



**Central Services
Cost Allocation Plan
El Paso, Texas**

FY 2018
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2018

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**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
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Section A: Cost Allocation Methodology and Process

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Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF EL PASO, TEXAS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2018.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide

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services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Note: Departments identified with an * indicates that more than one receiving department has been grouped together to show total indirect costs.

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Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule _1 – Nature and Extent of Services: Schedule _1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule _2 – Costs to be Allocated: Schedule _2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _4 – Detail Activity Allocations: Schedule _4 represents the allocation results by activity. Each activity defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _4 includes:

- Statistical measurement used as a basis for allocation

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- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

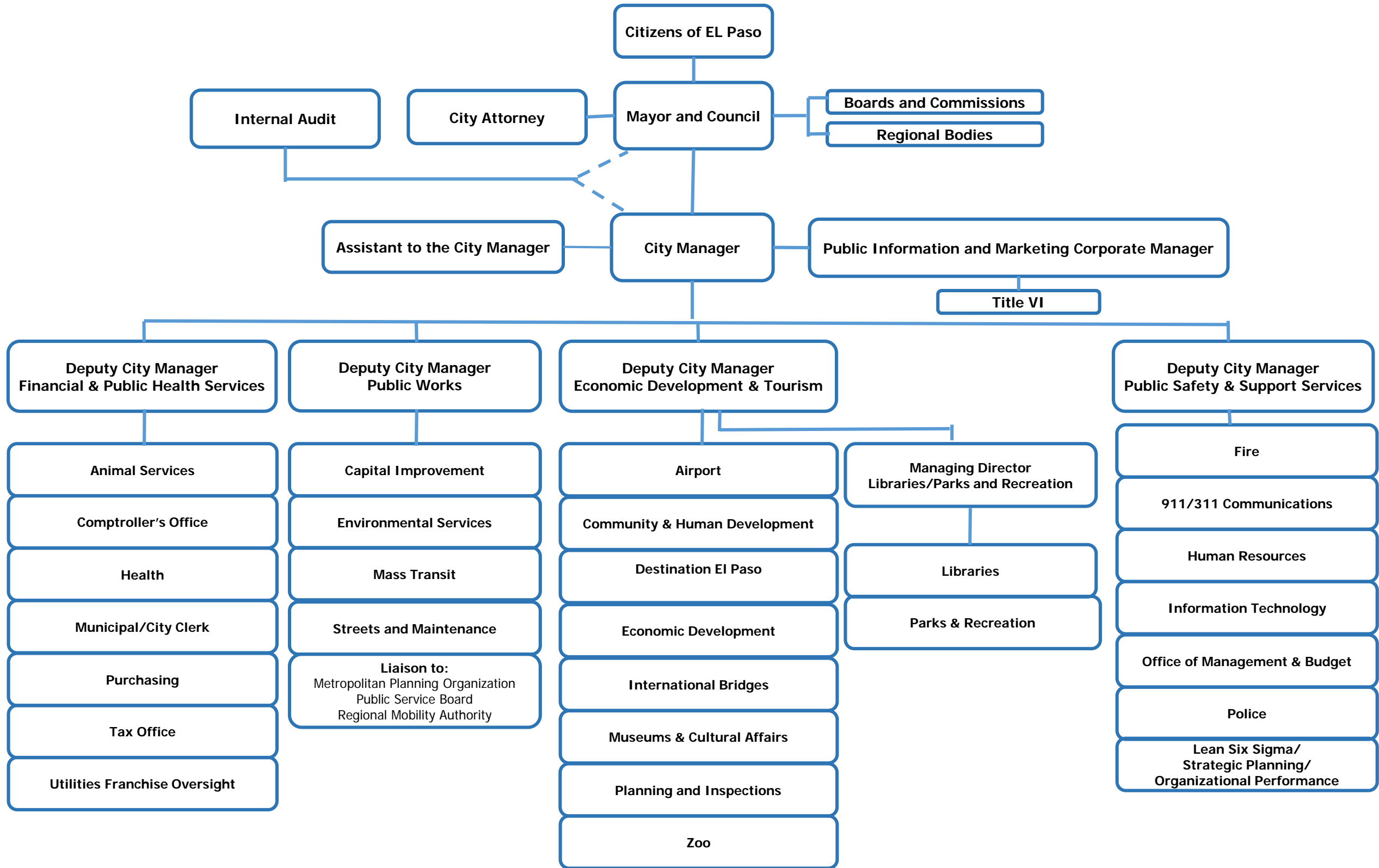
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart



Section C: Cost Allocation Plan

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Schedule A - Allocated Costs By Department**

Central Service Departments	PLANNING & INSPECTION	ANIMAL SERVICES	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL CLERK
BUILDING DEPRECIATION	35,021	0	0	0	0
EQUIPMENT DEPRECIATION	308,237	0	0	0	22,249
NONDEPARTMENTAL	271,755	136,522	24,368	0	188,212
CITY MANAGER	50,382	77,431	60,283	0	32,986
STREETS & MAINTENANCE	62,213	11,429	7,452	0	34,053
MUNICIPAL CLERK-CITY CLERK	101,004	1,425	361	0	857
MAYOR AND COUNCIL	30,220	31,739	6,460	0	19,444
OFFICE OF THE COMPTROLLER	114,705	24,473	11,200	57,929	23,903
PURCHASING	4,805	57,466	7,215	26,513	84,389
HUMAN RESOURCES	73,567	76,559	13,344	0	47,348
CITY ATTORNEY OFFICE	444,796	65,331	0	19,263	145,105
INFORMATION TECHNOLOGY	473,280	330,905	117,734	23,807	293,603
RISK MANAGEMENT	6,801	7,083	1,231	0	4,379
Allocated Costs for Fiscal 2018	1,976,786	820,363	249,648	127,512	896,528

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Schedule A - Allocated Costs By Department

Central Service Departments	POLICE*	FIRE DEPT	ENVIRONMENTAL SERVICES	CAPITAL IMPROVEMENT	PUBLIC HEALTH
BUILDING DEPRECIATION	0	0	704	203,620	0
EQUIPMENT DEPRECIATION	16,908	1,847,646	0	0	93,349
NONDEPARTMENTAL	3,481,566	2,821,136	398,898	406,511	348,526
CITY MANAGER	671,393	485,655	194,960	89,964	102,735
STREETS & MAINTENANCE	1,678,131	1,849,804	97,656	173,997	699,322
MUNICIPAL CLERK-CITY CLERK	21,527	16,619	20,347	926	2,650
MAYOR AND COUNCIL	376,237	298,166	109,208	18,166	61,477
OFFICE OF THE COMPTROLLER	402,295	213,982	210,690	111,641	358,797
PURCHASING	165,605	120,575	53,669	157,168	359,587
HUMAN RESOURCES	767,719	618,396	213,612	40,321	151,898
CITY ATTORNEY OFFICE	71,822	60,419	83,338	66,322	107,495
INFORMATION TECHNOLOGY	2,634,380	1,138,357	1,191,295	347,787	744,178
RISK MANAGEMENT	71,194	57,265	19,774	3,729	14,062
Allocated Costs for Fiscal 2018	10,358,777	9,528,020	2,594,151	1,620,152	3,044,076

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Schedule A - Allocated Costs By Department**

Central Service Departments	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	DESTINATION EL PASO
BUILDING DEPRECIATION	87,718	0	0	0	0
EQUIPMENT DEPRECIATION	234,726	1,666	27,433	30,976	0
NONDEPARTMENTAL	822,166	218,406	481,629	174,885	0
CITY MANAGER	180,526	98,453	58,113	21,176	22,778
STREETS & MAINTENANCE	5,290,867	430,126	943,534	553,348	0
MUNICIPAL CLERK-CITY CLERK	4,234	1,104	1,499	667	1,621
MAYOR AND COUNCIL	95,972	26,409	34,774	12,926	13,462
OFFICE OF THE COMPTROLLER	102,540	31,814	41,853	27,131	10,719
PURCHASING	256,839	114,147	64,702	156,358	0
HUMAN RESOURCES	234,500	66,343	85,825	28,389	0
CITY ATTORNEY OFFICE	35,741	18,525	26,180	72,834	7,630
INFORMATION TECHNOLOGY	1,159,949	236,471	780,845	133,825	1,334
RISK MANAGEMENT	21,708	6,137	7,945	2,625	0
Allocated Costs for Fiscal 2018	8,527,486	1,249,601	2,554,332	1,215,140	57,544

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Schedule A - Allocated Costs By Department**

Central Service Departments	ECONOMIC DEVELOPMENT	SUN METRO	AIRPORT	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION
BUILDING DEPRECIATION	97,916	0	0	207,228	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	38,439	651,986	304,897	49,293	0
CITY MANAGER	39,811	384,049	191,937	96,068	4,305
STREETS & MAINTENANCE	95,893	0	0	202,958	0
MUNICIPAL CLERK-CITY CLERK	1,679	19,982	5,504	530	0
MAYOR AND COUNCIL	16,892	173,233	78,591	10,419	0
OFFICE OF THE COMPTROLLER	21,519	605,139	164,232	295,524	2,327
PURCHASING	19,679	33,938	39,379	19,679	0
HUMAN RESOURCES	11,435	351,891	127,296	23,043	0
CITY ATTORNEY OFFICE	77,104	52,820	106,087	118,216	0
INFORMATION TECHNOLOGY	70,188	346,631	421,579	196,615	64,775
RISK MANAGEMENT	1,051	32,588	11,785	2,130	0
Allocated Costs for Fiscal 2018	491,606	2,652,257	1,451,287	1,221,703	71,407

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Schedule A - Allocated Costs By Department

Central Service Departments	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated	Direct Billed	Unallocated
BUILDING DEPRECIATION	0	0	632,207	0	0
EQUIPMENT DEPRECIATION	0	0	2,583,190	0	0
NONDEPARTMENTAL	60,255	43,330	10,922,780	0	(64,783)
CITY MANAGER	65,825	61,806	2,990,636	0	358,297
STREETS & MAINTENANCE	0	17,642	12,148,425	0	48,802,716
MUNICIPAL CLERK-CITY CLERK	1,742	0	204,278	0	137,341
MAYOR AND COUNCIL	24,462	0	1,438,257	0	0
OFFICE OF THE COMPTROLLER	33,205	2,682	2,868,300	43,372	0
PURCHASING	30,935	0	1,772,648	0	0
HUMAN RESOURCES	38,548	0	2,970,034	0	0
CITY ATTORNEY OFFICE	35,149	102,099	1,716,276	0	1,895,081
INFORMATION TECHNOLOGY	50,744	220,438	10,978,720	0	0
RISK MANAGEMENT	3,569	0	275,056	0	0
Allocated Costs for Fiscal 2018	344,434	447,997	51,500,807	43,372	51,128,652

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Schedule A - Allocated Costs By Department**

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	(1,420,297)	0	
EQUIPMENT DEPRECIATION	(6,913,336)	0	
NONDEPARTMENTAL	356,000	15,747,846	
CITY MANAGER	0	0	
STREETS & MAINTENANCE	0	5,906,241	
MUNICIPAL CLERK-CITY CLERK	0	65,000	
MAYOR AND COUNCIL	0	0	
OFFICE OF THE COMPTROLLER	0	0	
PURCHASING	0	0	
HUMAN RESOURCES	0	0	
CITY ATTORNEY OFFICE	2,600	551,399	
INFORMATION TECHNOLOGY	389,728	2,255,715	
RISK MANAGEMENT	63,574,586	200,000	
Allocated Costs for Fiscal 2018	55,989,281	24,726,201	183,388,313

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Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,420,297		0	
EQUIPMENT DEPRECIATION	0		6,913,336		0	
NONDEPARTMENTAL	28,624,854	(15,747,846)	(356,000)	64,783	0	
CITY MANAGER	3,330,117		0	(358,297)	0	
STREETS & MAINTENANCE	63,343,212	(5,906,241)	0	(48,802,716)	0	
MUNICIPAL CLERK-CITY CLERK	453,666	(65,000)	0	(137,341)	0	
MAYOR AND COUNCIL	1,313,020		0		0	
OFFICE OF THE COMPTROLLER	2,702,447		0		(43,372)	
PURCHASING	1,638,470		0		0	
HUMAN RESOURCES	2,139,046		0		0	
CITY ATTORNEY OFFICE	4,022,806	(551,399)	(2,600)	(1,895,081)	0	
INFORMATION TECHNOLOGY	12,046,089	(2,255,715)	(389,728)		0	
RISK MANAGEMENT	63,774,586	(200,000)	(63,574,586)		0	
PLANNING & INSPECTION						1,976,786
ANIMAL SERVICES						820,363
TAX OFFICE						249,648
METRO PLANNING ORGAN.- M.P.O.						127,512
MUNICIPAL CLERK						896,528
POLICE*						10,358,777
FIRE DEPT						9,528,020
ENVIRONMENTAL SERVICES						2,594,151
CAPITAL IMPROVEMENT						1,620,152
PUBLIC HEALTH						3,044,076
PARKS AND RECREATION						8,527,486
ZOO						1,249,601
LIBRARY						2,554,332
DEPT OF MUSEUMS & CULTURAL AFF						1,215,140
DESTINATION EL PASO						57,544
ECONOMIC DEVELOPMENT						491,606
SUN METRO						2,652,257
AIRPORT						1,451,287
COMMUNITY/HUMAN DEVELOPMENT						1,221,703
PENSION ADMINISTRATION						71,407
INTERNATIONAL BRIDGES						344,434
ALL OTHERS						447,997
Totals	183,388,313	(24,726,201)	(55,989,281)	(51,128,652)	(43,372)	51,500,807

Deviation: 0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	STREETS & MAINTENANCE DEPARTMENT
1.4.4 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2017 FIXED ASSET SCHEDULE
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	ANNUAL BUDGET BOOK
3.4.2 MCAD PARKING	DIRECT ALLOCATION TO MCAD	DIRECT ALLOCATION
3.4.3 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S	IT ADMIN
3.4.4 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
3.4.5 LIABILITY INS	TOTAL GENERAL FUND EXPENDITURES	ANNUAL BUDGET BOOK
3.4.6 PROPERTY INSURANCE	INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS	INSURED PROPERTY LISTING - RISK
3.4.7 FICA MATCH	TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY	ANNUAL BUDGET DETAIL
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
4.4.4 PERFORMANCE OFFICE	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
STREETS & MAINTENANCE		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
5.4.4 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
5.4.5 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	STREETS & MAINTENANCE DEPARTMENT
5.4.6 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	STREETS & MAINTENANCE DEPARTMENT
5.4.7 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	STREETS & MAINTENANCE DEPARTMENT
5.4.8 MSC	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
MUNICIPAL CLERK-CITY CLERK		
6.4.1 MAYOR/COUNCIL	DIRECT ALLOCATION TO MAYOR/COUNCIL	DIRECT ALLOCATION
6.4.2 ENV SVCS SUPPORT	DIRECT ALLOCATION TO ENVIRONMENTAL SVCS	DIRECT ALLOCATION
6.4.3 PLANNING	DIRECT ALLOCATION TO PLANNING & INSPECTION	DIRECT ALLOCATION
6.4.4 OPEN RECORDS REQUESTS	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
6.4.5 SUN METRO	DIRECT ALLOCATION TO SUN METRO	DIRECT ALLOCATION
MAYOR AND COUNCIL		
7.4.1 CITY ADMIN	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
7.4.2 BUDGET REVIEW	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
OFFICE OF THE COMPTROLLER		
8.4.1 FINANCIAL REPORTING	TOTAL GENERAL LEDGER TRANSACTIONS	OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
8.4.2 TREASURY MANAGEMENT	TOTAL POOLED CASH INVESTMENTS	OFFICE OF THE COMPTROLLER
8.4.3 GRANT ACCOUNTING	TOTAL GRANT EXPENDITURES	SINGLE AUDIT
8.4.4 ANNUAL AUDIT	TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)	OFFICE OF THE COMPTROLLER
8.4.5 CAPITAL ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2017 FIXED ASSET SCHEDULE
PURCHASING		
9.4.1 ADMIN	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	PURCHASING - P.O. REPORT
9.4.2 SUPPLY CHAIN MANAGEMENT	TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR	PURCHASING - P.O. REPORT
HUMAN RESOURCES		
10.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
CITY ATTORNEY OFFICE		
11.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
11.4.2 OUTSIDE COUNSEL	COST OF OUTSIDE COUNSEL PER DEPARTMENT	CITY ATTORNEY
INFORMATION TECHNOLOGY		
12.4.1 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.2 CLIENT SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.3 PHONES	TOTAL PHONE CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.4 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.5 STR INNOVATION & ENTERPR	NUMBER OF STRATEGIC PROJECTS PER DEPT	IT
12.4.6 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
12.4.7 RECORDS MANAGEMENT	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
12.4.8 MAIL ROOM	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
12.4.9 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT, GF ONLY	POSTAL CLASS REPORT
RISK MANAGEMENT		
13.4.1 RISK MGMT	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION

Building depreciation is computed for original acquisition and subsequent improvements of City-owned buildings. The following buildings are allocated as follows within this plan:

- City 1 – Costs for the City 1 building have been allocated to occupants based on the number of fte's per department.
- City 2 - Costs for the City 2 building have been allocated to occupants based on the number of fte's per department.
- City 3 & 4 – Costs of City 3 and 4 buildings have been allocated based on the amount of square footage occupied per department. City 3 square footage amounts are further spread to occupants based on the number of fte's per department.
- Service Center - Costs of the Municipal Service Center have been allocated based on the amount of square footage occupied per department.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	1,420,297			
Total Departmental Cost Adjustments:	1,420,297		1,420,297	
Total To Be Allocated:	1,420,297		1,420,297	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	CITY 1	CITY 2	CITY 3 & 4
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION	1,420,297	0	460,178	520,626	426,089
Functional Cost	1,420,297	0	460,178	520,626	426,089
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,420,297	0	460,178	520,626	426,089
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,420,297	0	460,178	520,626	426,089

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

SERVICE CENTER

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
DEPRECIATION	13,404
Functional Cost	13,404
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	13,404
Allocation Step 2	
2nd Allocation	0
Total For BUILDING DEPRECIATION	
Schedule .3 Total	13,404

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	27.95	15.769578	72,568		72,568		72,568
MUNICIPAL CLERK-CITY CLERK	5.43	3.063643	14,098		14,098		14,098
MAYOR AND COUNCIL	23.59	13.309637	61,248		61,248		61,248
OFFICE OF THE COMPTROLLER	21.48	12.119160	55,770		55,770		55,770
PURCHASING	24.82	14.003611	64,442		64,442		64,442
HUMAN RESOURCES	36.76	20.740239	95,442		95,442		95,442
CITY ATTORNEY OFFICE	37.21	20.994132	96,610		96,610		96,610
Schedule .4 Total for CITY 1	177.24	100.000000	460,178		460,178	0	460,178

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.63	5.056542	26,326		26,326		26,326
OFFICE OF THE COMPTROLLER	12.52	7.335794	38,192		38,192		38,192
INFORMATION TECHNOLOGY	82.77	48.497100	252,488		252,488		252,488
CAPITAL IMPROVEMENT	66.75	39.110564	203,620		203,620		203,620
Schedule .4 Total for CITY 2	170.67	100.000000	520,626		520,626	0	520,626

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	8.219178	35,021		35,021		35,021
PARKS AND RECREATION	16,193	20.165629	85,924		85,924		85,924
ECONOMIC DEVELOPMENT	18,453	22.980075	97,916		97,916		97,916
COMMUNITY/HUMAN DEVELOPMENT	39,054	48.635118	207,228		207,228		207,228
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	426,089		426,089	0	426,089

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4

Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	10,906		10,906		10,906
ENVIRONMENTAL SERVICES	5,529	5.248918	704		704		704
PARKS AND RECREATION	14,101	13.386686	1,794		1,794		1,794
Schedule .4 Total for SERVICE CENTER	105,336	100.000000	13,404		13,404	0	13,404

Allocation Basis: SQUARE FOOTAGE OCCUPIED AT MSC
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	98,894	72,568	26,326	0	0
STREETS & MAINTENANCE	10,906	0	0	0	10,906
MUNICIPAL CLERK-CITY CLERK	14,098	14,098	0	0	0
MAYOR AND COUNCIL	61,248	61,248	0	0	0
OFFICE OF THE COMPTROLLER	93,962	55,770	38,192	0	0
PURCHASING	64,442	64,442	0	0	0
HUMAN RESOURCES	95,442	95,442	0	0	0
CITY ATTORNEY OFFICE	96,610	96,610	0	0	0
INFORMATION TECHNOLOGY	252,488	0	252,488	0	0
PLANNING & INSPECTION	35,021	0	0	35,021	0
ENVIRONMENTAL SERVICES	704	0	0	0	704
CAPITAL IMPROVEMENT	203,620	0	203,620	0	0
PARKS AND RECREATION	87,718	0	0	85,924	1,794
ECONOMIC DEVELOPMENT	97,916	0	0	97,916	0
COMMUNITY/HUMAN DEVELOPMENT	207,228	0	0	207,228	0
Direct Bill	0	0	0	0	0
Total	1,420,297	460,178	520,626	426,089	13,404

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

Equipment depreciation is computed and allocated to General Fund departments based on their actual FY 15 depreciation.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	6,913,336			
Total Departmental Cost Adjustments:	6,913,336		6,913,336	
Total To Be Allocated:	6,913,336		6,913,336	

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

	Total	G&A	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION	6,913,336	0	6,913,336
Functional Cost			
	6,913,336	0	6,913,336
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,913,336	0	6,913,336
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	6,913,336	0	6,913,336

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	104,690	1.514320	104,690		104,690		104,690
CITY MANAGER	11,577	0.167459	11,577		11,577		11,577
STREETS & MAINTENANCE	2,226,905	32.211727	2,226,905		2,226,905		2,226,905
INFORMATION TECHNOLOGY	1,986,974	28.741175	1,986,974		1,986,974		1,986,974
PLANNING & INSPECTION	308,237	4.458586	308,237		308,237		308,237
MUNICIPAL CLERK	22,249	0.321827	22,249		22,249		22,249
POLICE*	16,908	0.244571	16,908		16,908		16,908
FIRE DEPT	1,847,646	26.725824	1,847,646		1,847,646		1,847,646
PUBLIC HEALTH	93,349	1.350274	93,349		93,349		93,349
PARKS AND RECREATION	234,726	3.395264	234,726		234,726		234,726
ZOO	1,666	0.024098	1,666		1,666		1,666
LIBRARY	27,433	0.396813	27,433		27,433		27,433
DEPT OF MUSEUMS & CULTURAL AFF	30,976	0.448062	30,976		30,976		30,976
Schedule .4 Total for FIXED ASSETS	6,913,336	100.000000	6,913,336		6,913,336	0	6,913,336

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2017 FIXED ASSET SCHEDULE

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	104,690	104,690
CITY MANAGER	11,577	11,577
STREETS & MAINTENANCE	2,226,905	2,226,905
INFORMATION TECHNOLOGY	1,986,974	1,986,974
PLANNING & INSPECTION	308,237	308,237
MUNICIPAL CLERK	22,249	22,249
POLICE*	16,908	16,908
FIRE DEPT	1,847,646	1,847,646
PUBLIC HEALTH	93,349	93,349
PARKS AND RECREATION	234,726	234,726
ZOO	1,666	1,666
LIBRARY	27,433	27,433
DEPT OF MUSEUMS & CULTURAL AFF	30,976	30,976
Direct Bill	0	0
Total	<u>6,913,336</u>	<u>6,913,336</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department NONDEPARTMENTAL

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

- General Expenses – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- MCAD Parking - Costs for the downtown parking lot for MCAD is allocated directly to MCAD.
- Citywide IT Contracts – Costs for citywide IT contracts are all budgeted in Nondepartmental, rather than in individual departmental budgets. Costs that are associated with a specific department have been allocated directly; costs that benefit all departments have been spread based on the number of fte's per department.
- Retirees Insurance - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
- Liability Insurance - The cost for liability insurance is allocated based upon the number of General Fund expenditures per department.
- Property Insurance - The cost for property insurance payments have been allocated based on the insured property values of General Fund buildings.
- FICA Match – The FICA match credit costs have been allocated based on the number of General Fund civilian fte's per department.
- PEG – Costs for PEG have not been allocated within this Plan.
- General Government - All other costs are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,624,854			28,624,854
Deductions:				
POS CITY- EMPLOYER CONTRIB	344,355			
INTERLOCAL AGREEMENTS	-192,500			
APPRAISAL SERVICES	-3,500,000			
OPER CONT RESERVES	-500,000			
SALARY ADJUSTMENT RESERVE	-250,000			
BILLING/COLLECT AGEN CONTRACTS	-400,000			
TRANSFERS	-10,032,277			
DAMAGES SETTLEMENTS	-1,217,424			
Total Deductions:	-15,747,846			-15,747,846
Cost Adjustments:				
IT REVENUE TRANSFER, SOFT MAINT	-356,000			
FEE - ACCELA				
Total Departmental Cost Adjustments:	-356,000			-356,000
Inbound Costs:				
EQUIPMENT DEPRECIATION	104,690		104,690	
NONDEPARTMENTAL		50,947	50,947	
CITY MANAGER		35,540	35,540	
MUNICIPAL CLERK-CITY CLERK		3,248	3,248	
MAYOR AND COUNCIL		26,167	26,167	
OFFICE OF THE COMPTROLLER		75,829	75,829	
PURCHASING		7,861	7,861	
HUMAN RESOURCES		2,252	2,252	
INFORMATION TECHNOLOGY		192	192	
RISK MANAGEMENT		223	223	
Total Allocated Additions:	104,690	202,259	306,949	306,949
Total To Be Allocated:	12,625,698	202,259		12,827,957

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Wages & Benefits					
SALARIES & WAGES	(512,463)	0	0	0	0
FRINGE BENEFITS	69,103	0	0	0	0
*SALARY ADJUSTMENT RESERVE	250,000	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,950,093	0	0	0	0
FICA CITY MATCH - CIVILIAN	(750,000)	0	0	0	0
*POS CITY- EMPLOYER CONTRIB	(344,355)	0	0	0	0
*INTERLOCAL AGREEMENTS	192,500	0	0	0	0
*APPRAISAL SERVICES	3,500,000	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	2,000,000	0	0	0	2,000,000
OUTSIDE CONTRACTS - NOC	1,000,000	0	0	0	1,000,000
DATA PROCESS SERVICES CONTRACT	5,588,957	0	0	0	5,588,957
LAND - LEASES	18,000	0	0	18,000	0
LIABILITY INSURANCE	882,153	0	0	0	0
*OPER CONT RESERVES	500,000	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	25,000	0	25,000	0	0
PROPERTY INS PMNTS	167,165	0	0	0	0
PROF LICENSES	80,000	0	80,000	0	0
COMMUNITY SERVICE PROJECTS	359,000	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	400,000	0	0	0	0
*TRANSFERS	10,032,277	0	0	0	0
*DAMAGES SETTLEMENTS	1,217,424	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	28,624,854				
Deductions					
*Total Disallowed Costs	(15,747,846)	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	(356,000)	0	0	0	(356,000)
Functional Cost	12,521,008	0	105,000	18,000	8,232,957
Allocation Step 1					
Inbound - All Others	104,690	104,690	0	0	0
Reallocate Admin Costs		(104,690)	878	151	68,837
Unallocated Costs	(63,759)	0	0	0	0
1st Allocation	12,689,457	0	105,878	18,151	8,301,794
Allocation Step 2					
Inbound - All Others	202,259	202,259	0	0	0
Reallocate Admin Costs		(202,259)	1,695	288	133,001
Unallocated Costs	(1,024)	0	0	0	0
2nd Allocation	203,283	0	1,695	288	133,001

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Total For NONDEPARTMENTAL					
Schedule .3 Total	12,892,740	0	107,573	18,439	8,434,795

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	PEG**
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	220,270
FRINGE BENEFITS	0	0	0	0	69,103
*SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,950,093	0	0	0	0
FICA CITY MATCH - CIVILIAN	0	0	0	(750,000)	0
*POS CITY- EMPLOYER CONTRIB	0	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
LIABILITY INSURANCE	0	861,023	0	0	0
*OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	0	167,165	0	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*DAMAGES SETTLEMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0	0	0	0
Functional Cost	3,950,093	861,023	167,165	(750,000)	289,373
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	33,027	7,199	1,398	(6,271)	2,419
Unallocated Costs	0	0	0	0	(291,792)
1st Allocation	3,983,120	868,222	168,563	(756,271)	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	63,806	13,905	2,701	(12,113)	4,669
Unallocated Costs	0	0	0	0	(4,669)
2nd Allocation	63,806	13,905	2,701	(12,113)	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREEES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	PEG**
<hr/>					
Total For NONDEPARTMENTAL					
Schedule .3 Total	4,046,926	882,127	171,264	(768,384)	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

GENERAL GOVT**

<u>Wages & Benefits</u>	
SALARIES & WAGES	(732,733)
FRINGE BENEFITS	0
*SALARY ADJUSTMENT RESERVE	0
<u>Other Expense & Cost</u>	
RETIRESS HEALTH	0
FICA CITY MATCH - CIVILIAN	0
*POS CITY- EMPLOYER CONTRIB	0
*INTERLOCAL AGREEMENTS	0
*APPRAISAL SERVICES	0
OFFICE EQUIP MAINT CONTRACTS	0
OUTSIDE CONTRACTS - NOC	0
DATA PROCESS SERVICES CONTRACT	0
LAND - LEASES	0
LIABILITY INSURANCE	21,130
*OPER CONT RESERVES	0
OTHER SERVICES/CHARGES EXPENSE	0
PROPERTY INS PMNTS	0
PROF LICENSES	0
COMMUNITY SERVICE PROJECTS	359,000
*BILLING/COLLECT AGEN CONTRACTS	0
*TRANSFERS	0
*DAMAGES SETTLEMENTS	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
<u>Cost Adjustments</u>	
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0
Functional Cost	(352,603)
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	(2,948)
Unallocated Costs	(355,551)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	(5,693)
Unallocated Costs	(5,693)
2nd Allocation	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

GENERAL GOVT**

Total For NONDEPARTMENTAL

Schedule .3 Total 0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	17,375,153	4.611315	4,882		4,882		4,882
CITY MANAGER	3,330,119	0.883804	936		936	15	951
STREETS & MAINTENANCE	33,768,486	8.962058	9,489		9,489	157	9,646
MUNICIPAL CLERK-CITY CLERK	453,666	0.120402	127		127	2	129
MAYOR AND COUNCIL	1,313,020	0.348472	369		369	6	375
OFFICE OF THE COMPTROLLER	2,702,448	0.717222	759		759	10	769
PURCHASING	1,638,470	0.434845	461		461	7	468
HUMAN RESOURCES	2,139,046	0.567697	601		601	9	610
CITY ATTORNEY OFFICE	3,471,406	0.921301	975		975	15	990
INFORMATION TECHNOLOGY	9,790,373	2.598337	2,751		2,751	44	2,795
PLANNING & INSPECTION	7,757,931	2.058932	2,180		2,180	34	2,214
MUNICIPAL CLERK	4,843,759	1.285520	1,361		1,361	20	1,381
POLICE*	128,211,671	34.027004	36,029		36,029	637	36,666
FIRE DEPT	103,888,185	27.571622	29,192		29,192	487	29,679
CAPITAL IMPROVEMENT	5,930,025	1.573811	1,667		1,667	26	1,693
PUBLIC HEALTH	5,873,002	1.558678	1,651		1,651	26	1,677
PARKS AND RECREATION	25,030,852	6.643115	7,033		7,033	118	7,151
ZOO	4,798,606	1.273536	1,348		1,348	20	1,368
LIBRARY	9,638,048	2.557910	2,708		2,708	43	2,751
DEPT OF MUSEUMS & CULTURAL AFF	2,456,257	0.651883	690		690	10	700
ECONOMIC DEVELOPMENT	1,916,326	0.508587	538		538	7	545
COMMUNITY/HUMAN DEVELOPMENT	467,032	0.123949	131		131	2	133
Schedule .4 Total for GENERAL EXPENSE	376,793,881	100.000000	105,878		105,878	1,695	107,573

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - MCAD PARKING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DEPT OF MUSEUMS & CULTURAL AFF	100	100.000000	18,151		18,151	288	18,439
Schedule .4 Total for MCAD PARKING	100	100.000000	18,151		18,151	288	18,439

Allocation Basis: DIRECT ALLOCATION TO MCAD
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	3,091	0.035054	2,910		2,910		2,910
CITY MANAGER	82,342	0.933809	77,523		77,523	1,244	78,767
STREETS & MAINTENANCE	565,054	6.408059	531,984		531,984	8,527	540,511
MUNICIPAL CLERK-CITY CLERK	6,285	0.071276	5,917		5,917	94	6,011
MAYOR AND COUNCIL	27,306	0.309667	25,708		25,708	412	26,120
OFFICE OF THE COMPTROLLER	147,684	1.674827	139,041		139,041	2,225	141,266
PURCHASING	81,321	0.922230	76,562		76,562	1,225	77,787
HUMAN RESOURCES	371,225	4.209919	349,499		349,499	5,598	355,097
CITY ATTORNEY OFFICE	79,439	0.900887	74,790		74,790	1,194	75,984
INFORMATION TECHNOLOGY	95,807	1.086510	90,200		90,200	1,446	91,646
RISK MANAGEMENT	6,945	0.078761	6,538		6,538	105	6,643
PLANNING & INSPECTION	183,076	2.076194	172,361		172,361	2,759	175,120
ANIMAL SERVICES	141,389	1.603438	133,114		133,114	2,129	135,243
TAX OFFICE	25,477	0.288925	23,986		23,986	382	24,368
MUNICIPAL CLERK	124,902	1.416465	117,592		117,592	1,882	119,474
POLICE*	1,984,184	22.501864	1,868,059		1,868,059	29,995	1,898,054
FIRE DEPT	1,596,469	18.104938	1,503,035		1,503,035	24,087	1,527,122
ENVIRONMENTAL SERVICES	417,015	4.729206	392,608		392,608	6,290	398,898
CAPITAL IMPROVEMENT	357,839	4.058114	336,896		336,896	5,396	342,292
PUBLIC HEALTH	302,957	3.435718	285,226		285,226	4,568	289,794
PARKS AND RECREATION	467,623	5.303132	440,256		440,256	7,052	447,308
ZOO	134,786	1.528556	126,897		126,897	2,031	128,928
LIBRARY	352,673	3.999528	332,032		332,032	5,318	337,350
DEPT OF MUSEUMS & CULTURAL AFF	134,245	1.522421	126,388		126,388	2,022	128,410
ECONOMIC DEVELOPMENT	20,986	0.237994	19,758		19,758	315	20,073
SUN METRO	681,597	7.729728	641,706		641,706	10,280	651,986
AIRPORT	318,743	3.614741	300,088		300,088	4,809	304,897
COMMUNITY/HUMAN DEVELOPMENT	44,414	0.503682	41,815		41,815	666	42,481
INTERNATIONAL BRIDGES	62,991	0.714357	59,305		59,305	950	60,255
Schedule .4 Total for CITYWIDE IT CONTRACTS	8,817,865	100.000000	8,301,794		8,301,794	133,001	8,434,795

Allocation Basis: IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S
Allocation Source: IT ADMIN

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.123671	4,926		4,926		4,926
CITY MANAGER	35.56	0.879545	35,033		35,033	558	35,591
STREETS & MAINTENANCE	281.50	6.962651	277,331		277,331	4,446	281,777
MUNICIPAL CLERK-CITY CLERK	6.00	0.148405	5,911		5,911	94	6,005
MAYOR AND COUNCIL	24.00	0.593619	23,645		23,645	378	24,023
OFFICE OF THE COMPTROLLER	35.30	0.873114	34,777		34,777	554	35,331
PURCHASING	22.00	0.544150	21,674		21,674	347	22,021
HUMAN RESOURCES	28.20	0.697502	27,782		27,782	443	28,225
CITY ATTORNEY OFFICE	35.87	0.887212	35,339		35,339	562	35,901
INFORMATION TECHNOLOGY	89.75	2.219886	88,421		88,421	1,419	89,840
PLANNING & INSPECTION	120.00	2.968093	118,222		118,222	1,895	120,117
MUNICIPAL CLERK	84.80	2.097452	83,544		83,544	1,340	84,884
POLICE*	1,323.10	32.725699	1,303,504		1,303,504	20,946	1,324,450
FIRE DEPT	1,075.53	26.602276	1,059,601		1,059,601	16,991	1,076,592
CAPITAL IMPROVEMENT	72.50	1.793223	71,426		71,426	1,145	72,571
PUBLIC HEALTH	68.32	1.689834	67,308		67,308	1,077	68,385
PARKS AND RECREATION	417.47	10.325748	411,287		411,287	6,594	417,881
ZOO	102.00	2.522879	100,489		100,489	1,610	102,099
LIBRARY	154.50	3.821420	152,212		152,212	2,438	154,650
DEPT OF MUSEUMS & CULTURAL AFF	34.05	0.842196	33,546		33,546	536	34,082
ECONOMIC DEVELOPMENT	20.70	0.511996	20,393		20,393	324	20,717
COMMUNITY/HUMAN DEVELOPMENT	6.85	0.169429	6,749		6,749	109	6,858
Schedule .4 Total for RETIREES INSURANCE	4,043.00	100.000000	3,983,120		3,983,120	63,806	4,046,926

Allocation Basis: TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	17,375,153	4.611315	40,036		40,036		40,036
CITY MANAGER	3,330,119	0.883804	7,674		7,674	127	7,801
STREETS & MAINTENANCE	33,768,486	8.962058	77,810		77,810	1,305	79,115
MUNICIPAL CLERK-CITY CLERK	453,666	0.120402	1,046		1,046	16	1,062
MAYOR AND COUNCIL	1,313,020	0.348472	3,025		3,025	49	3,074
OFFICE OF THE COMPTROLLER	2,702,448	0.717222	6,227		6,227	105	6,332
PURCHASING	1,638,470	0.434845	3,775		3,775	61	3,836
HUMAN RESOURCES	2,139,046	0.567697	4,929		4,929	82	5,011
CITY ATTORNEY OFFICE	3,471,406	0.921301	7,999		7,999	134	8,133
INFORMATION TECHNOLOGY	9,790,373	2.598337	22,559		22,559	377	22,936
PLANNING & INSPECTION	7,757,931	2.058932	17,876		17,876	297	18,173
MUNICIPAL CLERK	4,843,759	1.285520	11,162		11,162	185	11,347
POLICE*	128,211,671	34.027004	295,430		295,430	5,003	300,433
FIRE DEPT	103,888,185	27.571622	239,383		239,383	4,017	243,400
CAPITAL IMPROVEMENT	5,930,025	1.573811	13,664		13,664	224	13,888
PUBLIC HEALTH	5,873,002	1.558678	13,533		13,533	221	13,754
PARKS AND RECREATION	25,030,852	6.643115	57,677		57,677	966	58,643
ZOO	4,798,606	1.273536	11,057		11,057	183	11,240
LIBRARY	9,638,048	2.557910	22,208		22,208	371	22,579
DEPT OF MUSEUMS & CULTURAL AFF	2,456,257	0.651883	5,660		5,660	94	5,754
ECONOMIC DEVELOPMENT	1,916,326	0.508587	4,416		4,416	71	4,487
COMMUNITY/HUMAN DEVELOPMENT	467,032	0.123949	1,076		1,076	17	1,093
Schedule .4 Total for LIABILITY INS	376,793,881	100.000000	868,222		868,222	13,905	882,127

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	924	0.537785	907		907	13	920
STREETS & MAINTENANCE	2,696	1.569120	2,645		2,645	40	2,685
MUNICIPAL CLERK-CITY CLERK	124	0.072170	122		122	1	123
MAYOR AND COUNCIL	537	0.312544	526		526	7	533
OFFICE OF THE COMPTROLLER	905	0.526726	888		888	13	901
PURCHASING	900	0.523816	883		883	13	896
HUMAN RESOURCES	837	0.487149	821		821	10	831
CITY ATTORNEY OFFICE	848	0.493551	832		832	10	842
INFORMATION TECHNOLOGY	3,648	2.123202	3,579		3,579	54	3,633
PLANNING & INSPECTION	189	0.110001	186		186	2	188
ANIMAL SERVICES	1,286	0.748475	1,261		1,261	18	1,279
MUNICIPAL CLERK	2,269	1.320599	2,226		2,226	34	2,260
POLICE*	10,779	6.273572	10,575		10,575	166	10,741
FIRE DEPT	20,261	11.792266	19,878		19,878	316	20,194
CAPITAL IMPROVEMENT	2,697	1.569702	2,646		2,646	40	2,686
PARKS AND RECREATION	44,622	25.970808	43,776		43,776	742	44,518
ZOO	12,262	7.136704	12,030		12,030	190	12,220
LIBRARY	21,097	12.278833	20,698		20,698	328	21,026
ECONOMIC DEVELOPMENT	218	0.126880	214		214	3	217
COMMUNITY/HUMAN DEVELOPMENT	1,248	0.726358	1,224		1,224	17	1,241
ALL OTHERS	43,469	25.299739	42,646		42,646	684	43,330
Schedule .4 Total for PROPERTY INSURANCE	171,816	100.000000	168,563		168,563	2,701	171,264

Allocation Basis: INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS
Allocation Source: INSURED PROPERTY LISTING - RISK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - FICA MATCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.238921	(1,807)		(1,807)		(1,807)
CITY MANAGER	35.56	1.699208	(12,851)		(12,851)	(202)	(13,053)
STREETS & MAINTENANCE	281.50	13.451265	(101,728)		(101,728)	(1,630)	(103,358)
MUNICIPAL CLERK-CITY CLERK	6.00	0.286705	(2,168)		(2,168)	(33)	(2,201)
MAYOR AND COUNCIL	24.00	1.146822	(8,673)		(8,673)	(139)	(8,812)
OFFICE OF THE COMPTROLLER	35.30	1.686784	(12,757)		(12,757)	(201)	(12,958)
PURCHASING	22.00	1.051253	(7,950)		(7,950)	(126)	(8,076)
HUMAN RESOURCES	28.20	1.347516	(10,191)		(10,191)	(163)	(10,354)
CITY ATTORNEY OFFICE	35.87	1.714021	(12,962)		(12,962)	(203)	(13,165)
INFORMATION TECHNOLOGY	89.75	4.288636	(32,434)		(32,434)	(519)	(32,953)
PLANNING & INSPECTION	120.00	5.734109	(43,366)		(43,366)	(691)	(44,057)
MUNICIPAL CLERK	84.80	4.052104	(30,645)		(30,645)	(489)	(31,134)
POLICE*	241.78	11.553275	(87,375)		(87,375)	(1,403)	(88,778)
FIRE DEPT	206.59	9.871747	(74,657)		(74,657)	(1,194)	(75,851)
CAPITAL IMPROVEMENT	72.50	3.464358	(26,200)		(26,200)	(419)	(26,619)
PUBLIC HEALTH	68.32	3.264620	(24,690)		(24,690)	(394)	(25,084)
PARKS AND RECREATION	417.47	19.948487	(150,861)		(150,861)	(2,474)	(153,335)
ZOO	102.00	4.873993	(36,861)		(36,861)	(588)	(37,449)
LIBRARY	154.50	7.382666	(55,833)		(55,833)	(894)	(56,727)
DEPT OF MUSEUMS & CULTURAL AFF	34.05	1.627054	(12,305)		(12,305)	(195)	(12,500)
ECONOMIC DEVELOPMENT	20.70	0.989134	(7,481)		(7,481)	(119)	(7,600)
COMMUNITY/HUMAN DEVELOPMENT	6.85	0.327322	(2,476)		(2,476)	(37)	(2,513)
Schedule .4 Total for FICA MATCH	2,092.74	100.000000	(756,271)		(756,271)	(12,113)	(768,384)

Allocation Basis: TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY
Allocation Source: ANNUAL BUDGET DETAIL

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	Total	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
NONDEPARTMENTAL	50,947	4,882	0	2,910	4,926
CITY MANAGER	110,977	951	0	78,767	35,591
STREETS & MAINTENANCE	810,376	9,646	0	540,511	281,777
MUNICIPAL CLERK-CITY CLERK	11,129	129	0	6,011	6,005
MAYOR AND COUNCIL	45,313	375	0	26,120	24,023
OFFICE OF THE COMPTROLLER	171,641	769	0	141,266	35,331
PURCHASING	96,932	468	0	77,787	22,021
HUMAN RESOURCES	379,420	610	0	355,097	28,225
CITY ATTORNEY OFFICE	108,685	990	0	75,984	35,901
INFORMATION TECHNOLOGY	177,897	2,795	0	91,646	89,840
RISK MANAGEMENT	6,643	0	0	6,643	0
PLANNING & INSPECTION	271,755	2,214	0	175,120	120,117
ANIMAL SERVICES	136,522	0	0	135,243	0
TAX OFFICE	24,368	0	0	24,368	0
MUNICIPAL CLERK	188,212	1,381	0	119,474	84,884
POLICE*	3,481,566	36,666	0	1,898,054	1,324,450
FIRE DEPT	2,821,136	29,679	0	1,527,122	1,076,592
ENVIRONMENTAL SERVICES	398,898	0	0	398,898	0
CAPITAL IMPROVEMENT	406,511	1,693	0	342,292	72,571
PUBLIC HEALTH	348,526	1,677	0	289,794	68,385
PARKS AND RECREATION	822,166	7,151	0	447,308	417,881
ZOO	218,406	1,368	0	128,928	102,099
LIBRARY	481,629	2,751	0	337,350	154,650
DEPT OF MUSEUMS & CULTURAL AFF	174,885	700	18,439	128,410	34,082
ECONOMIC DEVELOPMENT	38,439	545	0	20,073	20,717
SUN METRO	651,986	0	0	651,986	0
AIRPORT	304,897	0	0	304,897	0
COMMUNITY/HUMAN DEVELOPMENT	49,293	133	0	42,481	6,858
INTERNATIONAL BRIDGES	60,255	0	0	60,255	0
ALL OTHERS	43,330	0	0	0	0
Direct Bill	0	0	0	0	0
Total	12,892,740	107,573	18,439	8,434,795	4,046,926

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH
NONDEPARTMENTAL	40,036	0	(1,807)
CITY MANAGER	7,801	920	(13,053)
STREETS & MAINTENANCE	79,115	2,685	(103,358)
MUNICIPAL CLERK-CITY CLERK	1,062	123	(2,201)
MAYOR AND COUNCIL	3,074	533	(8,812)
OFFICE OF THE COMPTROLLER	6,332	901	(12,958)
PURCHASING	3,836	896	(8,076)
HUMAN RESOURCES	5,011	831	(10,354)
CITY ATTORNEY OFFICE	8,133	842	(13,165)
INFORMATION TECHNOLOGY	22,936	3,633	(32,953)
RISK MANAGEMENT	0	0	0
PLANNING & INSPECTION	18,173	188	(44,057)
ANIMAL SERVICES	0	1,279	0
TAX OFFICE	0	0	0
MUNICIPAL CLERK	11,347	2,260	(31,134)
POLICE*	300,433	10,741	(88,778)
FIRE DEPT	243,400	20,194	(75,851)
ENVIRONMENTAL SERVICES	0	0	0
CAPITAL IMPROVEMENT	13,888	2,686	(26,619)
PUBLIC HEALTH	13,754	0	(25,084)
PARKS AND RECREATION	58,643	44,518	(153,335)
ZOO	11,240	12,220	(37,449)
LIBRARY	22,579	21,026	(56,727)
DEPT OF MUSEUMS & CULTURAL AFF	5,754	0	(12,500)
ECONOMIC DEVELOPMENT	4,487	217	(7,600)
SUN METRO	0	0	0
AIRPORT	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	1,093	1,241	(2,513)
INTERNATIONAL BRIDGES	0	0	0
ALL OTHERS	0	43,330	0
Direct Bill	0	0	0
Total	882,127	171,264	(768,384)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY MANAGER

The City Manager provides professional recommendations to, and implements the policies and direction of Council. 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.
- Performance Office - Costs associated with the performance office have been allocated based on the number of employees assigned to each department.
- Public Information Office – Costs of the public information office have not been allocated within this plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,330,117			3,330,117
Inbound Costs:				
BUILDING DEPRECIATION	98,894		98,894	
EQUIPMENT DEPRECIATION	11,577		11,577	
NONDEPARTMENTAL	109,222	1,755	110,977	
CITY MANAGER		14,316	14,316	
STREETS & MAINTENANCE		105,337	105,337	
MUNICIPAL CLERK-CITY CLERK		486	486	
MAYOR AND COUNCIL		8,953	8,953	
OFFICE OF THE COMPTROLLER		10,392	10,392	
PURCHASING		15,717	15,717	
HUMAN RESOURCES		18,091	18,091	
CITY ATTORNEY OFFICE		57,148	57,148	
INFORMATION TECHNOLOGY		243,119	243,119	
RISK MANAGEMENT		1,806	1,806	
Total Allocated Additions:	<u>219,693</u>	<u>477,120</u>	696,813	696,813
Total To Be Allocated:	<u>3,549,810</u>	<u>477,120</u>		<u>4,026,930</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	Total	G&A	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	2,308,468	0	780,753	473,384	695,031
FRINGE BENEFITS	669,301	0	217,376	134,400	200,250
Other Expense & Cost					
CONTRACTUAL SERVICES	220,001	0	35,001	70,500	75,500
MATERIALS/SUPPLIES	37,500	0	22,700	8,400	2,900
OPERATING EXP	94,847	0	34,000	17,097	27,750
Departmental Total					
Expenditures Per Financial Statement	3,330,117				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	3,330,117	0	1,089,830	703,781	1,001,431
Allocation Step 1					
Inbound - All Others	219,693	0	74,276	45,058	66,149
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(317,288)	0	0	0	0
1st Allocation	3,232,522	0	1,164,106	748,839	1,067,580
Allocation Step 2					
Inbound - All Others	477,120	0	161,450	97,807	143,647
Unallocated Costs	(41,009)	0	0	0	0
2nd Allocation	436,111	0	161,450	97,807	143,647
Total For CITY MANAGER					
Schedule .3 Total	3,668,633	0	1,325,556	846,646	1,211,227

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	PERFORMANCE OFFICE	PUBLIC INFOR**
Wages & Benefits		
SALARIES & WAGES	160,841	198,459
FRINGE BENEFITS	45,841	71,434
Other Expense & Cost		
CONTRACTUAL SERVICES	12,500	26,500
MATERIALS/SUPPLIES	1,500	2,000
OPERATING EXP	16,000	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	236,682	298,393
Allocation Step 1		
Inbound - All Others	15,315	18,895
Reallocate Admin Costs	0	0
Unallocated Costs	0	(317,288)
1st Allocation	251,997	0
Allocation Step 2		
Inbound - All Others	33,207	41,009
Unallocated Costs	0	(41,009)
2nd Allocation	33,207	0
Total For CITY MANAGER		
Schedule .3 Total	285,204	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	939		939		939
CITY MANAGER	40.10	0.646995	7,531		7,531		7,531
STREETS & MAINTENANCE	431.00	6.953991	80,952		80,952	11,307	92,259
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	1,126		1,126	153	1,279
MAYOR AND COUNCIL	24.00	0.387229	4,507		4,507	628	5,135
OFFICE OF THE COMPTROLLER	38.00	0.613113	7,138		7,138	994	8,132
PURCHASING	28.00	0.451767	5,258		5,258	731	5,989
HUMAN RESOURCES	37.90	0.611499	7,118		7,118	993	8,111
CITY ATTORNEY OFFICE	42.00	0.677651	7,889		7,889	1,099	8,988
INFORMATION TECHNOLOGY	89.75	1.448076	16,857		16,857	2,351	19,208
RISK MANAGEMENT	6.00	0.096807	1,126		1,126	153	1,279
PLANNING & INSPECTION	135.00	2.178164	25,356		25,356	3,536	28,892
ANIMAL SERVICES	140.50	2.266904	26,389		26,389	3,679	30,068
TAX OFFICE	24.50	0.395296	4,601		4,601	640	5,241
MUNICIPAL CLERK	86.90	1.402092	16,321		16,321	2,272	18,593
POLICE*	1,408.60	22.727129	264,572		264,572	37,063	301,635
FIRE DEPT	1,134.80	18.309486	213,142		213,142	29,773	242,915
ENVIRONMENTAL SERVICES	392.00	6.324743	73,627		73,627	10,281	83,908
CAPITAL IMPROVEMENT	74.00	1.193957	13,899		13,899	1,938	15,837
PUBLIC HEALTH	278.75	4.497506	52,356		52,356	7,313	59,669
PARKS AND RECREATION	430.32	6.943019	80,824		80,824	11,287	92,111
ZOO	121.75	1.964381	22,867		22,867	3,188	26,055
LIBRARY	157.50	2.541192	29,583		29,583	4,130	33,713
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	9,788		9,788	1,364	11,152
ECONOMIC DEVELOPMENT	21.00	0.338826	3,944		3,944	549	4,493
SUN METRO	645.75	10.418885	121,287		121,287	16,941	138,228
AIRPORT	233.60	3.769031	43,875		43,875	6,127	50,002
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	7,945		7,945	1,106	9,051
INTERNATIONAL BRIDGES	70.75	1.141519	13,289		13,289	1,854	15,143
Schedule .4 Total for CITY MANAGER	6,197.88	100.000000	1,164,106		1,164,106	161,450	1,325,556

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	490.25	5.905026	44,219		44,219	5,773	49,992
OFFICE OF THE COMPTROLLER	595.75	7.175766	53,734		53,734	7,018	60,752
HUMAN RESOURCES	422.00	5.082959	38,063		38,063	4,965	43,028
INFORMATION TECHNOLOGY	360.75	4.345208	32,538		32,538	4,248	36,786
ANIMAL SERVICES	241.25	2.905839	21,760		21,760	2,837	24,597
TAX OFFICE	488.25	5.880936	44,039		44,039	5,749	49,788
MUNICIPAL CLERK	5.75	0.069258	518		518	64	582
POLICE*	605.75	7.296215	54,637		54,637	7,141	61,778
FIRE DEPT	13.50	0.162607	1,217		1,217	155	1,372
ENVIRONMENTAL SERVICES	187.50	2.258424	16,912		16,912	2,200	19,112
CAPITAL IMPROVEMENT	589.75	7.103496	53,194		53,194	6,944	60,138
PARKS AND RECREATION	200.50	2.415008	18,083		18,083	2,358	20,441
ZOO	531.25	6.398868	47,918		47,918	6,261	54,179
DESTINATION EL PASO	41.50	0.499864	3,743		3,743	484	4,227
ECONOMIC DEVELOPMENT	148.75	1.791683	13,417		13,417	1,749	15,166
SUN METRO	1,015.00	12.225602	91,554		91,554	12,005	103,559
AIRPORT	672.00	8.094191	60,612		60,612	7,917	68,529
COMMUNITY/HUMAN DEVELOPMENT	774.50	9.328796	69,856		69,856	9,122	78,978
PENSION ADMINISTRATION	42.25	0.508898	3,811		3,811	494	4,305
INTERNATIONAL BRIDGES	270.00	3.252130	24,353		24,353	3,178	27,531
ALL OTHERS	606.00	7.299226	54,661		54,661	7,145	61,806
Schedule .4 Total for INTERNAL AUDIT	8,302.25	100.000000	748,839		748,839	97,807	846,646

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	3.222006	34,397		34,397		34,397
CITY MANAGER	3,330,119	0.482902	5,155		5,155		5,155
STREETS & MAINTENANCE	59,121,920	8.573297	91,527		91,527	12,786	104,313
MUNICIPAL CLERK-CITY CLERK	453,666	0.065786	702		702	93	795
MAYOR AND COUNCIL	1,393,020	0.202002	2,157		2,157	295	2,452
OFFICE OF THE COMPTROLLER	2,702,448	0.391883	4,184		4,184	583	4,767
PURCHASING	1,638,470	0.237595	2,536		2,536	346	2,882
HUMAN RESOURCES	2,139,046	0.310184	3,311		3,311	457	3,768
CITY ATTORNEY OFFICE	3,667,694	0.531854	5,677		5,677	790	6,467
INFORMATION TECHNOLOGY	9,790,373	1.419706	15,156		15,156	2,115	17,271
RISK MANAGEMENT	63,574,587	9.218980	98,420		98,420	13,750	112,170
PLANNING & INSPECTION	8,658,899	1.255631	13,405		13,405	1,868	15,273
ANIMAL SERVICES	9,238,369	1.339660	14,303		14,303	1,997	16,300
TAX OFFICE	2,343,672	0.339857	3,628		3,628	503	4,131
MUNICIPAL CLERK	5,564,387	0.806894	8,613		8,613	1,202	9,815
POLICE*	137,665,653	19.962960	213,125		213,125	29,865	242,990
FIRE DEPT	107,173,456	15.541272	165,916		165,916	23,186	189,102
ENVIRONMENTAL SERVICES	41,874,683	6.072267	64,827		64,827	9,059	73,886
CAPITAL IMPROVEMENT	6,001,387	0.870264	9,290		9,290	1,298	10,588
PUBLIC HEALTH	17,139,000	2.485334	26,534		26,534	3,699	30,233
PARKS AND RECREATION	27,299,973	3.958782	42,263		42,263	5,900	48,163
ZOO	7,150,625	1.036915	11,070		11,070	1,544	12,614
LIBRARY	9,721,499	1.409719	15,050		15,050	2,100	17,150
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.627334	6,698		6,698	936	7,634
DESTINATION EL PASO	10,517,972	1.525216	16,282		16,282	2,269	18,551
ECONOMIC DEVELOPMENT	10,877,538	1.577357	16,839		16,839	2,351	19,190
SUN METRO	63,774,181	9.247923	98,729		98,729	13,794	112,523
AIRPORT	35,508,776	5.149144	54,970		54,970	7,681	62,651
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.501397	5,352		5,352	744	6,096
INTERNATIONAL BRIDGES	11,281,108	1.635879	17,464		17,464	2,436	19,900
Schedule .4 Total for MGMNT & BUDGET	689,605,437	100.000000	1,067,580		1,067,580	143,647	1,211,227

Allocation Basis: TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - PERFORMANCE OFFICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	204		204		204
CITY MANAGER	40.10	0.646995	1,630		1,630		1,630
STREETS & MAINTENANCE	431.00	6.953991	17,523		17,523	2,319	19,842
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	244		244	30	274
MAYOR AND COUNCIL	24.00	0.387229	976		976	125	1,101
OFFICE OF THE COMPTROLLER	38.00	0.613113	1,544		1,544	201	1,745
PURCHASING	28.00	0.451767	1,138		1,138	145	1,283
HUMAN RESOURCES	37.90	0.611499	1,540		1,540	201	1,741
CITY ATTORNEY OFFICE	42.00	0.677651	1,707		1,707	221	1,928
INFORMATION TECHNOLOGY	89.75	1.448076	3,649		3,649	481	4,130
RISK MANAGEMENT	6.00	0.096807	244		244	30	274
PLANNING & INSPECTION	135.00	2.178164	5,488		5,488	729	6,217
ANIMAL SERVICES	140.50	2.266904	5,711		5,711	755	6,466
TAX OFFICE	24.50	0.395296	996		996	127	1,123
MUNICIPAL CLERK	86.90	1.402092	3,533		3,533	463	3,996
POLICE*	1,408.60	22.727129	57,274		57,274	7,716	64,990
FIRE DEPT	1,134.80	18.309486	46,140		46,140	6,126	52,266
ENVIRONMENTAL SERVICES	392.00	6.324743	15,939		15,939	2,115	18,054
CAPITAL IMPROVEMENT	74.00	1.193957	3,009		3,009	392	3,401
PUBLIC HEALTH	278.75	4.497506	11,334		11,334	1,499	12,833
PARKS AND RECREATION	430.32	6.943019	17,496		17,496	2,315	19,811
ZOO	121.75	1.964381	4,949		4,949	656	5,605
LIBRARY	157.50	2.541192	6,405		6,405	845	7,250
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	2,119		2,119	271	2,390
ECONOMIC DEVELOPMENT	21.00	0.338826	854		854	108	962
SUN METRO	645.75	10.418885	26,256		26,256	3,483	29,739
AIRPORT	233.60	3.769031	9,498		9,498	1,257	10,755
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	1,720		1,720	223	1,943
INTERNATIONAL BRIDGES	70.75	1.141519	2,877		2,877	374	3,251
Schedule .4 Total for PERFORMANCE OFFICE	6,197.88	100.000000	251,997		251,997	33,207	285,204

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER**

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	35,540	939	0	34,397	204
CITY MANAGER	14,316	7,531	0	5,155	1,630
STREETS & MAINTENANCE	266,406	92,259	49,992	104,313	19,842
MUNICIPAL CLERK-CITY CLERK	2,348	1,279	0	795	274
MAYOR AND COUNCIL	8,688	5,135	0	2,452	1,101
OFFICE OF THE COMPTROLLER	75,396	8,132	60,752	4,767	1,745
PURCHASING	10,154	5,989	0	2,882	1,283
HUMAN RESOURCES	56,648	8,111	43,028	3,768	1,741
CITY ATTORNEY OFFICE	17,383	8,988	0	6,467	1,928
INFORMATION TECHNOLOGY	77,395	19,208	36,786	17,271	4,130
RISK MANAGEMENT	113,723	1,279	0	112,170	274
PLANNING & INSPECTION	50,382	28,892	0	15,273	6,217
ANIMAL SERVICES	77,431	30,068	24,597	16,300	6,466
TAX OFFICE	60,283	5,241	49,788	4,131	1,123
MUNICIPAL CLERK	32,986	18,593	582	9,815	3,996
POLICE*	671,393	301,635	61,778	242,990	64,990
FIRE DEPT	485,655	242,915	1,372	189,102	52,266
ENVIRONMENTAL SERVICES	194,960	83,908	19,112	73,886	18,054
CAPITAL IMPROVEMENT	89,964	15,837	60,138	10,588	3,401
PUBLIC HEALTH	102,735	59,669	0	30,233	12,833
PARKS AND RECREATION	180,526	92,111	20,441	48,163	19,811
ZOO	98,453	26,055	54,179	12,614	5,605
LIBRARY	58,113	33,713	0	17,150	7,250
DEPT OF MUSEUMS & CULTURAL AFF	21,176	11,152	0	7,634	2,390
DESTINATION EL PASO	22,778	0	4,227	18,551	0
ECONOMIC DEVELOPMENT	39,811	4,493	15,166	19,190	962
SUN METRO	384,049	138,228	103,559	112,523	29,739
AIRPORT	191,937	50,002	68,529	62,651	10,755
COMMUNITY/HUMAN DEVELOPMENT	96,068	9,051	78,978	6,096	1,943
PENSION ADMINISTRATION	4,305	0	4,305	0	0
INTERNATIONAL BRIDGES	65,825	15,143	27,531	19,900	3,251
ALL OTHERS	61,806	0	61,806	0	0
Direct Bill	0	0	0	0	0
Total	3,668,633	1,325,556	846,646	1,211,227	285,204

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department STREETS & MAINTENANCE

The Streets and Maintenance Department's provides traffic engineering and infrastructure maintenance to the traveling public in the City. This also includes providing timely, cost-effective, and accurate support of City facilities and fleet. Costs associated with the department are functionalized and allocated as follows:

- Facilities – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
- Department Janitorial – Costs for the janitorial contract have been allocated to buildings/departments based on the yearly contract building breakdown.
- City 1 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 1 are allocated based on the number of fte's in each occupying department.
- City 2 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 2 are allocated based on the number of fte's in each occupying department.
- City 3 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 3 are allocated based on the number of fte's in each occupying department.
- City 4 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 4 are allocated based on the amount of square footage occupied per department.
- Department Utilities – Utility costs for buildings that have one department occupying space have been allocated to those departments based on the actual amounts paid.
- MSC – Utility costs for the Municipal Service Center have been allocated based on the amount of square footage per department.
- Engineering Traffic, Pavement Management, and Streets - These costs are related to the Streets portion of the department and have not been allocated within this plan.
- Fleet Services Fund – 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.
- Other Utilities – Utilities costs for Street Lighting and other un-identifiable buildings have not been allocated in this cost plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	63,343,212			63,343,212
Deductions:				
OUTSIDE CONTRACTS -NOC	-208,555			
PUBLIC ACCESS - MAINT & REP	-728,000			
UTILITIES - BALLPARK	-440,150			
INTEREST EXPENSE	-308,244			
CAPITAL OUTLAY	-642,000			
PRINCIPAL PAYMENT EXPENSE	-3,530,986			
TRANSFERS	-48,306			
Total Deductions:	<u>-5,906,241</u>			-5,906,241
Inbound Costs:				
BUILDING DEPRECIATION	10,906		10,906	
EQUIPMENT DEPRECIATION	2,226,905		2,226,905	
NONDEPARTMENTAL	797,531	12,845	810,376	
CITY MANAGER	234,221	32,185	266,406	
STREETS & MAINTENANCE		831,096	831,096	
MUNICIPAL CLERK-CITY CLERK		8,642	8,642	
MAYOR AND COUNCIL		123,022	123,022	
OFFICE OF THE COMPTROLLER		126,494	126,494	
PURCHASING		71,478	71,478	
HUMAN RESOURCES		194,446	194,446	
CITY ATTORNEY OFFICE		33,323	33,323	
INFORMATION TECHNOLOGY		563,219	563,219	
RISK MANAGEMENT		19,435	19,435	
Total Allocated Additions:	<u>3,269,563</u>	<u>2,016,185</u>	5,285,748	5,285,748
Total To Be Allocated:	<u>60,706,534</u>	<u>2,016,185</u>		<u>62,722,719</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Wages & Benefits					
SALARIES & WAGES	14,252,454	740,427	2,346,775	0	0
FRINGE BENEFITS	5,971,726	245,608	1,023,808	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	7,381,497	16,094	829,456	0	0
*OUTSIDE CONTRACTS -NOC	208,555	0	0	0	0
PARKING LOT LEASES	69,310	0	0	0	25,492
LAND LEASES	64,933	0	0	0	23,882
MAINT SVCS CONTRACT- JANITORIAL	822,000	0	0	542,027	65,431
SECURITY CONTRACTS	216,000	0	0	0	79,445
MATERIALS/SUPPLIES	17,372,727	46,800	1,256,584	0	0
*PUBLIC ACCESS - MAINT & REP	728,000	0	0	0	0
OPERATING EXPENSES	137,324	57,324	0	0	0
UTILITIES	11,149,000	0	0	0	117,065
*UTILITIES - BALLPARK	440,150	0	0	0	0
*INTEREST EXPENSE	308,244	0	0	0	0
*CAPITAL OUTLAY	642,000	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	3,530,986	0	0	0	0
*TRANSFERS	48,306	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	63,343,212				
Deductions					
*Total Disallowed Costs	(5,906,241)	0	0	0	0
Functional Cost	57,436,971	1,106,253	5,456,623	542,027	311,315
Allocation Step 1					
Inbound - All Others	3,269,563	170,017	538,495	0	0
Reallocate Admin Costs		(1,276,270)	298,776	0	0
Unallocated Costs	(47,143,009)	0	0	0	0
1st Allocation	13,563,525	0	6,293,894	542,027	311,315
Allocation Step 2					
Inbound - All Others	2,016,185	104,777	331,949	0	0
Reallocate Admin Costs		(104,777)	24,529	0	0
Unallocated Costs	(1,659,707)	0	0	0	0
2nd Allocation	356,478	0	356,478	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	13,920,003	0	6,650,372	542,027	311,315

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	19,143	22,644	2,031	0	0
LAND LEASES	17,934	21,214	1,903	0	0
MAINT SVCS CONTRACT- JANITORIAL	64,280	57,951	5,179	0	87,132
SECURITY CONTRACTS	59,659	70,567	6,329	0	0
MATERIALS/SUPPLIES	0	0	0	0	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	170,580	90,307	17,838	5,509,835	191,763
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	331,596	262,683	33,280	5,509,835	278,895
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	331,596	262,683	33,280	5,509,835	278,895
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	331,596	262,683	33,280	5,509,835	278,895

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	OTHER UTILITIES**
Wages & Benefits					
SALARIES & WAGES	2,528,994	739,702	3,488,412	4,408,144	0
FRINGE BENEFITS	937,649	264,211	1,611,950	1,888,500	0
Other Expense & Cost					
CONTRACTUAL SVCS	578,406	2,757,385	193,800	3,006,356	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	0	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	1,111,500	29,000	13,237,032	1,691,811	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
OPERATING EXPENSES	0	0	73,500	6,500	0
UTILITIES	0	0	0	0	5,051,612
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,156,549	3,790,298	18,604,694	11,001,311	5,051,612
Allocation Step 1					
Inbound - All Others	580,020	169,688	800,390	1,010,953	0
Reallocate Admin Costs	322,004	94,187	0	561,303	0
Unallocated Costs	(6,058,573)	(4,054,173)	(19,405,084)	(12,573,567)	(5,051,612)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	357,621	104,572	493,459	623,807	0
Reallocate Admin Costs	26,441	7,731	0	46,076	0
Unallocated Costs	(384,062)	(112,303)	(493,459)	(669,883)	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	421.30	0.627216	39,477		39,477		39,477
STREETS & MAINTENANCE	4,763.78	7.092143	446,375		446,375		446,375
MUNICIPAL CLERK-CITY CLERK	71.04	0.105762	6,656		6,656		7,057
MAYOR AND COUNCIL	351.14	0.522765	32,901		32,901	2,009	34,910
OFFICE OF THE COMPTROLLER	361.71	0.538501	33,892		33,892	2,070	35,962
PURCHASING	324.73	0.483446	30,428		30,428	1,856	32,284
HUMAN RESOURCES	480.95	0.716021	45,067		45,067	2,759	47,826
CITY ATTORNEY OFFICE	486.84	0.724790	45,618		45,618	2,793	48,411
INFORMATION TECHNOLOGY	606.71	0.903248	56,851		56,851	3,477	60,328
PLANNING & INSPECTION	291.00	0.433230	27,268		27,268	1,665	28,933
ANIMAL SERVICES	115.03	0.171253	10,778		10,778	651	11,429
TAX OFFICE	75.00	0.111657	7,026		7,026	426	7,452
MUNICIPAL CLERK	342.49	0.509887	32,091		32,091	1,962	34,053
POLICE*	6,619.44	9.854783	620,248		620,248	38,066	658,314
FIRE DEPT	11,663.57	17.364301	1,092,889		1,092,889	67,073	1,159,962
ENVIRONMENTAL SERVICES	632.17	0.941152	59,234		59,234	3,627	62,861
CAPITAL IMPROVEMENT	430.13	0.640362	40,307		40,307	2,465	42,772
PUBLIC HEALTH	7,031.82	10.468719	658,889		658,889	40,433	699,322
PARKS AND RECREATION	25,030.19	37.264042	2,345,362		2,345,362	144,130	2,489,492
LIBRARY	4,680.95	6.968829	438,610		438,610	26,914	465,524
DEPT OF MUSEUMS & CULTURAL AFF	1,268.06	1.887842	118,820		118,820	7,281	126,101
ECONOMIC DEVELOPMENT	302.99	0.451081	28,389		28,389	1,733	30,122
COMMUNITY/HUMAN DEVELOPMENT	641.25	0.954670	60,085		60,085	3,678	63,763
ALL OTHERS	177.53	0.264300	16,633		16,633	1,009	17,642
Schedule .4 Total for FACILITIES	67,169.82	100.000000	6,293,894		6,293,894	356,478	6,650,372

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	39,098	7.085076	38,403		38,403		38,403
POLICE*	309,138	56.019905	303,643		303,643		303,643
FIRE DEPT	63,305	11.471705	62,180		62,180		62,180
PARKS AND RECREATION	4,437	0.804043	4,358		4,358		4,358
DEPT OF MUSEUMS & CULTURAL AFF	135,858	24.619271	133,443		133,443		133,443
Schedule .4 Total for DEPT JANITORIAL	551,836	100.000000	542,027		542,027	0	542,027

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	27.95	15.769578	49,093		49,093		49,093
MUNICIPAL CLERK-CITY CLERK	5.43	3.063643	9,538		9,538		9,538
MAYOR AND COUNCIL	23.59	13.309637	41,435		41,435		41,435
OFFICE OF THE COMPTROLLER	21.48	12.119160	37,729		37,729		37,729
PURCHASING	24.82	14.003611	43,595		43,595		43,595
HUMAN RESOURCES	36.76	20.740239	64,567		64,567		64,567
CITY ATTORNEY OFFICE	37.21	20.994132	65,358		65,358		65,358
Schedule .4 Total for CITY 1	177.24	100.000000	311,315		311,315	0	311,315

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.63	5.056542	16,767		16,767		16,767
OFFICE OF THE COMPTROLLER	12.52	7.335794	24,325		24,325		24,325
INFORMATION TECHNOLOGY	82.77	48.497100	160,815		160,815		160,815
CAPITAL IMPROVEMENT	66.75	39.110564	129,689		129,689		129,689
Schedule .4 Total for CITY 2	170.67	100.000000	331,596		331,596	0	331,596

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS AND RECREATION	15.91	21.972103	57,717		57,717		57,717
ECONOMIC DEVELOPMENT	18.13	25.037978	65,771		65,771		65,771
COMMUNITY/HUMAN DEVELOPMENT	38.37	52.989919	139,195		139,195		139,195
Schedule .4 Total for CITY 3	72.41	100.000000	262,683		262,683	0	262,683

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 3
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	100.000000	33,280		33,280		33,280
Schedule .4 Total for CITY 4	6,600	100.000000	33,280		33,280	0	33,280

Allocation Basis: SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	114,319	2.166974	119,397		119,397		119,397
INFORMATION TECHNOLOGY	115,859	2.196165	121,005		121,005		121,005
POLICE*	685,717	12.998108	716,174		716,174		716,174
FIRE DEPT	600,969	11.391667	627,662		627,662		627,662
ENVIRONMENTAL SERVICES	19,299	0.365822	20,156		20,156		20,156
CAPITAL IMPROVEMENT	1,471	0.027884	1,536		1,536		1,536
PARKS AND RECREATION	2,587,056	49.038937	2,701,965		2,701,965		2,701,965
ZOO	411,834	7.806519	430,126		430,126		430,126
LIBRARY	457,681	8.675572	478,010		478,010		478,010
DEPT OF MUSEUMS & CULTURAL AFF	281,309	5.332352	293,804		293,804		293,804
Schedule .4 Total for DEPT UTILITIES	5,275,514	100.000000	5,509,835		5,509,835	0	5,509,835

Allocation Basis: UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - MSC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	226,921		226,921		226,921
ENVIRONMENTAL SERVICES	5,529	5.248918	14,639		14,639		14,639
PARKS AND RECREATION	14,101	13.386686	37,335		37,335		37,335
Schedule .4 Total for MSC	105,336	100.000000	278,895		278,895	0	278,895

Allocation Basis: SQUARE FOOTAGE OCCUPIED AT MSC
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	CITY 1	CITY 2
CITY MANAGER	105,337	39,477	0	49,093	16,767
STREETS & MAINTENANCE	831,096	446,375	38,403	0	0
MUNICIPAL CLERK-CITY CLERK	16,595	7,057	0	9,538	0
MAYOR AND COUNCIL	76,345	34,910	0	41,435	0
OFFICE OF THE COMPTROLLER	98,016	35,962	0	37,729	24,325
PURCHASING	75,879	32,284	0	43,595	0
HUMAN RESOURCES	112,393	47,826	0	64,567	0
CITY ATTORNEY OFFICE	113,769	48,411	0	65,358	0
INFORMATION TECHNOLOGY	342,148	60,328	0	0	160,815
PLANNING & INSPECTION	62,213	28,933	0	0	0
ANIMAL SERVICES	11,429	11,429	0	0	0
TAX OFFICE	7,452	7,452	0	0	0
MUNICIPAL CLERK	34,053	34,053	0	0	0
POLICE*	1,678,131	658,314	303,643	0	0
FIRE DEPT	1,849,804	1,159,962	62,180	0	0
ENVIRONMENTAL SERVICES	97,656	62,861	0	0	0
CAPITAL IMPROVEMENT	173,997	42,772	0	0	129,689
PUBLIC HEALTH	699,322	699,322	0	0	0
PARKS AND RECREATION	5,290,867	2,489,492	4,358	0	0
ZOO	430,126	0	0	0	0
LIBRARY	943,534	465,524	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	553,348	126,101	133,443	0	0
ECONOMIC DEVELOPMENT	95,893	30,122	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	202,958	63,763	0	0	0
ALL OTHERS	17,642	17,642	0	0	0
Direct Bill	0	0	0	0	0
Total	13,920,003	6,650,372	542,027	311,315	331,596

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE

Receiving Department	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	0	0	0	0
STREETS & MAINTENANCE	0	0	119,397	226,921
MUNICIPAL CLERK-CITY CLERK	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0
OFFICE OF THE COMPTROLLER	0	0	0	0
PURCHASING	0	0	0	0
HUMAN RESOURCES	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0
INFORMATION TECHNOLOGY	0	0	121,005	0
PLANNING & INSPECTION	0	33,280	0	0
ANIMAL SERVICES	0	0	0	0
TAX OFFICE	0	0	0	0
MUNICIPAL CLERK	0	0	0	0
POLICE*	0	0	716,174	0
FIRE DEPT	0	0	627,662	0
ENVIRONMENTAL SERVICES	0	0	20,156	14,639
CAPITAL IMPROVEMENT	0	0	1,536	0
PUBLIC HEALTH	0	0	0	0
PARKS AND RECREATION	57,717	0	2,701,965	37,335
ZOO	0	0	430,126	0
LIBRARY	0	0	478,010	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	293,804	0
ECONOMIC DEVELOPMENT	65,771	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	139,195	0	0	0
ALL OTHERS	0	0	0	0
Direct Bill	0	0	0	0
Total	262,683	33,280	5,509,835	278,895

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MUNICIPAL CLERK-CITY CLERK**

The Municipal Clerk is responsible for conducting all City Council meetings and is the official custodian of the City Council minutes. In addition, the Office maintains all records, including ordinances, resolutions, franchises, deeds, land sales, and election information. Costs associated with the Municipal Clerk have been allocated as follows:

- Mayor/Council – Costs associated with supporting the Mayor and City Council have been allocated directly.
- Environmental Services Support – Costs associated with supporting Environmental Services have been allocated directly.
- Planning – Costs associated with supporting Planning have been allocated directly.
- Open Records Requests – Costs associated with open records requests from the public have been allocated Citywide based on budgeted expenditures.
- Sun Metro - Costs associated with supporting Sun Metro have been allocated directly.
- Legal Notices – Costs associated with issuing legal notices to the public have not been allocated in this plan.
- CRRMA - Costs associated with supporting CRRMA of one employee have not been allocated in this plan.
- Interpreter Services – Costs associated with providing interpreter services to the public have not been allocated in this plan.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MUNICIPAL CLERK-CITY CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	453,666			453,666
Deductions:				
LEGAL NOTICES CONTRACTS	-65,000			
ELECTIONS CONTRACTS	0			
Total Deductions:	<u>-65,000</u>			-65,000
Inbound Costs:				
BUILDING DEPRECIATION	14,098		14,098	
NONDEPARTMENTAL	10,955	174	11,129	
CITY MANAGER	2,072	276	2,348	
STREETS & MAINTENANCE	16,194	401	16,595	
MUNICIPAL CLERK-CITY CLERK		66	66	
MAYOR AND COUNCIL		1,286	1,286	
OFFICE OF THE COMPTROLLER		2,331	2,331	
HUMAN RESOURCES		2,702	2,702	
INFORMATION TECHNOLOGY		15,725	15,725	
RISK MANAGEMENT		267	267	
Total Allocated Additions:	<u>43,319</u>	<u>23,228</u>	66,547	66,547
Total To Be Allocated:	<u>431,985</u>	<u>23,228</u>		<u>455,213</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	Total	G&A	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING
Wages & Benefits					
SALARIES & WAGES	247,132	107,577	21,673	4,646	33,412
FRINGE BENEFITS	90,394	39,349	7,928	1,699	12,221
Other Expense & Cost					
CONTRACTUAL SERVICES	10,200	4,439	895	192	1,379
INTERPRETER SERVICES	19,500	0	11,700	0	0
*LEGAL NOTICES CONTRACTS	65,000	0	0	0	0
*ELECTIONS CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	4,340	1,890	381	82	587
OPERATING EXP	17,100	7,445	1,500	321	2,312
Departmental Total					
Expenditures Per Financial Statement	453,666				
Deductions					
*Total Disallowed Costs	(65,000)	0	0	0	0
Functional Cost					
	388,666	160,700	44,077	6,940	49,911
Allocation Step 1					
Inbound - All Others	43,319	43,319	0	0	0
Reallocate Admin Costs		(204,019)	39,448	6,211	44,671
Unallocated Costs	(130,343)	0	0	0	0
1st Allocation	301,642	0	83,525	13,151	94,582
Allocation Step 2					
Inbound - All Others	23,228	23,228	0	0	0
Reallocate Admin Costs		(23,228)	4,488	703	5,084
Unallocated Costs	(6,998)	0	0	0	0
2nd Allocation	16,230	0	4,488	703	5,084
Total For MUNICIPAL CLERK-CITY CLERK					
Schedule .3 Total	317,872	0	88,013	13,854	99,666

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK**

	OPEN RECORDS REQUESTS	SUN METRO	LEGAL NOTICES**	CRRMA**	INTERPRETER SVCS-PUBLIC**
Wages & Benefits					
SALARIES & WAGES	35,612	3,386	15,050	3,386	22,390
FRINGE BENEFITS	13,026	1,238	5,505	1,238	8,190
Other Expense & Cost					
CONTRACTUAL SERVICES	1,470	140	621	140	924
INTERPRETER SERVICES	0	0	0	0	7,800
*LEGAL NOTICES CONTRACTS	0	0	0	0	0
*ELECTIONS CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	625	59	264	59	393
OPERATING EXP	2,464	234	1,041	234	1,549
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	53,197	5,057	22,481	5,057	41,246
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	47,605	4,525	20,120	4,525	36,914
Unallocated Costs	0	0	(42,601)	(9,582)	(78,160)
1st Allocation	100,802	9,582	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	5,444	511	2,289	511	4,198
Unallocated Costs	0	0	(2,289)	(511)	(4,198)
2nd Allocation	5,444	511	0	0	0
Total For MUNICIPAL CLERK-CITY CLERK					
Schedule .3 Total	106,246	10,093	0	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - MAYOR/COUNCIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MAYOR AND COUNCIL	100	100.000000	83,525		83,525	4,488	88,013
Schedule .4 Total for MAYOR/COUNCIL	100	100.000000	83,525		83,525	4,488	88,013

Allocation Basis: DIRECT ALLOCATION TO MAYOR/COUNCIL
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - ENV SVCS SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENVIRONMENTAL SERVICES	100	100.000000	13,151		13,151	703	13,854
Schedule .4 Total for ENV SVCS SUPPORT	100	100.000000	13,151		13,151	703	13,854

Allocation Basis: DIRECT ALLOCATION TO ENVIRONMENTAL SVCS
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	100	100.000000	94,582		94,582	5,084	99,666
Schedule .4 Total for PLANNING	100	100.000000	94,582		94,582	5,084	99,666

Allocation Basis: DIRECT ALLOCATION TO PLANNING & INSPECTION
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK**

Activity - OPEN RECORDS REQUESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	3.222006	3,248		3,248		3,248
CITY MANAGER	3,330,119	0.482902	486		486		486
STREETS & MAINTENANCE	59,121,920	8.573297	8,642		8,642		8,642
MUNICIPAL CLERK-CITY CLERK	453,666	0.065786	66		66		66
MAYOR AND COUNCIL	1,393,020	0.202002	203		203	11	214
OFFICE OF THE COMPTROLLER	2,702,448	0.391883	394		394	21	415
PURCHASING	1,638,470	0.237595	239		239	12	251
HUMAN RESOURCES	2,139,046	0.310184	311		311	17	328
CITY ATTORNEY OFFICE	3,667,694	0.531854	534		534	29	563
INFORMATION TECHNOLOGY	9,790,373	1.419706	1,429		1,429	81	1,510
RISK MANAGEMENT	63,574,587	9.218980	9,292		9,292	566	9,858
PLANNING & INSPECTION	8,658,899	1.255631	1,265		1,265	73	1,338
ANIMAL SERVICES	9,238,369	1.339660	1,349		1,349	76	1,425
TAX OFFICE	2,343,672	0.339857	342		342	19	361
MUNICIPAL CLERK	5,564,387	0.806894	813		813	44	857
POLICE*	137,665,653	19.962960	20,147		20,147	1,380	21,527
FIRE DEPT	107,173,456	15.541272	15,664		15,664	955	16,619
ENVIRONMENTAL SERVICES	41,874,683	6.072267	6,122		6,122	371	6,493
CAPITAL IMPROVEMENT	6,001,387	0.870264	877		877	49	926
PUBLIC HEALTH	17,139,000	2.485334	2,504		2,504	146	2,650
PARKS AND RECREATION	27,299,973	3.958782	3,991		3,991	243	4,234
ZOO	7,150,625	1.036915	1,045		1,045	59	1,104
LIBRARY	9,721,499	1.409719	1,419		1,419	80	1,499
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.627334	633		633	34	667
DESTINATION EL PASO	10,517,972	1.525216	1,536		1,536	85	1,621
ECONOMIC DEVELOPMENT	10,877,538	1.577357	1,589		1,589	90	1,679
SUN METRO	63,774,181	9.247923	9,321		9,321	568	9,889
AIRPORT	35,508,776	5.149144	5,190		5,190	314	5,504
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.501397	504		504	26	530
INTERNATIONAL BRIDGES	11,281,108	1.635879	1,647		1,647	95	1,742
Schedule .4 Total for OPEN RECORDS REQUESTS	689,605,437	100.000000	100,802		100,802	5,444	106,246

Allocation Basis: TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER
Allocation Source: ANNUAL BUDGET BOOK

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - SUN METRO

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SUN METRO	100	100.000000	9,582		9,582	511	10,093
Schedule .4 Total for SUN METRO	100	100.000000	9,582		9,582	511	10,093

Allocation Basis: DIRECT ALLOCATION TO SUN METRO
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING	OPEN RECORDS REQUESTS
NONDEPARTMENTAL	3,248	0	0	0	3,248
CITY MANAGER	486	0	0	0	486
STREETS & MAINTENANCE	8,642	0	0	0	8,642
MUNICIPAL CLERK-CITY CLERK	66	0	0	0	66
MAYOR AND COUNCIL	88,227	88,013	0	0	214
OFFICE OF THE COMPTROLLER	415	0	0	0	415
PURCHASING	251	0	0	0	251
HUMAN RESOURCES	328	0	0	0	328
CITY ATTORNEY OFFICE	563	0	0	0	563
INFORMATION TECHNOLOGY	1,510	0	0	0	1,510
RISK MANAGEMENT	9,858	0	0	0	9,858
PLANNING & INSPECTION	101,004	0	0	99,666	1,338
ANIMAL SERVICES	1,425	0	0	0	1,425
TAX OFFICE	361	0	0	0	361
MUNICIPAL CLERK	857	0	0	0	857
POLICE*	21,527	0	0	0	21,527
FIRE DEPT	16,619	0	0	0	16,619
ENVIRONMENTAL SERVICES	20,347	0	13,854	0	6,493
CAPITAL IMPROVEMENT	926	0	0	0	926
PUBLIC HEALTH	2,650	0	0	0	2,650
PARKS AND RECREATION	4,234	0	0	0	4,234
ZOO	1,104	0	0	0	1,104
LIBRARY	1,499	0	0	0	1,499
DEPT OF MUSEUMS & CULTURAL AFF	667	0	0	0	667
DESTINATION EL PASO	1,621	0	0	0	1,621
ECONOMIC DEVELOPMENT	1,679	0	0	0	1,679
SUN METRO	19,982	0	0	0	9,889
AIRPORT	5,504	0	0	0	5,504
COMMUNITY/HUMAN DEVELOPMENT	530	0	0	0	530
INTERNATIONAL BRIDGES	1,742	0	0	0	1,742
Direct Bill	0	0	0	0	0
Total	317,872	88,013	13,854	99,666	106,246

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	SUN METRO
NONDEPARTMENTAL	0
CITY MANAGER	0
STREETS & MAINTENANCE	0
MUNICIPAL CLERK-CITY CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	0
RISK MANAGEMENT	0
PLANNING & INSPECTION	0
ANIMAL SERVICES	0
TAX OFFICE	0
MUNICIPAL CLERK	0
POLICE*	0
FIRE DEPT	0
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	0
PARKS AND RECREATION	0
ZOO	0
LIBRARY	0
DEPT OF MUSEUMS & CULTURAL AFF	0
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	10,093
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	0
INTERNATIONAL BRIDGES	0
Direct Bill	0
Total	<u>10,093</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MAYOR AND COUNCIL**

The Mayor and City Council is the chief elected officials of the City of El Paso. They are responsible for the general supervision of all City operations. Costs associated with the Mayor and City Council department are split 50/50 and half are allocated based upon the number of employees assigned to each department and the other half are allocated based upon budgeted operating expenditures.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MAYOR AND COUNCIL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,313,020			1,313,020
Inbound Costs:				
BUILDING DEPRECIATION	61,248		61,248	
NONDEPARTMENTAL	44,600	713	45,313	
CITY MANAGER	7,640	1,048	8,688	
STREETS & MAINTENANCE	74,336	2,009	76,345	
MUNICIPAL CLERK-CITY CLERK	83,728	4,499	88,227	
MAYOR AND COUNCIL		4,666	4,666	
OFFICE OF THE COMPTROLLER		10,855	10,855	
HUMAN RESOURCES		10,826	10,826	
CITY ATTORNEY OFFICE		54,740	54,740	
INFORMATION TECHNOLOGY		68,484	68,484	
RISK MANAGEMENT		1,079	1,079	
Total Allocated Additions:	<u>271,552</u>	<u>158,919</u>	430,471	430,471
Total To Be Allocated:	<u>1,584,572</u>	<u>158,919</u>		<u>1,743,491</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MAYOR AND COUNCIL

	Total	G&A	CITY ADMIN	BUDGET REVIEW
Wages & Benefits				
SALARIES & WAGES	918,489	0	459,245	459,244
FRINGE BENEFITS	291,226	0	145,613	145,613
Other Expense & Cost				
CONTRACTUAL SERVICES	52,645	0	26,323	26,322
MATERIALS/SUPPLIES	9,460	0	4,730	4,730
OPERATING EXP	41,200	0	20,600	20,600
Departmental Total				
Expenditures Per Financial Statement	1,313,020			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	1,313,020	0	656,511	656,509
Allocation Step 1				
Inbound - All Others	271,552	0	135,794	135,758
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,584,572	0	792,305	792,267
Allocation Step 2				
Inbound - All Others	158,919	0	79,657	79,262
2nd Allocation	158,919	0	79,657	79,262
Total For MAYOR AND COUNCIL				
Schedule .3 Total	1,743,491	0	871,962	871,529

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	639		639		639
CITY MANAGER	40.10	0.646995	5,127		5,127		5,127
STREETS & MAINTENANCE	431.00	6.953991	55,099		55,099		55,099
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	765		765		765
MAYOR AND COUNCIL	24.00	0.387229	3,067		3,067		3,067
OFFICE OF THE COMPTROLLER	38.00	0.613113	4,858		4,858	527	5,385
PURCHASING	28.00	0.451767	3,579		3,579	387	3,966
HUMAN RESOURCES	37.90	0.611499	4,844		4,844	525	5,369
CITY ATTORNEY OFFICE	42.00	0.677651	5,369		5,369	583	5,952
INFORMATION TECHNOLOGY	89.75	1.448076	11,473		11,473	1,254	12,727
RISK MANAGEMENT	6.00	0.096807	765		765	78	843
PLANNING & INSPECTION	135.00	2.178164	17,257		17,257	1,882	19,139
ANIMAL SERVICES	140.50	2.266904	17,956		17,956	1,961	19,917
TAX OFFICE	24.50	0.395296	3,129		3,129	338	3,467
MUNICIPAL CLERK	86.90	1.402092	11,108		11,108	1,213	12,321
POLICE*	1,408.60	22.727129	180,084		180,084	19,812	199,896
FIRE DEPT	1,134.80	18.309486	145,069		145,069	15,881	160,950
ENVIRONMENTAL SERVICES	392.00	6.324743	50,111		50,111	5,484	55,595
CAPITAL IMPROVEMENT	74.00	1.193957	9,458		9,458	1,028	10,486
PUBLIC HEALTH	278.75	4.497506	35,635		35,635	3,904	39,539
PARKS AND RECREATION	430.32	6.943019	55,012		55,012	6,019	61,031
ZOO	121.75	1.964381	15,562		15,562	1,698	17,260
LIBRARY	157.50	2.541192	20,132		20,132	2,197	22,329
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	6,663		6,663	729	7,392
ECONOMIC DEVELOPMENT	21.00	0.338826	2,685		2,685	287	2,972
SUN METRO	645.75	10.418885	82,547		82,547	9,034	91,581
AIRPORT	233.60	3.769031	29,863		29,863	3,266	33,129
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	5,406		5,406	588	5,994
INTERNATIONAL BRIDGES	70.75	1.141519	9,043		9,043	982	10,025
Schedule .4 Total for CITY ADMIN	6,197.88	100.000000	792,305		792,305	79,657	871,962

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	3.222006	25,528		25,528		25,528
CITY MANAGER	3,330,119	0.482902	3,826		3,826		3,826
STREETS & MAINTENANCE	59,121,920	8.573297	67,923		67,923		67,923
MUNICIPAL CLERK-CITY CLERK	453,666	0.065786	521		521		521
MAYOR AND COUNCIL	1,393,020	0.202002	1,599		1,599		1,599
OFFICE OF THE COMPTROLLER	2,702,448	0.391883	3,104		3,104	353	3,457
PURCHASING	1,638,470	0.237595	1,882		1,882	207	2,089
HUMAN RESOURCES	2,139,046	0.310184	2,457		2,457	278	2,735
CITY ATTORNEY OFFICE	3,667,694	0.531854	4,215		4,215	474	4,689
INFORMATION TECHNOLOGY	9,790,373	1.419706	11,248		11,248	1,284	12,532
RISK MANAGEMENT	63,574,587	9.218980	73,039		73,039	8,357	81,396
PLANNING & INSPECTION	8,658,899	1.255631	9,947		9,947	1,134	11,081
ANIMAL SERVICES	9,238,369	1.339660	10,613		10,613	1,209	11,822
TAX OFFICE	2,343,672	0.339857	2,692		2,692	301	2,993
MUNICIPAL CLERK	5,564,387	0.806894	6,392		6,392	731	7,123
POLICE*	137,665,653	19.962960	158,156		158,156	18,185	176,341
FIRE DEPT	107,173,456	15.541272	123,128		123,128	14,088	137,216
ENVIRONMENTAL SERVICES	41,874,683	6.072267	48,108		48,108	5,505	53,613
CAPITAL IMPROVEMENT	6,001,387	0.870264	6,894		6,894	786	7,680
PUBLIC HEALTH	17,139,000	2.485334	19,692		19,692	2,246	21,938
PARKS AND RECREATION	27,299,973	3.958782	31,364		31,364	3,577	34,941
ZOO	7,150,625	1.036915	8,216		8,216	933	9,149
LIBRARY	9,721,499	1.409719	11,170		11,170	1,275	12,445
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.627334	4,970		4,970	564	5,534
DESTINATION EL PASO	10,517,972	1.525216	12,085		12,085	1,377	13,462
ECONOMIC DEVELOPMENT	10,877,538	1.577357	12,497		12,497	1,423	13,920
SUN METRO	63,774,181	9.247923	73,268		73,268	8,384	81,652
AIRPORT	35,508,776	5.149144	40,796		40,796	4,666	45,462
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.501397	3,975		3,975	450	4,425
INTERNATIONAL BRIDGES	11,281,108	1.635879	12,962		12,962	1,475	14,437
Schedule .4 Total for BUDGET REVIEW	689,605,437	100.000000	792,267		792,267	79,262	871,529

Allocation Basis: TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL**

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	26,167	639	25,528
CITY MANAGER	8,953	5,127	3,826
STREETS & MAINTENANCE	123,022	55,099	67,923
MUNICIPAL CLERK-CITY CLERK	1,286	765	521
MAYOR AND COUNCIL	4,666	3,067	1,599
OFFICE OF THE COMPTROLLER	8,842	5,385	3,457
PURCHASING	6,055	3,966	2,089
HUMAN RESOURCES	8,104	5,369	2,735
CITY ATTORNEY OFFICE	10,641	5,952	4,689
INFORMATION TECHNOLOGY	25,259	12,727	12,532
RISK MANAGEMENT	82,239	843	81,396
PLANNING & INSPECTION	30,220	19,139	11,081
ANIMAL SERVICES	31,739	19,917	11,822
TAX OFFICE	6,460	3,467	2,993
MUNICIPAL CLERK	19,444	12,321	7,123
POLICE*	376,237	199,896	176,341
FIRE DEPT	298,166	160,950	137,216
ENVIRONMENTAL SERVICES	109,208	55,595	53,613
CAPITAL IMPROVEMENT	18,166	10,486	7,680
PUBLIC HEALTH	61,477	39,539	21,938
PARKS AND RECREATION	95,972	61,031	34,941
ZOO	26,409	17,260	9,149
LIBRARY	34,774	22,329	12,445
DEPT OF MUSEUMS & CULTURAL AFF	12,926	7,392	5,534
DESTINATION EL PASO	13,462	0	13,462
ECONOMIC DEVELOPMENT	16,892	2,972	13,920
SUN METRO	173,233	91,581	81,652
AIRPORT	78,591	33,129	45,462
COMMUNITY/HUMAN DEVELOPMENT	10,419	5,994	4,425
INTERNATIONAL BRIDGES	24,462	10,025	14,437
Direct Bill	0	0	0
Total	1,743,491	871,962	871,529

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER

The Office of the Comptroller is responsible for the management of the City's financial affairs. Activities include payroll and accounting services, fixed assets management, cashiering, investments management, and revenue accounting, procurement of all goods and services for all City departments, and contract compliance. The department is functionalized and allocated as follows:

- Finance & Reporting - Costs associated with finance & reporting are allocated based upon total general ledger transactions by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash investments.
- Grant Accounting - Costs associated with accounting services provided to grant-funded programs are allocated based upon grant expenditures.
- 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, Tax Office and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
- Capital Assets – Costs associated with capital assets are allocated based on the most current year's equipment depreciation.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF THE COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,702,447			2,702,447
Inbound Costs:				
BUILDING DEPRECIATION	93,962		93,962	
NONDEPARTMENTAL	168,935	2,706	171,641	
CITY MANAGER	66,600	8,796	75,396	
STREETS & MAINTENANCE	95,946	2,070	98,016	
MUNICIPAL CLERK-CITY CLERK	394	21	415	
MAYOR AND COUNCIL	7,962	880	8,842	
OFFICE OF THE COMPTROLLER		11,312	11,312	
PURCHASING		7,487	7,487	
HUMAN RESOURCES		17,142	17,142	
INFORMATION TECHNOLOGY		199,471	199,471	
RISK MANAGEMENT		1,714	1,714	
Total Allocated Additions:	433,799	251,599	685,398	685,398
Total To Be Allocated:	3,136,246	251,599		3,387,845

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER

	Total	G&A	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING
Wages & Benefits					
SALARIES	1,799,537	185,198	658,893	245,092	649,271
FRINGE BENEFITS	572,146	58,425	219,129	73,097	201,181
Other Expense & Cost					
AUDIT SERVICES	260,784	0	0	0	0
CONTRACTUAL SERVICES	41,300	0	24,500	1,800	15,000
MATERIALS/SUPPLIES	10,500	1,200	5,000	500	3,800
OPERATING EXPENSES	18,180	5,180	3,900	3,980	5,120
Departmental Total					
Expenditures Per Financial Statement	2,702,447				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	2,702,447	250,003	911,422	324,469	874,372
Allocation Step 1					
Inbound - All Others	433,799	44,635	158,868	59,082	156,514
Reallocate Admin Costs		(294,638)	110,977	39,769	106,889
Unallocated Costs	0	0	0	0	0
1st Allocation	3,136,246	0	1,181,267	423,320	1,137,775
Allocation Step 2					
Inbound - All Others	251,599	25,841	92,385	34,212	90,677
Reallocate Admin Costs		(25,841)	9,744	3,487	9,373
Unallocated Costs	0	0	0	0	0
2nd Allocation	251,599	0	102,129	37,699	100,050
Total For OFFICE OF THE COMPTROLLER					
Schedule .3 Total	3,387,845	0	1,283,396	461,019	1,237,825

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER

	ANNUAL AUDIT	CAPITAL ASSETS
<hr/>		
Wages & Benefits		
SALARIES	0	61,083
FRINGE BENEFITS	0	20,314
Other Expense & Cost		
AUDIT SERVICES	260,784	0
CONTRACTUAL SERVICES	0	0
MATERIALS/SUPPLIES	0	0
OPERATING EXPENSES	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	260,784	81,397
Allocation Step 1		
Inbound - All Others	0	14,700
Reallocate Admin Costs	27,039	9,964
Unallocated Costs	0	0
1st Allocation	287,823	106,061
Allocation Step 2		
Inbound - All Others	0	8,484
Reallocate Admin Costs	2,367	870
Unallocated Costs	0	0
2nd Allocation	2,367	9,354
Total For OFFICE OF THE COMPTROLLER		
Schedule .3 Total	290,190	115,415

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FINANCIAL REPORTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	67,176	4.736545	55,952		55,952		55,952
CITY MANAGER	8,797	0.620272	7,327		7,327		7,327
STREETS & MAINTENANCE	59,111	4.167886	49,234		49,234		49,234
MUNICIPAL CLERK-CITY CLERK	2,122	0.149621	1,765		1,765		1,765
MAYOR AND COUNCIL	11,665	0.822493	9,714		9,714		9,714
OFFICE OF THE COMPTROLLER	10,752	0.758118	8,957		8,957		8,957
PURCHASING	2,808	0.197991	2,336		2,336	218	2,554
HUMAN RESOURCES	9,472	0.667866	7,889		7,889	761	8,650
CITY ATTORNEY OFFICE	7,925	0.558788	6,598		6,598	637	7,235
INFORMATION TECHNOLOGY	85,689	6.041887	71,366		71,366	6,943	78,309
RISK MANAGEMENT	10,012	0.705941	8,341		8,341	807	9,148
PLANNING & INSPECTION	111,559	7.865967	92,915		92,915	9,043	101,958
ANIMAL SERVICES	21,309	1.502487	17,746		17,746	1,713	19,459
TAX OFFICE	10,182	0.717928	8,481		8,481	818	9,299
METRO PLANNING ORGAN.- M.P.O.	6,816	0.480593	5,675		5,675	549	6,224
MUNICIPAL CLERK	20,625	1.454258	17,173		17,173	1,662	18,835
POLICE*	216,714	15.280389	180,550		180,550	17,798	198,348
FIRE DEPT	83,348	5.876824	69,419		69,419	6,757	76,176
ENVIRONMENTAL SERVICES	79,795	5.626304	66,461		66,461	6,469	72,930
CAPITAL IMPROVEMENT	30,802	2.171833	25,655		25,655	2,487	28,142
PUBLIC HEALTH	130,634	9.210935	108,805		108,805	10,588	119,393
PARKS AND RECREATION	82,425	5.811744	68,651		68,651	6,682	75,333
ZOO	28,739	2.026372	23,937		23,937	2,326	26,263
LIBRARY	34,762	2.451051	28,947		28,947	2,811	31,758
DEPT OF MUSEUMS & CULTURAL AFF	23,372	1.647948	19,462		19,462	1,886	21,348
DESTINATION EL PASO	2,610	0.184030	2,170		2,170	203	2,373
ECONOMIC DEVELOPMENT	9,665	0.681474	8,051		8,051	774	8,825
SUN METRO	57,827	4.077352	48,164		48,164	4,692	52,856
AIRPORT	111,577	7.867236	92,931		92,931	9,045	101,976
COMMUNITY/HUMAN DEVELOPMENT	58,395	4.117401	48,637		48,637	4,735	53,372
PENSION ADMINISTRATION	2,559	0.180434	2,128		2,128	199	2,327
INTERNATIONAL BRIDGES	18,551	1.308021	15,453		15,453	1,493	16,946
ALL OTHERS	454	0.032011	377		377	33	410
Schedule .4 Total for FINANCIAL REPORTING	1,418,249	100.000000	1,181,267		1,181,267	102,129	1,283,396

Allocation Basis: TOTAL GENERAL LEDGER TRANSACTIONS
Allocation Source: OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2,612,283	1.492302	6,315		6,315		6,315
CITY MANAGER	454,089	0.259405	1,096		1,096		1,096
STREETS & MAINTENANCE	4,658,019	2.660957	11,264		11,264		11,264
MUNICIPAL CLERK-CITY CLERK	133,406	0.076210	322		322		322
MAYOR AND COUNCIL	163,051	0.093145	392		392		392
OFFICE OF THE COMPTROLLER	372,589	0.212847	902		902		902
PURCHASING	203,172	0.116065	490		490	41	531
HUMAN RESOURCES	292,077	0.166853	701		701	60	761
CITY ATTORNEY OFFICE	431,313	0.246393	1,041		1,041	88	1,129
INFORMATION TECHNOLOGY	1,283,948	0.733473	3,102		3,102	280	3,382
RISK MANAGEMENT	18,443,639	10.536180	44,601		44,601	4,165	48,766
PLANNING & INSPECTION	1,023,299	0.584573	2,474		2,474	220	2,694
TAX OFFICE	723,105	0.413084	1,745		1,745	156	1,901
MUNICIPAL CLERK	635,084	0.362800	1,533		1,533	134	1,667
POLICE*	17,374,130	9.925208	42,008		42,008	3,913	45,921
FIRE DEPT	14,197,811	8.110693	34,332		34,332	3,204	37,536
ENVIRONMENTAL SERVICES	49,175,655	28.092263	118,981		118,981	11,316	130,297
CAPITAL IMPROVEMENT	744,935	0.425554	1,799		1,799	159	1,958
PUBLIC HEALTH	8,859,780	5.061270	21,425		21,425	1,993	23,418
PARKS AND RECREATION	3,141,319	1.794521	7,598		7,598	707	8,305
ZOO	625,034	0.357059	1,509		1,509	132	1,641
LIBRARY	1,256,699	0.717906	3,035		3,035	275	3,310
DEPT OF MUSEUMS & CULTURAL AFF	307,639	0.175743	741		741	64	805
DESTINATION EL PASO	1,001,427	0.572079	2,419		2,419	218	2,637
ECONOMIC DEVELOPMENT	242,503	0.138533	585		585	49	634
AIRPORT	37,783,048	21.584081	91,367		91,367	8,541	99,908
COMMUNITY/HUMAN DEVELOPMENT	1,893,747	1.081829	4,577		4,577	419	4,996
INTERNATIONAL BRIDGES	6,153,305	3.515159	14,881		14,881	1,378	16,259
ALL OTHERS	864,425	0.493815	2,085		2,085	187	2,272
Schedule .4 Total for TREASURY MANAGEMENT	175,050,531	100.000000	423,320		423,320	37,699	461,019

Allocation Basis: TOTAL POOLED CASH INVESTMENTS
Allocation Source: OFFICE OF THE COMPTROLLER

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANT ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
METRO PLANNING ORGAN.- M.P.O.	2,518,145	4.177873	47,532		47,532	4,173	51,705
POLICE*	4,032,905	6.691022	76,129		76,129	6,688	82,817
FIRE DEPT	483,033	0.801404	9,118		9,118	794	9,912
ENVIRONMENTAL SERVICES	363,846	0.603660	6,867		6,867	596	7,463
CAPITAL IMPROVEMENT	3,811,964	6.324457	71,959		71,959	6,324	78,283
PUBLIC HEALTH	9,985,900	16.567679	188,499		188,499	16,569	205,068
LIBRARY	50,961	0.084550	961		961	77	1,038
DEPT OF MUSEUMS & CULTURAL AFF	102,942	0.170792	1,940		1,940	160	2,100
ECONOMIC DEVELOPMENT	300,000	0.497732	5,661		5,661	494	6,155
SUN METRO	26,887,803	44.609747	507,572		507,572	44,711	552,283
AIRPORT	279,086	0.463034	5,267	(43,372)	(38,105)	453	(37,652)
COMMUNITY/HUMAN DEVELOPMENT	11,456,794	19.008050	216,270		216,270	19,011	235,281
Schedule .4 Total for GRANT ACCOUNTING	60,273,379	100.000000	1,137,775	(43,372)	1,094,403	100,050	1,194,453
Direct Billed				43,372	43,372		43,372
Schedule .3 Total for GRANT ACCOUNTING	60,273,379	100.000000		0	1,137,775	100,050	1,237,825

Allocation Basis: TOTAL GRANT EXPENDITURES

Allocation Source: SINGLE AUDIT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	4.154483	11,958		11,958		11,958
CITY MANAGER	3,330,119	0.622658	1,792		1,792		1,792
STREETS & MAINTENANCE	59,121,920	11.054483	31,814		31,814		31,814
MUNICIPAL CLERK-CITY CLERK	453,666	0.084825	244		244		244
MAYOR AND COUNCIL	1,393,020	0.260464	749		749		749
OFFICE OF THE COMPTROLLER	2,702,448	0.505298	1,453		1,453		1,453
PURCHASING	1,638,470	0.306357	882		882	6	888
HUMAN RESOURCES	2,139,046	0.399954	1,151		1,151	9	1,160
CITY ATTORNEY OFFICE	3,667,694	0.685777	1,972		1,972	18	1,990
INFORMATION TECHNOLOGY	9,790,373	1.830582	5,267		5,267	47	5,314
RISK MANAGEMENT	63,574,587	11.887033	34,209		34,209	333	34,542
PLANNING & INSPECTION	8,658,899	1.619021	4,658		4,658	42	4,700
ANIMAL SERVICES	9,238,369	1.727369	4,969		4,969	45	5,014
MUNICIPAL CLERK	5,564,387	1.040417	2,993		2,993	27	3,020
POLICE*	137,665,653	25.740412	74,116		74,116	802	74,918
FIRE DEPT	107,173,456	20.039051	57,677		57,677	565	58,242
CAPITAL IMPROVEMENT	6,001,387	1.122126	3,229		3,229	29	3,258
PUBLIC HEALTH	17,139,000	3.204612	9,223		9,223	85	9,308
PARKS AND RECREATION	27,299,973	5.104487	14,691		14,691	139	14,830
ZOO	7,150,625	1.337008	3,848		3,848	34	3,882
LIBRARY	9,721,499	1.817704	5,230		5,230	47	5,277
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.808890	2,328		2,328	20	2,348
DESTINATION EL PASO	10,517,972	1.966627	5,658		5,658	51	5,709
ECONOMIC DEVELOPMENT	10,877,538	2.033857	5,852		5,852	53	5,905
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.646505	1,860		1,860	15	1,875
Schedule .4 Total for ANNUAL AUDIT	534,823,017	100.000000	287,823		287,823	2,367	290,190

Allocation Basis: TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)
Allocation Source: OFFICE OF THE COMPTROLLER

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER

Activity - CAPITAL ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	104,690	1.514320	1,604		1,604		1,604
CITY MANAGER	11,577	0.167459	177		177		177
STREETS & MAINTENANCE	2,226,905	32.211727	34,182		34,182		34,182
INFORMATION TECHNOLOGY	1,986,974	28.741175	30,482		30,482	4,119	34,601
PLANNING & INSPECTION	308,237	4.458586	4,727		4,727	626	5,353
MUNICIPAL CLERK	22,249	0.321827	340		340	41	381
POLICE*	16,908	0.244571	260		260	31	291
FIRE DEPT	1,847,646	26.725824	28,343		28,343	3,773	32,116
PUBLIC HEALTH	93,349	1.350274	1,430		1,430	180	1,610
PARKS AND RECREATION	234,726	3.395264	3,598		3,598	474	4,072
ZOO	1,666	0.024098	26		26	2	28
LIBRARY	27,433	0.396813	419		419	51	470
DEPT OF MUSEUMS & CULTURAL AFF	30,976	0.448062	473		473	57	530
Schedule .4 Total for CAPITAL ASSETS	6,913,336	100.000000	106,061		106,061	9,354	115,415

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2017 FIXED ASSET SCHEDULE

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER

Receiving Department	Total	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING	ANNUAL AUDIT
NONDEPARTMENTAL	75,829	55,952	6,315	0	11,958
CITY MANAGER	10,392	7,327	1,096	0	1,792
STREETS & MAINTENANCE	126,494	49,234	11,264	0	31,814
MUNICIPAL CLERK-CITY CLERK	2,331	1,765	322	0	244
MAYOR AND COUNCIL	10,855	9,714	392	0	749
OFFICE OF THE COMPTROLLER	11,312	8,957	902	0	1,453
PURCHASING	3,973	2,554	531	0	888
HUMAN RESOURCES	10,571	8,650	761	0	1,160
CITY ATTORNEY OFFICE	10,354	7,235	1,129	0	1,990
INFORMATION TECHNOLOGY	121,606	78,309	3,382	0	5,314
RISK MANAGEMENT	92,456	9,148	48,766	0	34,542
PLANNING & INSPECTION	114,705	101,958	2,694	0	4,700
ANIMAL SERVICES	24,473	19,459	0	0	5,014
TAX OFFICE	11,200	9,299	1,901	0	0
METRO PLANNING ORGAN.- M.P.O.	57,929	6,224	0	51,705	0
MUNICIPAL CLERK	23,903	18,835	1,667	0	3,020
POLICE*	402,295	198,348	45,921	82,817	74,918
FIRE DEPT	213,982	76,176	37,536	9,912	58,242
ENVIRONMENTAL SERVICES	210,690	72,930	130,297	7,463	0
CAPITAL IMPROVEMENT	111,641	28,142	1,958	78,283	3,258
PUBLIC HEALTH	358,797	119,393	23,418	205,068	9,308
PARKS AND RECREATION	102,540	75,333	8,305	0	14,830
ZOO	31,814	26,263	1,641	0	3,882
LIBRARY	41,853	31,758	3,310	1,038	5,277
DEPT OF MUSEUMS & CULTURAL AFF	27,131	21,348	805	2,100	2,348
DESTINATION EL PASO	10,719	2,373	2,637	0	5,709
ECONOMIC DEVELOPMENT	21,519	8,825	634	6,155	5,905
SUN METRO	605,139	52,856	0	552,283	0
AIRPORT	164,232	101,976	99,908	(37,652)	0
COMMUNITY/HUMAN DEVELOPMENT	295,524	53,372	4,996	235,281	1,875
PENSION ADMINISTRATION	2,327	2,327	0	0	0
INTERNATIONAL BRIDGES	33,205	16,946	16,259	0	0
ALL OTHERS	2,682	410	2,272	0	0
Direct Bill	43,372	0	0	43,372	0
Total	3,387,845	1,283,396	461,019	1,237,825	290,190

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	CAPITAL ASSETS
NONDEPARTMENTAL	1,604
CITY MANAGER	177
STREETS & MAINTENANCE	34,182
MUNICIPAL CLERK-CITY CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	34,601
RISK MANAGEMENT	0
PLANNING & INSPECTION	5,353
ANIMAL SERVICES	0
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	0
MUNICIPAL CLERK	381
POLICE*	291
FIRE DEPT	32,116
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	1,610
PARKS AND RECREATION	4,072
ZOO	28
LIBRARY	470
DEPT OF MUSEUMS & CULTURAL AFF	530
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	0
PENSION ADMINISTRATION	0
INTERNATIONAL BRIDGES	0
ALL OTHERS	0
Direct Bill	0
Total	115,415

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department PURCHASING & STRATEGIC SOURCING

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Administrative costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department. Supply Chain Management costs of the Purchasing staff are allocated based upon the number of purchase orders processed for each department, excluding departments who pay directly for their own Purchasing staff. This includes Airport, Environmental Services, Fleet, Streets, and Sun Metro.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,638,470			1,638,470
Inbound Costs:				
BUILDING DEPRECIATION	64,442		64,442	
NONDEPARTMENTAL	95,405	1,527	96,932	
CITY MANAGER	8,932	1,222	10,154	
STREETS & MAINTENANCE	74,023	1,856	75,879	
MUNICIPAL CLERK-CITY CLERK	239	12	251	
MAYOR AND COUNCIL	5,461	594	6,055	
OFFICE OF THE COMPTROLLER	3,708	265	3,973	
PURCHASING		19,464	19,464	
HUMAN RESOURCES		12,632	12,632	
CITY ATTORNEY OFFICE		53,926	53,926	
INFORMATION TECHNOLOGY		38,584	38,584	
RISK MANAGEMENT		1,264	1,264	
Total Allocated Additions:	<u>252,210</u>	<u>131,346</u>	383,556	383,556
Total To Be Allocated:	<u>1,890,680</u>	<u>131,346</u>		<u>2,022,026</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	G&A	ADMIN	SUPPLY CHAIN MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	1,196,322	0	313,470	882,852
FRINGE BENEFITS	387,833	0	97,784	290,049
Other Expense & Cost				
CONTRACT SVCS	9,300	0	9,300	0
SUPPLIES	7,940	0	7,940	0
OPERATING EXPENSES	37,075	0	37,075	0
Departmental Total				
Expenditures Per Financial Statement	1,638,470			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,638,470	0	465,569	1,172,901
Allocation Step 1				
Inbound - All Others	252,210	252,210	0	0
Reallocate Admin Costs		(252,210)	71,664	180,546
Unallocated Costs	0	0	0	0
1st Allocation	1,890,680	0	537,233	1,353,447
Allocation Step 2				
Inbound - All Others	131,346	131,346	0	0
Reallocate Admin Costs		(131,346)	37,321	94,025
Unallocated Costs	0	0	0	0
2nd Allocation	131,346	0	37,321	94,025
Total For PURCHASING				
Schedule .3 Total	2,022,026	0	574,554	1,447,472

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING

Activity - ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21	0.307783	1,652		1,652		1,652
CITY MANAGER	42	0.615565	3,303		3,303		3,303
STREETS & MAINTENANCE	784	11.490547	61,728		61,728		61,728
OFFICE OF THE COMPTROLLER	20	0.293126	1,575		1,575		1,575
PURCHASING	52	0.762128	4,093		4,093		4,093
HUMAN RESOURCES	30	0.439689	2,359		2,359	183	2,542
CITY ATTORNEY OFFICE	88	1.289755	6,931		6,931	549	7,480
INFORMATION TECHNOLOGY	199	2.916606	15,669		15,669	1,248	16,917
PLANNING & INSPECTION	12	0.175876	943		943	70	1,013
ANIMAL SERVICES	143	2.095852	11,261		11,261	895	12,156
TAX OFFICE	18	0.263814	1,414		1,414	106	1,520
METRO PLANNING ORGAN.- M.P.O.	66	0.967316	5,197		5,197	410	5,607
MUNICIPAL CLERK	210	3.077825	16,534		16,534	1,317	17,851
POLICE*	412	6.038400	32,441		32,441	2,604	35,045
FIRE DEPT	300	4.396893	23,621		23,621	1,893	25,514
ENVIRONMENTAL SERVICES	631	9.248131	49,682		49,682	3,987	53,669
CAPITAL IMPROVEMENT	391	5.730617	30,785		30,785	2,475	33,260
PUBLIC HEALTH	894	13.102740	70,416		70,416	5,742	76,158
PARKS AND RECREATION	639	9.365382	50,312		50,312	4,039	54,351
ZOO	284	4.162392	22,361		22,361	1,795	24,156
LIBRARY	161	2.359666	12,676		12,676	1,008	13,684
DEPT OF MUSEUMS & CULTURAL AFF	389	5.701304	30,629		30,629	2,460	33,089
ECONOMIC DEVELOPMENT	49	0.718159	3,858		3,858	305	4,163
SUN METRO	399	5.847868	31,417		31,417	2,521	33,938
AIRPORT	463	6.785871	36,453		36,453	2,926	39,379
COMMUNITY/HUMAN DEVELOPMENT	49	0.718159	3,858		3,858	305	4,163
INTERNATIONAL BRIDGES	77	1.128536	6,065		6,065	483	6,548
Schedule .4 Total for ADMIN	6,823	100.000000	537,233		537,233	37,321	574,554

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - SUPPLY CHAIN MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21	0.458615	6,209		6,209		6,209
CITY MANAGER	42	0.917231	12,414		12,414		12,414
STREETS & MAINTENANCE	33	0.720681	9,750		9,750		9,750
OFFICE OF THE COMPTROLLER	20	0.436777	5,912		5,912		5,912
PURCHASING	52	1.135619	15,371		15,371		15,371
HUMAN RESOURCES	30	0.655165	8,864		8,864	633	9,497
CITY ATTORNEY OFFICE	88	1.921817	26,009		26,009	1,871	27,880
INFORMATION TECHNOLOGY	199	4.345927	58,818		58,818	4,237	63,055
PLANNING & INSPECTION	12	0.262066	3,543		3,543	249	3,792
ANIMAL SERVICES	143	3.122953	42,267		42,267	3,043	45,310
TAX OFFICE	18	0.393099	5,320		5,320	375	5,695
METRO PLANNING ORGAN.- M.P.O.	66	1.441363	19,509		19,509	1,397	20,906
MUNICIPAL CLERK	210	4.586154	62,069		62,069	4,469	66,538
POLICE*	412	8.997598	121,780		121,780	8,780	130,560
FIRE DEPT	300	6.551649	88,672		88,672	6,389	95,061
CAPITAL IMPROVEMENT	391	8.538982	115,572		115,572	8,336	123,908
PUBLIC HEALTH	894	19.523911	264,264		264,264	19,165	283,429
PARKS AND RECREATION	639	13.955012	188,874		188,874	13,614	202,488
ZOO	284	6.202228	83,940		83,940	6,051	89,991
LIBRARY	161	3.516052	47,586		47,586	3,432	51,018
DEPT OF MUSEUMS & CULTURAL AFF	389	8.495305	114,981		114,981	8,288	123,269
ECONOMIC DEVELOPMENT	49	1.070103	14,483		14,483	1,033	15,516
COMMUNITY/HUMAN DEVELOPMENT	49	1.070103	14,483		14,483	1,033	15,516
INTERNATIONAL BRIDGES	77	1.681590	22,757		22,757	1,630	24,387
Schedule .4 Total for SUPPLY CHAIN MANAGEMENT	4,579	100.000000	1,353,447		1,353,447	94,025	1,447,472

Allocation Basis: TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR

Allocation Source: PURCHASING - P.O. REPORT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	ADMIN	SUPPLY CHAIN MANAGEMENT
NONDEPARTMENTAL	7,861	1,652	6,209
CITY MANAGER	15,717	3,303	12,414
STREETS & MAINTENANCE	71,478	61,728	9,750
OFFICE OF THE COMPTROLLER	7,487	1,575	5,912
PURCHASING	19,464	4,093	15,371
HUMAN RESOURCES	12,039	2,542	9,497
CITY ATTORNEY OFFICE	35,360	7,480	27,880
INFORMATION TECHNOLOGY	79,972	16,917	63,055
PLANNING & INSPECTION	4,805	1,013	3,792
ANIMAL SERVICES	57,466	12,156	45,310
TAX OFFICE	7,215	1,520	5,695
METRO PLANNING ORGAN.- M.P.O.	26,513	5,607	20,906
MUNICIPAL CLERK	84,389	17,851	66,538
POLICE*	165,605	35,045	130,560
FIRE DEPT	120,575	25,514	95,061
ENVIRONMENTAL SERVICES	53,669	53,669	0
CAPITAL IMPROVEMENT	157,168	33,260	123,908
PUBLIC HEALTH	359,587	76,158	283,429
PARKS AND RECREATION	256,839	54,351	202,488
ZOO	114,147	24,156	89,991
LIBRARY	64,702	13,684	51,018
DEPT OF MUSEUMS & CULTURAL AFF	156,358	33,089	123,269
ECONOMIC DEVELOPMENT	19,679	4,163	15,516
SUN METRO	33,938	33,938	0
AIRPORT	39,379	39,379	0
COMMUNITY/HUMAN DEVELOPMENT	19,679	4,163	15,516
INTERNATIONAL BRIDGES	30,935	6,548	24,387
Direct Bill	0	0	0
Total	2,022,026	574,554	1,447,472

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES**

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. Costs are allocated based upon the number of employees assigned to each department. The costs for tuition reimbursement have been allocated to departments based on amount of tuition paid per General Fund department.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,139,046			2,139,046
Inbound Costs:				
BUILDING DEPRECIATION	95,442		95,442	
NONDEPARTMENTAL	373,441	5,979	379,420	
CITY MANAGER	50,032	6,616	56,648	
STREETS & MAINTENANCE	109,634	2,759	112,393	
MUNICIPAL CLERK-CITY CLERK	311	17	328	
MAYOR AND COUNCIL	7,301	803	8,104	
OFFICE OF THE COMPTROLLER	9,741	830	10,571	
PURCHASING	11,223	816	12,039	
HUMAN RESOURCES		17,097	17,097	
CITY ATTORNEY OFFICE		210,194	210,194	
INFORMATION TECHNOLOGY		277,285	277,285	
RISK MANAGEMENT		1,707	1,707	
Total Allocated Additions:	<u>657,125</u>	<u>524,103</u>	1,181,228	1,181,228
Total To Be Allocated:	<u>2,796,171</u>	<u>524,103</u>		<u>3,320,274</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	G&A	HR SERVICES
Wages & Benefits			
SALARIES & WAGES	1,237,076	0	1,237,076
FRINGE BENEFITS	423,472	0	423,472
Other Expense & Cost			
CONTRACTUAL SERVICES	70,730	0	70,730
MATERIALS/SUPPLIES	26,268	0	26,268
OPERATING EXP	381,500	0	381,500
Departmental Total			
Expenditures Per Financial Statement	2,139,046		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,139,046	0	2,139,046
Allocation Step 1			
Inbound - All Others	657,125	657,125	0
Reallocate Admin Costs		(657,125)	657,125
Unallocated Costs	0	0	0
1st Allocation	2,796,171	0	2,796,171
Allocation Step 2			
Inbound - All Others	524,103	524,103	0
Reallocate Admin Costs		(524,103)	524,103
Unallocated Costs	0	0	0
2nd Allocation	524,103	0	524,103
Total For HUMAN RESOURCES			
Schedule .3 Total	3,320,274	0	3,320,274

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	2,252		2,252		2,252
CITY MANAGER	40.10	0.646995	18,091		18,091		18,091
STREETS & MAINTENANCE	431.00	6.953991	194,446		194,446		194,446
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	2,702		2,702		2,702
MAYOR AND COUNCIL	24.00	0.387229	10,826		10,826		10,826
OFFICE OF THE COMPTROLLER	38.00	0.613113	17,142		17,142		17,142
PURCHASING	28.00	0.451767	12,632		12,632		12,632
HUMAN RESOURCES	37.90	0.611499	17,097		17,097		17,097
CITY ATTORNEY OFFICE	42.00	0.677651	18,945		18,945	3,937	22,882
INFORMATION TECHNOLOGY	89.75	1.448076	40,490		40,490	8,417	48,907
RISK MANAGEMENT	6.00	0.096807	2,702		2,702	561	3,263
PLANNING & INSPECTION	135.00	2.178164	60,904		60,904	12,663	73,567
ANIMAL SERVICES	140.50	2.266904	63,385		63,385	13,174	76,559
TAX OFFICE	24.50	0.395296	11,051		11,051	2,293	13,344
MUNICIPAL CLERK	86.90	1.402092	39,202		39,202	8,146	47,348
POLICE*	1,408.60	22.727129	635,539		635,539	132,180	767,719
FIRE DEPT	1,134.80	18.309486	511,963		511,963	106,433	618,396
ENVIRONMENTAL SERVICES	392.00	6.324743	176,852		176,852	36,760	213,612
CAPITAL IMPROVEMENT	74.00	1.193957	33,383		33,383	6,938	40,321
PUBLIC HEALTH	278.75	4.497506	125,757		125,757	26,141	151,898
PARKS AND RECREATION	430.32	6.943019	194,138		194,138	40,362	234,500
ZOO	121.75	1.964381	54,926		54,926	11,417	66,343
LIBRARY	157.50	2.541192	71,054		71,054	14,771	85,825
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	23,507		23,507	4,882	28,389
ECONOMIC DEVELOPMENT	21.00	0.338826	9,474		9,474	1,961	11,435
SUN METRO	645.75	10.418885	291,329		291,329	60,562	351,891
AIRPORT	233.60	3.769031	105,388		105,388	21,908	127,296
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	19,080		19,080	3,963	23,043
INTERNATIONAL BRIDGES	70.75	1.141519	31,914		31,914	6,634	38,548
Schedule .4 Total for HR SERVICES	6,197.88	100.000000	2,796,171		2,796,171	524,103	3,320,274

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES
NONDEPARTMENTAL	2,252	2,252
CITY MANAGER	18,091	18,091
STREETS & MAINTENANCE	194,446	194,446
MUNICIPAL CLERK-CITY CLERK	2,702	2,702
MAYOR AND COUNCIL	10,826	10,826
OFFICE OF THE COMPTROLLER	17,142	17,142
PURCHASING	12,632	12,632
HUMAN RESOURCES	17,097	17,097
CITY ATTORNEY OFFICE	22,882	22,882
INFORMATION TECHNOLOGY	48,907	48,907
RISK MANAGEMENT	3,263	3,263
PLANNING & INSPECTION	73,567	73,567
ANIMAL SERVICES	76,559	76,559
TAX OFFICE	13,344	13,344
MUNICIPAL CLERK	47,348	47,348
POLICE*	767,719	767,719
FIRE DEPT	618,396	618,396
ENVIRONMENTAL SERVICES	213,612	213,612
CAPITAL IMPROVEMENT	40,321	40,321
PUBLIC HEALTH	151,898	151,898
PARKS AND RECREATION	234,500	234,500
ZOO	66,343	66,343
LIBRARY	85,825	85,825
DEPT OF MUSEUMS & CULTURAL AFF	28,389	28,389
ECONOMIC DEVELOPMENT	11,435	11,435
SUN METRO	351,891	351,891
AIRPORT	127,296	127,296
COMMUNITY/HUMAN DEVELOPMENT	23,043	23,043
INTERNATIONAL BRIDGES	38,548	38,548
Direct Bill	0	0
Total	3,320,274	3,320,274

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY ATTORNEY OFFICE**

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.
- 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.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,022,806			4,022,806
Deductions:				
INTERFUND TRANSFERS	-151,399			
DAMAGES & SETTLEMENTS	-400,000			
Total Deductions:	-551,399			-551,399
Cost Adjustments:				
PUBLIC INFOR DISTRIBUTION FEE	-2,600			
Total Departmental Cost Adjustments:	-2,600			-2,600
Inbound Costs:				
BUILDING DEPRECIATION	96,610		96,610	
NONDEPARTMENTAL	106,973	1,712	108,685	
CITY MANAGER	15,273	2,110	17,383	
STREETS & MAINTENANCE	110,976	2,793	113,769	
MUNICIPAL CLERK-CITY CLERK	534	29	563	
MAYOR AND COUNCIL	9,584	1,057	10,641	
OFFICE OF THE COMPTROLLER	9,611	743	10,354	
PURCHASING	32,940	2,420	35,360	
HUMAN RESOURCES	18,945	3,937	22,882	
CITY ATTORNEY OFFICE		148,514	148,514	
INFORMATION TECHNOLOGY		133,743	133,743	
RISK MANAGEMENT		1,891	1,891	
Total Allocated Additions:	401,446	298,949	700,395	700,395
Total To Be Allocated:	3,870,253	298,949		4,169,202

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	Total	G&A	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL DAMAGES**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,824,190	540,707	1,129,296	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	514,119	0	14,700	386,000	113,419
MATERIALS/SUPPLIES	104,200	0	104,200	0	0
OPERATING EXPENSES	28,898	0	28,898	0	0
*INTERFUND TRANSFERS	151,399	0	0	0	0
*DAMAGES & SETTLEMENTS	400,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,022,806				
Deductions					
*Total Disallowed Costs	(551,399)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTRIBUTION FEE	(2,600)	0	(2,600)	0	0
Functional Cost					
	3,468,807	540,707	1,274,494	386,000	113,419
Allocation Step 1					
Inbound - All Others	401,446	76,874	160,526	0	0
Reallocate Admin Costs		(617,581)	305,392	0	0
Unallocated Costs	(1,743,841)	0	0	0	(113,419)
1st Allocation	2,126,412	0	1,740,412	386,000	0
Allocation Step 2					
Inbound - All Others	298,949	57,185	119,445	0	0
Reallocate Admin Costs		(57,185)	28,264	0	0
Unallocated Costs	(151,240)	0	0	0	0
2nd Allocation	147,709	0	147,709	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	2,274,121	0	1,888,121	386,000	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

GENERAL GOVERNMENT**	
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Wages & Benefits	
SALARIES & FRINGE BENEFITS	1,154,187
Other Expense & Cost	
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*INTERFUND TRANSFERS	0
*DAMAGES & SETTLEMENTS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
PUBLIC INFOR DISTRIBUTION FEE	0
Functional Cost	1,154,187
Allocation Step 1	
Inbound - All Others	164,046
Reallocate Admin Costs	312,189
Unallocated Costs	(1,630,422)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	122,319
Reallocate Admin Costs	28,921
Unallocated Costs	(151,240)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	425.00	3.197893	55,655		55,655		55,655
STREETS & MAINTENANCE	250.00	1.881114	32,736		32,736		32,736
MAYOR AND COUNCIL	418.00	3.145222	54,740		54,740		54,740
PURCHASING	399.00	3.002257	52,249		52,249		52,249
HUMAN RESOURCES	1,586.00	11.933785	207,696		207,696		207,696
CITY ATTORNEY OFFICE	1,097.00	8.254327	143,655		143,655		143,655
PLANNING & INSPECTION	2,951.00	22.204664	386,543		386,543	48,022	434,565
ANIMAL SERVICES	444.00	3.340858	58,143		58,143	7,188	65,331
METRO PLANNING ORGAN.- M.P.O.	131.00	0.985704	17,151		17,151	2,112	19,263
MUNICIPAL CLERK	232.00	1.745673	30,377		30,377	3,745	34,122
POLICE*	2.00	0.015049	260		260	28	288
FIRE DEPT	357.00	2.686230	46,750		46,750	5,778	52,528
ENVIRONMENTAL SERVICES	383.00	2.881866	50,153		50,153	6,201	56,354
CAPITAL IMPROVEMENT	218.00	1.640331	28,545		28,545	3,520	32,065
PUBLIC HEALTH	651.00	4.898420	85,243		85,243	10,533	95,776
PARKS AND RECREATION	243.00	1.828442	31,816		31,816	3,925	35,741
ZOO	126.00	0.948081	16,496		16,496	2,029	18,525
LIBRARY	178.00	1.339353	23,307		23,307	2,873	26,180
DEPT OF MUSEUMS & CULTURAL AFF	495.00	3.724605	64,827		64,827	8,007	72,834
DESTINATION EL PASO	52.00	0.391272	6,805		6,805	825	7,630
ECONOMIC DEVELOPMENT	524.00	3.942814	68,619		68,619	8,485	77,104
SUN METRO	359.00	2.701279	47,011		47,011	5,809	52,820
AIRPORT	721.00	5.425132	94,409		94,409	11,678	106,087
COMMUNITY/HUMAN DEVELOPMENT	801.00	6.027088	104,889		104,889	12,976	117,865
INTERNATIONAL BRIDGES	239.00	1.798345	31,293		31,293	3,856	35,149
ALL OTHERS	8.00	0.060196	1,044		1,044	119	1,163
Schedule .4 Total for LEGAL SVCS	13,290.00	100.000000	1,740,412		1,740,412	147,709	1,888,121

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	4,153	0.386835	1,493		1,493		1,493
STREETS & MAINTENANCE	1,633	0.152107	587		587		587
PURCHASING	4,665	0.434526	1,677		1,677		1,677
HUMAN RESOURCES	6,948	0.647178	2,498		2,498		2,498
CITY ATTORNEY OFFICE	13,513	1.258681	4,859		4,859		4,859
PLANNING & INSPECTION	28,455	2.650468	10,231		10,231		10,231
MUNICIPAL CLERK	308,676	28.751919	110,983		110,983		110,983
POLICE*	198,959	18.532225	71,534		71,534		71,534
FIRE DEPT	21,946	2.044181	7,891		7,891		7,891
ENVIRONMENTAL SERVICES	75,050	6.990603	26,984		26,984		26,984
CAPITAL IMPROVEMENT	95,280	8.874946	34,257		34,257		34,257
PUBLIC HEALTH	32,595	3.036092	11,719		11,719		11,719
COMMUNITY/HUMAN DEVELOPMENT	977	0.091004	351		351		351
ALL OTHERS	280,734	26.149235	100,936		100,936		100,936
Schedule .4 Total for OUTSIDE COUNSEL	1,073,584	100.000000	386,000		386,000	0	386,000

Allocation Basis: COST OF OUTSIDE COUNSEL PER DEPARTMENT
Allocation Source: CITY ATTORNEY

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE**

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	57,148	55,655	1,493
STREETS & MAINTENANCE	33,323	32,736	587
MAYOR AND COUNCIL	54,740	54,740	0
PURCHASING	53,926	52,249	1,677
HUMAN RESOURCES	210,194	207,696	2,498
CITY ATTORNEY OFFICE	148,514	143,655	4,859
PLANNING & INSPECTION	444,796	434,565	10,231
ANIMAL SERVICES	65,331	65,331	0
METRO PLANNING ORGAN.- M.P.O.	19,263	19,263	0
MUNICIPAL CLERK	145,105	34,122	110,983
POLICE*	71,822	288	71,534
FIRE DEPT	60,419	52,528	7,891
ENVIRONMENTAL SERVICES	83,338	56,354	26,984
CAPITAL IMPROVEMENT	66,322	32,065	34,257
PUBLIC HEALTH	107,495	95,776	11,719
PARKS AND RECREATION	35,741	35,741	0
ZOO	18,525	18,525	0
LIBRARY	26,180	26,180	0
DEPT OF MUSEUMS & CULTURAL AFF	72,834	72,834	0
DESTINATION EL PASO	7,630	7,630	0
ECONOMIC DEVELOPMENT	77,104	77,104	0
SUN METRO	52,820	52,820	0
AIRPORT	106,087	106,087	0
COMMUNITY/HUMAN DEVELOPMENT	118,216	117,865	351
INTERNATIONAL BRIDGES	35,149	35,149	0
ALL OTHERS	102,099	1,163	100,936
Direct Bill	0	0	0
Total	2,274,121	1,888,121	386,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department INFORMATION TECHNOLOGY

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

- Application Management – Costs associated with application management have been allocated based on total number of IT tickets by City departments.
- Client Services – 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.
- Infrastructure Management - Costs associated with infrastructure management have been allocated based on total number of IT tickets by City departments.
- Phones - Costs associated with the phone bills for cell phones and land lines have been allocated based on total telephone charges by City department.
- Strategic Innovation – Costs associated with managing special projects have been allocated based on the number of projects managed per department.
- GIS – Costs for GIS support have been allocated based on the number of maps produced per department.

- Records – Costs associated with maintaining the City's records have been allocated to departments based on the number of boxes and map cases in storage.

- Mail Room – Costs associated with the mail room have been allocated to all City departments based on the number of fte's per department.

- Postage - Costs for the postage for outgoing mail has been allocated based on the number of pieces of mail sent per General Fund department; non General Funds pay directly for their own postage.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,046,089			12,046,089
Deductions:				
BOND INTEREST	-326,664			
PRINCIPAL PAYMENT	-1,929,051			
Total Deductions:	-2,255,715			-2,255,715
Cost Adjustments:				
MISC CHARGES - SALES TO DEPTS	-60,000			
REIMBURSED EXPENDITURES	-329,728			
Total Departmental Cost Adjustments:	-389,728			-389,728
Inbound Costs:				
BUILDING DEPRECIATION	252,488		252,488	
EQUIPMENT DEPRECIATION	1,986,974		1,986,974	
NONDEPARTMENTAL	175,076	2,821	177,897	
CITY MANAGER	68,200	9,195	77,395	
STREETS & MAINTENANCE	338,671	3,477	342,148	
MUNICIPAL CLERK-CITY CLERK	1,429	81	1,510	
MAYOR AND COUNCIL	22,721	2,538	25,259	
OFFICE OF THE COMPTROLLER	110,217	11,389	121,606	
PURCHASING	74,487	5,485	79,972	
HUMAN RESOURCES	40,490	8,417	48,907	
INFORMATION TECHNOLOGY		2,939,816	2,939,816	
RISK MANAGEMENT		4,046	4,046	
Total Allocated Additions:	3,070,753	2,987,265	6,058,018	6,058,018
Total To Be Allocated:	12,471,399	2,987,265		15,458,664

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	Total	G&A	APPLICATION MGMNT	CLIENT SERVICES	PHONES
Wages & Benefits					
SALARIES & WAGES	4,913,643	503,930	1,221,347	1,224,998	0
FRINGE BENEFITS	1,700,460	157,933	411,170	482,065	0
Other Expense & Cost					
MAIL ROOM CHARGES	150,000	0	0	0	0
CONTRACTUAL SERVICES	359,668	213,152	0	0	0
MATERIALS/SUPPLIES	176,782	52,925	14,939	50,200	0
WIRELESS COMMUNICATION SERVICE	600,000	0	0	0	600,000
LONG DISTANCE	22,000	0	0	0	22,000
PHONE & INTERNET	1,709,840	0	0	0	1,709,840
OPERATING EXPENSES	157,981	16,745	64,245	10,636	0
*BOND INTEREST	326,664	0	0	0	0
*PRINCIPAL PAYMENT	1,929,051	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,046,089				
Deductions					
*Total Disallowed Costs	(2,255,715)	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	(60,000)	0	0	0	0
REIMBURSED EXPENDITURES	(329,728)	0	0	0	(329,728)
Functional Cost	9,400,646	944,685	1,711,701	1,767,899	2,002,112
Allocation Step 1					
Inbound - All Others	3,070,753	315,059	763,370	765,314	0
Reallocate Admin Costs		(1,259,744)	348,949	349,963	0
Unallocated Costs	0	0	0	0	0
1st Allocation	12,471,399	0	2,824,020	2,883,176	2,002,112
Allocation Step 2					
Inbound - All Others	2,987,265	306,403	742,403	745,300	0
Reallocate Admin Costs		(306,403)	84,874	85,121	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,987,265	0	827,277	830,421	0
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	15,458,664	0	3,651,297	3,713,597	2,002,112

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM
Wages & Benefits					
SALARIES & WAGES	1,107,046	459,355	195,630	97,112	104,225
FRINGE BENEFITS	371,323	133,184	65,859	38,069	40,857
Other Expense & Cost					
MAIL ROOM CHARGES	0	0	0	0	0
CONTRACTUAL SERVICES	0	0	0	146,516	0
MATERIALS/SUPPLIES	50,118	100	0	8,500	0
WIRELESS COMMUNICATION SERVICE	0	0	0	0	0
LONG DISTANCE	0	0	0	0	0
PHONE & INTERNET	0	0	0	0	0
OPERATING EXPENSES	41,000	21,155	0	4,200	0
*BOND INTEREST	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	0	0	0	0	0
REIMBURSED EXPENDITURES	0	0	0	0	0
 Functional Cost	 1,569,487	 613,794	 261,489	 294,397	 145,082
Allocation Step 1					
Inbound - All Others	691,833	287,103	122,207	60,782	65,085
Reallocate Admin Costs	316,197	131,261	55,934	27,712	29,728
Unallocated Costs	0	0	0	0	0
1st Allocation	2,577,517	1,032,158	439,630	382,891	239,895
Allocation Step 2					
Inbound - All Others	672,895	279,189	118,785	59,061	63,229
Reallocate Admin Costs	76,914	31,931	13,598	6,738	7,227
Unallocated Costs	0	0	0	0	0
2nd Allocation	749,809	311,120	132,383	65,799	70,456
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	3,327,326	1,343,278	572,013	448,690	310,351

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

POSTAGE

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Wages & Benefits	

SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	

MAIL ROOM CHARGES	150,000
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
WIRELESS COMMUNICATION SERVICE	0
LONG DISTANCE	0
PHONE & INTERNET	0
OPERATING EXPENSES	0
*BOND INTEREST	0
*PRINCIPAL PAYMENT	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Cost Adjustments	

MISC CHARGES - SALES TO DEPTS	(60,000)
REIMBURSED EXPENDITURES	0
Functional Cost	90,000
Allocation Step 1	

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	90,000
Allocation Step 2	

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For INFORMATION TECHNOLOGY	

Schedule .3 Total	90,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	781.00	2.388598	67,451		67,451		67,451
STREETS & MAINTENANCE	1,439.00	4.401015	124,282		124,282		124,282
MAYOR AND COUNCIL	94.00	0.287488	8,112		8,112		8,112
OFFICE OF THE COMPTROLLER	748.00	2.287672	64,600		64,600		64,600
PURCHASING	100.00	0.305838	8,637		8,637		8,637
HUMAN RESOURCES	914.00	2.795363	78,943		78,943		78,943
CITY ATTORNEY OFFICE	344.00	1.052084	29,704		29,704		29,704
INFORMATION TECHNOLOGY	9,117.00	27.883292	787,527		787,527		787,527
PLANNING & INSPECTION	810.00	2.477291	69,958		69,958	34,966	104,924
ANIMAL SERVICES	399.00	1.220295	34,457		34,457	17,212	51,669
TAX OFFICE	234.00	0.715662	20,205		20,205	10,096	30,301
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,833		4,833	2,408	7,241
MUNICIPAL CLERK	623.00	1.905374	53,808		53,808	26,887	80,695
POLICE*	5,757.00	17.607120	497,226		497,226	248,742	745,968
FIRE DEPT	2,247.00	6.872190	194,068		194,068	97,015	291,083
ENVIRONMENTAL SERVICES	1,884.00	5.761997	162,720		162,720	81,336	244,056
CAPITAL IMPROVEMENT	545.00	1.666820	47,071		47,071	23,522	70,593
PUBLIC HEALTH	1,390.00	4.251155	120,051		120,051	60,017	180,068
PARKS AND RECREATION	1,271.00	3.887207	109,767		109,767	54,873	164,640
ZOO	264.00	0.807414	22,798		22,798	11,390	34,188
LIBRARY	1,492.00	4.563110	128,857		128,857	64,417	193,274
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	24,264		24,264	12,121	36,385
DESTINATION EL PASO	1.00	0.003058	84		84	42	126
ECONOMIC DEVELOPMENT	154.00	0.470991	13,295		13,295	6,641	19,936
SUN METRO	448.00	1.370156	38,687		38,687	19,334	58,021
AIRPORT	652.00	1.994067	56,313		56,313	28,141	84,454
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	33,506		33,506	16,740	50,246
PENSION ADMINISTRATION	171.00	0.522984	14,767		14,767	7,375	22,142
INTERNATIONAL BRIDGES	93.00	0.284430	8,029		8,029	4,002	12,031
Schedule .4 Total for APPLICATION MGMNT	32,697.00	100.000000	2,824,020		2,824,020	827,277	3,651,297

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT
Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - CLIENT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	781.00	2.388598	68,864		68,864		68,864
STREETS & MAINTENANCE	1,439.00	4.401015	126,886		126,886		126,886
MAYOR AND COUNCIL	94.00	0.287488	8,285		8,285		8,285
OFFICE OF THE COMPTROLLER	748.00	2.287672	65,954		65,954		65,954
PURCHASING	100.00	0.305838	8,815		8,815		8,815
HUMAN RESOURCES	914.00	2.795363	80,596		80,596		80,596
CITY ATTORNEY OFFICE	344.00	1.052084	30,324		30,324		30,324
INFORMATION TECHNOLOGY	9,117.00	27.883292	804,045		804,045		804,045
PLANNING & INSPECTION	810.00	2.477291	71,422		71,422	35,093	106,515
ANIMAL SERVICES	399.00	1.220295	35,179		35,179	17,280	52,459
TAX OFFICE	234.00	0.715662	20,628		20,628	10,130	30,758
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,934		4,934	2,419	7,353
MUNICIPAL CLERK	623.00	1.905374	54,931		54,931	26,996	81,927
POLICE*	5,757.00	17.607120	507,640		507,640	249,688	757,328
FIRE DEPT	2,247.00	6.872190	198,130		198,130	97,386	295,516
ENVIRONMENTAL SERVICES	1,884.00	5.761997	166,123		166,123	81,652	247,775
CAPITAL IMPROVEMENT	545.00	1.666820	48,060		48,060	23,623	71,683
PUBLIC HEALTH	1,390.00	4.251155	122,563		122,563	60,240	182,803
PARKS AND RECREATION	1,271.00	3.887207	112,066		112,066	55,078	167,144
ZOO	264.00	0.807414	23,275		23,275	11,430	34,705
LIBRARY	1,492.00	4.563110	131,557		131,557	64,655	196,212
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	24,775		24,775	12,163	36,938
DESTINATION EL PASO	1.00	0.003058	86		86	42	128
ECONOMIC DEVELOPMENT	154.00	0.470991	13,573		13,573	6,665	20,238
SUN METRO	448.00	1.370156	39,496		39,496	19,404	58,900
AIRPORT	652.00	1.994067	57,494		57,494	28,253	85,747
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	34,207		34,207	16,804	51,011
PENSION ADMINISTRATION	171.00	0.522984	15,075		15,075	7,404	22,479
INTERNATIONAL BRIDGES	93.00	0.284430	8,193		8,193	4,016	12,209
Schedule .4 Total for CLIENT SERVICES	32,697.00	100.000000	2,883,176		2,883,176	830,421	3,713,597

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT
Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

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

Activity - PHONES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	25,434	1.549602	31,025		31,025		31,025
STREETS & MAINTENANCE	120,954	7.369290	147,541		147,541		147,541
MAYOR AND COUNCIL	15,414	0.939119	18,802		18,802		18,802
OFFICE OF THE COMPTROLLER	2,667	0.162491	3,253		3,253		3,253
PURCHASING	2,569	0.156520	3,134		3,134		3,134
HUMAN RESOURCES	3,437	0.209404	4,193		4,193		4,193
CITY ATTORNEY OFFICE	2,253	0.137267	2,748		2,748		2,748
INFORMATION TECHNOLOGY	206,220	12.564239	251,550		251,550		251,550
PLANNING & INSPECTION	66,754	4.067080	81,427		81,427		81,427
ANIMAL SERVICES	54,830	3.340594	66,882		66,882		66,882
TAX OFFICE	2,945	0.179428	3,592		3,592		3,592
MUNICIPAL CLERK	11,941	0.727522	14,566		14,566		14,566
POLICE*	208,996	12.733371	254,936		254,936		254,936
FIRE DEPT	170,519	10.389106	208,002		208,002		208,002
ENVIRONMENTAL SERVICES	182,252	11.103956	222,314		222,314		222,314
CAPITAL IMPROVEMENT	28,354	1.727507	34,587		34,587		34,587
PUBLIC HEALTH	30,484	1.857280	37,185		37,185		37,185
PARKS AND RECREATION	269,795	16.437635	329,100		329,100		329,100
ZOO	5,734	0.349352	6,994		6,994		6,994
LIBRARY	75,841	4.620718	92,512		92,512		92,512
DEPT OF MUSEUMS & CULTURAL AFF	17,995	1.096370	21,951		21,951		21,951
ECONOMIC DEVELOPMENT	589	0.035886	718		718		718
SUN METRO	50,853	3.098289	62,031		62,031		62,031
AIRPORT	49,672	3.026335	60,591		60,591		60,591
COMMUNITY/HUMAN DEVELOPMENT	1,082	0.065922	1,320		1,320		1,320
INTERNATIONAL BRIDGES	9,761	0.594702	11,907		11,907		11,907
ALL OTHERS	23,980	1.461015	29,251		29,251		29,251
Schedule .4 Total for PHONES	1,641,325	100.000000	2,002,112		2,002,112	0	2,002,112

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

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

Activity - INFRASTRUCTURE MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	781.00	2.388598	61,563		61,563		61,563
STREETS & MAINTENANCE	1,439.00	4.401015	113,432		113,432		113,432
MAYOR AND COUNCIL	94.00	0.287488	7,404		7,404		7,404
OFFICE OF THE COMPTROLLER	748.00	2.287672	58,967		58,967		58,967
PURCHASING	100.00	0.305838	7,874		7,874		7,874
HUMAN RESOURCES	914.00	2.795363	72,051		72,051		72,051
CITY ATTORNEY OFFICE	344.00	1.052084	27,112		27,112		27,112
INFORMATION TECHNOLOGY	9,117.00	27.883292	718,818		718,818		718,818
PLANNING & INSPECTION	810.00	2.477291	63,851		63,851	31,693	95,544
ANIMAL SERVICES	399.00	1.220295	31,450		31,450	15,598	47,048
TAX OFFICE	234.00	0.715662	18,440		18,440	9,152	27,592
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,409		4,409	2,180	6,589
MUNICIPAL CLERK	623.00	1.905374	49,112		49,112	24,373	73,485
POLICE*	5,757.00	17.607120	453,829		453,829	225,472	679,301
FIRE DEPT	2,247.00	6.872190	177,127		177,127	87,926	265,053
ENVIRONMENTAL SERVICES	1,884.00	5.761997	148,514		148,514	73,727	222,241
CAPITAL IMPROVEMENT	545.00	1.666820	42,959		42,959	21,317	64,276
PUBLIC HEALTH	1,390.00	4.251155	109,570		109,570	54,395	163,965
PARKS AND RECREATION	1,271.00	3.887207	100,186		100,186	49,728	149,914
ZOO	264.00	0.807414	20,803		20,803	10,320	31,123
LIBRARY	1,492.00	4.563110	117,608		117,608	58,384	175,992
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	22,144		22,144	10,986	33,130
DESTINATION EL PASO	1.00	0.003058	77		77	38	115
ECONOMIC DEVELOPMENT	154.00	0.470991	12,134		12,134	6,012	18,146
SUN METRO	448.00	1.370156	35,310		35,310	17,519	52,829
AIRPORT	652.00	1.994067	51,397		51,397	25,508	76,905
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	30,580		30,580	15,171	45,751
PENSION ADMINISTRATION	171.00	0.522984	13,473		13,473	6,681	20,154
INTERNATIONAL BRIDGES	93.00	0.284430	7,323		7,323	3,629	10,952
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	32,697.00	100.000000	2,577,517		2,577,517	749,809	3,327,326

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT
Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
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For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	1.00	2.500000	25,800		25,800		25,800
INFORMATION TECHNOLOGY	14.00	35.000000	361,261		361,261		361,261
POLICE*	2.50	6.250000	64,511		64,511	31,109	95,620
FIRE DEPT	0.50	1.250000	12,895		12,895	6,211	19,106
ENVIRONMENTAL SERVICES	3.00	7.500000	77,413		77,413	37,323	114,736
PUBLIC HEALTH	1.00	2.500000	25,800		25,800	12,431	38,231
PARKS AND RECREATION	8.00	20.000000	206,430		206,430	99,642	306,072
ZOO	3.00	7.500000	77,413		77,413	37,323	114,736
LIBRARY	3.00	7.500000	77,413		77,413	37,323	114,736
SUN METRO	2.00	5.000000	51,611		51,611	24,879	76,490
AIRPORT	2.00	5.000000	51,611		51,611	24,879	76,490
Schedule .4 Total for STR INNOVATION & ENTERPR	40.00	100.000000	1,032,158		1,032,158	311,120	1,343,278

Allocation Basis: NUMBER OF STRATEGIC PROJECTS PER DEPT
Allocation Source: IT

**CITY OF EL PASO, TEXAS
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For Department INFORMATION TECHNOLOGY**

Activity - GIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	15	2.483444	10,915		10,915		10,915
STREETS & MAINTENANCE	4	0.662252	2,910		2,910		2,910
MAYOR AND COUNCIL	33	5.463576	24,014		24,014		24,014
INFORMATION TECHNOLOGY	17	2.814570	12,367		12,367		12,367
PLANNING & INSPECTION	23	3.807947	16,732		16,732	5,677	22,409
ANIMAL SERVICES	104	17.218543	75,698		75,698	25,729	101,427
POLICE*	29	4.801325	21,101		21,101	7,166	28,267
ENVIRONMENTAL SERVICES	120	19.867550	87,339		87,339	29,680	117,019
CAPITAL IMPROVEMENT	10	1.655629	7,269		7,269	2,468	9,737
PUBLIC HEALTH	48	7.947020	34,930		34,930	11,870	46,800
PARKS AND RECREATION	18	2.980132	13,094		13,094	4,444	17,538
ZOO	8	1.324503	5,819		5,819	1,970	7,789
DESTINATION EL PASO	1	0.165563	722		722	243	965
ECONOMIC DEVELOPMENT	9	1.490066	6,545		6,545	2,218	8,763
SUN METRO	2	0.331126	1,449		1,449	489	1,938
AIRPORT	26	4.304636	18,921		18,921	6,424	25,345
COMMUNITY/HUMAN DEVELOPMENT	8	1.324503	5,819		5,819	1,970	7,789
ALL OTHERS	129	21.357615	93,986		93,986	32,035	126,021
Schedule .4 Total for GIS	604	100.000000	439,630		439,630	132,383	572,013

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

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Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	63	0.458449	1,753		1,753		1,753
STREETS & MAINTENANCE	182	1.324407	5,068		5,068		5,068
MUNICIPAL CLERK-CITY CLERK	526	3.827682	14,655		14,655		14,655
MAYOR AND COUNCIL	26	0.189201	719		719		719
OFFICE OF THE COMPTROLLER	188	1.368069	5,233		5,233		5,233
PURCHASING	249	1.811963	6,934		6,934		6,934
HUMAN RESOURCES	1,265	9.205356	35,240		35,240		35,240
CITY ATTORNEY OFFICE	1,516	11.031873	42,234		42,234		42,234
INFORMATION TECHNOLOGY	28	0.203755	777		777		777
PLANNING & INSPECTION	1,580	11.497599	44,019		44,019	10,708	54,727
ANIMAL SERVICES	121	0.880512	3,364		3,364	813	4,177
TAX OFFICE	700	5.093873	19,497		19,497	4,734	24,231
METRO PLANNING ORGAN.- M.P.O.	76	0.553049	2,113		2,113	511	2,624
MUNICIPAL CLERK	1,088	7.917334	30,307		30,307	7,372	37,679
FIRE DEPT	26	0.189201	719		719	173	892
ENVIRONMENTAL SERVICES	85	0.618542	2,364		2,364	570	2,934
CAPITAL IMPROVEMENT	2,436	17.726676	67,975		67,975	16,623	84,598
PUBLIC HEALTH	2,304	16.766118	64,194		64,194	15,620	79,814
PARKS AND RECREATION	97	0.705865	2,699		2,699	652	3,351
ZOO	17	0.123708	472		472	112	584
DEPT OF MUSEUMS & CULTURAL AFF	68	0.494833	1,892		1,892	453	2,345
ECONOMIC DEVELOPMENT	38	0.276525	1,056		1,056	254	1,310
SUN METRO	90	0.654927	2,501		2,501	606	3,107
COMMUNITY/HUMAN DEVELOPMENT	973	7.080483	27,106		27,106	6,598	33,704
Schedule .4 Total for RECORDS MANAGEMENT	13,742	100.000000	382,891		382,891	65,799	448,690

Allocation Basis: NUMBER OF BOXES AND MAP CASES STORED BY DEPT

Allocation Source: ARCHIVES & RECORDS MANAGER

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Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - MAIL ROOM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	192		192		192
CITY MANAGER	40.10	0.646995	1,548		1,548		1,548
STREETS & MAINTENANCE	431.00	6.953991	16,676		16,676		16,676
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	231		231		231
MAYOR AND COUNCIL	24.00	0.387229	926		926		926
OFFICE OF THE COMPTROLLER	38.00	0.613113	1,464		1,464		1,464
PURCHASING	28.00	0.451767	1,081		1,081		1,081
HUMAN RESOURCES	37.90	0.611499	1,460		1,460		1,460
CITY ATTORNEY OFFICE	42.00	0.677651	1,621		1,621		1,621
INFORMATION TECHNOLOGY	89.75	1.448076	3,471		3,471		3,471
RISK MANAGEMENT	6.00	0.096807	231		231	75	306
PLANNING & INSPECTION	135.00	2.178164	5,225		5,225	1,732	6,957
ANIMAL SERVICES	140.50	2.266904	5,436		5,436	1,807	7,243
TAX OFFICE	24.50	0.395296	946		946	314	1,260
MUNICIPAL CLERK	86.90	1.402092	3,360		3,360	1,113	4,473
POLICE*	1,408.60	22.727129	54,611		54,611	18,349	72,960
FIRE DEPT	1,134.80	18.309486	43,923		43,923	14,643	58,566
ENVIRONMENTAL SERVICES	392.00	6.324743	15,172		15,172	5,048	20,220
CAPITAL IMPROVEMENT	74.00	1.193957	2,861		2,861	948	3,809
PUBLIC HEALTH	278.75	4.497506	10,783		10,783	3,588	14,371
PARKS AND RECREATION	430.32	6.943019	16,652		16,652	5,538	22,190
ZOO	121.75	1.964381	4,708		4,708	1,563	6,271
LIBRARY	157.50	2.541192	6,095		6,095	2,024	8,119
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	2,013		2,013	666	2,679
ECONOMIC DEVELOPMENT	21.00	0.338826	810		810	267	1,077
SUN METRO	645.75	10.418885	24,990		24,990	8,325	33,315
AIRPORT	233.60	3.769031	9,039		9,039	3,008	12,047
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	1,633		1,633	540	2,173
INTERNATIONAL BRIDGES	70.75	1.141519	2,737		2,737	908	3,645
Schedule .4 Total for MAIL ROOM	6,197.88	100.000000	239,895		239,895	70,456	310,351

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	1,321	0.693060	624		624		624
MUNICIPAL CLERK-CITY CLERK	1,776	0.931775	839		839		839
MAYOR AND COUNCIL	470	0.246585	222		222		222
PURCHASING	4,466	2.343078	2,109		2,109		2,109
HUMAN RESOURCES	10,169	5.335145	4,802		4,802		4,802
PLANNING & INSPECTION	1,645	0.863046	777		777		777
MUNICIPAL CLERK	1,648	0.864620	778		778		778
FIRE DEPT	294	0.154247	139		139		139
CAPITAL IMPROVEMENT	18,009	9.448385	8,504		8,504		8,504
PUBLIC HEALTH	1,993	1.045623	941		941		941
ZOO	171	0.089715	81		81		81
DEPT OF MUSEUMS & CULTURAL AFF	840	0.440704	397		397		397
COMMUNITY/HUMAN DEVELOPMENT	9,787	5.134730	4,621		4,621		4,621
ALL OTHERS	138,015	72.409287	65,166		65,166		65,166
Schedule .4 Total for POSTAGE	190,604	100.000000	90,000		90,000	0	90,000

Allocation Basis: NUMBER OF PIECES OF MAIL BY DEPARTMENT, GF ONLY

Allocation Source: POSTAL CLASS REPORT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION MGMNT	CLIENT SERVICES	PHONES	INFRASTRUCTURE MANAGEMENT
NONDEPARTMENTAL	192	0	0	0	0
CITY MANAGER	243,119	67,451	68,864	31,025	61,563
STREETS & MAINTENANCE	563,219	124,282	126,886	147,541	113,432
MUNICIPAL CLERK-CITY CLERK	15,725	0	0	0	0
MAYOR AND COUNCIL	68,484	8,112	8,285	18,802	7,404
OFFICE OF THE COMPTROLLER	199,471	64,600	65,954	3,253	58,967
PURCHASING	38,584	8,637	8,815	3,134	7,874
HUMAN RESOURCES	277,285	78,943	80,596	4,193	72,051
CITY ATTORNEY OFFICE	133,743	29,704	30,324	2,748	27,112
INFORMATION TECHNOLOGY	2,939,816	787,527	804,045	251,550	718,818
RISK MANAGEMENT	306	0	0	0	0
PLANNING & INSPECTION	473,280	104,924	106,515	81,427	95,544
ANIMAL SERVICES	330,905	51,669	52,459	66,882	47,048
TAX OFFICE	117,734	30,301	30,758	3,592	27,592
METRO PLANNING ORGAN.- M.P.O.	23,807	7,241	7,353	0	6,589
MUNICIPAL CLERK	293,603	80,695	81,927	14,566	73,485
POLICE*	2,634,380	745,968	757,328	254,936	679,301
FIRE DEPT	1,138,357	291,083	295,516	208,002	265,053
ENVIRONMENTAL SERVICES	1,191,295	244,056	247,775	222,314	222,241
CAPITAL IMPROVEMENT	347,787	70,593	71,683	34,587	64,276
PUBLIC HEALTH	744,178	180,068	182,803	37,185	163,965
PARKS AND RECREATION	1,159,949	164,640	167,144	329,100	149,914
ZOO	236,471	34,188	34,705	6,994	31,123
LIBRARY	780,845	193,274	196,212	92,512	175,992
DEPT OF MUSEUMS & CULTURAL AFF	133,825	36,385	36,938	21,951	33,130
DESTINATION EL PASO	1,334	126	128	0	115
ECONOMIC DEVELOPMENT	70,188	19,936	20,238	718	18,146
SUN METRO	346,631	58,021	58,900	62,031	52,829
AIRPORT	421,579	84,454	85,747	60,591	76,905
COMMUNITY/HUMAN DEVELOPMENT	196,615	50,246	51,011	1,320	45,751
PENSION ADMINISTRATION	64,775	22,142	22,479	0	20,154
INTERNATIONAL BRIDGES	50,744	12,031	12,209	11,907	10,952
ALL OTHERS	220,438	0	0	29,251	0
Direct Bill	0	0	0	0	0
Total	15,458,664	3,651,297	3,713,597	2,002,112	3,327,326

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM	POSTAGE
NONDEPARTMENTAL	0	0	0	192	0
CITY MANAGER	0	10,915	1,753	1,548	0
STREETS & MAINTENANCE	25,800	2,910	5,068	16,676	624
MUNICIPAL CLERK-CITY CLERK	0	0	14,655	231	839
MAYOR AND COUNCIL	0	24,014	719	926	222
OFFICE OF THE COMPTROLLER	0	0	5,233	1,464	0
PURCHASING	0	0	6,934	1,081	2,109
HUMAN RESOURCES	0	0	35,240	1,460	4,802
CITY ATTORNEY OFFICE	0	0	42,234	1,621	0
INFORMATION TECHNOLOGY	361,261	12,367	777	3,471	0
RISK MANAGEMENT	0	0	0	306	0
PLANNING & INSPECTION	0	22,409	54,727	6,957	777
ANIMAL SERVICES	0	101,427	4,177	7,243	0
TAX OFFICE	0	0	24,231	1,260	0
METRO PLANNING ORGAN.- M.P.O.	0	0	2,624	0	0
MUNICIPAL CLERK	0	0	37,679	4,473	778
POLICE*	95,620	28,267	0	72,960	0
FIRE DEPT	19,106	0	892	58,566	139
ENVIRONMENTAL SERVICES	114,736	117,019	2,934	20,220	0
CAPITAL IMPROVEMENT	0	9,737	84,598	3,809	8,504
PUBLIC HEALTH	38,231	46,800	79,814	14,371	941
PARKS AND RECREATION	306,072	17,538	3,351	22,190	0
ZOO	114,736	7,789	584	6,271	81
LIBRARY	114,736	0	0	8,119	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	2,345	2,679	397
DESTINATION EL PASO	0	965	0	0	0
ECONOMIC DEVELOPMENT	0	8,763	1,310	1,077	0
SUN METRO	76,490	1,938	3,107	33,315	0
AIRPORT	76,490	25,345	0	12,047	0
COMMUNITY/HUMAN DEVELOPMENT	0	7,789	33,704	2,173	4,621
PENSION ADMINISTRATION	0	0	0	0	0
INTERNATIONAL BRIDGES	0	0	0	3,645	0
ALL OTHERS	0	126,021	0	0	65,166
Direct Bill	0	0	0	0	0
Total	1,343,278	572,013	448,690	310,351	90,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department RISK MANAGEMENT**

The Risk Management Department is responsible for the administration of the City's insurance programs. In addition, the Department coordinates all activities associated with employee benefits programs (except the Pension Funds). Indirect costs associated with Insurance and Benefits are allocated based upon the number of employees assigned to each department; direct costs are directly billed.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	63,774,586			63,774,586
Deductions:				
FUND BALANCE	-200,000			
Total Deductions:	-200,000			-200,000
Cost Adjustments:				
CREDIT DIRECT COSTS	-63,574,586			
Total Departmental Cost Adjustments:	-63,574,586			-63,574,586
Inbound Costs:				
NONDEPARTMENTAL	6,538	105	6,643	
CITY MANAGER	99,790	13,933	113,723	
MUNICIPAL CLERK-CITY CLERK	9,292	566	9,858	
MAYOR AND COUNCIL	73,804	8,435	82,239	
OFFICE OF THE COMPTROLLER	87,151	5,305	92,456	
HUMAN RESOURCES	2,702	561	3,263	
INFORMATION TECHNOLOGY	231	75	306	
RISK MANAGEMENT		267	267	
Total Allocated Additions:	279,508	29,247	308,755	308,755
Total To Be Allocated:	279,508	29,247		308,755

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT**

	Total	G&A	RISK MGMT
Wages & Benefits			
SALARIES & WAGES	967,585	0	967,585
FRINGE BENEFITS	325,472	0	325,472
Other Expense & Cost			
CONTRACTUAL SVCS	60,226,654	0	60,226,654
MATERIALS/SUPPLIES	41,200	0	41,200
OPERATING EXPENSES	2,013,675	0	2,013,675
*FUND BALANCE	200,000	0	0
Departmental Total			
Expenditures Per Financial Statement	63,774,586		
Deductions			
*Total Disallowed Costs	(200,000)	0	0
Cost Adjustments			
CREDIT DIRECT COSTS	(63,574,586)	0	(63,574,586)
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	279,508	0	279,508
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	279,508	0	279,508
Allocation Step 2			
Inbound - All Others	29,247	0	29,247
2nd Allocation	29,247	0	29,247
Total For RISK MANAGEMENT			
Schedule .3 Total	308,755	0	308,755

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT**

Activity - RISK MGMT

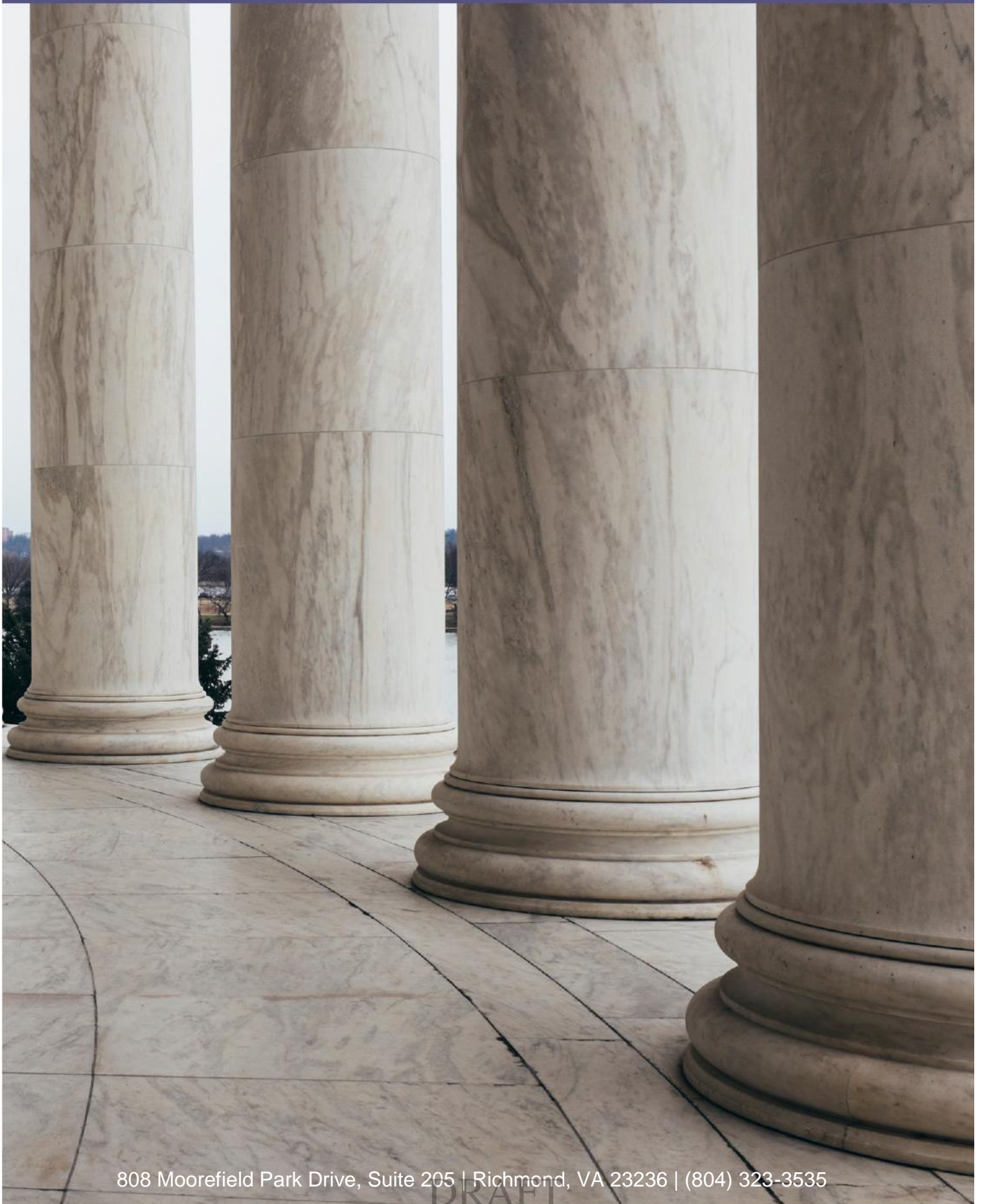
Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	223		223		223
CITY MANAGER	40.10	0.646995	1,806		1,806		1,806
STREETS & MAINTENANCE	431.00	6.953991	19,435		19,435		19,435
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	267		267		267
MAYOR AND COUNCIL	24.00	0.387229	1,079		1,079		1,079
OFFICE OF THE COMPTROLLER	38.00	0.613113	1,714		1,714		1,714
PURCHASING	28.00	0.451767	1,264		1,264		1,264
HUMAN RESOURCES	37.90	0.611499	1,707		1,707		1,707
CITY ATTORNEY OFFICE	42.00	0.677651	1,891		1,891		1,891
INFORMATION TECHNOLOGY	89.75	1.448076	4,046		4,046		4,046
RISK MANAGEMENT	6.00	0.096807	267		267		267
PLANNING & INSPECTION	135.00	2.178164	6,086		6,086	715	6,801
ANIMAL SERVICES	140.50	2.266904	6,335		6,335	748	7,083
TAX OFFICE	24.50	0.395296	1,103		1,103	128	1,231
MUNICIPAL CLERK	86.90	1.402092	3,919		3,919	460	4,379
POLICE*	1,408.60	22.727129	63,566		63,566	7,628	71,194
FIRE DEPT	1,134.80	18.309486	51,177		51,177	6,088	57,265
ENVIRONMENTAL SERVICES	392.00	6.324743	17,677		17,677	2,097	19,774
CAPITAL IMPROVEMENT	74.00	1.193957	3,337		3,337	392	3,729
PUBLIC HEALTH	278.75	4.497506	12,570		12,570	1,492	14,062
PARKS AND RECREATION	430.32	6.943019	19,404		19,404	2,304	21,708
ZOO	121.75	1.964381	5,488		5,488	649	6,137
LIBRARY	157.50	2.541192	7,101		7,101	844	7,945
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	2,348		2,348	277	2,625
ECONOMIC DEVELOPMENT	21.00	0.338826	941		941	110	1,051
SUN METRO	645.75	10.418885	29,127		29,127	3,461	32,588
AIRPORT	233.60	3.769031	10,534		10,534	1,251	11,785
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	1,905		1,905	225	2,130
INTERNATIONAL BRIDGES	70.75	1.141519	3,191		3,191	378	3,569
Schedule .4 Total for RISK MGMT	6,197.88	100.000000	279,508		279,508	29,247	308,755

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT
Allocation Source: ANNUAL BUDGET BOOK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT**

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	223	223
CITY MANAGER	1,806	1,806
STREETS & MAINTENANCE	19,435	19,435
MUNICIPAL CLERK-CITY CLERK	267	267
MAYOR AND COUNCIL	1,079	1,079
OFFICE OF THE COMPTROLLER	1,714	1,714
PURCHASING	1,264	1,264
HUMAN RESOURCES	1,707	1,707
CITY ATTORNEY OFFICE	1,891	1,891
INFORMATION TECHNOLOGY	4,046	4,046
RISK MANAGEMENT	267	267
PLANNING & INSPECTION	6,801	6,801
ANIMAL SERVICES	7,083	7,083
TAX OFFICE	1,231	1,231
MUNICIPAL CLERK	4,379	4,379
POLICE*	71,194	71,194
FIRE DEPT	57,265	57,265
ENVIRONMENTAL SERVICES	19,774	19,774
CAPITAL IMPROVEMENT	3,729	3,729
PUBLIC HEALTH	14,062	14,062
PARKS AND RECREATION	21,708	21,708
ZOO	6,137	6,137
LIBRARY	7,945	7,945
DEPT OF MUSEUMS & CULTURAL AFF	2,625	2,625
ECONOMIC DEVELOPMENT	1,051	1,051
SUN METRO	32,588	32,588
AIRPORT	11,785	11,785
COMMUNITY/HUMAN DEVELOPMENT	2,130	2,130
INTERNATIONAL BRIDGES	3,569	3,569
Direct Bill	0	0
Total	308,755	308,755

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