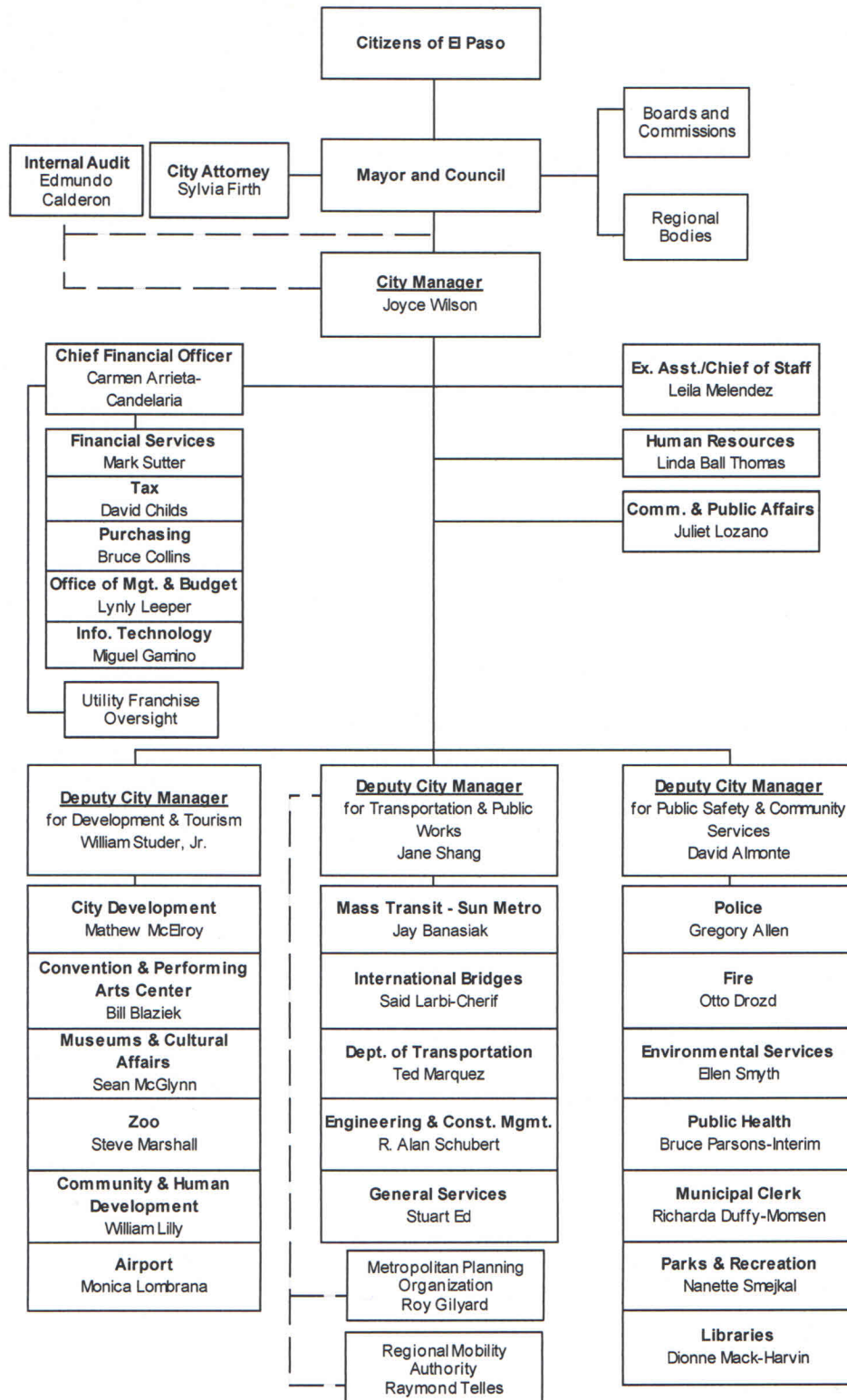
Title: Comptroller

Date of Execution: June 4, 2014

SECTION III
ORGANIZATION CHART

City of El Paso Organizational Chart

Fiscal Year 2013



SECTION IV

GENERAL FUND RECONCILIATION OF COSTS

Row Labels	'SALARIES & WAGES	'FRINGE BENEFITS	'SUPPLIES	'CONTRACTUAL SERVICES	'OPERATING EXP	'CAPITAL OUTLAY	'UNALLOWABLE	Grand Total
CAPITAL IMPROVEMENT PLAN							0	0
SIB LOAN CAPTL PROJ							0	0
CITY ATTORNEY	1,926,449	478,796	21,371	1,108,225	27,821		531,762	4,094,424
ATTRNYS AND PARALEGALS	1,536,866	370,929						1,907,795
LEGAL CD ADMIN	0							0
LEGAL OPERATING EXP			21,371	11,353	27,806		0	60,530
LEGAL SECRETARIAL STAFF	339,401	94,452						433,853
LEGAL SUPPORT STAFF	50,182	13,415		13,857				77,454
OUTSIDE COUNSEL SERVS				1,042,225	15		137,400	1,179,640
TRIAL OPER EXP DAMAGES SETT				40,790			394,362	435,152
CITY DEVELOPMENT	6,101,350	1,442,729	118,672	398,351	721,441	27,771	0	8,810,314
BLDG INSPECTION PERMIT ADMIN					267			267
BLDG PLAN SVC CAP PRJ QL ZOO	149,512	41,606			-449			190,669
BLDG PLNG SRVCS DEPT	638,023	153,625	24,130	220,875	535,545			1,572,198
BLDG PRMT INSP - ADMINIST				6,560				6,560
BLDG PRMT INSP - COMM INSPS	178,412	-27,353	0	541	1,710			153,310
BLDG PRMT INSP - PLAN REVIEW	-288,409	-90,160						-378,569
BLDG PRMT INSP - RSDNTL INSP	229,678	30,863						260,541
BUSINESS CENTER	292,980	57,187	-3,299	872	-554			347,186
DEVELOPMENT SERVS ADMIN	0	-24						-24
ECO DEV ADMIN	163,909	24,735	-2,505	-8,569	70,765			248,335
ECO DEV CD ADMIN		1,444	1,050		1,507			4,001
LAND DEVELOPMENT	1,444,727	311,693	-1,172	123	-1,064			1,754,307
PARK LAND MGMT	0							0
PLAN REVIEW					2,271			2,271
PLANG DATA MGMNT_SPPRT	341,448	111,889	3,262		1,363			457,962
PLNG ADMIN	861,768	181,467	26,983	16,660	20,459	27,771	0	1,135,108
PLNG ADMIN NEW	205,772	23,498	1,315	2,421	5,382		0	238,388
PLNG HISTORIC PRESERVATION	139,263	35,672	44,607	52,017	35,230			306,789
PLNG SUBDIVISIONS	678,652	222,125	24,223	104,645	47,530			1,077,175
PLNG-LONG RANGE	602,349	229,545	78	2,206	1,479			835,657
ZONING ZBA HISTORIC	463,266	134,917						598,183
CITY MANAGER	1,888,312	489,888	22,911	73,711	52,637		814	2,528,273
CITY MANAGER	635,686	160,087	11,870	21,778	30,027		-24	859,424
INTERNAL AUDIT	311,330	82,786	8,242	6,264	14,506			423,128
OFFICE OF MANAGMENT AND BUDGET	729,162	182,658	2,579	38,380	6,155		838	959,772
PUBLIC INFOR OFFICE	212,134	64,357	220	7,289	1,949			285,949
COMMUNITY AND HUMAN DEVELOPMEN	256,624	65,160	3,016	5,135	2,014			331,949
NEIGH SEVC CONSERVATION PROG	216,838	55,279	3,016	4,782	2,014			281,929
RELOCATN SERVS_GEN FUND	39,786	9,881		353				50,020
CONVENTION AND PERFORMING ARTS							0	0
CONVENTION PERFORMING ARTS C							0	0
DEPARTMENT OF TRANSPORTATION	6,491,372	2,379,101	2,022,144	1,892,624	68,087		0	12,853,328
ADMIN SUPPORT AND DATA MGMT	1,023,365	277,454	112,570	27,591	42,149		0	1,483,129
ENGR TRAFFIC-ST	728,941	206,863	5,082	4,787	8,011			953,684
PAVEMENT MGMT	469,642	149,924						619,566
PLNG SUBDIVISIONS	0							0
SIGNS AND MARKINGS	740,948	296,022	60,340					1,097,310
ST EQUIPMENT SUPPORT	173,962	62,495	805,443	734,620				1,776,520
STREET MAINTNC	2,694,817	1,104,904	694,998	1,125,626	17,927			5,638,272
STREET SWEEPING OPER							0	0
TRAFFIC SIGNALS	659,697	281,439	343,711					1,284,847
ENGINEERING AND CONSTRUCTION M	2,123,712	630,912	136,510	56,676	33,185		0	2,980,995
ATTRNYS AND PARALEGALS	0							0
CAPTL ASSETS MGMT	385	32,557						32,942

Row Labels	'SALARIES & WAGES	'FRINGE BENEFITS	'SUPPLIES	'CONTRACTUAL SERVICES	'OPERATING EXP	'CAPITAL OUTLAY	'UNALLOWABLE	Grand Total
CONSTRUCTION INSPECTION	353,638	129,759	12,993	10,302				506,692
DESIGN DIVISION□	251,352	60,992	7,014	90	0			319,448
ENGINEERING-AIRPORT	435,766	77,644	5,497		16			518,923
ENGR ADMIN	730,431	248,598	103,078	46,284	33,169		0	1,161,560
ENGR CIP	352,140	81,362	7,928					441,430
ENVIRONMENTAL SERVICES	1,295,454	308,539	274,068	280,342	20,393			2,178,796
ANIMAL SHELTER OPERATIONS	1,237,353	352,840	274,068	280,342	20,279			2,164,882
ENVIRO CODE COMPLIANCE	58,101	-44,301			114			13,914
FINANCIAL SERVICES	1,877,201	359,175	28,451	287,700	29,671			2,582,198
CITY AUCTIONS	93,146	21,445	60	197,315	6,822			318,788
COUNCIL DISTRCT 06	0							0
FINANCIAL ACCT REPORTING	375,286	113,453	1,782	65,710	90			556,321
FINANCIAL SVCS CFO	92,795	-123,574	23,129	13,260	10,344			15,954
FISCAL OPER	436,244	115,985						552,229
GRNT ADMIN	90,742	26,051	80					116,873
INFOR SERVS	0							0
PURCHASING ADMIN	582,778	151,258	3,400	11,415	11,963			760,814
TREASURY SERVS	206,210	54,557			452			261,219
FIRE	61,741,226	21,250,626	3,950,518	4,002,897	252,218	224,495	906,241	92,328,221
FD EMERGENCY OPER	47,522,271	16,667,135						64,189,406
FIRE COMMUNICATIONS	5,567,417	1,543,910	12,771	716,560	594			7,841,252
FIRE DEPT ADMIN	1,455,723	603,117	16,624	66,724	37,984		906,241	3,086,413
FIRE DEPT GRNT	0							0
FIRE FIGHTING TRAINING	1,659,572	397,887	65,819	438,978	141,162		0	2,703,418
FIRE HUMAN RESOURCES	1,048,104	422,670	3,712,383	1,044,370	40,062	224,495	0	6,492,084
FIRE PREVENTION	2,035,731	803,780	12,540	10,338	20,305			2,882,694
FIRE RESCUE	469,499	142,267	41,449	1,261,503	2,465			1,917,183
FIRE STRATEGIC PLNG	268,865	133,585	1,647	2,617	4,939			411,653
FIRE SUPPRT PERSONNEL	286,274	83,947	8,021	228,913				607,155
PLNG AND INFRASTRUCTURE	118,463	45,271	14,982	232,604	600			411,920
SPECIAL OPER	231,098	81,325	64,282	290	4,107			381,102
STATION 31	772,575	266,464						1,039,039
STATION 37	129,572	25,144						154,716
STATION 5	176,062	34,124						210,186
GENERAL SERVICES	4,730,615	1,769,320	2,032,044	3,537,947	12,433,176	117,783	2,196,145	26,817,030
CITY RECORDS	100,742	28,255	350	58,501	1,677			189,525
ENVIRONMENTAL SERVS ADMIN	0							0
FACILITIES MAINTNC							0	0
FACILITY SUPPORT	6,369	2,935		1,235				10,539
FACILITY MAINTNC	2,204,979	834,530	903,297	2,089,160	10,011,544		2,196,145	18,239,655
FACILITY PERSONNEL	64,425	32,061	14,086	1,159				111,731
PARK LAND MGMT	2,352,593	871,539	1,114,311	1,387,892	2,419,955	117,783	0	8,264,073
PARK MAINTNC							0	0
PARKS FACILITIES MAINTNC	1,507							1,507
HUMAN RESOURCES	1,201,725	336,822	21,980	61,688	241,774			1,863,989
HUMAN RESOURCES ADMIN	300,264	83,459	3,770	27,025	19,323			433,841
ORGANIZATIONAL DEVELOPMENT	187,057	46,099	2,936		222,151			458,243
PAYROLL AND RECORDS	331,352	101,608	8,834	350				442,144
RECRUITMENT EXAM	383,052	105,656	6,440	34,313	300			529,761
INFORMATION TECHNOLOGY	4,633,437	1,156,803	109,422	5,606,808	2,553,093	201,307	0	14,260,870
GEOGRAPHIC INFOR SYSTEMS	242,491	74,415	2,272	1,515	2,814			323,507
INFOR SERVS	1,505,992	266,962	824	5,572,716	2,497,724	201,307	0	10,045,525
INFOR TECH ADMIN	2,615,785	724,304	84,545	18,998	49,501			3,493,133
MEDIA PRODUCTION	9,384	1,881						11,265
TELECOMMUNICATIONS	259,785	89,241	21,781	13,579	3,054			387,440
LIBRARY	5,160,582	1,494,487	1,403,308	304,443	30,560	175,321	0	8,568,701
0	73,344	25,900	11,034	6,802				117,080

Row Labels	'SALARIES & WAGES	'FRINGE BENEFITS	'SUPPLIES	'CONTRACTUAL SERVICES	'OPERATING EXP	'CAPITAL OUTLAY	'UNALLOWABLE	Grand Total
ARMIJO BRANCH OPER	228,481	59,244	5,269	13,958				306,952
CATALOGING ORDERING PROCESS	319,234	100,027	1,299,200	15,636	72			1,734,169
CIELO VISTA BRANCH OPER	198,054	62,477	3,095	10,931				274,557
CLARDY FOX BRANCH OPER	234,864	64,085	5,890	14,770	47			319,656
DORRIS VAN DOREN-WEST REGNL	348,629	104,954	7,974	17,002	31			478,590
ESPERANZA ACOSTA MORENO -EAST	295,396	94,217	4,802	16,924	242			411,581
IRVING SCHWARTZ BRANCH OPER	268,766	75,697	4,325	12,881	335			362,004
JUDGE MARQUEZ MISSION VALLEY B	282,157	83,753	6,191	15,711	227			388,039
LIBRY ADMIN	791,988	207,580	11,240	66,796	29,364		0	1,106,968
MAIN LIBRY	1,083,778	293,240	23,365	56,909	-367	175,321	0	1,632,246
MEMORIAL BRANCH OPER	208,400	72,875	3,657	10,829	62			295,823
RICHARD BURGESS BRANCH OPER	359,020	111,649	8,213	19,703	76			498,661
WESTSIDE BRANCH OPER	215,443	65,799	3,563	10,959				295,764
YSLETA BRANCH OPER	253,028	72,990	5,490	14,632	471			346,611
MAYOR AND COUNCIL	862,248	252,434	17,181	61,835	92,762		109,586	1,396,046
COUNCIL DISTRCT 02	93,202	28,364		6,649	9,637		10,000	147,852
COUNCIL DISTRCT 03	79,827	16,728	486	6,839	6,834		21,839	132,553
COUNCIL DISTRCT 04	88,963	21,005		6,972	10,210		5,713	132,863
COUNCIL DISTRCT 05	77,783	27,650		6,645	4,296		23,489	139,863
COUNCIL DISTRCT 06	84,893	30,998		5,318	8,229			129,438
COUNCIL DISTRCT 07	83,356	20,065		5,513	10,043		17,474	136,451
COUNCIL DISTRCT 08	87,165	28,973		6,713	10,267		10,000	143,118
COUNCIL DISTRICT 01	84,057	22,571		5,679	7,532		11,071	130,910
OFFICE OF THE MAYOR	183,002	56,080	16,695	11,507	25,714		10,000	302,998
MUNICIPAL CLERK	2,947,838	860,531	26,853	941,710	248,001			5,024,933
MUNICPL CLRK ADMIN	2,175,911	681,263	21,750	273,107	226,336			3,378,367
MUNICPL CLRK JUDICIARY	543,250	111,362	2,348	21,411	12,674			691,045
MUNICPL CLRK-CITY CLRK	228,677	67,906	2,755	647,192	8,991			955,521
MUSEUM AND CULTURAL AFFAIRS	1,499,935	480,894	50,627	193,281	73,213	5,471	0	2,303,421
ACR ADMIN	154,159	45,728	3	8,020	35,698			243,608
ARCHAEOLOGY MUSEUM	90,237	24,741	3,741	33,922	8,225	5,471	0	166,337
ART MUSEUM ADMIN	509,676	177,856	27,509	105,374	12,042			832,457
ART MUSEUM CURATORIAL	218,658	66,802	2,534	2,937	13,195			304,126
ART MUSEUM EDUCATION	101,822	27,252	1,997	13,613	19			144,703
HISTORY MUSEUM OPER	425,383	138,515	14,843	29,415	4,034			612,190
NONDEPARTMENTAL	170,042	137,829	-488	5,408,103	3,241,730		743,407	9,700,623
NONDEPARTMENTAL	119,174	121,428		5,408,103	3,241,730		743,407	9,633,842
PEG	50,868	16,401						67,269
PUBLIC INFOR OFFICE	0							0
SIGNS AND MARKINGS			-488					-488
PARKS AND RECREATION	7,268,142	2,001,400	699,746	1,513,588	183,583		143,889	11,810,348
AFTER SCHL SCHL SITES	369,867	68,693	22,955	16,857	4,152		132,235	614,759
AQUATICS	1,738,047	351,261	218,968	27,615	22,786			2,358,677
ATHLETICS SPORTS CTR	1,020,719	351,417	181,993	638,793	44,473			2,237,395
DAYCARE OPER	253,981	53,736	6,312	22,652	3,844		8,474	348,999
FIXED ROUTE OPER	0							0
LEISURE INSTRUCTION	50,573	20,118	16,128	141,585	183			228,587
PARK PLNG DEVELOPMENT	350,058	115,803	7,647	2,566	7,084			483,158
PARKS CD FUNDED PROJ			-92		-90			-182
PARKS RECREATION ADMIN			1,529	-13	668		0	2,184
PARKS RECREATN ADMIN	832,382	185,507	32,881	138,863	91,667		0	1,281,300
RECREATION CENTERS	1,747,953	554,906	156,560	359,467	4,407		3,180	2,826,473
SENIOR CENTER OPER	835,365	278,932	50,227	147,867	4,119			1,316,510
SHELTERS GENERAL ADMINISTRATIO			25					25
SPECIAL EVENTS	69,197	21,027	4,613	17,336	290			112,463
POLICE	77,752,434	26,693,034	3,062,788	3,559,049	625,547	37,948	523,656	112,254,456
CENTRAL REGNL COMMAND	544,181	165,968	32,521	65,529				808,199

Row Labels	'SALARIES & WAGES	'FRINGE BENEFITS	'SUPPLIES	'CONTRACTUAL SERVICES	'OPERATING EXP	'CAPITAL OUTLAY	'UNALLOWABLE	Grand Total
CHIEFS OFFICE	70,673,426	24,789,025	14,175	316,716	192,100		523,656	96,509,098
CRIMINAL INVESTIGATIONS	150,111	46,057	34,867	103,559	2,887			337,481
CRIMINAL JUSTICE GRNT_PS	0							0
DIRECTED INVESTIGATIONS	301,177	81,652	41,425	104,050	17,574	12,948	0	558,826
FINANCIAL SERVS	248,665	90,418	3,928	158,436	403,515			904,962
GRANT OPER PDHQ	61,705	27,381	2,630					91,716
INTERNAL AFFAIRS	174,185	48,331	5,851	85,023	755			314,145
MISSN VALLY REGIONL COMMAN	216,498	58,130	20,640	3,157				298,425
NORTHEAST REGNL COMMAND	172,617	43,925	20,132	2,184	5			238,863
OPERATIONAL SUPPORT	972,171	329,426	26,007	9,974	710			1,338,288
PD PERSONNEL	365,914	99,792	8,933	55,350				529,989
PEBBLE HILLS REGNL COMMAND	247,559	72,319	36,349	7,056	330			363,613
PLNG AND RESEARCH	110,871	22,793	26,506	4,497				164,667
POLICE RESTRI CONFISCATED FUND							0	0
POLICE SUPPLY			379,640	-8,189				371,451
RECORDS	1,613,138	471,765	20,404	14,070	6,178			2,125,555
SIGNS AND MARKINGS			-2,626					-2,626
SPECIAL SERVS	148,448	40,629	65,630	492,635	1,496			748,838
TRAINING	1,446,697	220,768	337,162	22,090	-194	25,000		2,051,523
VEHICLE OPER	151,226	39,691	1,962,442	2,118,599				4,271,958
WESTSIDE REGNL COMMAND	153,845	44,964	26,172	4,313	191			229,485
PUBLIC HEALTH	2,963,804	887,145	312,550	789,307	499,629	10,564	474,520	5,937,519
ADULT IMMUNIZATN SERVS	50,357	16,597	55,344	9,254	409			131,961
DENTAL	425,413	88,831	59,286	7,217	21,767			602,514
ENVIRONMENT_FOOD	590,710	146,475	5,901	39,813	5,105			788,004
ENVIRONMENT-OSSF	327,864	188,519	18,470	39	2,841			537,733
EPIDEMIOLOGY	154,310	38,055	8,288	1,001	647			202,301
HEALTH ADMIN	310,833	89,664	47,644	81,903	25,505		474,520	1,030,069
HEALTH EDUCATION PROGRAM	180,618	51,386	3,090	1,223	1,690			238,007
HEALTH SUPPORT SERVS	442,902	120,921	19,906	472,864	404,226	10,564	0	1,471,383
LABORATORY	343,725	102,623	77,573	161,433	32,908		0	718,262
LEISURE INSTRUCTION	0							0
MISC HEALTH GRNT	0							0
STD CLINICS	137,072	44,074	17,048	14,460	4,129			216,783
STREET MAINTNC	0							0
TDH CASE MGMT GRNT	0							0
TDH IMMUNIZATN GRNT	0							0
TDH LABORATORY GRNT	0							0
TDH WIC SERVS					402			402
TUBERCULOSIS GRNT	0							0
WIC ADMIN				100				100
TAX	832,797	246,092	26,854	517,357	20,494	8,811	0	1,652,405
TAX OFFICE COLLECTNS	832,797	246,092	26,854	517,357	20,494	8,811	0	1,652,405
ZOO	2,723,117	1,001,544		920			0	3,725,581
ZOO GATE REVS ADMIN				41			0	41
ZOO GENERAL OPER	2,723,117	1,001,544		879				3,725,540
Grand Total	196,448,416	64,723,261	14,340,526	30,601,697	21,451,029	809,471	5,630,020	334,004,420

SECTION V

INDIRECT COST RATES

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

Community & Human Development

I. Indirect Cost Rate Base (Direct Salary Expenses)

71030	Relocation Services	39,786
71040	Neighborhood Conservation Program	221,370
71080	Federal Social Service Grants	225,903
71130	CDBG Emergency Shelter Grants	41,461
71140	CDBG Special Purpose Grants	50,801
71150	CDBG Home Entitlement Grants	213,689
71180	CDBG Revolving Loan Fund	313,230
71200	HUD CD Administration	655,381
71260	Empowerment Zone Enterprise Comm	102,645
Total		<u>\$ 1,864,266</u>

II. Final FY 2013 and Fixed 2015 Indirect Costs

Building Use Charge	\$ 14,568
Equipment Use Charge	84,662
Nondepartmental	5,327
City Manager	31,065
General Services	35,400
Financial Services	133,965
Human Resources	15,815
Information Technology Services	236,680
Total	<u>\$ 557,482</u>

III. FY 2013 Carry Forward

Final FY 2013 Indirect Costs	\$ 557,482
Less: FY 2011 Fixed Indirect Costs	<u>735,878</u>
FY 2015 Carry Forward (Over Recovery)	<u>\$ (178,396)</u>

IV. FY 2015 Fixed Indirect Cost

Final FY 2013 Indirect Costs	\$ 557,482
FY 2011 Carry Forward (Over Recovery)	<u>(436,380)</u>
FY 2015 Fixed Indirect Costs	<u>\$ 121,102</u>

V. Final FY 2013 Indirect Cost Rate

<u>Final FY 2013 Indirect Costs</u>	=	<u>557,482</u>	=	<u>29.904%</u>
Direct Salary Expenses		1,864,266		

VI. Fixed FY 2015 Indirect Cost Rate

<u>Fixed FY 2015 Indirect Costs</u>	=	<u>121,102</u>	=	<u>6.496%</u>
Direct Salary Expenses		1,864,266		

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

Public Health

I. Indirect Cost Rate Base (Direct Salary Expenses)

41000	Environmental Food	\$ 590,710
41010	Environment - OSSF	327,864
41060	STD Clinics	137,072
41080	Dental	425,413
41090	Adult Immunization Services	50,357
41130	Laboratory	343,725
41150	Epidemiology	154,310
41160	Health Administration	310,833
41170	Health Support Services	442,902
41210	Health Education Program	180,618
41230	Private Local Health Grants	309,894
41240	TDH WIC Services	3,620,336
41270	TDH Laboratory Grants	131,949
41280	Miscellaneous Grants	195,790
41290	TDH Clinical Services Grants	155,538
41300	TDH STD Aids HIV Clinic Grants	380,016
41310	Tuberculosis Grants	563,542
41320	TDH Immunization Grants	984,770
41340	TDH Case Mangement Grants	115,721
41350	Misc Heath Grants	341,806
	Subtotal	9,763,166
	Less: Health Administration	(310,833)
	Total	\$ 9,452,333

II. Final FY 2013 and Fixed 2015 Indirect Costs

Building Use Charge	\$ -
Equipment Use Charge	985,582
Nondepartmental	19,476
City Manager	81,512
General Services	968,305
Financial Services	251,265
Human Resources	110,371
City Attorney	90,130
Information Technology Services	794,664
Total	\$ 3,301,305

III. Final FY 2013 Indirect Cost Rate

Final FY 2013 Indirect Costs	3,301,305	34.926%
-----	=	-----
Direct Salary Expenses	9,452,333	

IV. Fixed FY 2015 Indirect Cost Rate

Fixed FY 2015 Indirect Costs	3,301,305	34.926%
-----	=	-----
Direct Salary Expenses	9,452,333	

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

Planning - MPO

I. Indirect Cost Rate Base (Direct Salary Expenses)

68010	MPO Planning Grants	\$ 704,580
	Total	<u>\$ 704,580</u>

II. Final FY 2013 and Fixed 2015 Indirect Costs

Nondepartmental	\$ 282
City Manager	5,904
Financial Services	11,928
Human Resources	5,272
Information Technology	2,638
Total	<u>\$ 26,024</u>

III. Final FY 2013 Indirect Cost Rate

Final FY 2013 Indirect Costs	26,024	<u>3.694%</u>
-----	= -----	=
Direct Salary Expenses	704,580	

IV. Fixed FY 2015 Indirect Cost Rate

Fixed FY 2015 Indirect Costs	26,024	<u>3.694%</u>
-----	= -----	=
Direct Salary Expenses	704,580	

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

Libraries

I. Indirect Cost Rate Base (Direct Salary Expenses)

53000	Library Administration	\$791,988
53010	Cataloging, Ordering & Processing	319,234
53030	Memorial Branch Operations	208,400
53050	ARMIJO Branch Operations	228,481
53060	Richard Burgess Branch Operations	359,020
53070	Cielo Vista Branch	198,054
53080	Clardy Fox Branch Operations	234,864
53090	Irving Schwartz Operations	268,766
53100	Judge Marquez Mission Valley B	282,157
53110	Westside Branch Operations	215,443
53120	Ysleta Branch Operations	253,028
53130	Eastside Regional Branch	295,396
53140	Main Library	1,083,778
53160	Dorris Van Doren-West Regional	348,629
53170	Texas State Library Grants	6,899
53200	Federal Library Grants	844,390
53300	Library Book Mobile	73,344
Subtotal		6,011,871
Less: Department Administration		(791,988)
Total		<u><u>\$ 5,219,883</u></u>

II. Final FY 2013 and Fixed 2015 Indirect Costs

Equipment Use Charge	\$ 69,940
Nondepartmental	35,375
City Manager	60,420
General Services	966,887
Financial Services	77,607
Human Resources	72,262
City Attorney	15,250
Information Technology Services	826,530
Total	<u><u>\$ 2,124,271</u></u>

III. Final FY 2013 Indirect Cost Rate

Final FY 2013 Indirect Costs	2,124,271	<u><u>40.696%</u></u>
-----	= -----	=
Direct Salary Expenses	5,219,883	

IV. Fixed FY 2015 Indirect Cost Rate

Fixed FY 2015 Indirect Costs	2,124,271	<u><u>40.696%</u></u>
-----	= -----	=
Direct Salary Expenses	5,219,883	

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

Programs/Grantees	Division No.	Salaries	Sch. A Indirect Costs	FY 2013/2015 Indirect Costs Rates
Mayor and Council				
District 1 Admin.	10000	\$ 84,057		
District 2 Admin.	10010	93,202		
District 3 Admin.	10020	79,827		
District 4 Admin.	10030	88,963		
District 5 Admin.	10040	77,783		
District 6 Admin	10050	84,893		
District 7 Admin.	10060	83,356		
District 8 Admin.	10070	87,165		
Office of the Mayor	10090	183,002		
District 3 Capital Purch	10170	786		
Total Direct Salaries		\$ 863,034	\$ 545,895	63.253%
Municipal Clerk				
Municipal Clerk - City Clerk	11020	\$ 261,158		
Municipal Clerk Administration	11030	1,992,991		
Municipal Clerk Judiciary	11060	543,250		
Total Direct Salaries		\$ 2,797,399	\$ 819,015	29.278%
Tax Office				
Tax Office	19000	\$ 832,797	\$ 228,037	27.382%
Police				
Chief of Police - Administration	21000	\$ 828,549		
Internal Affairs	21010	174,185		
Training	21020	1,446,697		
Personnel	21030	365,914		
Planning and Research	21040	110,871		
Vehicle Operations	21050	151,226		
Grant Operations (PDHQ)	21060	61,705		
Records	21080	1,613,138		
Financial Services	21100	248,665		
Special Services	21110	148,448		
Chief's Office - Police Patrol	21000	70,064,820		
Central Regional Command	21120	544,181		
Mission Valley Regional Command	21130	216,498		
Northeast Regional Command	21140	172,617		
Pebble Hills Regional Command	21150	247,559		
Westside Regional Command	21160	153,845		
Operational Support	21170	972,171		
Directed Investigations	21190	301,177		
Criminal Investigations	21200	150,111		
Criminal Justice Grants	21210	2,772,059		
Federal Policing Grants	21230	36,880		
Police HIDTA Grants	21240	1,611,596		
Police Restr Confiscated Fund	21270	102,526		
Abandoned Auto Trust_Restricted Fund	21280	150,940		
Total Salaries		82,646,378		
Less:				
Chief of Police - Administration		(828,549)		
Internal Affairs		(174,185)		
Training		(1,446,697)		
Personnel		(365,914)		
Planning and Research		(110,871)		
Records		(1,613,138)		
Less Total Administrative Salaries		(4,539,354)		
Total Direct Salaries		\$78,107,024	\$ 23,097,383	29.571%

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

<u>Programs/Grantees</u>	<u>Division No.</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2013/2015 Indirect Costs Rates</u>
Fire				
Fire Department Administration	22010	\$ 1,455,723		
Fire Fighting Training	22020	1,659,572		
Fire Strategic Planning	22030	268,865		
Fire Department Emergency Operations	22040	47,522,271		
Special Operations	22050	231,098		
Fire Prevention	22060	2,035,734		
Fire Rescue	22070	469,499		
Fire Communications	22080	5,567,417		
Fire Human Resources	22090	1,048,104		
Planning and Infrastructure	22110	118,463		
Fire Support Personnel	22120	286,274		
Fire Department Grants	22130	1,531,024		
Station 5	23050	176,062		
Station 31	23310	772,575		
Station 37	23370	129,572		
Total Salaries		63,272,253		
Less:				
Fire Administration		(1,455,723)		
Fire Fighting Training		(1,659,572)		
Fire Strategic Planning		(268,865)		
Fire Communications		(5,567,417)		
Human Resources		(1,048,104)		
Support Personnel		(286,274)		
Planning and Infrastructure		(118,463)		
Less Total Administrative Salaries		(10,285,955)		
Total Direct Salaries		\$ 52,867,835	\$ 19,107,399	36.142%
Department of Transportation				
Engineering Traffic- Streets	32020	\$ 767,857		
Street Equipment Support	32030	173,962		
Pavement Management	32040	469,642		
Streets Medians	32050	409,905		
Admin Support and Data Mgmt	32060	1,023,365		
Street Maintenance	32120	2,694,817		
Signs and Markings	32160	740,948		
Traffic Signals	32170	659,697		
Street Graffiti Program	32270	358,160		
Street Sweeping Operations	32280	693,529		
Total Salaries		7,991,882		
Less:				
Admin Support and Data Mgmt		(1,023,365)		
Total Direct Salaries		\$ 6,968,517	\$ 2,097,662	30.102%
Environmental Services				
Internal Audit	12030	\$ 7,814.00		
Bldg Png Svcs Dept	28120	8,353		
SWM Engineering	34000	22,332		
ESD Non-Departmental	34010	149,202		
Sustainability	34020	90,040		
Enviro Code Compliance	34030	2,903,996		
Code Compliance Animals	34040	1,361,491		
Animal Shelter Operations	34050	1,286,161		
Environmental Services Admin	34060	2,208,627		
Collections	34080	4,329,319		
Recycling CCS HHW	34100	884,339		
Special Collections	34110	523,574		
Env Svcs Landfill	34130	955,563		
Container Collections	34140	215,775		
Engr Admin	35010	10,246		
Total Salaries		14,956,832		
Less:				
Environmental Services Admin		(2,208,627)		
Total Direct Salaries		\$ 12,748,205	\$ 1,927,438	15.119%

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

<u>Programs/Grantees</u>	<u>Division No.</u>	<u>Salaries</u>	<u>Sch. A Indirect Costs</u>	<u>FY 2013/2015 Indirect Costs Rates</u>
Engineering and Construction Management				
Engineering Administration	35010	\$ 730,431		
Design	35030	251,352		
Construction Inspection	35040	353,638		
Engineering - Airport	35050	435,766		
Engineering CIP	35080	352,140		
Capital Assets Management	35110	385		
Total Salaries		2,123,712		
Less:				
Engineering Administration		(730,431)		
Total Direct Salaries		\$ 1,393,281	\$ 994,567	71.383%
Parks and Recreation				
Parks and Recreation Administration	51220	\$ 832,382		
Recreation Centers	51230	1,747,953		
Aquatics	51240	1,738,047		
Athletics & Sports Centers	51270	1,020,719		
Park Planning & Development	51280	350,058		
After School/Out of School	51290	369,867		
Special Events	51300	69,197		
Senior Center Operations	51310	835,365		
Leisure Instruction	51380	50,573		
Daycare Operations	51390	253,981		
Parks Dept Private Local Grant	51400	8,873		
Parks CD Funded Projects	51410	151,483		
Total Salaries		7,428,498		
Less:				
Park Administrative Salaries		(832,382)		
Total Direct Salaries		\$ 6,596,116	\$ 13,559,491	205.568%
Zoo				
Zoo General Operations	52040	\$ 2,723,117		
Zoo Gate Revenues Admin	52120	675,876		
Total Direct Salaries		\$ 3,398,993	\$ 986,132	29.012%
Museums				
Art Museum Administration	54000	\$ 509,676		
Art Museum Education	54010	101,822		
Museum of Archaeology	54020	90,237		
History Museum Operations	54030	425,383		
Art Museum Curatorial	54040	218,658		
Museum Schl Services	54110	27,593		
Art Museum Restricted Funds	54150	23,532		
History Museum Restricted Funds	54160	12,935		
Art Member Restricted Fund	54210	54,744		
Art Museum Gift Shop	54220	56,217		
Archeology Museum Gift Shop	54230	9,629		
ACR Admin	54240	154,159		
ACR Program and Programming	54260	393,347		
COS 2P Artworks	54320	85,332		
Total Salaries		2,163,264		
Less:				
Museum Administration		(509,676)		
Total Direct Salaries		\$ 1,653,588	\$ 1,028,539	62.200%

City of El Paso, Texas
FY 2015 Indirect Cost Rate Proposal
Based on FY 2013 Actual Expenditures

Programs/Grantees	Division No.	Salaries	Sch. A Indirect Costs	FY 2013/2015 Indirect Costs Rates
Sun Metro				
Internal Audit	12030	\$ 8,423		
Purchasing Admin	13170	18,421		
Infor Tech Admin	15040	15,311		
Planning Subdivisions	28060	8,636		
Collections	34080	4,431		
Engineering CIP	35080	3,844		
Mass Transit Administration	60000	1,816,091		
Fixed Route Operations	60010	16,736,937		
Lift Operations	60020	598,887		
Transit Planning	60030	459,108		
Transit Safety Security	60040	45,274		
Transit - Maintenance	60050	4,909,332		
Total Salaries		24,624,695		
Less:				
Mass Transit Administration		(1,816,091)		
Total Direct Salaries		\$ 22,808,604	\$ 1,185,834	5.199%
Airport				
Attorneys and Paralegals	10500	\$ 47,011		
Legal Secretarial Staff	10510	12175		
Information Services	15070	3459		
Special Services	21110	795301		
Airport Police Operations	21370	939,064		
Airport FAA Operations (Canine)	21380	257,138		
Parking Enforcement Control	21500	292,709		
Airport Firefighters	22100	965,456		
Aircraft Rescue Firefighters	22500	1,108,791		
Airport FMS Unit	22520	(6,313)		
Finance and Administration	62030	3,725,884		
Dispatch Badging	62040	656,282		
Air Cargo	62060	80,512		
Terminal	62070	1,814,353		
Ground Transportation	62080	395,746		
Aviation	62100	140,202		
Airfield	62110	370,953		
Southern Industrial Park	62130	94,872		
Butterfield Trail Industrial Park	62150	234,350		
Global Reach Development	62390	23,977		
Airport Hotels	62430	56,378		
Foreign Trade Zone	62450	208,471		
Total Salaries		12,216,771		
Less:				
Finance and Administration		(3,725,884)		
Total Direct Salaries		\$ 8,490,887	\$ 1,299,049	15.299%
City Development				
Planning Administration	28010	\$ 861,768		
Planning Historic Preservation	28020	139,263		
Land Development	28030	1,444,727		
Zoning ZBA Historic	28040	463,266		
Planning Long Range	28050	602,349		
Planning Subdivisions	28060	678,652		
Planning Data Management Support	28080	341,448		
Building Planning Services Department	28120	638,023		
Building Planning Service Capital Proj QL Zoo	28150	149,512		
Bldg Permits Inspection - Plan Review	28360	(288,409)		
Bldg Permits Inspection - Comm Insp	28370	178,412		
Bldg Permits Inspection - Residential Insp	28380	229,678		
Planning Administration - New	28520	205,772		
Economic Development Administration	28540	163,909		
Economic Development Project	28630	4,264		
Economic Development TIRZ	28680	11,363		
Business Center	35000	292,980		
Total Direct Salaries		\$ 6,116,977	\$ 1,487,718	24.321%
International Bridges				
City Manager	12010	\$ 72,498		
International Bridge Operations	64830	1,645,170		
Parking Meter Operations	64850	112,454		
Total Direct Salaries		\$ 1,830,122	\$ 179,611	9.814%

SECTION VI

CENTRAL SERVICES COST ALLOCATION PLAN

CENTRAL SERVICES COST ALLOCATION PLAN

The Central Services Cost Allocation Plan has been prepared in accordance with principles and procedures of U.S. Office of Management and Budget Circular A-87 (OMB A-87), “Cost Principles for State, Local and Indian Tribal Governments”. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan is actual expenditures for the fiscal year ending August 31, 2013. Statistics used to allocate costs are from full year's FY 2013 data.

Methodology

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

Procedure

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

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

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

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

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

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

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

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

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

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

- (1) Nature and Extent of Services - a narrative description of the central service and each function identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
 - (2) Costs to be Allocated - presents the total costs to be allocated based on actual expenditures. Allocated additions represent costs allocated to a central service from other central services.
 - (3) Costs to be Allocated by Function - costs for each department are identified by function to the extent deemed necessary to insure the application of an allocation base which most closely correlate with the benefits derived to receiving department and funds. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service unit are listed across the top of the page and a detailed schedule is provided on each function.
 - (4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other department functions based on salaries and wages unless otherwise noted.
 - (5) Department Cost Allocation Summary - provides a summary of costs allocated by function. Departments and funds receiving allocations are listed on the left side of the page and the central service unit functions are listed across the top.
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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
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CITY OF EL PASO, TEXAS
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BASED ON FY 2013 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	8,741	40,791	0	26,223	0	0	0
EQUIPMENT USE CHARGE	85,008	19,918	0	31,865	8,777	0	2,603,630
NONDEPARTMENTAL	21,923	5,300	96	39,687	5,927	282	913,300
CITY MANAGER	28,290	7,628	95,156	103,841	35,498	5,904	466,175
GENERAL SERVICES	97,584	205,150	0	147,792	5,640	0	1,767,464
FINANCIAL SERVICES	43,677	13,169	72,340	119,518	14,864	11,928	433,382
HUMAN RESOURCES	38,977	11,070	3,954	73,515	9,664	5,272	490,551
CITY ATTORNEY OFFICE	29,604	160,759	0	449,312	8,426	0	188,030
INFORMATION	465,211	82,110	1,979	495,965	139,241	2,638	3,233,190
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	5,347,776
POLICE-OFFICE OF THE	0	0	0	0	0	0	1,952,366
FIRE	0	0	0	0	0	0	5,701,519
Total Allocated	819,015	545,895	173,525	1,487,718	228,037	26,024	23,097,383
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	819,015	545,895	173,525	1,487,718	228,037	26,024	23,097,383
Adjustments	0	0	0	0	0	0	0
Proposed Costs	819,015	545,895	173,525	1,487,718	228,037	26,024	23,097,383

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	20,396	0	5,108	0
EQUIPMENT USE CHARGE	2,834,058	1,175,357	0	36,612	985,582	631,722	0
NONDEPARTMENTAL	0	51,649	7,783	12,353	19,476	51,770	85,548
CITY MANAGER	15,579	97,953	205,962	18,527	81,512	125,432	52,190
GENERAL SERVICES	1,689,486	125,581	183,139	55,793	968,305	11,081,414	452,749
FINANCIAL SERVICES	85,828	205,575	410,775	13,684	251,265	183,932	68,385
HUMAN RESOURCES	0	102,793	210,858	28,773	110,371	145,145	45,027
CITY ATTORNEY OFFICE	72,705	19,704	82,518	512,011	90,130	36,129	7,924
INFORMATION	961,625	315,588	825,543	296,418	794,664	1,298,839	274,309
POLICE-ADMINISTRATIVE	0	0	0	0	0	0	0
POLICE-OFFICE OF THE	0	0	0	0	0	0	0
FIRE	13,448,118	0	0	0	0	0	0
Total Allocated	19,107,399	2,097,662	1,927,438	994,567	3,301,305	13,559,491	986,132
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	19,107,399	2,097,662	1,927,438	994,567	3,301,305	13,559,491	986,132
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,107,399	2,097,662	1,927,438	994,567	3,301,305	13,559,491	986,132

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	LIBRARY	DEPT OF MUSEUMS & CIVIC/CONVENTION/T CULTURAL AFF	OURIST	SUN METRO	AIRPORT	AIRPORT POLICE	AIRPORT FIRE
BUILDING USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	69,940	49,507	0	0	0	0	0
NONDEPARTMENTAL	35,375	10,394	0	0	0	0	0
CITY MANAGER	60,420	36,032	32,412	227,682	142,429	16,747	14,044
GENERAL SERVICES	966,887	402,002	1,200	0	42,178	0	0
FINANCIAL SERVICES	77,607	109,638	12,615	229,109	254,824	12,404	27,058
HUMAN RESOURCES	72,262	24,864	0	233,261	91,371	15,155	14,058
CITY ATTORNEY OFFICE	15,250	34,411	0	22,539	168,586	0	0
INFORMATION	826,530	361,691	0	473,243	114,369	7,585	7,035
POLICE-ADMINISTRATIVE	0	0	0	0	0	34,787	0
POLICE-OFFICE OF THE	0	0	0	0	0	47,831	0
FIRE	0	0	0	0	0	812	287,776
Total Allocated	2,124,271	1,028,539	46,227	1,185,834	813,757	135,321	349,971
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,124,271	1,028,539	46,227	1,185,834	813,757	135,321	349,971
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,124,271	1,028,539	46,227	1,185,834	813,757	135,321	349,971

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	14,568	0	0	0	8,741	128,890	0
EQUIPMENT USE CHARGE	84,662	0	0	0	0	8,616,638	0
NONDEPARTMENTAL	5,327	0	0	0	0	1,266,190	0
CITY MANAGER	31,065	11,954	0	26,684	39,973	1,979,089	0
GENERAL SERVICES	35,400	0	57,649	0	297,222	18,582,635	0
FINANCIAL SERVICES	133,965	0	0	21,183	7	2,806,732	0
HUMAN RESOURCES	15,815	0	0	22,623	0	1,765,379	0
CITY ATTORNEY OFFICE	0	36,901	0	94,363	154,701	2,184,003	0
INFORMATION	236,680	0	0	14,758	1,043,235	12,272,446	0
POLICE-ADMINISTRATIVE	0	0	0	0	0	5,382,563	0
POLICE-OFFICE OF THE	0	0	0	0	0	2,000,197	0
FIRE	0	0	0	0	0	19,438,225	0
Total Allocated	557,482	48,855	57,649	179,611	1,543,879	76,422,987	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	557,482	48,855	57,649	179,611	1,543,879	76,422,987	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	557,482	48,855	57,649	179,611	1,543,879	76,422,987	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Allocated Costs By Department

* Group

Central Service Departments	Unallocated	Total
BUILDING USE CHARGE	0	128,890
EQUIPMENT USE CHARGE	0	8,616,638
NONDEPARTMENTAL	6,753,903	8,020,093
CITY MANAGER	370,144	2,349,233
GENERAL SERVICES	23,660,832	42,243,467
FINANCIAL SERVICES	182,593	2,989,325
HUMAN RESOURCES	0	1,765,379
CITY ATTORNEY OFFICE	1,211,809	3,395,812
INFORMATION	13,989	12,286,435
POLICE-ADMINISTRATIVE	0	5,382,563
POLICE-OFFICE OF THE	0	2,000,197
FIRE	72,843,249	92,281,474
Total Allocated	105,036,519	181,459,506
Roll Forward	0	0
Cost With Roll Forward	105,036,519	181,459,506
Adjustments	0	0
Proposed Costs	105,036,519	181,459,506

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE CHARGE	0	428,110	
EQUIPMENT USE CHARGE	0	9,082,378	
NONDEPARTMENTAL	9,700,623	(1,253,317)	
CITY MANAGER	2,528,273	(30,484)	
GENERAL SERVICES	44,730,377	(2,464,251)	
FINANCIAL SERVICES	2,685,347	(142,635)	
HUMAN RESOURCES	1,863,989	(2,011)	
CITY ATTORNEY OFFICE	4,094,424	(572,046)	
INFORMATION TECHNOLOGY	14,260,870	(201,739)	
POLICE-ADMINISTRATIVE SERVICES	5,078,518	(25,000)	
POLICE-OFFICE OF THE CHIEF	2,428,491	(523,656)	
FIRE	92,328,221	(2,534,976)	
MUNICIPAL CLERK-CITY CLERK			100,884
MAYOR AND COUNCIL			545,895
RISK MANAGEMENT			173,525
CITY DEVELOPMENT			1,487,718
TAX OFFICE			228,037
METRO PLANNING ORGAN.- M.P.O.			26,024
MUNICIPAL CLERK			718,131
POLICE			23,097,383
FIRE DEPT			19,107,399
TRANSPORTATION			2,097,662
ENVIRONMENTAL SERVICES			1,927,438
ENGINEERING & CONSTRUCTION MGMT			994,567
PUBLIC HEALTH			3,301,305
PARKS AND RECREATION			13,559,491
ZOO			986,132
LIBRARY			2,124,271
DEPT OF MUSEUMS & CULTURAL AFF			1,028,539
CIVIC/CONVENTION/TOURIST			46,227
SUN METRO			1,185,834
AIRPORT			813,757
AIRPORT POLICE			135,321
AIRPORT FIRE			349,971
COMMUNITY/HUMAN DEVELOPMENT			557,482
PENSION ADMINISTRATION			48,855
9-1-1 EMERGENCY NETWORK			57,649
INTERNATIONAL BRIDGES			179,611
ALL OTHERS			1,543,879

All Monetary Values Are \$ Dollars

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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			0	
Unallocated Total			105,036,519	
Totals	179,699,133	1,760,373	181,459,506	Deviation 0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE CHARGE		
1.4.1 CITY HALL	PERCENTAGE OCCUPIED -OLD CITY HALL SQ FT & CITY HALL 1 DEPT FTE'S	GENERAL SERVICES DEPARTMENT
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 2013 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	FINANCE DEPARTMENT
3.4.2 OUTSIDE CONTRACTS	NONDEPARTMENTAL OUTSIDE CONTRACT EXPENSES PER USER DEPT	COMPTROLLER'S
3.4.3 MOTOR POOL	MOTOR POOL USAGE COSTS PER DEPARTMENT	ACTUAL EXPENSES
3.4.4 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 2013 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	YEARLY 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	PERCENTAGE OCCUPIED -OLD CITY HALL SQ FT & CITY HALL 1 DEPT FTE'S	GENERAL SERVICES DEPARTMENT
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 2013 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 2013 FIXED ASSET SCHEDULE (CAFR)
6.4.8 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP	DIRECT ALLOCATION



CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
HUMAN RESOURCES		
7.4.1 EMPLOYEES	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, EXCL CITYWIDE COSTS	LEGAL DEPARTMENT
INFORMATION TECHNOLOGY		
9.4.1 ADMINISTRATION	IT CONTRACT VALUE MANAGED PER DEPARTMENT	IT ADMIN
9.4.2 INFO SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
9.4.3 TELECOMMUNICATIONS	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
9.4.4 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
9.4.5 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
POLICE-ADMINISTRATIVE SERVICES		
10.4.1 RECORDS	INCIDENT & ACCIDENT REPORTS PER DEPARTMENT	PD
10.4.2 POLICE SUPPLY	DIRECT TO POLICE	DIRECT ALLOCATION
10.4.3 TRAINING	PD TRAINING HOURS PER DEPARTMENT	PD
10.4.4 PERSONNEL	NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION	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	NUMBER OF INTERNAL AFFAIRS CASES MANAGED BY PD	PD
11.4.3 PLANNING & RESEARCH	DIRECT TO POLICE	DIRECT ALLOCATION
11.4.4 PLANNING & RESRCH - WEB	NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION	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
12.4.7 PLANNING & INFRASTRUCTURE	DIRECT ALLOCATION TO FIRE	

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>

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 on occupied square footage in the Old City Hall for six months and number of employees of departments located in the new City Hall Building, City Hall One, for the remaining six months. Office of Management and Budget employees were not included in the City Hall One Building this year as they did not move in until FY 14.
 - ◆ **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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE CHARGE

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	0	8.1633	23,309		23,309		23,309
MUNICIPAL CLERK-CITY CLERK	0	3.0612	8,741		8,741		8,741
MAYOR AND COUNCIL	0	14.2857	40,791		40,791		40,791
FINANCIAL SERVICES	0	20.4082	58,274		58,274		58,274
HUMAN RESOURCES	0	13.2653	37,878		37,878		37,878
CITY ATTORNEY OFFICE	0	12.2449	34,964		34,964		34,964
INFORMATION TECHNOLOGY	0	3.0612	8,741		8,741		8,741
CITY DEVELOPMENT	0	9.1837	26,223		26,223		26,223
ENGINEERING & CONSTRUCTION MGMT	0	7.1429	20,396		20,396		20,396
PARKS AND RECREATION	0	1.0204	2,914		2,914		2,914
COMMUNITY/HUMAN DEVELOPMENT	0	5.1020	14,568		14,568		14,568
ALL OTHERS	0	3.0612	8,741		8,741		8,741
SubTotal	0	100.0000	285,540		285,540		285,540
Total	0	100.0000	285,540		285,540		285,540

Allocation Basis: PERCENTAGE OCCUPIED -OLD CITY HALL SQ FT & CITY HALL 1 DEPT FTE'S
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	23,309	23,309	0	0	0	0
GENERAL SERVICES	9,874	0	9,874	0	0	0
MUNICIPAL CLERK-CITY	8,741	8,741	0	0	0	0
MAYOR AND COUNCIL	40,791	40,791	0	0	0	0
FINANCIAL SERVICES	58,274	58,274	0	0	0	0
HUMAN RESOURCES	37,878	37,878	0	0	0	0
CITY ATTORNEY OFFICE	34,964	34,964	0	0	0	0
INFORMATION	8,741	8,741	0	0	0	0
CITY DEVELOPMENT	26,223	26,223	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
TRANSPORTATION	3,462	0	3,462	0	0	0
ENVIRONMENTAL	860	0	860	0	0	0
ENGINEERING &	20,396	20,396	0	0	0	0
PARKS AND RECREATION	5,108	2,914	2,194	0	0	0
COMMUNITY/HUMAN	14,568	14,568	0	0	0	0
ALL OTHERS	8,741	8,741	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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	9,082,378			
Total Departmental Cost Adjustments:	9,082,378			9,082,378
Total To Be Allocated:	9,082,378	0		9,082,378

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	9,082,378	0	9,082,378
Functional Cost	9,082,378	0	9,082,378
Allocation Step 1			
1st Allocation	9,082,378	0	9,082,378
Allocation Step 2			
2nd Allocation	0	0	0
Total For 020 EQUIPMENT USE CHARGE			
Total Allocated	9,082,378	0	9,082,378

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	2.1651	196,642		196,642		196,642
MUNICIPAL CLERK-CITY CLERK	439,909	0.3231	29,342		29,342		29,342
MAYOR AND COUNCIL	298,621	0.2193	19,918		19,918		19,918
FINANCIAL SERVICES	149,909	0.1101	9,999		9,999		9,999
HUMAN RESOURCES	310,948	0.2284	20,740		20,740		20,740
CITY ATTORNEY OFFICE	18,898	0.0139	1,260		1,260		1,260
INFORMATION TECHNOLOGY	3,547,711	2.6054	236,632		236,632		236,632
CITY DEVELOPMENT	477,742	0.3508	31,865		31,865		31,865
TAX OFFICE	131,592	0.0966	8,777		8,777		8,777
MUNICIPAL CLERK	834,573	0.6129	55,666		55,666		55,666
POLICE	39,034,941	28.6668	2,603,630		2,603,630		2,603,630
FIRE DEPT	42,489,586	31.2038	2,834,058		2,834,058		2,834,058
TRANSPORTATION	17,621,539	12.9411	1,175,357		1,175,357		1,175,357
ENGINEERING & CONSTRUCTION MGMT	548,908	0.4031	36,612		36,612		36,612
PUBLIC HEALTH	14,776,349	10.8516	985,582		985,582		985,582
PARKS AND RECREATION	9,471,100	6.9555	631,722		631,722		631,722
LIBRARY	1,048,583	0.7701	69,940		69,940		69,940
DEPT OF MUSEUMS & CULTURAL AFF	742,234	0.5451	49,507		49,507		49,507
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.9322	84,662		84,662		84,662
SubTotal	136,167,592	100.0000	9,082,378		9,082,378		9,082,378
Total	136,167,592	100.0000	9,082,378		9,082,378		9,082,378

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED
Allocation Source: FY 2013 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE CHARGE

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	467	467
GENERAL SERVICES	196,642	196,642
MUNICIPAL CLERK-CITY	29,342	29,342
MAYOR AND COUNCIL	19,918	19,918
FINANCIAL SERVICES	9,999	9,999
HUMAN RESOURCES	20,740	20,740
CITY ATTORNEY OFFICE	1,260	1,260
INFORMATION	236,632	236,632
CITY DEVELOPMENT	31,865	31,865
TAX OFFICE	8,777	8,777
MUNICIPAL CLERK	55,666	55,666
POLICE	2,603,630	2,603,630
FIRE DEPT	2,834,058	2,834,058
TRANSPORTATION	1,175,357	1,175,357
ENGINEERING &	36,612	36,612
PUBLIC HEALTH	985,582	985,582
PARKS AND RECREATION	631,722	631,722
LIBRARY	69,940	69,940
DEPT OF MUSEUMS &	49,507	49,507
COMMUNITY/HUMAN	84,662	84,662
Direct Billed	0	0
Total	9,082,378	9,082,378

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

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

- ◆ **General Expenses** – Costs such as those associated with Professional Licenses, Liability Insurance, and Property Insurance, are allocated based upon General Fund expenses.
 - ◆ **Outside Contracts** – Costs for outside contracts have been allocated to departments who benefitted from the expense.
 - ◆ **Motor Pool** – Costs to lease the space to park the motor pools in downtown El Paso have been allocated to departments based the amount of motor pool usage costs.
 - ◆ **Retirees Insurance** - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
 - ◆ **PEG** – Costs associated with PEG have not been allocated in this plan.
 - ◆ **City Hall Relocation** – Costs associated with the relocation of City Hall have not been allocated in this plan as they are one time costs.
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CITY OF EL PASO, TEXAS
NON-DEPARTMENTAL
NATURE AND EXTENT OF SERVICES

- ◆ **General Government** - All other costs are classified as general government in nature and are not allocated within this Plan.

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,700,623			9,700,623
TRANSFERS	(442,730)			
BILLING/COLLECT AGEN CONTRACTS	(906,039)			
BANK SVC CHRGS & CR CARD FEES	95,452			
Total Deductions:	(1,253,317)			(1,253,317)
EQUIPMENT USE CHARGE	467		467	
NONDEPARTMENTAL		31,299	31,299	
CITY MANAGER		45,585	45,585	
FINANCIAL SERVICES		111,314	111,314	
HUMAN RESOURCES		363	363	
INFORMATION TECHNOLOGY		317	317	
Total Allocated Additions:	467	188,878	189,345	189,345
Total To Be Allocated:	8,447,773	188,878		8,636,651

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	OUTSIDE CONTRACTS	MOTOR POOL
Wages & Benefits					
SALARIES & WAGES	170,042	0	119,174	0	0
FRINGE BENEFITS	37,829	0	21,428	0	0
Other Expense & Cost					
RETIRESS HEALTH	1,600,000	0	0	0	0
WORKERS COMP - CIVILIAN	(1,500,000)	0	0	0	0
APPRAISAL SERVICES	2,491,693	0	0	0	0
SUPPLIES	(488)	0	0	0	0
OUTSIDE CONTRACTS - NOC	828,206	0	3,385	553,500	0
COMPUTER RELATED-LEASES	1,137,898	0	(68)	0	0
LEASES	44,267	0	0	0	44,267
LIABILITY INSURANCE	560,734	0	560,734	0	0
OPER CONT RESERVES	830,194	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	1,164,230	0	16,486	0	0
PROPERTY INS PMNTS	313,019	0	313,019	0	0
PROF LICENSES	109,546	0	109,546	0	0
COMMUNITY SERVICE PROJECTS	359,459	0	0	0	0
GENERAL CITY	300,677	0	0	0	0
*TRANSFERS	442,730	442,730	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	906,039	906,039	0	0	0
*BANK SVC CHRGS & CR CARD FEES	(95,452)	(95,452)	0	0	0
Departmental Totals					
Total Expenditures	9,700,623	1,253,317	1,143,704	553,500	44,267
Deductions					
Total Deductions	(1,253,317)	(1,253,317)	0	0	0
Functional Cost					
Functional Cost	8,447,306	0	1,143,704	553,500	44,267
Allocation Step 1					
Inbound- All Others	467	467	0	0	0
Reallocate Admin Costs		(467)	63	31	2
Unallocated Costs	(6,606,200)	0	0	0	0
1st Allocation	1,841,573	0	1,143,767	553,531	44,269

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	OUTSIDE CONTRACTS	MOTOR POOL
Allocation Step 2					
Inbound- All Others	188,878	188,878	0	0	0
Reallocate Admin Costs		(188,878)	25,573	12,376	990
Unallocated Costs	(147,703)	0	0	0	0
2nd Allocation	41,175	0	25,573	12,376	990
Total For 025 NONDEPARTMENTAL					
Total Allocated	1,882,748	0	1,169,340	565,907	45,259

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	RETIREES INSURANCE	PEG	CITY HALL RELOCATION	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	0	50,868	0	0
FRINGE BENEFITS	0	16,401	0	0
Other Expense & Cost				
RETIRESS HEALTH	1,600,000	0	0	0
WORKERS COMP - CIVILIAN	(1,500,000)	0	0	0
APPRAISAL SERVICES	0	0	0	2,491,693
SUPPLIES	0	0	0	(488)
OUTSIDE CONTRACTS - NOC	0	0	271,321	0
COMPUTER RELATED-LEASES	0	0	1,137,966	0
LEASES	0	0	0	0
LIABILITY INSURANCE	0	0	0	0
OPER CONT RESERVES	0	0	0	830,194
OTHER SERVICES/CHARGES EXPENSE	0	0	1,147,744	0
PROPERTY INS PMNTS	0	0	0	0
PROF LICENSES	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	359,459
GENERAL CITY	0	0	0	300,677
*TRANSFERS	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0
*BANK SVC CHRGS & CR CARD FEES	0	0	0	0
Departmental Totals				
Total Expenditures	100,000	67,269	2,557,031	3,981,535
Deductions				
Total Deductions	0	0	0	0
Functional Cost	100,000	67,269	2,557,031	3,981,535
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	6	4	141	220
Unallocated Costs	0	(67,273)	(2,557,172)	(3,981,755)
1st Allocation	100,006	0	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	RETIREES INSURANCE	PEG	CITY HALL RELOCATION	GENERAL GOVT
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	2,236	1,504	57,174	89,025
Unallocated Costs	0	(1,504)	(57,174)	(89,025)
2nd Allocation	2,236	0	0	0
Total For 025 NONDEPARTMENTAL				
Total Allocated	102,242	0	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	8,957,216	2.7345	31,276		31,276		31,276
CITY MANAGER	2,527,459	0.7716	8,825		8,825	203	9,028
GENERAL SERVICES	24,503,102	7.4804	85,558		85,558	1,967	87,525
MUNICIPAL CLERK-CITY CLERK	955,521	0.2917	3,336		3,336	77	3,413
MAYOR AND COUNCIL	1,286,460	0.3927	4,492		4,492	103	4,595
FINANCIAL SERVICES	2,582,198	0.7883	9,016		9,016	207	9,223
HUMAN RESOURCES	1,863,989	0.5690	6,509		6,509	150	6,659
CITY ATTORNEY OFFICE	3,562,662	1.0876	12,440		12,440	286	12,726
INFORMATION TECHNOLOGY	14,059,563	4.2921	49,092		49,092	1,128	50,220
CITY DEVELOPMENT	8,782,543	2.6812	30,666		30,666	705	31,371
POLICE-ADMINISTRATIVE SERVICES	5,053,518	1.5428	17,645		17,645	406	18,051
POLICE-OFFICE OF THE CHIEF	1,852,092	0.5654	6,467		6,467	149	6,616
FIRE	91,197,485	27.8410	318,437		318,437	7,320	325,757
TAX OFFICE	1,643,594	0.5018	5,739		5,739	132	5,871
MUNICIPAL CLERK	4,069,412	1.2423	14,209		14,209	327	14,536
POLICE	104,787,242	31.9899	365,890		365,890	8,409	374,299
TRANSPORTATION	12,853,328	3.9239	44,880		44,880	1,032	45,912
ENVIRONMENTAL SERVICES	2,178,796	0.6651	7,608		7,608	175	7,783
ENGINEERING & CONSTRUCTION MGMT	2,980,995	0.9100	10,409		10,409	239	10,648
PUBLIC HEALTH	5,452,435	1.6645	19,038		19,038	438	19,476
PARKS AND RECREATION	11,666,459	3.5616	40,736		40,736	936	41,672
ZOO	3,725,581	1.1374	13,009		13,009	299	13,308
LIBRARY	8,393,380	2.5624	29,307		29,307	674	29,981
DEPT OF MUSEUMS & CULTURAL AFF	2,297,950	0.7015	8,024		8,024	184	8,208
COMMUNITY/HUMAN DEVELOPMENT	331,949	0.1013	1,159		1,159	27	1,186
SubTotal	327,564,929	100.0000	1,143,767		1,143,767	25,573	1,169,340
Total	327,564,929	100.0000	1,143,767		1,143,767	25,573	1,169,340

**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL

Activity - OUTSIDE CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	1,040	0.1879	1,040		1,040	23	1,063
POLICE	484,160	87.4724	484,187		484,187	10,826	495,013
ZOO	68,300	12.3397	68,304		68,304	1,527	69,831
SubTotal	553,500	100.0000	553,531		553,531	12,376	565,907
Total	553,500	100.0000	553,531		553,531	12,376	565,907

Allocation Basis: NONDEPARTMENTAL OUTSIDE CONTRACT EXPENSES PER USER DEPT
Allocation Source: COMPTROLLER'S

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	93	0.1069	47		47	1	48
GENERAL SERVICES	4,706	5.4076	2,394		2,394	54	2,448
MUNICIPAL CLERK-CITY CLERK	15	0.0172	8		8		8
MAYOR AND COUNCIL	219	0.2516	111		111	2	113
FINANCIAL SERVICES	184	0.2114	94		94	2	96
HUMAN RESOURCES	105	0.1207	53		53	1	54
INFORMATION TECHNOLOGY	18,433	21.1810	9,377		9,377	210	9,587
RISK MANAGEMENT	185	0.2126	94		94	2	96
CITY DEVELOPMENT	8,428	9.6845	4,287		4,287	96	4,383
TAX OFFICE	-886	-1.0181	-451		-451	-10	-461
MUNICIPAL CLERK	3,616	4.1551	1,839		1,839	41	1,880
POLICE	34,121	39.2078	17,358		17,358	388	17,746
TRANSPORTATION	459	0.5274	233		233	5	238
ENGINEERING & CONSTRUCTION MGMT	317	0.3643	161		161	4	165
PARKS AND RECREATION	4,486	5.1548	2,282		2,282	51	2,333
LIBRARY	2,938	3.3760	1,495		1,495	33	1,528
DEPT OF MUSEUMS & CULTURAL AFF	1,645	1.8902	837		837	19	856
COMMUNITY/HUMAN DEVELOPMENT	7,962	9.1490	4,050		4,050	91	4,141
SubTotal	87,026	100.0000	44,269		44,269	990	45,259
Total	87,026	100.0000	44,269		44,269	990	45,259

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	1.00	0.0230	23		23		23
CITY MANAGER	34.50	0.7930	793		793	18	811
GENERAL SERVICES	236.00	5.4243	5,425		5,425	121	5,546
MUNICIPAL CLERK-CITY CLERK	6.00	0.1379	138		138	3	141
MAYOR AND COUNCIL	25.20	0.5792	579		579	13	592
FINANCIAL SERVICES	48.00	1.1032	1,103		1,103	25	1,128
HUMAN RESOURCES	27.00	0.6206	621		621	14	635
CITY ATTORNEY OFFICE	30.00	0.6895	690		690	15	705
INFORMATION TECHNOLOGY	74.75	1.7181	1,718		1,718	38	1,756
CITY DEVELOPMENT	167.35	3.8464	3,847		3,847	86	3,933
POLICE-ADMINISTRATIVE SERVICES	126.00	2.8960	2,896		2,896	65	2,961
POLICE-OFFICE OF THE CHIEF	25.00	0.5746	575		575	13	588
FIRE	1,363.05	31.3288	31,328		31,328	700	32,028
TAX OFFICE	22.00	0.5057	506		506	11	517
METRO PLANNING ORGAN.- M.P.O.	12.00	0.2758	276		276	6	282
MUNICIPAL CLERK	82.73	1.9015	1,902		1,902	43	1,945
POLICE	1,116.70	25.6666	25,668		25,668	574	26,242
TRANSPORTATION	234.00	5.3783	5,379		5,379	120	5,499
ENGINEERING & CONSTRUCTION MGMT	65.50	1.5055	1,506		1,506	34	1,540
PARKS AND RECREATION	330.41	7.5943	7,595		7,595	170	7,765
ZOO	102.50	2.3559	2,356		2,356	53	2,409
LIBRARY	164.50	3.7809	3,781		3,781	85	3,866
DEPT OF MUSEUMS & CULTURAL AFF	56.60	1.3009	1,301		1,301	29	1,330
SubTotal	4,350.79	100.0000	100,006		100,006	2,236	102,242
Total	4,350.79	100.0000	100,006		100,006	2,236	102,242

**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	OUTSIDE CONTRACTS	MOTOR POOL	RETIREEES INSURANCE
NONDEPARTMENTAL	31,299	31,276	0	0	23
CITY MANAGER	9,887	9,028	0	48	811
GENERAL SERVICES	96,582	87,525	1,063	2,448	5,546
MUNICIPAL CLERK-CITY	3,562	3,413	0	8	141
MAYOR AND COUNCIL	5,300	4,595	0	113	592
FINANCIAL SERVICES	10,447	9,223	0	96	1,128
HUMAN RESOURCES	7,348	6,659	0	54	635
CITY ATTORNEY OFFICE	13,431	12,726	0	0	705
INFORMATION	61,563	50,220	0	9,587	1,756
RISK MANAGEMENT	96	0	0	96	0
CITY DEVELOPMENT	39,687	31,371	0	4,383	3,933
POLICE-ADMINISTRATIVE	21,012	18,051	0	0	2,961
POLICE-OFFICE OF THE	7,204	6,616	0	0	588
FIRE	357,785	325,757	0	0	32,028
TAX OFFICE	5,927	5,871	0	(461)	517
METRO PLANNING	282	0	0	0	282
MUNICIPAL CLERK	18,361	14,536	0	1,880	1,945
POLICE	913,300	374,299	495,013	17,746	26,242
TRANSPORTATION	51,649	45,912	0	238	5,499
ENVIRONMENTAL	7,783	7,783	0	0	0
ENGINEERING &	12,353	10,648	0	165	1,540
PUBLIC HEALTH	19,476	19,476	0	0	0
PARKS AND RECREATION	51,770	41,672	0	2,333	7,765
ZOO	85,548	13,308	69,831	0	2,409
LIBRARY	35,375	29,981	0	1,528	3,866
DEPT OF MUSEUMS &	10,394	8,208	0	856	1,330
COMMUNITY/HUMAN	5,327	1,186	0	4,141	0
Direct Billed	0	0	0	0	0
Total	1,882,748	1,169,340	565,907	45,259	102,242



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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,528,273			2,528,273
GENERAL CITY	(814)			
Total Deductions:	(814)			(814)
BUILDING USE CHARGE	23,309		23,309	
NONDEPARTMENTAL	9,665	222	9,887	
CITY MANAGER		9,180	9,180	
GENERAL SERVICES		149,536	149,536	
FINANCIAL SERVICES		8,695	8,695	
HUMAN RESOURCES		12,514	12,514	
CITY ATTORNEY OFFICE		193,133	193,133	
INFORMATION TECHNOLOGY		330,281	330,281	
Total Allocated Additions:	32,974	703,561	736,535	736,535
REIMBURSED EXP	(29,670)			
Total Departmental Cost Adjustments:	(29,670)			(29,670)
Total To Be Allocated:	2,530,763	703,561		3,234,324

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	Total	General & Admin	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	1,888,312	0	635,686	311,330	729,162
FRINGE BENEFITS	489,888	0	160,087	82,786	182,658
Other Expense & Cost					
CONTRACTUAL SERVICES	73,711	0	21,778	6,264	38,380
MATERIALS/SUPPLIES	22,911	0	11,870	8,242	2,579
OPERATING EXP	52,637	0	30,027	14,506	6,155
*GENERAL CITY	814	814	0	0	0
Departmental Totals					
Total Expenditures	2,528,273	814	859,448	423,128	958,934
Deductions					
Total Deductions	(814)	(814)	0	0	0
Cost Adjustments					
REIMBURSED EXP	(29,670)	0	(2,514)	(27,060)	0
Functional Cost					
Functional Cost	2,497,789	0	856,934	396,068	958,934
Allocation Step 1					
Inbound- All Others	32,974	32,974	0	0	0
Reallocate Admin Costs		(32,974)	11,313	5,229	12,658
Unallocated Costs	(289,627)	0	0	0	0
1st Allocation	2,241,136	0	868,247	401,297	971,592
Allocation Step 2					
Inbound- All Others	703,561	703,561	0	0	0
Reallocate Admin Costs		(703,561)	241,376	111,562	270,106
Unallocated Costs	(80,517)	0	0	0	0
2nd Allocation	623,044	0	241,376	111,562	270,106
Total For 030 CITY MANAGER					
Total Allocated	2,864,180	0	1,109,623	512,859	1,241,698

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

PUBLIC INFOR

Wages & Benefits

SALARIES & WAGES	212,134
FRINGE BENEFITS	64,357

Other Expense & Cost

CONTRACTUAL SERVICES	7,289
MATERIALS/SUPPLIES	220
OPERATING EXP	1,949
*GENERAL CITY	0

Departmental Totals

Total Expenditures	285,949
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Deductions

Total Deductions	0
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Cost Adjustments

REIMBURSED EXP	(96)
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Functional Cost	285,853
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Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	3,774
Unallocated Costs	(289,627)
1st Allocation	0

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	80,517
Unallocated Costs	(80,517)
2nd Allocation	0

Total For 030 CITY MANAGER

Total Allocated	0
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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1.00	0.0167	145		145		145
CITY MANAGER	34.50	0.5765	5,006		5,006		5,006
GENERAL SERVICES	236.00	3.9438	34,242		34,242	9,576	43,818
MUNICIPAL CLERK-CITY CLERK	6.00	0.1003	871		871	243	1,114
MAYOR AND COUNCIL	25.20	0.4211	3,656		3,656	1,023	4,679
FINANCIAL SERVICES	48.00	0.8021	6,965		6,965	1,948	8,913
HUMAN RESOURCES	27.00	0.4512	3,918		3,918	1,096	5,014
CITY ATTORNEY OFFICE	30.00	0.5013	4,353		4,353	1,217	5,570
INFORMATION TECHNOLOGY	74.75	1.2492	10,846		10,846	3,033	13,879
RISK MANAGEMENT	9.00	0.1504	1,306		1,306	365	1,671
CITY DEVELOPMENT	167.35	2.7966	24,281		24,281	6,791	31,072
POLICE-ADMINISTRATIVE SERVICES	126.00	2.1056	18,282		18,282	5,113	23,395
POLICE-OFFICE OF THE CHIEF	25.00	0.4178	3,627		3,627	1,014	4,641
FIRE	1,363.05	22.7783	197,769		197,769	55,308	253,077
TAX OFFICE	22.00	0.3676	3,192		3,192	893	4,085
METRO PLANNING ORGAN.- M.P.O.	12.00	0.2005	1,741		1,741	487	2,228
MUNICIPAL CLERK	82.73	1.3825	12,004		12,004	3,357	15,361
POLICE	1,116.70	18.6613	162,026		162,026	45,313	207,339
TRANSPORTATION	234.00	3.9104	33,952		33,952	9,495	43,447
ENVIRONMENTAL SERVICES	480.00	8.0213	69,645		69,645	19,477	89,122
ENGINEERING & CONSTRUCTION MGMT	65.50	1.0946	9,504		9,504	2,658	12,162
PUBLIC HEALTH	251.25	4.1987	36,455		36,455	10,195	46,650
PARKS AND RECREATION	330.41	5.5215	47,940		47,940	13,407	61,347
ZOO	102.50	1.7129	14,872		14,872	4,159	19,031
LIBRARY	164.50	2.7490	23,868		23,868	6,675	30,543
DEPT OF MUSEUMS & CULTURAL AFF	56.60	0.9458	8,212		8,212	2,297	10,509
SUN METRO	531.00	8.8736	77,045		77,045	21,547	98,592
AIRPORT	208.00	3.4759	30,180		30,180	8,440	38,620

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 POLICE	34.50	0.5765	5,006		5,006	1,400	6,406
AIRPORT FIRE	32.00	0.5348	4,643		4,643	1,298	5,941
COMMUNITY/HUMAN DEVELOPMENT	36.00	0.6016	5,223		5,223	1,461	6,684
INTERNATIONAL BRIDGES	51.50	0.8606	7,472		7,472	2,090	9,562
SubTotal	5,984.04	100.0000	868,247		868,247	241,376	1,109,623
Total	5,984.04	100.0000	868,247		868,247	241,376	1,109,623

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	769	9.9032	39,742		39,742	11,050	50,792
FINANCIAL SERVICES	440	5.6662	22,738		22,738	6,321	29,059
HUMAN RESOURCES	470	6.0558	24,302		24,302	6,756	31,058
INFORMATION TECHNOLOGY	177	2.2858	9,173		9,173	2,550	11,723
CITY DEVELOPMENT	640	8.2450	33,087		33,087	9,198	42,285
TAX OFFICE	422	5.4409	21,834		21,834	6,070	27,904
POLICE	391	5.0467	20,252		20,252	5,630	25,882
FIRE DEPT	235	3.0378	12,190		12,190	3,389	15,579
TRANSPORTATION	296	3.8183	15,323		15,323	4,260	19,583
ENVIRONMENTAL SERVICES	637	8.2032	32,919		32,919	9,152	42,071
PARKS AND RECREATION	584	7.5303	30,219		30,219	8,401	38,620
ZOO	306	3.9438	15,826		15,826	4,400	20,226
LIBRARY	140	1.8029	7,235		7,235	2,011	9,246
DEPT OF MUSEUMS & CULTURAL AFF	238	3.0649	12,299		12,299	3,419	15,718
CIVIC/CONVENTION/TOURIST	298	3.8376	15,400		15,400	4,281	19,681
SUN METRO	130	1.6741	6,718		6,718	1,868	8,586
AIRPORT	678	8.7408	35,077		35,077	9,751	44,828
PENSION ADMINISTRATION	181	2.3309	9,354		9,354	2,600	11,954
INTERNATIONAL BRIDGES	122	1.5775	6,331		6,331	1,760	8,091
ALL OTHERS	605	7.7943	31,278		31,278	8,695	39,973
SubTotal	7,765	100.0000	401,297		401,297	111,562	512,859
Total	7,765	100.0000	401,297		401,297	111,562	512,859

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	27,516,740	4.6769	45,440		45,440		45,440
CITY MANAGER	2,527,459	0.4296	4,174		4,174		4,174
GENERAL SERVICES	42,401,949	7.2069	70,021		70,021	20,514	90,535
MUNICIPAL CLERK-CITY CLERK	1,005,391	0.1709	1,660		1,660	486	2,146
MAYOR AND COUNCIL	1,380,995	0.2347	2,281		2,281	668	2,949
FINANCIAL SERVICES	2,701,164	0.4591	4,461		4,461	1,307	5,768
HUMAN RESOURCES	1,863,989	0.3168	3,078		3,078	902	3,980
CITY ATTORNEY OFFICE	3,915,205	0.6654	6,465		6,465	1,894	8,359
INFORMATION TECHNOLOGY	14,059,398	2.3896	23,217		23,217	6,802	30,019
RISK MANAGEMENT	43,783,932	7.4418	72,303		72,303	21,182	93,485
CITY DEVELOPMENT	14,277,221	2.4266	23,577		23,577	6,907	30,484
POLICE-ADMINISTRATIVE SERVICES	5,053,518	0.8589	8,345		8,345	2,445	10,790
POLICE-OFFICE OF THE CHIEF	2,412,855	0.4101	3,985		3,985	1,167	5,152
FIRE	91,226,466	15.5053	150,649		150,649	44,135	194,784
TAX OFFICE	1,643,594	0.2794	2,714		2,714	795	3,509
METRO PLANNING ORGAN.- M.P.O.	1,721,871	0.2927	2,843		2,843	833	3,676
MUNICIPAL CLERK	4,528,102	0.7696	7,478		7,478	2,191	9,669
POLICE	109,103,514	18.5437	180,170		180,170	52,784	232,954
TRANSPORTATION	16,356,188	2.7800	27,010		27,010	7,913	34,923
ENVIRONMENTAL SERVICES	35,017,975	5.9518	57,828		57,828	16,941	74,769
ENGINEERING & CONSTRUCTION MGMT	2,980,995	0.5067	4,923		4,923	1,442	6,365
PUBLIC HEALTH	16,327,952	2.7752	26,963		26,963	7,899	34,862
PARKS AND RECREATION	11,926,522	2.0271	19,695		19,695	5,770	25,465
ZOO	6,057,218	1.0295	10,003		10,003	2,930	12,933
LIBRARY	9,662,510	1.6423	15,956		15,956	4,675	20,631
DEPT OF MUSEUMS & CULTURAL AFF	4,592,196	0.7805	7,583		7,583	2,222	9,805
CIVIC/CONVENTION/TOURIST	5,962,383	1.0134	9,846		9,846	2,885	12,731
SUN METRO	56,437,779	9.5925	93,200		93,200	27,304	120,504

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	27,623,811	4.6951	45,617		45,617	13,364	58,981
AIRPORT POLICE	4,843,069	0.8232	7,998		7,998	2,343	10,341
AIRPORT FIRE	3,794,863	0.6450	6,267		6,267	1,836	8,103
COMMUNITY/HUMAN DEVELOPMENT	11,418,845	1.9408	18,857		18,857	5,524	24,381
INTERNATIONAL BRIDGES	4,229,553	0.7189	6,985		6,985	2,046	9,031
SubTotal	588,355,222	100.0000	971,592		971,592	270,106	1,241,698
Total	588,355,222	100.0000	971,592		971,592	270,106	1,241,698

Allocation Basis: TOTAL FY 2013 ACTUAL EXPENDITURES
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
NONDEPARTMENTAL	45,585	145	0	45,440
CITY MANAGER	9,180	5,006	0	4,174
GENERAL SERVICES	185,145	43,818	50,792	90,535
MUNICIPAL CLERK-CITY	3,260	1,114	0	2,146
MAYOR AND COUNCIL	7,628	4,679	0	2,949
FINANCIAL SERVICES	43,740	8,913	29,059	5,768
HUMAN RESOURCES	40,052	5,014	31,058	3,980
CITY ATTORNEY OFFICE	13,929	5,570	0	8,359
INFORMATION	55,621	13,879	11,723	30,019
RISK MANAGEMENT	95,156	1,671	0	93,485
CITY DEVELOPMENT	103,841	31,072	42,285	30,484
POLICE-ADMINISTRATIVE	34,185	23,395	0	10,790
POLICE-OFFICE OF THE	9,793	4,641	0	5,152
FIRE	447,861	253,077	0	194,784
TAX OFFICE	35,498	4,085	27,904	3,509
METRO PLANNING	5,904	2,228	0	3,676
MUNICIPAL CLERK	25,030	15,361	0	9,669
POLICE	466,175	207,339	25,882	232,954
FIRE DEPT	15,579	0	15,579	0
TRANSPORTATION	97,953	43,447	19,583	34,923
ENVIRONMENTAL	205,962	89,122	42,071	74,769
ENGINEERING &	18,527	12,162	0	6,365
PUBLIC HEALTH	81,512	46,650	0	34,862
PARKS AND RECREATION	125,432	61,347	38,620	25,465
ZOO	52,190	19,031	20,226	12,933
LIBRARY	60,420	30,543	9,246	20,631
DEPT OF MUSEUMS &	36,032	10,509	15,718	9,805
CIVIC/CONVENTION/TOURI	32,412	0	19,681	12,731
SUN METRO	227,682	98,592	8,586	120,504
AIRPORT	142,429	38,620	44,828	58,981
AIRPORT POLICE	16,747	6,406	0	10,341
AIRPORT FIRE	14,044	5,941	0	8,103
COMMUNITY/HUMAN	31,065	6,684	0	24,381
PENSION ADMINISTRATION	11,954	0	11,954	0
INTERNATIONAL BRIDGES	26,684	9,562	8,091	9,031
ALL OTHERS	39,973	0	39,973	0



CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	2,864,180	1,109,623	512,859	1,241,698



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 yearly contract building breakdown.
 - ◆ **Records** – Costs associated with maintain the City's records have been allocated to departments based on the number of boxes in storage.
 - ◆ **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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	44,730,377			44,730,377
CAPITAL OUTLAY	(129,424)			
PRINCIPAL & INTEREST	(2,196,145)			
Total Deductions:	(2,325,569)			(2,325,569)
BUILDING USE CHARGE	9,874		9,874	
EQUIPMENT USE CHARGE	196,642		196,642	
NONDEPARTMENTAL	94,417	2,165	96,582	
CITY MANAGER	144,005	41,140	185,145	
GENERAL SERVICES		907,098	907,098	
FINANCIAL SERVICES		162,706	162,706	
HUMAN RESOURCES		85,606	85,606	
CITY ATTORNEY OFFICE		80,537	80,537	
INFORMATION TECHNOLOGY		260,654	260,654	
Total Allocated Additions:	444,938	1,539,906	1,984,844	1,984,844
REIMBURSED EXPENDITURES	(138,682)			
Total Departmental Cost Adjustments:	(138,682)			(138,682)
Total To Be Allocated:	42,711,064	1,539,906		44,250,970

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	PARK - LAND MAN & MAINT	FACILITIES	DEPT JANITORIAL
Wages & Benefits					
SALARIES & WAGES	7,928,926	64,425	2,354,100	2,211,348	0
FRINGE BENEFITS	2,818,856	32,061	871,539	837,465	0
Other Expense & Cost					
CONTRACTUAL SVCS	3,113,692	1,159	1,387,892	1,154,117	0
MAINT SVCS CONTRACT-JANITORIAL	675,440	0	0	0	530,491
SECURITY CONTRACTS	260,838	0	0	0	0
MATERIALS/SUPPLIES	15,111,823	14,086	1,114,311	903,297	0
OPERATING EXPENSES	2,500,866	0	2,419,955	17,177	0
UTILITIES	9,994,367	0	0	0	0
*CAPITAL OUTLAY	129,424	129,424	0	0	0
*PRINCIPAL & INTEREST	2,196,145	2,196,145	0	0	0
Departmental Totals					
Total Expenditures	44,730,377	2,437,300	8,147,797	5,123,404	530,491
Deductions					
Total Deductions	(2,325,569)	(2,325,569)	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES	(138,682)	0	0	0	0
Functional Cost	42,266,126	111,731	8,147,797	5,123,404	530,491
Allocation Step 1					
Inbound- All Others	444,938	444,938	0	0	0
Reallocate Admin Costs		(556,669)	107,596	67,657	7,005
Unallocated Costs	(22,837,449)	0	0	0	0
1st Allocation	19,873,615	0	8,255,393	5,191,061	537,496
Allocation Step 2					
Inbound- All Others	1,539,906	1,539,906	0	0	0
Reallocate Admin Costs		(1,539,906)	297,641	187,159	19,378
Unallocated Costs	(823,383)	0	0	0	0
2nd Allocation	716,523	0	297,641	187,159	19,378

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	20,590,138	0	8,553,034	5,378,220	556,874

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	RECORDS	CITY HALL COSTS	DEPT UTILITIES	FLEET SERVICES	QUICK COPY
Wages & Benefits					
SALARIES & WAGES	100,742	0	0	3,125,426	72,885
FRINGE BENEFITS	28,255	0	0	1,023,449	26,087
Other Expense & Cost					
CONTRACTUAL SVCS	58,501	0	0	127,711	384,312
MAINT SVCS CONTRACT-JANITORIAL	0	144,949	0	0	0
SECURITY CONTRACTS	0	260,838	0	0	0
MATERIALS/SUPPLIES	350	0	0	13,076,910	2,869
OPERATING EXPENSES	1,677	0	0	61,784	273
UTILITIES	0	253,142	5,103,131	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL & INTEREST	0	0	0	0	0
Departmental Totals					
Total Expenditures	189,525	658,929	5,103,131	17,415,280	486,426
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES	0	0	(138,682)	0	0
Functional Cost					
Functional Cost	189,525	658,929	4,964,449	17,415,280	486,426
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,503	8,701	65,558	229,978	6,423
Unallocated Costs	0	0	0	(17,645,258)	(492,849)
1st Allocation	192,028	667,630	5,030,007	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	6,923	24,070	181,352	636,184	17,769
Unallocated Costs	0	0	0	(636,184)	(17,769)
2nd Allocation	6,923	24,070	181,352	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	198,951	691,700	5,211,359	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

OTHER UTILITIES

Wages & Benefits

SALARIES & WAGES	0
FRINGE BENEFITS	0

Other Expense & Cost

CONTRACTUAL SVCS	0
MAINT SVCS CONTRACT-JANITORIAL	0
SECURITY CONTRACTS	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
UTILITIES	4,638,094
*CAPITAL OUTLAY	0
*PRINCIPAL & INTEREST	0

Departmental Totals

Total Expenditures	4,638,094
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Deductions

Total Deductions	0
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Cost Adjustments

REIMBURSED EXPENDITURES	0
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Functional Cost	4,638,094
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Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	61,248
Unallocated Costs	(4,699,342)
1st Allocation	0

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	169,430
Unallocated Costs	(169,430)
2nd Allocation	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	8,255,393		8,255,393	297,641	8,553,034
SubTotal	100	100.0000	8,255,393		8,255,393	297,641	8,553,034
Total	100	100.0000	8,255,393		8,255,393	297,641	8,553,034

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	789	1.8308	95,036		95,036		95,036
GENERAL SERVICES	3,956	9.1793	476,503		476,503		476,503
MUNICIPAL CLERK-CITY CLERK	201	0.4664	24,211		24,211	981	25,192
MAYOR AND COUNCIL	846	1.9630	101,901		101,901	4,129	106,030
FINANCIAL SERVICES	1,611	3.7381	194,046		194,046	7,862	201,908
HUMAN RESOURCES	906	2.1022	109,128		109,128	4,421	113,549
CITY ATTORNEY OFFICE	1,007	2.3366	121,294		121,294	4,914	126,208
INFORMATION TECHNOLOGY	297	0.6891	35,774		35,774	1,449	37,223
CITY DEVELOPMENT	89	0.2065	10,720		10,720	434	11,154
TAX OFFICE	45	0.1044	5,420		5,420	220	5,640
MUNICIPAL CLERK	390	0.9049	46,976		46,976	1,903	48,879
POLICE	6,647	15.4233	800,635		800,635	32,438	833,073
FIRE DEPT	8,853	20.5422	1,066,347		1,066,347	43,203	1,109,550
TRANSPORTATION	852	1.9769	102,624		102,624	4,158	106,782
ENVIRONMENTAL SERVICES	349	0.8098	42,037		42,037	1,703	43,740
PUBLIC HEALTH	7,726	17.9270	930,602		930,602	37,703	968,305
PARKS AND RECREATION	521	1.2089	62,755		62,755	2,542	65,297
ZOO	26	0.0603	3,132		3,132	127	3,259
LIBRARY	4,393	10.1933	529,140		529,140	21,438	550,578
DEPT OF MUSEUMS & CULTURAL AFF	601	1.3945	72,391		72,391	2,933	75,324
AIRPORT	330	0.7657	39,749		39,749	1,610	41,359
9-1-1 EMERGENCY NETWORK	459	1.0673	55,404		55,404	2,245	57,649
ALL OTHERS	2,202	5.1095	265,236		265,236	10,746	275,982
SubTotal	43,097	100.0000	5,191,061		5,191,061	187,159	5,378,220
Total	43,097	100.0000	5,191,061		5,191,061	187,159	5,378,220

**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Allocation Basis: NUMBER OF LABOR HOURS PER BUILDING

Allocation Source: FACILITIES DIRECTOR

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	70,524	13.8296	74,334		74,334		74,334
POLICE-ADMINISTRATIVE SERVICES	13,937	2.7330	14,690		14,690	615	15,305
FIRE	31,056	6.0900	32,734		32,734	1,370	34,104
POLICE	295,201	57.8885	311,147		311,147	13,017	324,164
FIRE DEPT	17,724	3.4756	18,681		18,681	782	19,463
TRANSPORTATION	15,672	3.0733	16,519		16,519	691	17,210
ENVIRONMENTAL SERVICES	3,894	0.7636	4,104		4,104	172	4,276
PARKS AND RECREATION	9,932	1.9477	10,469		10,469	438	10,907
DEPT OF MUSEUMS & CULTURAL AFF	52,008	10.1987	54,818		54,818	2,293	57,111
SubTotal	509,948	100.0000	537,496		537,496	19,378	556,874
Total	509,948	100.0000	537,496		537,496	19,378	556,874

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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
GENERAL SERVICES	89	0.8132	1,562		1,562		1,562
MUNICIPAL CLERK-CITY CLERK	76	0.6944	1,334		1,334	48	1,382
FINANCIAL SERVICES	22	0.2010	386		386	14	400
HUMAN RESOURCES	301	2.7504	5,281		5,281	192	5,473
CITY ATTORNEY OFFICE	1,321	12.0705	23,179		23,179	842	24,021
INFORMATION TECHNOLOGY	1,526	13.9437	26,776		26,776	973	27,749
CITY DEVELOPMENT	4,010	36.6412	70,359		70,359	2,559	72,918
POLICE-OFFICE OF THE CHIEF	960	8.7719	16,845		16,845	612	17,457
MUNICIPAL CLERK	49	0.4477	860		860	31	891
POLICE	569	5.1992	9,984		9,984	363	10,347
TRANSPORTATION	1	0.0091	18		18	1	19
ENVIRONMENTAL SERVICES	56	0.5117	983		983	36	1,019
PARKS AND RECREATION	1,741	15.9083	30,548		30,548	1,110	31,658
ZOO	112	1.0234	1,965		1,965	71	2,036
CIVIC/CONVENTION/TOURIST	66	0.6031	1,158		1,158	42	1,200
AIRPORT	45	0.4112	790		790	29	819
SubTotal	10,944	100.0000	192,028		192,028	6,923	198,951
Total	10,944	100.0000	192,028		192,028	6,923	198,951

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	0	8.1633	54,500		54,500		54,500
MUNICIPAL CLERK-CITY CLERK	0	3.0612	20,438		20,438	802	21,240
MAYOR AND COUNCIL	0	14.2857	95,376		95,376	3,744	99,120
FINANCIAL SERVICES	0	20.4082	136,249		136,249	5,351	141,600
HUMAN RESOURCES	0	13.2653	88,563		88,563	3,477	92,040
CITY ATTORNEY OFFICE	0	12.2449	81,751		81,751	3,209	84,960
INFORMATION TECHNOLOGY	0	3.0612	20,438		20,438	802	21,240
CITY DEVELOPMENT	0	9.1837	61,313		61,313	2,407	63,720
ENGINEERING & CONSTRUCTION MGMT	0	7.1429	47,688		47,688	1,872	49,560
PARKS AND RECREATION	0	1.0204	6,813		6,813	267	7,080
COMMUNITY/HUMAN DEVELOPMENT	0	5.1020	34,063		34,063	1,337	35,400
ALL OTHERS	0	3.0612	20,438		20,438	802	21,240
SubTotal	0	100.0000	667,630		667,630	24,070	691,700
Total	0	100.0000	667,630		667,630	24,070	691,700

Allocation Basis: PERCENTAGE OCCUPIED -OLD CITY HALL SQ FT & CITY HALL 1 DEPT FTE'S
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	359,855	7.0517	354,699		354,699		354,699
INFORMATION TECHNOLOGY	7,454	0.1461	7,347		7,347	285	7,632
POLICE	585,875	11.4807	577,480		577,480	22,400	599,880
FIRE DEPT	547,388	10.7265	539,544		539,544	20,929	560,473
TRANSPORTATION	1,533	0.0300	1,511		1,511	59	1,570
ENVIRONMENTAL SERVICES	130,973	2.5665	129,096		129,096	5,008	134,104
ENGINEERING & CONSTRUCTION MGMT	6,087	0.1193	6,000		6,000	233	6,233
PARKS AND RECREATION	2,357,094	46.1891	2,323,319		2,323,319	90,119	2,413,438
ZOO	437,008	8.5635	430,746		430,746	16,708	447,454
LIBRARY	406,590	7.9675	400,764		400,764	15,545	416,309
DEPT OF MUSEUMS & CULTURAL AFF	263,274	5.1591	259,501		259,501	10,066	269,567
SubTotal	5,103,131	100.0000	5,030,007		5,030,007	181,352	5,211,359
Total	5,103,131	100.0000	5,030,007		5,030,007	181,352	5,211,359

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	149,536	0	95,036	0	0	54,500	0
GENERAL SERVICES	907,098	0	476,503	74,334	1,562	0	354,699
MUNICIPAL CLERK-CITY	47,814	0	25,192	0	1,382	21,240	0
MAYOR AND COUNCIL	205,150	0	106,030	0	0	99,120	0
FINANCIAL SERVICES	343,908	0	201,908	0	400	141,600	0
HUMAN RESOURCES	211,062	0	113,549	0	5,473	92,040	0
CITY ATTORNEY OFFICE	235,189	0	126,208	0	24,021	84,960	0
INFORMATION	93,844	0	37,223	0	27,749	21,240	7,632
CITY DEVELOPMENT	147,792	0	11,154	0	72,918	63,720	0
POLICE-ADMINISTRATIVE	15,305	0	0	15,305	0	0	0
POLICE-OFFICE OF THE	17,457	0	0	0	17,457	0	0
FIRE	34,104	0	0	34,104	0	0	0
TAX OFFICE	5,640	0	5,640	0	0	0	0
MUNICIPAL CLERK	49,770	0	48,879	0	891	0	0
POLICE	1,767,464	0	833,073	324,164	10,347	0	599,880
FIRE DEPT	1,689,486	0	1,109,550	19,463	0	0	560,473
TRANSPORTATION	125,581	0	106,782	17,210	19	0	1,570
ENVIRONMENTAL	183,139	0	43,740	4,276	1,019	0	134,104
ENGINEERING &	55,793	0	0	0	0	49,560	6,233
PUBLIC HEALTH	968,305	0	968,305	0	0	0	0
PARKS AND RECREATION	11,081,414	8,553,034	65,297	10,907	31,658	7,080	2,413,438
ZOO	452,749	0	3,259	0	2,036	0	447,454
LIBRARY	966,887	0	550,578	0	0	0	416,309
DEPT OF MUSEUMS &	402,002	0	75,324	57,111	0	0	269,567
CIVIC/CONVENTION/TOURI	1,200	0	0	0	1,200	0	0
AIRPORT	42,178	0	41,359	0	819	0	0
COMMUNITY/HUMAN	35,400	0	0	0	0	35,400	0
9-1-1 EMERGENCY	57,649	0	57,649	0	0	0	0
ALL OTHERS	297,222	0	275,982	0	0	21,240	0
Direct Billed	0	0	0	0	0	0	0



CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	PARK - LAND MAN &	FACILITIES	DEPT JANITORIAL	RECORDS	CITY HALL COSTS	DEPT UTILITIES
Total	20,590,138	8,553,034	5,378,220	556,874	198,951	691,700	5,211,359

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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department FINANCIAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,685,347			2,685,347
BUILDING USE CHARGE	58,274		58,274	
EQUIPMENT USE CHARGE	9,999		9,999	
NONDEPARTMENTAL	10,213	234	10,447	
CITY MANAGER	34,164	9,576	43,740	
GENERAL SERVICES	330,681	13,227	343,908	
FINANCIAL SERVICES		23,545	23,545	
HUMAN RESOURCES		17,411	17,411	
CITY ATTORNEY OFFICE		112,785	112,785	
INFORMATION TECHNOLOGY		618,158	618,158	
Total Allocated Additions:	443,331	794,936	1,238,267	1,238,267
REIMBURSED EXPENSE	1,102			
PUBLIC INFOR DISTR FEE	(30)			
BANK & CC FEES	(40,558)			
CREDIT DIRECT EXPENSE	(103,149)			
Total Departmental Cost Adjustments:	(142,635)			(142,635)
Total To Be Allocated:	2,986,043	794,936		3,780,979

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
Wages & Benefits					
SALARIES & FRINGE	2,322,765	(30,779)	324,577	260,767	552,229
Other Expense & Cost					
AUDIT SERVICES	197,315	0	0	0	0
CONTRACTUAL SERVICES	90,385	13,260	65,710	0	0
MATERIALS/SUPPLIES	29,773	23,129	1,782	0	0
OPERATING EXPENSES	45,109	10,344	90	452	0
Departmental Totals					
Total Expenditures	2,685,347	15,954	392,159	261,219	552,229
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSE	1,102	1,102	0	0	0
PUBLIC INFOR DISTR FEE	(30)	0	0	0	0
BANK & CC FEES	(40,558)	0	0	0	0
CREDIT DIRECT EXPENSE	(103,149)	0	0	0	0
Functional Cost					
Functional Cost	2,542,712	17,056	392,159	261,219	552,229
Allocation Step 1					
Inbound- All Others	443,331	443,331	0	0	0
Reallocate Admin Costs		(460,387)	63,492	51,010	108,024
Unallocated Costs	(143,889)	0	0	0	0
1st Allocation	2,842,154	0	455,651	312,229	660,253
Allocation Step 2					
Inbound- All Others	794,936	794,936	0	0	0
Reallocate Admin Costs		(794,936)	109,630	88,077	186,522
Unallocated Costs	(38,704)	0	0	0	0
2nd Allocation	756,232	0	109,630	88,077	186,522

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	3,598,386	0	565,281	400,306	846,775

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

	GRANTS	ANNUAL AUDIT	PURCHASING	CAPITAL ASSESTS	CD ADMIN
Wages & Benefits					
SALARIES & FRINGE	116,793	0	734,036	164,162	86,389
Other Expense & Cost					
AUDIT SERVICES	0	197,315	0	0	0
CONTRACTUAL SERVICES	0	0	11,415	0	0
MATERIALS/SUPPLIES	80	0	3,400	0	1,322
OPERATING EXPENSES	0	0	11,963	0	15,438
Departmental Totals					
Total Expenditures	116,873	197,315	760,814	164,162	103,149
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENSE	0	0	0	0	0
PUBLIC INFOR DISTR FEE	0	0	(30)	0	0
BANK & CC FEES	0	0	(40,558)	0	0
CREDIT DIRECT EXPENSE	0	0	0	0	(103,149)
Functional Cost	116,873	197,315	720,226	164,162	0
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	22,846	0	143,588	32,112	16,899
Unallocated Costs	0	0	0	0	0
1st Allocation	139,719	197,315	863,814	196,274	16,899
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	39,448	0	247,928	55,448	29,179
Unallocated Costs	0	0	0	0	0
2nd Allocation	39,448	0	247,928	55,448	29,179

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	179,167	197,315	1,111,742	251,722	46,078

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

AUCTIONS

Wages & Benefits

SALARIES & FRINGE	114,591
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Other Expense & Cost

AUDIT SERVICES	0
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	60
OPERATING EXPENSES	6,822

Departmental Totals

Total Expenditures	121,473
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Deductions

Total Deductions	0
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Cost Adjustments

REIMBURSED EXPENSE	0
PUBLIC INFOR DISTR FEE	0
BANK & CC FEES	0
CREDIT DIRECT EXPENSE	0

Functional Cost	121,473
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Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	22,416
Unallocated Costs	(143,889)
1st Allocation	0

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	38,704
Unallocated Costs	(38,704)
2nd Allocation	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL SERVICES

AUCTIONS

Total For 092 FINANCIAL SERVICES

Total Allocated

0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	27,516,740	4.6769	21,310		21,310		21,310
CITY MANAGER	2,527,459	0.4296	1,957		1,957		1,957
GENERAL SERVICES	42,401,949	7.2069	32,838		32,838		32,838
MUNICIPAL CLERK-CITY CLERK	1,005,391	0.1709	779		779	215	994
MAYOR AND COUNCIL	1,380,995	0.2347	1,070		1,070	295	1,365
FINANCIAL SERVICES	2,701,164	0.4591	2,092		2,092		2,092
HUMAN RESOURCES	1,863,989	0.3168	1,444		1,444	398	1,842
CITY ATTORNEY OFFICE	3,915,205	0.6654	3,032		3,032	836	3,868
INFORMATION TECHNOLOGY	14,059,398	2.3896	10,888		10,888	3,003	13,891
RISK MANAGEMENT	43,783,932	7.4418	33,908		33,908	9,353	43,261
CITY DEVELOPMENT	14,277,221	2.4266	11,057		11,057	3,050	14,107
POLICE-ADMINISTRATIVE SERVICES	5,053,518	0.8589	3,914		3,914	1,080	4,994
POLICE-OFFICE OF THE CHIEF	2,412,855	0.4101	1,869		1,869	515	2,384
FIRE	91,226,466	15.5053	70,650		70,650	19,488	90,138
TAX OFFICE	1,643,594	0.2794	1,273		1,273	351	1,624
METRO PLANNING ORGAN.- M.P.O.	1,721,871	0.2927	1,333		1,333	368	1,701
MUNICIPAL CLERK	4,528,102	0.7696	3,507		3,507	967	4,474
POLICE	109,103,514	18.5437	84,495		84,495	23,305	107,800
TRANSPORTATION	16,356,188	2.7800	12,667		12,667	3,494	16,161
ENVIRONMENTAL SERVICES	35,017,975	5.9518	27,120		27,120	7,480	34,600
ENGINEERING & CONSTRUCTION MGMT	2,980,995	0.5067	2,309		2,309	637	2,946
PUBLIC HEALTH	16,327,952	2.7752	12,645		12,645	3,488	16,133
PARKS AND RECREATION	11,926,522	2.0271	9,236		9,236	2,548	11,784
ZOO	6,057,218	1.0295	4,691		4,691	1,294	5,985
LIBRARY	9,662,510	1.6423	7,483		7,483	2,064	9,547
DEPT OF MUSEUMS & CULTURAL AFF	4,592,196	0.7805	3,556		3,556	981	4,537
CIVIC/CONVENTION/TOURIST	5,962,383	1.0134	4,618		4,618	1,274	5,892
SUN METRO	56,437,779	9.5925	43,708		43,708	12,056	55,764

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	27,623,811	4.6951	21,393		21,393	5,901	27,294
AIRPORT POLICE	4,843,069	0.8232	3,751		3,751	1,035	4,786
AIRPORT FIRE	3,794,863	0.6450	2,939		2,939	811	3,750
COMMUNITY/HUMAN DEVELOPMENT	11,418,845	1.9408	8,843		8,843	2,439	11,282
INTERNATIONAL BRIDGES	4,229,553	0.7189	3,276		3,276	904	4,180
SubTotal	588,355,222	100.0000	455,651		455,651	109,630	565,281
Total	588,355,222	100.0000	455,651		455,651	109,630	565,281

Allocation Basis: TOTAL FY 2013 ACTUAL EXPENDITURES
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	1,235,806	1.1868	3,706		3,706		3,706
CITY MANAGER	348,708	0.3349	1,046		1,046		1,046
GENERAL SERVICES	3,380,636	3.2467	10,137		10,137		10,137
MUNICIPAL CLERK-CITY CLERK	131,831	0.1266	395		395	118	513
MAYOR AND COUNCIL	177,490	0.1705	532		532	158	690
FINANCIAL SERVICES	356,260	0.3421	1,068		1,068		1,068
HUMAN RESOURCES	257,170	0.2470	771		771	229	1,000
CITY ATTORNEY OFFICE	491,532	0.4721	1,474		1,474	438	1,912
INFORMATION TECHNOLOGY	1,939,765	1.8629	5,816		5,816	1,729	7,545
RISK MANAGEMENT	995,214	0.9558	2,984		2,984	887	3,871
CITY DEVELOPMENT	1,211,707	1.1637	3,633		3,633	1,080	4,713
POLICE-ADMINISTRATIVE SERVICES	697,222	0.6696	2,091		2,091	622	2,713
POLICE-OFFICE OF THE CHIEF	255,529	0.2454	766		766	228	994
FIRE	12,582,307	12.0837	37,729		37,729	11,216	48,945
TAX OFFICE	594,291	0.5707	1,782		1,782	530	2,312
MUNICIPAL CLERK	561,447	0.5392	1,684		1,684	500	2,184
POLICE	14,457,254	13.8843	43,351		43,351	12,888	56,239
TRANSPORTATION	1,773,344	1.7031	5,317		5,317	1,581	6,898
ENVIRONMENTAL SERVICES	34,641,524	33.2686	103,876		103,876	30,880	134,756
ENGINEERING & CONSTRUCTION MGMT	411,281	0.3950	1,233		1,233	367	1,600
PUBLIC HEALTH	1,606,125	1.5425	4,816		4,816	1,432	6,248
PARKS AND RECREATION	1,609,594	1.5458	4,826		4,826	1,435	6,261
ZOO	514,010	0.4936	1,541		1,541	458	1,999
LIBRARY	1,158,015	1.1121	3,472		3,472	1,032	4,504
DEPT OF MUSEUMS & CULTURAL AFF	317,043	0.3045	951		951	283	1,234
SUN METRO	8,676,417	8.3326	26,017		26,017	7,734	33,751
AIRPORT	12,120,887	11.6405	36,345		36,345	10,805	47,150
COMMUNITY/HUMAN DEVELOPMENT	613,043	0.5887	1,838		1,838	546	2,384

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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
INTERNATIONAL BRIDGES	1,011,113	0.9710	3,032		3,032	901	3,933
SubTotal	104,126,565	100.0000	312,229		312,229	88,077	400,306
Total	104,126,565	100.0000	312,229		312,229	88,077	400,306

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	56,023	7.2952	48,167		48,167		48,167
CITY MANAGER	3,066	0.3992	2,636		2,636		2,636
GENERAL SERVICES	25,742	3.3521	22,132		22,132		22,132
MAYOR AND COUNCIL	6,450	0.8399	5,545		5,545	1,814	7,359
FINANCIAL SERVICES	20,008	2.6054	17,202		17,202		17,202
HUMAN RESOURCES	4,522	0.5888	3,888		3,888	1,272	5,160
CITY ATTORNEY OFFICE	5,477	0.7132	4,709		4,709	1,541	6,250
INFORMATION TECHNOLOGY	7,159	0.9322	6,155		6,155	2,014	8,169
RISK MANAGEMENT	938	0.1221	806		806	264	1,070
CITY DEVELOPMENT	72,363	9.4229	62,215		62,215	20,355	82,570
FIRE	39,442	5.1360	33,911		33,911	11,094	45,005
TAX OFFICE	3,034	0.3951	2,609		2,609	853	3,462
METRO PLANNING ORGAN.- M.P.O.	2,605	0.3392	2,240		2,240	733	2,973
MUNICIPAL CLERK	7,265	0.9460	6,246		6,246	2,044	8,290
POLICE	60,067	7.8218	51,644		51,644	16,896	68,540
TRANSPORTATION	11,766	1.5321	10,116		10,116	3,310	13,426
ENVIRONMENTAL SERVICES	111,206	14.4810	95,610		95,610	31,281	126,891
ENGINEERING & CONSTRUCTION MGMT	5,985	0.7794	5,146		5,146	1,683	6,829
PUBLIC HEALTH	73,343	9.5506	63,058		63,058	20,630	83,688
PARKS AND RECREATION	57,852	7.5334	49,739		49,739	16,273	66,012
ZOO	9,272	1.2074	7,972		7,972	2,608	10,580
LIBRARY	21,203	2.7610	18,230		18,230	5,964	24,194
DEPT OF MUSEUMS & CULTURAL AFF	13,948	1.8163	11,992		11,992	3,923	15,915
CIVIC/CONVENTION/TOURIST	3,632	0.4730	3,123		3,123	1,022	4,145
SUN METRO	26,146	3.4047	22,479		22,479	7,354	29,833
AIRPORT	70,199	9.1411	60,355		60,355	19,746	80,101
COMMUNITY/HUMAN DEVELOPMENT	41,535	5.4086	35,710		35,710	11,683	47,393
INTERNATIONAL BRIDGES	7,697	1.0023	6,618		6,618	2,165	8,783

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	767,945	100.0000	660,253		660,253	186,522	846,775
Total	767,945	100.0000	660,253		660,253	186,522	846,775

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL SERVICES

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	2,265,277	6.9211	9,670		9,670	2,730	12,400
POLICE	10,451,260	31.9317	44,615		44,615	12,596	57,211
FIRE DEPT	1,256,528	3.8391	5,364		5,364	1,514	6,878
TRANSPORTATION	16,836,469	51.4403	71,872		71,872	20,293	92,165
ENVIRONMENTAL SERVICES	394,995	1.2068	1,686		1,686	476	2,162
PARKS AND RECREATION	714,416	2.1827	3,050		3,050	861	3,911
LIBRARY	58,301	0.1781	249		249	70	319
DEPT OF MUSEUMS & CULTURAL AFF	45,448	0.1389	194		194	55	249
AIRPORT	706,154	2.1575	3,014		3,014	851	3,865
ALL OTHERS	1,249	0.0038	5		5	2	7
SubTotal	32,730,097	100.0000	139,719		139,719	39,448	179,167
Total	32,730,097	100.0000	139,719		139,719	39,448	179,167

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	27,516,740	6.0290	11,896		11,896		11,896
CITY MANAGER	2,527,459	0.5538	1,093		1,093		1,093
GENERAL SERVICES	42,401,949	9.2904	18,331		18,331		18,331
MUNICIPAL CLERK-CITY CLERK	1,005,391	0.2203	435		435		435
MAYOR AND COUNCIL	1,380,995	0.3026	597		597		597
FINANCIAL SERVICES	2,701,164	0.5918	1,168		1,168		1,168
HUMAN RESOURCES	1,863,989	0.4084	806		806		806
CITY ATTORNEY OFFICE	3,915,205	0.8578	1,693		1,693		1,693
INFORMATION TECHNOLOGY	14,059,398	3.0804	6,078		6,078		6,078
RISK MANAGEMENT	43,783,932	9.5932	18,929		18,929		18,929
CITY DEVELOPMENT	14,277,221	3.1282	6,172		6,172		6,172
POLICE-ADMINISTRATIVE SERVICES	5,053,518	1.1072	2,185		2,185		2,185
POLICE-OFFICE OF THE CHIEF	2,412,855	0.5287	1,043		1,043		1,043
FIRE	91,226,466	19.9879	39,439		39,439		39,439
TAX OFFICE	1,643,594	0.3601	711		711		711
METRO PLANNING ORGAN.- M.P.O.	1,721,871	0.3773	744		744		744
MUNICIPAL CLERK	4,528,102	0.9921	1,958		1,958		1,958
POLICE	109,103,514	23.9047	47,166		47,166		47,166
TRANSPORTATION	16,356,188	3.5837	7,071		7,071		7,071
ENGINEERING & CONSTRUCTION MGMT	2,980,995	0.6531	1,289		1,289		1,289
PUBLIC HEALTH	16,327,952	3.5775	7,059		7,059		7,059
PARKS AND RECREATION	11,926,522	2.6131	5,156		5,156		5,156
ZOO	6,057,218	1.3271	2,619		2,619		2,619
LIBRARY	9,662,510	2.1171	4,177		4,177		4,177
DEPT OF MUSEUMS & CULTURAL AFF	4,592,196	1.0062	1,985		1,985		1,985
CIVIC/CONVENTION/TOURIST	5,962,383	1.3064	2,578		2,578		2,578
COMMUNITY/HUMAN DEVELOPMENT	11,418,845	2.5019	4,937		4,937		4,937
SubTotal	456,408,172	100.0000	197,315		197,315		197,315

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	456,408,172	100.0000	197,315		197,315		197,315

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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	106	3.0359	26,225		26,225		26,225
CITY MANAGER	8	0.2272	1,963		1,963		1,963
GENERAL SERVICES	305	8.6845	75,018		75,018		75,018
MUNICIPAL CLERK-CITY CLERK	2	0.0710	613		613	200	813
MAYOR AND COUNCIL	8	0.2272	1,963		1,963	641	2,604
FINANCIAL SERVICES	7	0.2082	1,799		1,799		1,799
HUMAN RESOURCES	5	0.1420	1,227		1,227	401	1,628
CITY ATTORNEY OFFICE	9	0.2556	2,208		2,208	722	2,930
INFORMATION TECHNOLOGY	129	3.6784	31,775		31,775	10,382	42,157
RISK MANAGEMENT	16	0.4545	3,926		3,926	1,283	5,209
CITY DEVELOPMENT	34	0.9658	8,342		8,342	2,726	11,068
POLICE-ADMINISTRATIVE SERVICES	37	1.0510	9,079		9,079	2,966	12,045
POLICE-OFFICE OF THE CHIEF	11	0.3181	2,748		2,748	898	3,646
FIRE	329	9.3651	80,897		80,897	26,432	107,329
TAX OFFICE	20	0.5681	4,907		4,907	1,603	6,510
METRO PLANNING ORGAN.- M.P.O.	20	0.5681	4,907		4,907	1,603	6,510
MUNICIPAL CLERK	66	1.8889	16,317		16,317	5,331	21,648
POLICE	73	2.0849	18,010		18,010	5,884	23,894
TRANSPORTATION	114	3.2382	27,972		27,972	9,139	37,111
ENVIRONMENTAL SERVICES	345	9.8046	84,693		84,693	27,673	112,366
PUBLIC HEALTH	340	9.6577	83,424		83,424	27,257	110,681
PARKS AND RECREATION	224	6.3880	55,180		55,180	18,029	73,209
ZOO	145	4.1187	35,578		35,578	11,624	47,202
LIBRARY	101	2.8723	24,811		24,811	8,107	32,918
DEPT OF MUSEUMS & CULTURAL AFF	259	7.3591	63,569		63,569	20,770	84,339
SUN METRO	337	9.5773	82,730		82,730	27,031	109,761
AIRPORT	296	8.4127	72,670		72,670	23,744	96,414
AIRPORT POLICE	23	0.6647	5,742		5,742	1,876	7,618

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 FIRE	71	2.0338	17,568		17,568	5,740	23,308
COMMUNITY/HUMAN DEVELOPMENT	60	1.7043	14,722		14,722	4,810	19,532
INTERNATIONAL BRIDGES	13	0.3741	3,231		3,231	1,056	4,287
SubTotal	3,520	100.0000	863,814		863,814	247,928	1,111,742
Total	3,520	100.0000	863,814		863,814	247,928	1,111,742

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
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	10		10		10
GENERAL SERVICES	2,948,156	2.1651	4,250		4,250		4,250
MUNICIPAL CLERK-CITY CLERK	439,909	0.3231	634		634	183	817
MAYOR AND COUNCIL	298,621	0.2193	430		430	124	554
FINANCIAL SERVICES	149,909	0.1101	216		216		216
HUMAN RESOURCES	310,948	0.2284	448		448	130	578
CITY ATTORNEY OFFICE	18,898	0.0139	27		27	8	35
INFORMATION TECHNOLOGY	3,547,711	2.6054	5,114		5,114	1,478	6,592
CITY DEVELOPMENT	477,742	0.3508	689		689	199	888
TAX OFFICE	131,592	0.0966	190		190	55	245
MUNICIPAL CLERK	834,573	0.6129	1,203		1,203	348	1,551
POLICE	39,034,941	28.6668	56,266		56,266	16,266	72,532
FIRE DEPT	42,489,586	31.2038	61,244		61,244	17,706	78,950
TRANSPORTATION	17,621,539	12.9411	25,400		25,400	7,343	32,743
ENGINEERING & CONSTRUCTION MGMT	548,908	0.4031	791		791	229	1,020
PUBLIC HEALTH	14,776,349	10.8516	21,299		21,299	6,157	27,456
PARKS AND RECREATION	9,471,100	6.9555	13,652		13,652	3,947	17,599
LIBRARY	1,048,583	0.7701	1,511		1,511	437	1,948
DEPT OF MUSEUMS & CULTURAL AFF	742,234	0.5451	1,070		1,070	309	1,379
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.9322	1,830		1,830	529	2,359
SubTotal	136,167,592	100.0000	196,274		196,274	55,448	251,722
Total	136,167,592	100.0000	196,274		196,274	55,448	251,722

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED
Allocation Source: FY 2013 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	16,899		16,899	29,179	46,078
SubTotal	1,000	100.0000	16,899		16,899	29,179	46,078
Total	1,000	100.0000	16,899		16,899	29,179	46,078

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
NONDEPARTMENTAL	111,314	21,310	3,706	48,167	0	11,896	26,225
CITY MANAGER	8,695	1,957	1,046	2,636	0	1,093	1,963
GENERAL SERVICES	162,706	32,838	10,137	22,132	0	18,331	75,018
MUNICIPAL CLERK-CITY	3,572	994	513	0	0	435	813
MAYOR AND COUNCIL	13,169	1,365	690	7,359	0	597	2,604
FINANCIAL SERVICES	23,545	2,092	1,068	17,202	0	1,168	1,799
HUMAN RESOURCES	11,014	1,842	1,000	5,160	0	806	1,628
CITY ATTORNEY OFFICE	16,688	3,868	1,912	6,250	0	1,693	2,930
INFORMATION	96,832	13,891	7,545	8,169	12,400	6,078	42,157
RISK MANAGEMENT	72,340	43,261	3,871	1,070	0	18,929	5,209
CITY DEVELOPMENT	119,518	14,107	4,713	82,570	0	6,172	11,068
POLICE-ADMINISTRATIVE	21,937	4,994	2,713	0	0	2,185	12,045
POLICE-OFFICE OF THE	8,067	2,384	994	0	0	1,043	3,646
FIRE	330,856	90,138	48,945	45,005	0	39,439	107,329
TAX OFFICE	14,864	1,624	2,312	3,462	0	711	6,510
METRO PLANNING	11,928	1,701	0	2,973	0	744	6,510
MUNICIPAL CLERK	40,105	4,474	2,184	8,290	0	1,958	21,648
POLICE	433,382	107,800	56,239	68,540	57,211	47,166	23,894
FIRE DEPT	85,828	0	0	0	6,878	0	0
TRANSPORTATION	205,575	16,161	6,898	13,426	92,165	7,071	37,111
ENVIRONMENTAL	410,775	34,600	134,756	126,891	2,162	0	112,366
ENGINEERING &	13,684	2,946	1,600	6,829	0	1,289	0
PUBLIC HEALTH	251,265	16,133	6,248	83,688	0	7,059	110,681
PARKS AND RECREATION	183,932	11,784	6,261	66,012	3,911	5,156	73,209
ZOO	68,385	5,985	1,999	10,580	0	2,619	47,202
LIBRARY	77,607	9,547	4,504	24,194	319	4,177	32,918
DEPT OF MUSEUMS &	109,638	4,537	1,234	15,915	249	1,985	84,339
CIVIC/CONVENTION/TOURI	12,615	5,892	0	4,145	0	2,578	0
SUN METRO	229,109	55,764	33,751	29,833	0	0	109,761
AIRPORT	254,824	27,294	47,150	80,101	3,865	0	96,414
AIRPORT POLICE	12,404	4,786	0	0	0	0	7,618
AIRPORT FIRE	27,058	3,750	0	0	0	0	23,308
COMMUNITY/HUMAN	133,965	11,282	2,384	47,393	0	4,937	19,532
INTERNATIONAL BRIDGES	21,183	4,180	3,933	8,783	0	0	4,287
ALL OTHERS	7	0	0	0	7	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	PURCHASING
Direct Billed	0	0	0	0	0	0	0
Total	3,598,386	565,281	400,306	846,775	179,167	197,315	1,111,742



CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	CAPITAL ASSESTS	CD ADMIN
NONDEPARTMENTAL	10	0
CITY MANAGER	0	0
GENERAL SERVICES	4,250	0
MUNICIPAL CLERK-CITY	817	0
MAYOR AND COUNCIL	554	0
FINANCIAL SERVICES	216	0
HUMAN RESOURCES	578	0
CITY ATTORNEY OFFICE	35	0
INFORMATION	6,592	0
RISK MANAGEMENT	0	0
CITY DEVELOPMENT	888	0
POLICE-ADMINISTRATIVE	0	0
POLICE-OFFICE OF THE	0	0
FIRE	0	0
TAX OFFICE	245	0
METRO PLANNING	0	0
MUNICIPAL CLERK	1,551	0
POLICE	72,532	0
FIRE DEPT	78,950	0
TRANSPORTATION	32,743	0
ENVIRONMENTAL	0	0
ENGINEERING &	1,020	0
PUBLIC HEALTH	27,456	0
PARKS AND RECREATION	17,599	0
ZOO	0	0
LIBRARY	1,948	0
DEPT OF MUSEUMS &	1,379	0
CIVIC/CONVENTION/TOURI	0	0
SUN METRO	0	0
AIRPORT	0	0
AIRPORT POLICE	0	0
AIRPORT FIRE	0	0
COMMUNITY/HUMAN	2,359	46,078
INTERNATIONAL BRIDGES	0	0
ALL OTHERS	0	0



CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department FINANCIAL SERVICES

Receiving Department	CAPITAL ASSESTS	CD ADMIN
Direct Billed	0	0
Total	251,722	46,078



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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,863,989			1,863,989
BUILDING USE CHARGE	37,878		37,878	
EQUIPMENT USE CHARGE	20,740		20,740	
NONDEPARTMENTAL	7,183	165	7,348	
CITY MANAGER	31,298	8,754	40,052	
GENERAL SERVICES	202,972	8,090	211,062	
FINANCIAL SERVICES	8,584	2,430	11,014	
HUMAN RESOURCES		9,794	9,794	
CITY ATTORNEY OFFICE		92,252	92,252	
INFORMATION TECHNOLOGY		310,067	310,067	
Total Allocated Additions:	308,655	431,552	740,207	740,207
MISC REVENUES	(1,405)			
REIMBURSED EXPENDITURES	(606)			
Total Departmental Cost Adjustments:	(2,011)			(2,011)
Total To Be Allocated:	2,170,633	431,552		2,602,185

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	EMPLOYEES
Wages & Benefits			
SALARIES & WAGES	1,201,725	0	1,201,725
FRINGE BENEFITS	336,822	0	336,822
Other Expense & Cost			
CONTRACTUAL SERVICES	61,688	0	61,688
MATERIALS/SUPPLIES	21,980	0	21,980
OPERATING EXP	241,774	0	241,774
Departmental Totals			
Total Expenditures	1,863,989	0	1,863,989
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
MISC REVENUES	(1,405)	0	(1,405)
REIMBURSED EXPENDITURES	(606)	0	(606)
Functional Cost			
Functional Cost	1,861,978	0	1,861,978
Allocation Step 1			
Inbound- All Others	308,655	308,655	0
Reallocate Admin Costs		(308,655)	308,655
1st Allocation	2,170,633	0	2,170,633
Allocation Step 2			
Inbound- All Others	431,552	431,552	0
Reallocate Admin Costs		(431,552)	431,552
2nd Allocation	431,552	0	431,552
Total For 100 HUMAN RESOURCES			
Total Allocated	2,602,185	0	2,602,185

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - EMPLOYEES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1.00	0.0167	363		363		363
CITY MANAGER	34.50	0.5765	12,514		12,514		12,514
GENERAL SERVICES	236.00	3.9438	85,606		85,606		85,606
MUNICIPAL CLERK-CITY CLERK	6.00	0.1003	2,176		2,176	459	2,635
MAYOR AND COUNCIL	25.20	0.4211	9,141		9,141	1,929	11,070
FINANCIAL SERVICES	48.00	0.8021	17,411		17,411		17,411
HUMAN RESOURCES	27.00	0.4512	9,794		9,794		9,794
CITY ATTORNEY OFFICE	30.00	0.5013	10,882		10,882	2,296	13,178
INFORMATION TECHNOLOGY	74.75	1.2492	27,115		27,115	5,722	32,837
RISK MANAGEMENT	9.00	0.1504	3,265		3,265	689	3,954
CITY DEVELOPMENT	167.35	2.7966	60,704		60,704	12,811	73,515
POLICE-ADMINISTRATIVE SERVICES	126.00	2.1056	45,705		45,705	9,645	55,350
POLICE-OFFICE OF THE CHIEF	25.00	0.4178	9,068		9,068	1,914	10,982
FIRE	1,363.05	22.7783	494,430		494,430	104,341	598,771
TAX OFFICE	22.00	0.3676	7,980		7,980	1,684	9,664
METRO PLANNING ORGAN.- M.P.O.	12.00	0.2005	4,353		4,353	919	5,272
MUNICIPAL CLERK	82.73	1.3825	30,009		30,009	6,333	36,342
POLICE	1,116.70	18.6613	405,068		405,068	85,483	490,551
TRANSPORTATION	234.00	3.9104	84,880		84,880	17,913	102,793
ENVIRONMENTAL SERVICES	480.00	8.0213	174,114		174,114	36,744	210,858
ENGINEERING & CONSTRUCTION MGMT	65.50	1.0946	23,759		23,759	5,014	28,773
PUBLIC HEALTH	251.25	4.1987	91,138		91,138	19,233	110,371
PARKS AND RECREATION	330.41	5.5215	119,852		119,852	25,293	145,145
ZOO	102.50	1.7129	37,181		37,181	7,846	45,027
LIBRARY	164.50	2.7490	59,670		59,670	12,592	72,262
DEPT OF MUSEUMS & CULTURAL AFF	56.60	0.9458	20,531		20,531	4,333	24,864
SUN METRO	531.00	8.8736	192,613		192,613	40,648	233,261
AIRPORT	208.00	3.4759	75,449		75,449	15,922	91,371

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - EMPLOYEES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT POLICE	34.50	0.5765	12,514		12,514	2,641	15,155
AIRPORT FIRE	32.00	0.5348	11,608		11,608	2,450	14,058
COMMUNITY/HUMAN DEVELOPMENT	36.00	0.6016	13,059		13,059	2,756	15,815
INTERNATIONAL BRIDGES	51.50	0.8606	18,681		18,681	3,942	22,623
SubTotal	5,984.04	100.0000	2,170,633		2,170,633	431,552	2,602,185
Total	5,984.04	100.0000	2,170,633		2,170,633	431,552	2,602,185

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	EMPLOYEES
NONDEPARTMENTAL	363	363
CITY MANAGER	12,514	12,514
GENERAL SERVICES	85,606	85,606
MUNICIPAL CLERK-CITY	2,635	2,635
MAYOR AND COUNCIL	11,070	11,070
FINANCIAL SERVICES	17,411	17,411
HUMAN RESOURCES	9,794	9,794
CITY ATTORNEY OFFICE	13,178	13,178
INFORMATION	32,837	32,837
RISK MANAGEMENT	3,954	3,954
CITY DEVELOPMENT	73,515	73,515
POLICE-ADMINISTRATIVE	55,350	55,350
POLICE-OFFICE OF THE	10,982	10,982
FIRE	598,771	598,771
TAX OFFICE	9,664	9,664
METRO PLANNING	5,272	5,272
MUNICIPAL CLERK	36,342	36,342
POLICE	490,551	490,551
TRANSPORTATION	102,793	102,793
ENVIRONMENTAL	210,858	210,858
ENGINEERING &	28,773	28,773
PUBLIC HEALTH	110,371	110,371
PARKS AND RECREATION	145,145	145,145
ZOO	45,027	45,027
LIBRARY	72,262	72,262
DEPT OF MUSEUMS &	24,864	24,864
SUN METRO	233,261	233,261
AIRPORT	91,371	91,371
AIRPORT POLICE	15,155	15,155
AIRPORT FIRE	14,058	14,058
COMMUNITY/HUMAN	15,815	15,815
INTERNATIONAL BRIDGES	22,623	22,623



CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	EMPLOYEES
Direct Billed	0	0
Total	2,602,185	2,602,185



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

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

- ◆ **Legal Services** - Costs associated with the provision of general legal services are allocated based upon the number of hours of service provided by department.
 - ◆ **Outside Counsel** – Costs for hiring outside legal firms have been allocated to departments based on the detail billing amounts, excluding Citywide costs.
 - ◆ **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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,094,424			4,094,424
ELECTR FRANCHISE REVIEW SVCS	(32,805)			
TEPHONE FRACHISE REVIEW SVCS	(1,086)			
DAMAGES & SETTLEMEN	(394,362)			
INTERFUND TRANSFERS	(137,400)			
Total Deductions:	(565,653)			(565,653)
BUILDING USE CHARGE	34,964		34,964	
EQUIPMENT USE CHARGE	1,260		1,260	
NONDEPARTMENTAL	13,130	301	13,431	
CITY MANAGER	10,818	3,111	13,929	
GENERAL SERVICES	226,224	8,965	235,189	
FINANCIAL SERVICES	13,143	3,545	16,688	
HUMAN RESOURCES	10,882	2,296	13,178	
CITY ATTORNEY OFFICE		69,288	69,288	
INFORMATION TECHNOLOGY		179,347	179,347	
Total Allocated Additions:	310,421	266,853	577,274	577,274
PUBLIC INFOR DISTR FEE	(6,393)			
Total Departmental Cost Adjustments:	(6,393)			(6,393)
Total To Be Allocated:	3,832,799	266,853		4,099,652

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	Total	General & Admin	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,405,245	497,450	1,162,206	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	1,074,334	13,857	11,353	1,008,334	40,790
*ELECTR FRANCHISE REVIEW SVCS	32,805	32,805	0	0	0
*TEPHONE FRACHISE REVIEW SVCS	1,086	1,086	0	0	0
MATERIALS/SUPPLIES	21,371	0	21,371	0	0
OPERATING EXPENSES	27,821	0	27,806	15	0
*DAMAGES & SETTLEMEN	394,362	394,362	0	0	0
*INTERFUND TRANSFERS	137,400	137,400	0	0	0
Departmental Totals					
Total Expenditures	4,094,424	1,076,960	1,222,736	1,008,349	40,790
Deductions					
Total Deductions	(565,653)	(565,653)	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTR FEE	(6,393)	0	(6,393)	0	0
Functional Cost					
Functional Cost	3,522,378	511,307	1,216,343	1,008,349	40,790
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	13,130	13,130	0	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	10,882	10,882	0	0	0
Inbound- All Others	286,409	286,409	0	0	0
Reallocate Admin Costs		(821,728)	500,587	0	0
Unallocated Costs	(1,107,520)	0	0	0	(40,790)
1st Allocation	2,725,279	0	1,716,930	1,008,349	0
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	301	301	0	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	2,296	2,296	0	0	0
Inbound- All Others	264,256	264,256	0	0	0
Reallocate Admin Costs		(266,853)	162,564	0	0
Unallocated Costs	(104,289)	0	0	0	0
2nd Allocation	162,564	0	162,564	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	2,887,843	0	1,879,494	1,008,349	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

GENERAL GOVERNMENT

Wages & Benefits

SALARIES & FRINGE BENEFITS	745,589
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Other Expense & Cost

CONTRACTUAL SERVICES	0
*ELECTR FRANCHISE REVIEW SVCS	0
*TEPHONE FRACHISE REVIEW SVCS	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*DAMAGES & SETTLEMEN	0
*INTERFUND TRANSFERS	0

Departmental Totals

Total Expenditures	745,589
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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	745,589
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Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: EMPLOYEES	0
Inbound- All Others	0
Reallocate Admin Costs	321,141
Unallocated Costs	(1,066,730)
1st Allocation	0

Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: EMPLOYEES	0
Inbound- All Others	0
Reallocate Admin Costs	104,289
Unallocated Costs	(104,289)
2nd Allocation	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

GENERAL GOVERNMENT

Total For 110 CITY ATTORNEY OFFICE

Total Allocated

0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	1,087.00	4.5772	78,588		78,588		78,588
GENERAL SERVICES	624.00	2.6276	45,114		45,114		45,114
MAYOR AND COUNCIL	1,324.00	5.5752	95,722		95,722	11,552	107,274
FINANCIAL SERVICES	1,560.00	6.5690	112,785		112,785		112,785
HUMAN RESOURCES	1,276.00	5.3731	92,252		92,252		92,252
CITY ATTORNEY OFFICE	568.50	2.3939	41,101		41,101		41,101
INFORMATION TECHNOLOGY	1,144.00	4.8172	82,709		82,709	9,981	92,690
CITY DEVELOPMENT	5,545.50	23.3517	400,927		400,927	48,385	449,312
FIRE	416.00	1.7517	30,076		30,076	3,629	33,705
TAX OFFICE	104.00	0.4379	7,519		7,519	907	8,426
MUNICIPAL CLERK	342.50	1.4422	24,762		24,762	2,988	27,750
POLICE	1,124.00	4.7330	81,263		81,263	9,807	91,070
TRANSPORTATION	104.00	0.4379	7,519		7,519	907	8,426
ENVIRONMENTAL SERVICES	832.00	3.5035	60,152		60,152	7,259	67,411
ENGINEERING & CONSTRUCTION MGMT	3,016.00	12.7000	218,050		218,050	26,314	244,364
PUBLIC HEALTH	416.00	1.7517	30,076		30,076	3,629	33,705
PARKS AND RECREATION	293.40	1.2355	21,212		21,212	2,560	23,772
ZOO	97.80	0.4118	7,071		7,071	853	7,924
LIBRARY	97.80	0.4118	7,071		7,071	853	7,924
DEPT OF MUSEUMS & CULTURAL AFF	293.40	1.2355	21,212		21,212	2,560	23,772
SUN METRO	195.60	0.8236	14,141		14,141	1,707	15,848
AIRPORT	2,080.00	8.7586	150,380		150,380	18,147	168,527
INTERNATIONAL BRIDGES	624.00	2.6276	45,114		45,114	5,444	50,558
ALL OTHERS	582.50	2.4528	42,114		42,114	5,082	47,196
SubTotal	23,748.00	100.0000	1,716,930		1,716,930	162,564	1,879,494
Total	23,748.00	100.0000	1,716,930		1,716,930	162,564	1,879,494



**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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
CITY MANAGER	100,373	11.3596	114,545		114,545		114,545
GENERAL SERVICES	31,040	3.5129	35,423		35,423		35,423
MAYOR AND COUNCIL	46,868	5.3042	53,485		53,485		53,485
CITY ATTORNEY OFFICE	24,700	2.7954	28,187		28,187		28,187
INFORMATION TECHNOLOGY	25,806	2.9206	29,450		29,450		29,450
MUNICIPAL CLERK	1,625	0.1839	1,854		1,854		1,854
POLICE	84,964	9.6157	96,960		96,960		96,960
FIRE DEPT	63,710	7.2103	72,705		72,705		72,705
TRANSPORTATION	9,883	1.1185	11,278		11,278		11,278
ENVIRONMENTAL SERVICES	13,238	1.4982	15,107		15,107		15,107
ENGINEERING & CONSTRUCTION MGMT	234,533	26.5432	267,647		267,647		267,647
PUBLIC HEALTH	49,444	5.5958	56,425		56,425		56,425
PARKS AND RECREATION	10,828	1.2254	12,357		12,357		12,357
LIBRARY	6,420	0.7266	7,326		7,326		7,326
DEPT OF MUSEUMS & CULTURAL AFF	9,323	1.0551	10,639		10,639		10,639
SUN METRO	5,863	0.6635	6,691		6,691		6,691
AIRPORT	52	0.0059	59		59		59
PENSION ADMINISTRATION	32,336	3.6596	36,901		36,901		36,901
INTERNATIONAL BRIDGES	38,385	4.3442	43,805		43,805		43,805
ALL OTHERS	94,204	10.6614	107,505		107,505		107,505
SubTotal	883,595	100.0000	1,008,349		1,008,349		1,008,349
Total	883,595	100.0000	1,008,349		1,008,349		1,008,349

Allocation Basis: COST OF OUTSIDE COUNSEL PER DEPARTMENT, EXCL CITYWIDE COSTS
Allocation Source: LEGAL DEPARTMENT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	193,133	78,588	114,545
GENERAL SERVICES	80,537	45,114	35,423
MAYOR AND COUNCIL	160,759	107,274	53,485
FINANCIAL SERVICES	112,785	112,785	0
HUMAN RESOURCES	92,252	92,252	0
CITY ATTORNEY OFFICE	69,288	41,101	28,187
INFORMATION	122,140	92,690	29,450
CITY DEVELOPMENT	449,312	449,312	0
FIRE	33,705	33,705	0
TAX OFFICE	8,426	8,426	0
MUNICIPAL CLERK	29,604	27,750	1,854
POLICE	188,030	91,070	96,960
FIRE DEPT	72,705	0	72,705
TRANSPORTATION	19,704	8,426	11,278
ENVIRONMENTAL	82,518	67,411	15,107
ENGINEERING &	512,011	244,364	267,647
PUBLIC HEALTH	90,130	33,705	56,425
PARKS AND RECREATION	36,129	23,772	12,357
ZOO	7,924	7,924	0
LIBRARY	15,250	7,924	7,326
DEPT OF MUSEUMS &	34,411	23,772	10,639
SUN METRO	22,539	15,848	6,691
AIRPORT	168,586	168,527	59
PENSION ADMINISTRATION	36,901	0	36,901
INTERNATIONAL BRIDGES	94,363	50,558	43,805
ALL OTHERS	154,701	47,196	107,505
Direct Billed	0	0	0
Total	2,887,843	1,879,494	1,008,349



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:

- ◆ **Administration** – Costs associated with the Administration’s staff time to manage various IT contracts have been allocated to the department whom the contract is associated with. Citywide contracts were allocated based on the number of fte’s per department.
 - ◆ **Information technology** – Costs associated with providing the City of El Paso, its citizens and its employees, with a powerful and reliable information processing environment have been allocated based on total number of IT tickets by City departments.
 - ◆ **Telecommunications** – Costs for staff’s telecommunications support have been allocated based on total number of IT tickets by City departments.
 - ◆ **GIS** – Costs for GIS support have been allocated based on the number of maps produced per department.
 - ◆ **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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,260,870			14,260,870
CAPITAL OUTLAY	(201,307)			
Total Deductions:	(201,307)			(201,307)
BUILDING USE CHARGE	8,741		8,741	
EQUIPMENT USE CHARGE	236,632		236,632	
NONDEPARTMENTAL	60,187	1,376	61,563	
CITY MANAGER	43,236	12,385	55,621	
GENERAL SERVICES	90,335	3,509	93,844	
FINANCIAL SERVICES	75,496	21,336	96,832	
HUMAN RESOURCES	27,115	5,722	32,837	
CITY ATTORNEY OFFICE	112,159	9,981	122,140	
INFORMATION TECHNOLOGY		636,792	636,792	
Total Allocated Additions:	653,901	691,101	1,345,002	1,345,002
REIMBUSED EXPENDITURES	(321)			
PUBL INFOR DIST FEE	(111)			
Total Departmental Cost Adjustments:	(432)			(432)
Total To Be Allocated:	14,713,032	691,101		15,404,133

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	ADMINISTRATION	INFO SERVICES	TELECOMMUNICATIONS
Wages & Benefits					
SALARIES & WAGES	4,633,437	0	790,269	3,331,508	259,785
FRINGE BENEFITS	1,156,803	0	724,304	266,962	89,241
Other Expense & Cost					
CONTRACTUAL SVCS	5,606,808	0	18,998	5,572,716	13,579
MATERIALS/SUPPLIES	109,422	0	84,545	824	21,781
OPERATING EXPENSES	2,553,093	0	49,501	(46)	3,054
*CAPITAL OUTLAY	201,307	201,307	0	0	0
Departmental Totals					
Total Expenditures	14,260,870	201,307	1,667,617	9,171,964	387,440
Deductions					
Total Deductions	(201,307)	(201,307)	0	0	0
Cost Adjustments					
REIMBUSED EXPENDITURES	(321)	0	(321)	0	0
PUBL INFOR DIST FEE	(111)	0	0	0	0
Functional Cost					
Functional Cost	14,059,131	0	1,667,296	9,171,964	387,440
Allocation Step 1					
Inbound- All Others	653,901	653,901	0	0	0
Reallocate Admin Costs		(653,901)	111,528	470,164	36,663
Unallocated Costs	(12,589)	0	0	0	0
1st Allocation	14,700,443	0	1,778,824	9,642,128	424,103
Allocation Step 2					
Inbound- All Others	691,101	691,101	0	0	0
Reallocate Admin Costs		(691,101)	117,873	496,911	38,748
Unallocated Costs	(1,400)	0	0	0	0
2nd Allocation	689,701	0	117,873	496,911	38,748
Total For 115 INFORMATION TECHNOLOGY					
Total Allocated	15,390,144	0	1,896,697	10,139,039	462,851

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	GIS	PHONES	MEDIA PRODUCTION
Wages & Benefits			
SALARIES & WAGES	242,491	0	9,384
FRINGE BENEFITS	74,415	0	1,881
Other Expense & Cost			
CONTRACTUAL SVCS	1,515	0	0
MATERIALS/SUPPLIES	2,272	0	0
OPERATING EXPENSES	2,814	2,497,770	0
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	323,507	2,497,770	11,265
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
REIMBUSED EXPENDITURES	0	0	0
PUBL INFOR DIST FEE	(111)	0	0
Functional Cost	323,396	2,497,770	11,265
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	34,222	0	1,324
Unallocated Costs	0	0	(12,589)
1st Allocation	357,618	2,497,770	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	36,169	0	1,400
Unallocated Costs	0	0	(1,400)
2nd Allocation	36,169	0	0
Total For 115 INFORMATION TECHNOLOGY			
Total Allocated	393,787	2,497,770	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	898.00	2.8181	271,729		271,729		271,729
GENERAL SERVICES	589.00	1.8484	178,227		178,227		178,227
MAYOR AND COUNCIL	210.00	0.6590	63,545		63,545	3,999	67,544
FINANCIAL SERVICES	1,308.00	4.1048	395,792		395,792		395,792
HUMAN RESOURCES	753.00	2.3631	227,853		227,853		227,853
CITY ATTORNEY OFFICE	536.00	1.6821	162,190		162,190		162,190
INFORMATION TECHNOLOGY	1,685.00	5.2879	509,869		509,869		509,869
CITY DEVELOPMENT	1,299.00	4.0766	393,068		393,068	24,735	417,803
TAX OFFICE	284.00	0.8913	85,936		85,936	5,408	91,344
MUNICIPAL CLERK	1,201.00	3.7690	363,414		363,414	22,869	386,283
POLICE	6,859.00	21.5253	2,075,486		2,075,486	130,607	2,206,093
FIRE DEPT	2,833.00	8.8906	857,246		857,246	53,945	911,191
TRANSPORTATION	610.00	1.9143	184,582		184,582	11,615	196,197
ENVIRONMENTAL SERVICES	1,822.00	5.7179	551,325		551,325	34,694	586,019
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	222,708		222,708	14,015	236,723
PUBLIC HEALTH	2,117.00	6.6437	640,590		640,590	40,311	680,901
PARKS AND RECREATION	2,736.00	8.5862	827,895		827,895	52,098	879,993
ZOO	567.00	1.7794	171,570		171,570	10,797	182,367
LIBRARY	1,955.00	6.1353	591,569		591,569	37,226	628,795
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	290,792		290,792	18,299	309,091
SUN METRO	1,051.00	3.2983	318,025		318,025	20,013	338,038
AIRPORT	194.00	0.6088	58,703		58,703	3,694	62,397
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	197,593		197,593	12,434	210,027
INTERNATIONAL BRIDGES	8.00	0.0251	2,421		2,421	152	2,573
SubTotal	31,865.00	100.0000	9,642,128		9,642,128	496,911	10,139,039
Total	31,865.00	100.0000	9,642,128		9,642,128	496,911	10,139,039

**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - ADMINISTRATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	829	0.0114	203		203		203
CITY MANAGER	34,503	0.4748	8,446		8,446		8,446
GENERAL SERVICES	249,396	3.4320	61,050		61,050		61,050
MUNICIPAL CLERK-CITY CLERK	4,974	0.0684	1,218		1,218	101	1,319
MAYOR AND COUNCIL	20,893	0.2875	5,114		5,114	426	5,540
FINANCIAL SERVICES	824,017	11.3396	201,712		201,712		201,712
HUMAN RESOURCES	283,560	3.9022	69,413		69,413		69,413
CITY ATTORNEY OFFICE	32,617	0.4489	7,984		7,984		7,984
INFORMATION TECHNOLOGY	61,973	0.8528	15,170		15,170		15,170
RISK MANAGEMENT	7,462	0.1027	1,827		1,827	152	1,979
CITY DEVELOPMENT	188,712	2.5969	46,195		46,195	3,849	50,044
POLICE-ADMINISTRATIVE SERVICES	104,463	1.4376	25,572		25,572	2,130	27,702
POLICE-OFFICE OF THE CHIEF	564,709	7.7712	138,236		138,236	11,517	149,753
FIRE	1,350,482	18.5847	330,587		330,587	27,543	358,130
TAX OFFICE	138,240	1.9024	33,840		33,840	2,819	36,659
METRO PLANNING ORGAN.- M.P.O.	9,949	0.1369	2,435		2,435	203	2,638
MUNICIPAL CLERK	88,982	1.2245	21,782		21,782	1,815	23,597
POLICE	925,823	12.7406	226,634		226,634	18,881	245,515
TRANSPORTATION	262,079	3.6066	64,155		64,155	5,345	69,500
ENVIRONMENTAL SERVICES	438,654	6.0365	107,379		107,379	8,946	116,325
ENGINEERING & CONSTRUCTION MGMT	82,887	1.1406	20,290		20,290	1,690	21,980
PUBLIC HEALTH	213,804	2.9422	52,337		52,337	4,360	56,697
PARKS AND RECREATION	285,345	3.9268	69,850		69,850	5,819	75,669
ZOO	88,877	1.2231	21,756		21,756	1,813	23,569
LIBRARY	213,382	2.9364	52,234		52,234	4,352	56,586
DEPT OF MUSEUMS & CULTURAL AFF	47,623	0.6554	11,658		11,658	971	12,629
SUN METRO	440,236	6.0583	107,766		107,766	8,978	116,744
AIRPORT	172,447	2.3731	42,214		42,214	3,517	45,731

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - ADMINISTRATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AIRPORT POLICE	28,603	0.3936	7,002		7,002	583	7,585
AIRPORT FIRE	26,530	0.3651	6,494		6,494	541	7,035
COMMUNITY/HUMAN DEVELOPMENT	31,943	0.4396	7,819		7,819	651	8,470
INTERNATIONAL BRIDGES	42,697	0.5876	10,452		10,452	871	11,323
SubTotal	7,266,691	100.0000	1,778,824		1,778,824	117,873	1,896,697
Total	7,266,691	100.0000	1,778,824		1,778,824	117,873	1,896,697

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
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	898.00	2.8181	11,952		11,952		11,952
GENERAL SERVICES	589.00	1.8484	7,839		7,839		7,839
MAYOR AND COUNCIL	210.00	0.6590	2,795		2,795	312	3,107
FINANCIAL SERVICES	1,308.00	4.1048	17,409		17,409		17,409
HUMAN RESOURCES	753.00	2.3631	10,022		10,022		10,022
CITY ATTORNEY OFFICE	536.00	1.6821	7,134		7,134		7,134
INFORMATION TECHNOLOGY	1,685.00	5.2879	22,426		22,426		22,426
CITY DEVELOPMENT	1,299.00	4.0766	17,289		17,289	1,929	19,218
TAX OFFICE	284.00	0.8913	3,780		3,780	422	4,202
MUNICIPAL CLERK	1,201.00	3.7690	15,985		15,985	1,783	17,768
POLICE	6,859.00	21.5253	91,289		91,289	10,183	101,472
FIRE DEPT	2,833.00	8.8906	37,705		37,705	4,207	41,912
TRANSPORTATION	610.00	1.9143	8,119		8,119	906	9,025
ENVIRONMENTAL SERVICES	1,822.00	5.7179	24,250		24,250	2,705	26,955
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	9,796		9,796	1,093	10,889
PUBLIC HEALTH	2,117.00	6.6437	28,176		28,176	3,143	31,319
PARKS AND RECREATION	2,736.00	8.5862	36,414		36,414	4,062	40,476
ZOO	567.00	1.7794	7,546		7,546	842	8,388
LIBRARY	1,955.00	6.1353	26,020		26,020	2,903	28,923
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	12,790		12,790	1,427	14,217
SUN METRO	1,051.00	3.2983	13,988		13,988	1,561	15,549
AIRPORT	194.00	0.6088	2,582		2,582	288	2,870
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	8,691		8,691	970	9,661
INTERNATIONAL BRIDGES	8.00	0.0251	106		106	12	118
SubTotal	31,865.00	100.0000	424,103		424,103	38,748	462,851
Total	31,865.00	100.0000	424,103		424,103	38,748	462,851

**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	65	9.8485	35,220		35,220		35,220
GENERAL SERVICES	21	3.1818	11,379		11,379		11,379
INFORMATION TECHNOLOGY	33	5.0000	17,881		17,881		17,881
POLICE	119	18.0303	64,480		64,480	7,956	72,436
FIRE DEPT	14	2.1212	7,586		7,586	936	8,522
ENVIRONMENTAL SERVICES	131	19.8485	70,980		70,980	8,758	79,738
ENGINEERING & CONSTRUCTION MGMT	33	5.0000	17,881		17,881	2,206	20,087
PUBLIC HEALTH	40	6.0606	21,674		21,674	2,674	24,348
PARKS AND RECREATION	65	9.8485	35,220		35,220	4,346	39,566
ZOO	12	1.8182	6,502		6,502	802	7,304
DEPT OF MUSEUMS & CULTURAL AFF	14	2.1212	7,586		7,586	936	8,522
COMMUNITY/HUMAN DEVELOPMENT	14	2.1212	7,586		7,586	936	8,522
ALL OTHERS	99	15.0000	53,643		53,643	6,619	60,262
SubTotal	660	100.0000	357,618		357,618	36,169	393,787
Total	660	100.0000	357,618		357,618	36,169	393,787

Allocation Basis: TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT

Allocation Source: GIS

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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
NONDEPARTMENTAL	114	0.0046	114		114		114
CITY MANAGER	2,934	0.1175	2,934		2,934		2,934
GENERAL SERVICES	2,159	0.0864	2,159		2,159		2,159
MUNICIPAL CLERK-CITY CLERK	639	0.0256	639		639		639
MAYOR AND COUNCIL	5,919	0.2370	5,919		5,919		5,919
FINANCIAL SERVICES	3,245	0.1299	3,245		3,245		3,245
HUMAN RESOURCES	2,779	0.1113	2,779		2,779		2,779
CITY ATTORNEY OFFICE	2,039	0.0816	2,039		2,039		2,039
INFORMATION TECHNOLOGY	71,446	2.8604	71,446		71,446		71,446
CITY DEVELOPMENT	8,900	0.3563	8,900		8,900		8,900
FIRE	246,497	9.8687	246,497		246,497		246,497
TAX OFFICE	7,036	0.2817	7,036		7,036		7,036
MUNICIPAL CLERK	35,605	1.4255	35,605		35,605		35,605
POLICE	607,674	24.3287	607,674		607,674		607,674
TRANSPORTATION	40,866	1.6361	40,866		40,866		40,866
ENVIRONMENTAL SERVICES	16,506	0.6608	16,506		16,506		16,506
ENGINEERING & CONSTRUCTION MGMT	6,739	0.2698	6,739		6,739		6,739
PUBLIC HEALTH	1,399	0.0560	1,399		1,399		1,399
PARKS AND RECREATION	263,135	10.5348	263,135		263,135		263,135
ZOO	52,681	2.1091	52,681		52,681		52,681
LIBRARY	112,226	4.4930	112,226		112,226		112,226
DEPT OF MUSEUMS & CULTURAL AFF	17,232	0.6899	17,232		17,232		17,232
SUN METRO	2,912	0.1166	2,912		2,912		2,912
AIRPORT	3,371	0.1350	3,371		3,371		3,371
INTERNATIONAL BRIDGES	744	0.0298	744		744		744
ALL OTHERS	982,973	39.3539	982,973		982,973		982,973
SubTotal	2,497,770	100.0000	2,497,770		2,497,770		2,497,770
Total	2,497,770	100.0000	2,497,770		2,497,770		2,497,770



**CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	ADMINISTRATION	INFO SERVICE	TELECOMMUNICATION	GIS	PHONES
NONDEPARTMENTAL	317	203	0	0	0	114
CITY MANAGER	330,281	8,446	271,729	11,952	35,220	2,934
GENERAL SERVICES	260,654	61,050	178,227	7,839	11,379	2,159
MUNICIPAL CLERK-CITY	1,958	1,319	0	0	0	639
MAYOR AND COUNCIL	82,110	5,540	67,544	3,107	0	5,919
FINANCIAL SERVICES	618,158	201,712	395,792	17,409	0	3,245
HUMAN RESOURCES	310,067	69,413	227,853	10,022	0	2,779
CITY ATTORNEY OFFICE	179,347	7,984	162,190	7,134	0	2,039
INFORMATION	636,792	15,170	509,869	22,426	17,881	71,446
RISK MANAGEMENT	1,979	1,979	0	0	0	0
CITY DEVELOPMENT	495,965	50,044	417,803	19,218	0	8,900
POLICE-ADMINISTRATIVE	27,702	27,702	0	0	0	0
POLICE-OFFICE OF THE	149,753	149,753	0	0	0	0
FIRE	604,627	358,130	0	0	0	246,497
TAX OFFICE	139,241	36,659	91,344	4,202	0	7,036
METRO PLANNING	2,638	2,638	0	0	0	0
MUNICIPAL CLERK	463,253	23,597	386,283	17,768	0	35,605
POLICE	3,233,190	245,515	2,206,093	101,472	72,436	607,674
FIRE DEPT	961,625	0	911,191	41,912	8,522	0
TRANSPORTATION	315,588	69,500	196,197	9,025	0	40,866
ENVIRONMENTAL	825,543	116,325	586,019	26,955	79,738	16,506
ENGINEERING &	296,418	21,980	236,723	10,889	20,087	6,739
PUBLIC HEALTH	794,664	56,697	680,901	31,319	24,348	1,399
PARKS AND RECREATION	1,298,839	75,669	879,993	40,476	39,566	263,135
ZOO	274,309	23,569	182,367	8,388	7,304	52,681
LIBRARY	826,530	56,586	628,795	28,923	0	112,226
DEPT OF MUSEUMS &	361,691	12,629	309,091	14,217	8,522	17,232
SUN METRO	473,243	116,744	338,038	15,549	0	2,912
AIRPORT	114,369	45,731	62,397	2,870	0	3,371
AIRPORT POLICE	7,585	7,585	0	0	0	0
AIRPORT FIRE	7,035	7,035	0	0	0	0
COMMUNITY/HUMAN	236,680	8,470	210,027	9,661	8,522	0
INTERNATIONAL BRIDGES	14,758	11,323	2,573	118	0	744
ALL OTHERS	1,043,235	0	0	0	60,262	982,973

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	ADMINISTRATION	INFO SERVICE	TELECOMMUNICATION	GIS	PHONES
Direct Billed	0	0	0	0	0	0
Total	15,390,144	1,896,697	10,139,039	462,851	393,787	2,497,770

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 accident and incident reports issued by each section of the Police Department.
 - ◆ **Police Supply** - Costs associated with Police Supply are allocated directly to Police.
 - ◆ **Training** - Costs associated with Training are allocated based upon the number PD training hours for each section of the Department.
 - ◆ **Personnel** - Costs associated with Personnel are allocated based upon the number of employees assigned to each section of the Department.
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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department POLICE-ADMINISTRATIVE SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,078,518			5,078,518
CAPITAL OUTLAY	(25,000)			
Total Deductions:	(25,000)			(25,000)
NONDEPARTMENTAL	20,541	471	21,012	
CITY MANAGER	26,627	7,558	34,185	
GENERAL SERVICES	14,690	615	15,305	
FINANCIAL SERVICES	17,269	4,668	21,937	
HUMAN RESOURCES	45,705	9,645	55,350	
INFORMATION TECHNOLOGY	25,572	2,130	27,702	
POLICE-ADMINISTRATIVE SERVICES		52,824	52,824	
POLICE-OFFICE OF THE CHIEF		164,585	164,585	
Total Allocated Additions:	150,404	242,496	392,900	392,900
Total To Be Allocated:	5,203,922	242,496		5,446,418

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

	Total	General & Admin	RECORDS	POLICE SUPPLY	TRAINING
Wages & Benefits					
SALARIES & WAGES	3,425,749	0	1,613,138	0	1,446,697
FRINGE BENEFITS	792,325	0	471,765	0	220,768
Other Expense & Cost					
CONTRACTUAL SERVICE	83,321	0	14,070	(8,189)	22,090
MATERIALS/SUPPLIES	746,139	0	20,404	379,640	337,162
OPERATING EXPENSES	5,984	0	6,178	0	(194)
*CAPITAL OUTLAY	25,000	25,000	0	0	0
Departmental Totals					
Total Expenditures	5,078,518	25,000	2,125,555	371,451	2,026,523
Deductions					
Total Deductions	(25,000)	(25,000)	0	0	0
Functional Cost	5,053,518	0	2,125,555	371,451	2,026,523
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	20,541	0	9,673	0	8,674
Inbound- FINANCIAL SERVICES - All Unspecified Activities	17,269	17,269	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	45,705	45,705	0	0	0
Inbound- All Others	66,889	0	31,497	0	28,247
Reallocate Admin Costs		(62,974)	26,542	4,550	25,276
1st Allocation	5,203,922	0	2,193,267	376,001	2,088,720
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	471	0	223	0	198
Inbound- FINANCIAL SERVICES - All Unspecified Activities	4,668	4,668	0	0	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	9,645	9,645	0	0	0
Inbound- All Others	227,712	0	107,226	0	96,163
Reallocate Admin Costs		(14,313)	6,032	1,034	5,745
2nd Allocation	242,496	0	113,481	1,034	102,106
Total For 210 POLICE-ADMINISTRATIVE					
Total Allocated	5,446,418	0	2,306,748	377,035	2,190,826

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-ADMINISTRATIVE SERVICES

PERSONNEL

Wages & Benefits

SALARIES & WAGES	365,914
FRINGE BENEFITS	99,792

Other Expense & Cost

CONTRACTUAL SERVICE	55,350
MATERIALS/SUPPLIES	8,933
OPERATING EXPENSES	0
*CAPITAL OUTLAY	0

Departmental Totals

Total Expenditures	529,989
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Deductions

Total Deductions	0
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Functional Cost	529,989
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Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	2,194
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0
Inbound- All Others	7,145
Reallocate Admin Costs	6,606
1st Allocation	545,934

Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	50
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES - All Unspecified Activities	0
Inbound- All Others	24,323
Reallocate Admin Costs	1,502
2nd Allocation	25,875

Total For 210 POLICE-ADMINISTRATIVE

Total Allocated	571,809
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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	111,757	99.7937	2,188,743		2,188,743	113,247	2,301,990
AIRPORT POLICE	231	0.2063	4,524		4,524	234	4,758
SubTotal	111,988	100.0000	2,193,267		2,193,267	113,481	2,306,748
Total	111,988	100.0000	2,193,267		2,193,267	113,481	2,306,748

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	376,001		376,001	1,034	377,035
SubTotal	100	100.0000	376,001		376,001	1,034	377,035
Total	100	100.0000	376,001		376,001	1,034	377,035

Allocation Basis: DIRECT TO POLICE
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	126,984	99.3242	2,074,604		2,074,604	101,416	2,176,020
AIRPORT POLICE	864	0.6758	14,116		14,116	690	14,806
SubTotal	127,848	100.0000	2,088,720		2,088,720	102,106	2,190,826
Total	127,848	100.0000	2,088,720		2,088,720	102,106	2,190,826

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	126	9.6759	52,824		52,824		52,824
POLICE-OFFICE OF THE CHIEF	25	1.9198	10,481		10,481	550	11,031
POLICE	1,116	85.7549	468,165		468,165	24,566	492,731
AIRPORT POLICE	34	2.6494	14,464		14,464	759	15,223
SubTotal	1,302	100.0000	545,934		545,934	25,875	571,809
Total	1,302	100.0000	545,934		545,934	25,875	571,809

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION
Allocation Source: ACTUAL STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department POLICE-ADMINISTRATIVE SERVICES

Receiving Department	Total	RECORDS	POLICE SUPPLY	TRAINING	PERSONNEL
POLICE-ADMINISTRATIVE	52,824	0	0	0	52,824
POLICE-OFFICE OF THE	11,031	0	0	0	11,031
POLICE	5,347,776	2,301,990	377,035	2,176,020	492,731
AIRPORT POLICE	34,787	4,758	0	14,806	15,223
Direct Billed	0	0	0	0	0
Total	5,446,418	2,306,748	377,035	2,190,826	571,809

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 internal affairs cases managed by department.
 - ◆ **Planning and Research** - Costs associated with Planning and Research are allocated directly to Police.
 - ◆ **Planning and Research – Web** - Costs associated with Planning and Research, web support, have been allocated based upon the number of employees assigned to each section of the Department.
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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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:	2,428,491			2,428,491
CITY GRANT MATCH	(523,656)			
Total Deductions:	(523,656)			(523,656)
BUILDING USE CHARGE	45,660		45,660	
NONDEPARTMENTAL	7,042	162	7,204	
CITY MANAGER	7,612	2,181	9,793	
GENERAL SERVICES	16,845	612	17,457	
FINANCIAL SERVICES	6,426	1,641	8,067	
HUMAN RESOURCES	9,068	1,914	10,982	
INFORMATION TECHNOLOGY	138,236	11,517	149,753	
POLICE-ADMINISTRATIVE SERVICES	10,481	550	11,031	
POLICE-OFFICE OF THE CHIEF		32,655	32,655	
Total Allocated Additions:	241,370	51,232	292,602	292,602
Total To Be Allocated:	2,146,205	51,232		2,197,437

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

	Total	General & Admin	OFFICE OF CHIEF	INTERNAL AFF	PLANNING & RESEARCH
Wages & Benefits					
SALARIES & FRINGE	1,259,212	0	903,032	222,516	48,405
Other Expense & Cost					
CONTRACTUAL SERVICE	406,236	0	316,716	85,023	4,497
MATERIALS/SUPPLIES	46,532	0	14,175	5,851	26,506
OPERATING EXPENSES	192,855	0	192,100	755	0
*CITY GRANT MATCH	523,656	523,656	0	0	0
Departmental Totals					
Total Expenditures	2,428,491	523,656	1,426,023	314,145	79,408
Deductions					
Total Deductions	(523,656)	(523,656)	0	0	0
Functional Cost	1,904,835	0	1,426,023	314,145	79,408
Allocation Step 1					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	7,042	7,042	0	0	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	6,426	6,426	0	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	9,068	9,068	0	0	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	10,481	10,481	0	0	0
Inbound- All Others	208,353	0	149,419	36,818	8,009
Reallocate Admin Costs		(33,017)	24,614	5,484	1,366
1st Allocation	2,146,205	0	1,600,056	356,447	88,783
Allocation Step 2					
Inbound- NONDEPARTMENTAL - All Unspecified Activities	162	162	0	0	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	1,641	1,641	0	0	0
Inbound- HUMAN RESOURCES: EMPLOYEES	1,914	1,914	0	0	0
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	32,655	32,655	0	0	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	550	550	0	0	0
Inbound- All Others	14,310	0	10,262	2,529	550
Reallocate Admin Costs		(36,922)	27,527	6,132	1,527
2nd Allocation	51,232	0	37,789	8,661	2,077

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	2,197,437	0	1,637,845	365,108	90,860

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

PLANNING & RESRCH -

Wages & Benefits

SALARIES & FRINGE	85,259
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Other Expense & Cost

CONTRACTUAL SERVICE	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*CITY GRANT MATCH	0

Departmental Totals

Total Expenditures	85,259
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Deductions

Total Deductions	0
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Functional Cost	85,259
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Allocation Step 1

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: EMPLOYEES	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	0
Inbound- All Others	14,107
Reallocate Admin Costs	1,553
1st Allocation	100,919

Allocation Step 2

Inbound- NONDEPARTMENTAL - All Unspecified Activities	0
Inbound- FINANCIAL SERVICES - All Unspecified Activities	0
Inbound- HUMAN RESOURCES: EMPLOYEES	0
Inbound- POLICE-OFFICE OF THE CHIEF - All Unspecified Activi	0
Inbound- POLICE-ADMINISTRATIVE SERVICES - All Unspecified	0
Inbound- All Others	969
Reallocate Admin Costs	1,736
2nd Allocation	2,705

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department POLICE-OFFICE OF THE CHIEF

PLANNING & RESRCH -

Total For 200 POLICE-OFFICE OF THE CHIEF

Total Allocated

103,624

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	126.00	9.6759	154,820		154,820		154,820
POLICE-OFFICE OF THE CHIEF	25.00	1.9198	30,718		30,718		30,718
POLICE	1,116.70	85.7549	1,372,127		1,372,127	36,657	1,408,784
AIRPORT POLICE	34.50	2.6494	42,391		42,391	1,132	43,523
SubTotal	1,302.20	100.0000	1,600,056		1,600,056	37,789	1,637,845
Total	1,302.20	100.0000	1,600,056		1,600,056	37,789	1,637,845

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department POLICE-OFFICE OF THE CHIEF

Activity - INTERNAL AFF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	1,171	99.5748	354,931		354,931	8,624	363,555
AIRPORT POLICE	5	0.4252	1,516		1,516	37	1,553
SubTotal	1,176	100.0000	356,447		356,447	8,661	365,108
Total	1,176	100.0000	356,447		356,447	8,661	365,108

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	88,783		88,783	2,077	90,860
SubTotal	100	100.0000	88,783		88,783	2,077	90,860
Total	100	100.0000	88,783		88,783	2,077	90,860

Allocation Basis: DIRECT TO POLICE
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	126	9.6759	9,765		9,765		9,765
POLICE-OFFICE OF THE CHIEF	25	1.9198	1,937		1,937		1,937
POLICE	1,116	85.7549	86,543		86,543	2,624	89,167
AIRPORT POLICE	34	2.6494	2,674		2,674	81	2,755
SubTotal	1,302	100.0000	100,919		100,919	2,705	103,624
Total	1,302	100.0000	100,919		100,919	2,705	103,624

Allocation Basis: NUMBER OF PD EMPLOYEES ASSIGNED TO EACH SECTION
Allocation Source: ACTUAL STAFFING TABLE

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	164,585	154,820	0	0	9,765
POLICE-OFFICE OF THE	32,655	30,718	0	0	1,937
POLICE	1,952,366	1,408,784	363,555	90,860	89,167
AIRPORT POLICE	47,831	43,523	1,553	0	2,755
Direct Billed	0	0	0	0	0
Total	2,197,437	1,637,845	365,108	90,860	103,624

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

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

- ◆ **Department Administration** - Costs associated with Fire Administration and executive staffs are allocated based on the number of Fire fte's.
 - ◆ **Training** - Costs associated with training are allocated based on the number of training hours per section within Fire.
 - ◆ **Communication** - The Communication Division is responsible for dispatching all Police and Fire calls and serves as the 9-1-1 answering point. Costs have been allocated based on the number of communication calls for service per department.
 - ◆ **Strategic Planning** - Costs associated with Strategic Planning are allocated directly to Fire.
 - ◆ **Human Resources** – Costs associated with HR are allocated based on the number of Fire fte's.
 - ◆ **Support Personnel** - Costs associated with the Support Personnel are allocated based on the number of Fire fte's.
 - ◆ **Planning and Infrastructure** – Costs associated with Planning and Infrastructure are allocated directly to Fire.
 - ◆ **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.
 - ♦ **Station 31, 37, and 5** – Costs for these stations are classified as direct costs and are not allocated within this plan.
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CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .2 - Costs To Be Allocated
For Department FIRE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	92,328,221			92,328,221
TEMPORARY SERVICE CONTRACTS-311	(713,138)			
CLINICAL MEDICAL SUPPLIES	(686,777)			
GRANT MATCH	(216,500)			
PRINCIPAL PAYMENT	(508,592)			
INTEREST	(181,149)			
CAPITAL OUTLAY	(224,495)			
Total Deductions:	(2,530,651)			(2,530,651)
BUILDING USE CHARGE	80,520		80,520	
NONDEPARTMENTAL	349,765	8,020	357,785	
CITY MANAGER	348,418	99,443	447,861	
GENERAL SERVICES	32,734	1,370	34,104	
FINANCIAL SERVICES	262,626	68,230	330,856	
HUMAN RESOURCES	494,430	104,341	598,771	
CITY ATTORNEY OFFICE	30,076	3,629	33,705	
INFORMATION TECHNOLOGY	577,084	27,543	604,627	
Total Allocated Additions:	2,175,653	312,576	2,488,229	2,488,229
REIMBUSED EXPENSES	(4,325)			
Total Departmental Cost Adjustments:	(4,325)			(4,325)
Total To Be Allocated:	91,968,898	312,576		92,281,474

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	Total	General & Admin	DEPT ADMIN	TRAINING	COMMUNICATIONS
Wages & Benefits					
SALARIES & WAGES	61,741,226	0	1,455,723	1,659,572	5,567,417
FRINGE BENEFITS	21,250,626	0	603,117	397,887	1,543,910
Other Expense & Cost					
*TEMPORARY SERVICE CONTRACTS-311	713,138	713,138	0	0	0
CONTRACTUAL SERVICE	3,289,759	0	66,724	438,978	3,422
*CLINICAL MEDICAL SUPPLIES	686,777	686,777	0	0	0
MATERIALS/SUPPLIES	3,263,741	0	16,624	65,819	12,771
OPERATING EXPENSES	252,218	0	37,984	141,162	594
*GRANT MATCH	216,500	216,500	0	0	0
*PRINCIPAL PAYMENT	508,592	508,592	0	0	0
*INTEREST	181,149	181,149	0	0	0
*CAPITAL OUTLAY	224,495	224,495	0	0	0
Departmental Totals					
Total Expenditures	92,328,221	2,530,651	2,180,172	2,703,418	7,128,114
Deductions					
Total Deductions	(2,530,651)	(2,530,651)	0	0	0
Cost Adjustments					
REIMBUSED EXPENSES	(4,325)	0	0	(4,325)	0
Functional Cost	89,793,245	0	2,180,172	2,699,093	7,128,114
Allocation Step 1					
Inbound- BUILDING USE CHARGE: FIRE ADMIN	61,960	61,960	0	0	0
Inbound- BUILDING USE CHARGE: FIRE TRAINING	18,560	18,560	0	0	0
Inbound- All Others	2,095,133	2,095,133	0	0	0
Reallocate Admin Costs		(2,175,653)	51,297	58,480	196,186
Unallocated Costs	(72,583,347)	0	0	0	0
1st Allocation	19,385,551	0	2,231,469	2,757,573	7,324,300
Allocation Step 2					
Inbound- All Others	312,576	312,576	0	0	0
Reallocate Admin Costs		(312,576)	7,370	8,402	28,186
Unallocated Costs	(259,902)	0	0	0	0
2nd Allocation	52,674	0	7,370	8,402	28,186

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

EL PASO OMB A-87 2015
2013 Version 1.0054-2

	Total	General & Admin	DEPT ADMIN	TRAINING	COMMUNICATIONS
Total For 240 FIRE					
Total Allocated	19,438,225	0	2,238,839	2,765,975	7,352,486

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT PERSONNEL	PLANNING &	EMERGENCY OP
Wages & Benefits					
SALARIES & WAGES	268,865	1,048,104	286,274	118,463	47,522,271
FRINGE BENEFITS	133,585	422,670	83,947	45,271	16,667,135
Other Expense & Cost					
*TEMPORARY SERVICE CONTRACTS-311	0	0	0	0	0
CONTRACTUAL SERVICE	2,617	1,044,370	228,913	232,604	0
*CLINICAL MEDICAL SUPPLIES	0	0	0	0	0
MATERIALS/SUPPLIES	1,647	3,025,606	8,021	14,982	0
OPERATING EXPENSES	4,939	40,062	0	600	0
*GRANT MATCH	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	411,653	5,580,812	607,155	411,920	64,189,406
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REIMBUSED EXPENSES	0	0	0	0	0
Functional Cost					
Functional Cost	411,653	5,580,812	607,155	411,920	64,189,406
Allocation Step 1					
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	9,474	36,933	10,088	4,174	1,674,604
Unallocated Costs	0	0	0	0	(65,864,010)
1st Allocation	421,127	5,617,745	617,243	416,094	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,361	5,306	1,449	600	240,591
Unallocated Costs	0	0	0	0	(240,591)
2nd Allocation	1,361	5,306	1,449	600	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

EL PASO OMB A-87 2015
2013 Version 1.0054-2

	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT PERSONNEL	PLANNING &	EMERGENCY OP
Total For 240 FIRE					
Total Allocated	422,488	5,623,051	618,692	416,694	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	SPECIAL OPER	FIRE PREVENTION	RESCUE	STATION 31	STATION 37
Wages & Benefits					
SALARIES & WAGES	231,098	2,035,731	469,499	772,575	129,572
FRINGE BENEFITS	81,325	803,780	142,267	266,464	25,144
Other Expense & Cost					
*TEMPORARY SERVICE CONTRACTS-311	0	0	0	0	0
CONTRACTUAL SERVICE	290	10,338	1,261,503	0	0
*CLINICAL MEDICAL SUPPLIES	0	0	0	0	0
MATERIALS/SUPPLIES	64,282	12,540	41,449	0	0
OPERATING EXPENSES	4,107	20,305	2,465	0	0
*GRANT MATCH	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
*INTEREST	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	381,102	2,882,694	1,917,183	1,039,039	154,716
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REIMBUSED EXPENSES	0	0	0	0	0
Functional Cost					
Functional Cost	381,102	2,882,694	1,917,183	1,039,039	154,716
Allocation Step 1					
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	8,143	71,736	16,544	27,224	4,566
Unallocated Costs	(389,245)	(2,954,430)	(1,933,727)	(1,066,263)	(159,282)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,170	10,306	2,377	3,911	656
Unallocated Costs	(1,170)	(10,306)	(2,377)	(3,911)	(656)
2nd Allocation	0	0	0	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

	SPECIAL OPER	FIRE PREVENTION	RESCUE	STATION 31	STATION 37
Total For 240 FIRE					
Total Allocated	0	0	0	0	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

STATION 5

Wages & Benefits

SALARIES & WAGES	176,062
FRINGE BENEFITS	34,124

Other Expense & Cost

*TEMPORARY SERVICE CONTRACTS-311	0
CONTRACTUAL SERVICE	0
*CLINICAL MEDICAL SUPPLIES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*GRANT MATCH	0
*PRINCIPAL PAYMENT	0
*INTEREST	0
*CAPITAL OUTLAY	0

Departmental Totals

Total Expenditures	210,186
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Deductions

Total Deductions	0
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Cost Adjustments

REIMBURSED EXPENSES	0
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Functional Cost	210,186
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Allocation Step 1

Inbound- BUILDING USE CHARGE: FIRE ADMIN	0
Inbound- BUILDING USE CHARGE: FIRE TRAINING	0
Inbound- All Others	0
Reallocate Admin Costs	6,204
Unallocated Costs	(216,390)
1st Allocation	0

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	891
Unallocated Costs	(891)
2nd Allocation	0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .3 - Costs Allocated By Activity
For Department FIRE

STATION 5

Total For 240 FIRE

0

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	1,363.05	97.7062	2,180,283		2,180,283	7,201	2,187,484
AIRPORT FIRE	32.00	2.2938	51,186		51,186	169	51,355
SubTotal	1,395.05	100.0000	2,231,469		2,231,469	7,370	2,238,839
Total	1,395.05	100.0000	2,231,469		2,231,469	7,370	2,238,839

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	41,240	96.9885	2,674,529		2,674,529	8,149	2,682,678
AIRPORT FIRE	1,280	3.0115	83,044		83,044	253	83,297
SubTotal	42,520	100.0000	2,757,573		2,757,573	8,402	2,765,975
Total	42,520	100.0000	2,757,573		2,757,573	8,402	2,765,975

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	301,962	77.5455	5,679,662		5,679,662	21,857	5,701,519
FIRE DEPT	86,868	22.3082	1,633,917		1,633,917	6,288	1,640,205
AIRPORT POLICE	43	0.0110	809		809	3	812
AIRPORT FIRE	527	0.1353	9,912		9,912	38	9,950
SubTotal	389,400	100.0000	7,324,300		7,324,300	28,186	7,352,486
Total	389,400	100.0000	7,324,300		7,324,300	28,186	7,352,486

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	421,127		421,127	1,361	422,488
SubTotal	100	100.0000	421,127		421,127	1,361	422,488
Total	100	100.0000	421,127		421,127	1,361	422,488

Allocation Basis: DIRECT ALLOCATION TO FIRE
Allocation Source:

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	1,363.05	97.7062	5,488,884		5,488,884	5,184	5,494,068
AIRPORT FIRE	32.00	2.2938	128,861		128,861	122	128,983
SubTotal	1,395.05	100.0000	5,617,745		5,617,745	5,306	5,623,051
Total	1,395.05	100.0000	5,617,745		5,617,745	5,306	5,623,051

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 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	1,363.05	97.7062	603,085		603,085	1,416	604,501
AIRPORT FIRE	32.00	2.2938	14,158		14,158	33	14,191
SubTotal	1,395.05	100.0000	617,243		617,243	1,449	618,692
Total	1,395.05	100.0000	617,243		617,243	1,449	618,692

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

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .4 - Detail Activity Allocations
For Department FIRE

Activity - PLANNING &

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	416,094		416,094	600	416,694
SubTotal	100	100.0000	416,094		416,094	600	416,694
Total	100	100.0000	416,094		416,094	600	416,694

Allocation Basis: DIRECT ALLOCATION TO FIRE
Allocation Source:

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department FIRE

Receiving Department	Total	DEPT ADMIN	TRAINING	COMMUNICATIONS	STRATEGIC PLANNING	HUMAN RESOURCES	SUPPORT
POLICE	5,701,519	0	0	5,701,519	0	0	0
FIRE DEPT	13,448,118	2,187,484	2,682,678	1,640,205	422,488	5,494,068	604,501
AIRPORT POLICE	812	0	0	812	0	0	0
AIRPORT FIRE	287,776	51,355	83,297	9,950	0	128,983	14,191
Direct Billed	0	0	0	0	0	0	0
Total	19,438,225	2,238,839	2,765,975	7,352,486	422,488	5,623,051	618,692

CITY OF EL PASO, TEXAS
FY 2015 OMB A-87 COST PLAN
BASED ON FY 2013 EXPENDITURES
Schedule .5 - Allocation Summary
For Department FIRE

Receiving Department	PLANNING &	
POLICE		0
FIRE DEPT		416,694
AIRPORT POLICE		0
AIRPORT FIRE		0
Direct Billed		0
Total		416,694

THE END
