



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

FY 2016
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2016

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

FY 2016
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2016

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule C - Summary Of Allocated Costs	C-8
Schedule E - Summary Of Allocation Basis	C-9
BUILDING DEPRECIATION	C-11
Schedule .1 - Nature and Extent of Services	C-11
Schedule .2 - Detail Costs To Be Allocated	C-12
Schedule .3 - Costs To Be Allocated By Activity.....	C-13
Schedule .4 - Detail Activity Allocations	C-15
Schedule .5 - Allocation Summary	C-19
EQUIPMENT DEPRECIATION	C-20
Schedule .1 - Nature and Extent of Services	C-20
Schedule .2 - Detail Costs To Be Allocated	C-21
Schedule .3 - Costs To Be Allocated By Activity.....	C-22
Schedule .4 - Detail Activity Allocations	C-23
Schedule .5 - Allocation Summary	C-24
NONDEPARTMENTAL	C-25
Schedule .1 - Nature and Extent of Services	C-25
Schedule .2 - Detail Costs To Be Allocated	C-26
Schedule .3 - Costs To Be Allocated By Activity.....	C-27
Schedule .4 - Detail Activity Allocations	C-30
Schedule .5 - Allocation Summary	C-37
CITY MANAGER	C-39
Schedule .1 - Nature and Extent of Services	C-39
Schedule .2 - Detail Costs To Be Allocated	C-40
Schedule .3 - Costs To Be Allocated By Activity.....	C-41
Schedule .4 - Detail Activity Allocations	C-43
Schedule .5 - Allocation Summary	C-47
STREETS & MAINTENANCE	C-48
Schedule .1 - Nature and Extent of Services	C-48
Schedule .2 - Detail Costs To Be Allocated	C-49
Schedule .3 - Costs To Be Allocated By Activity.....	C-50
Schedule .4 - Detail Activity Allocations	C-54
Schedule .5 - Allocation Summary	C-64
MUNICIPAL CLERK-CITY CLERK	C-67
Schedule .1 - Nature and Extent of Services	C-67
Schedule .2 - Detail Costs To Be Allocated	C-68
Schedule .3 - Costs To Be Allocated By Activity.....	C-69
Schedule .4 - Detail Activity Allocations	C-71
Schedule .5 - Allocation Summary	C-75
MAYOR AND COUNCIL	C-76
Schedule .1 - Nature and Extent of Services	C-76

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Table of Contents**

Schedule .2 - Detail Costs To Be Allocated	C-77
Schedule .3 - Costs To Be Allocated By Activity	C-78
Schedule .4 - Detail Activity Allocations	C-79
Schedule .5 - Allocation Summary	C-81
OFFICE OF THE COMPTROLLER	C-82
Schedule .1 - Nature and Extent of Services	C-82
Schedule .2 - Detail Costs To Be Allocated	C-83
Schedule .3 - Costs To Be Allocated By Activity	C-84
Schedule .4 - Detail Activity Allocations	C-86
Schedule .5 - Allocation Summary	C-92
PURCHASING & STRATEGIC SOURCING.....	C-94
Schedule .1 - Nature and Extent of Services	C-94
Schedule .2 - Detail Costs To Be Allocated	C-95
Schedule .3 - Costs To Be Allocated By Activity	C-96
Schedule .4 - Detail Activity Allocations	C-97
Schedule .5 - Allocation Summary	C-98
HUMAN RESOURCES.....	C-99
Schedule .1 - Nature and Extent of Services	C-99
Schedule .2 - Detail Costs To Be Allocated	C-100
Schedule .3 - Costs To Be Allocated By Activity	C-101
Schedule .4 - Detail Activity Allocations	C-102
Schedule .5 - Allocation Summary	C-104
CITY ATTORNEY OFFICE	C-105
Schedule .1 - Nature and Extent of Services	C-105
Schedule .2 - Detail Costs To Be Allocated	C-106
Schedule .3 - Costs To Be Allocated By Activity	C-107
Schedule .4 - Detail Activity Allocations	C-109
Schedule .5 - Allocation Summary	C-111
INFORMATION TECHNOLOGY.....	C-112
Schedule .1 - Nature and Extent of Services	C-112
Schedule .2 - Detail Costs To Be Allocated	C-113
Schedule .3 - Costs To Be Allocated By Activity	C-114
Schedule .4 - Detail Activity Allocations	C-116
Schedule .5 - Allocation Summary	C-123
RISK MANAGEMENT	C-125
Schedule .1 - Nature and Extent of Services	C-125
Schedule .2 - Detail Costs To Be Allocated	C-126
Schedule .3 - Costs To Be Allocated By Activity	C-127
Schedule .4 - Detail Activity Allocations	C-128
Schedule .5 - Allocation Summary	C-129

Section A: Cost Allocation Methodology and Process

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
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) 2016.

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
- 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.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Cost Allocation Methodology and Process

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 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.

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.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Cost Allocation Methodology and Process

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
- 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.

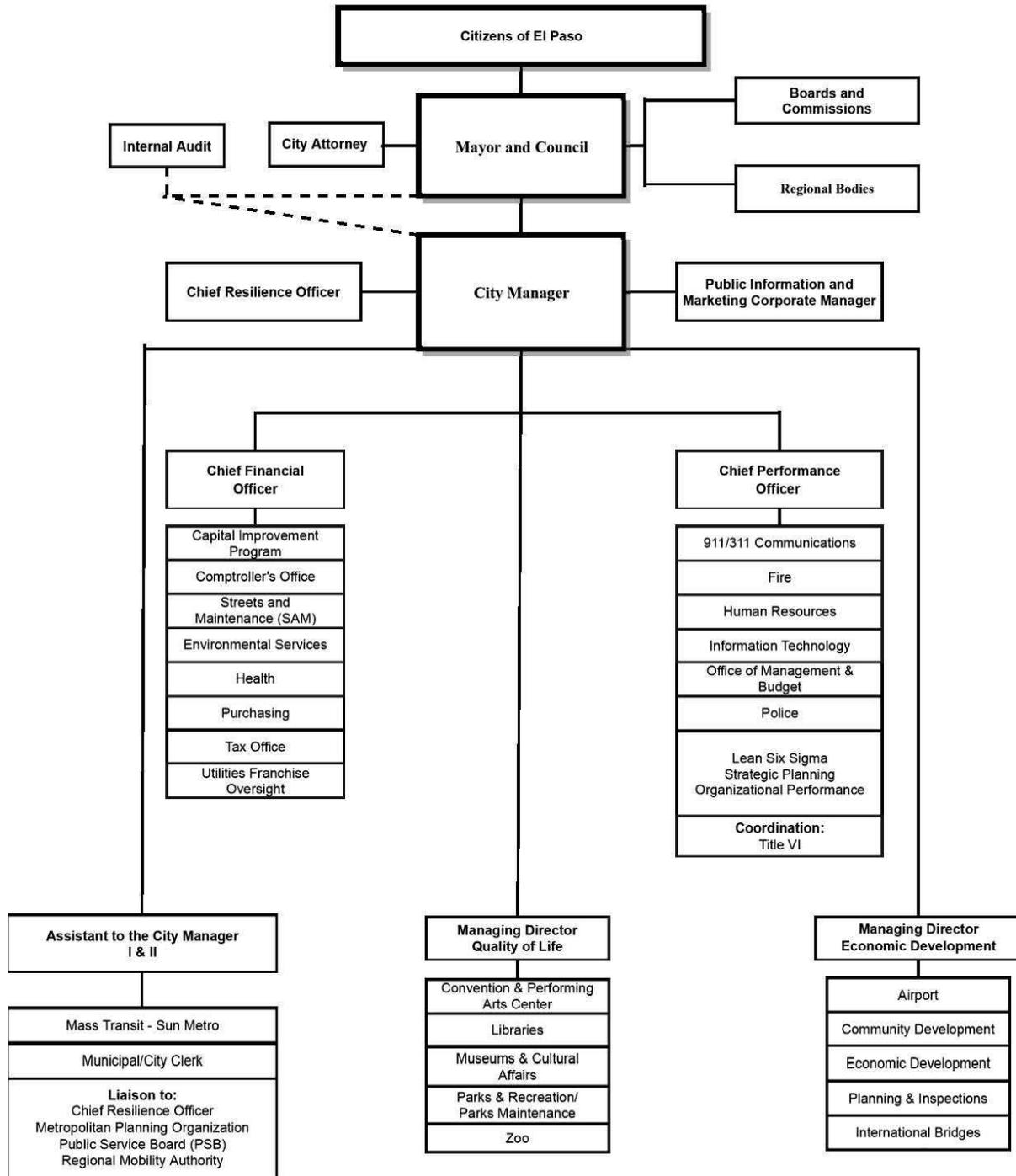
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

**City of El Paso Organizational Structure
as of June 1, 2015**



Section C: Cost Allocation Plan

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department

Central Service Departments	PLANNING & INSPECTION	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL CLERK	POLICE
BUILDING DEPRECIATION	108,565	0	0	0	0
EQUIPMENT DEPRECIATION	414,677	0	0	0	308,792
NONDEPARTMENTAL	269,028	22,707	15,778	160,531	3,196,171
CITY MANAGER	123,133	53,218	8,786	36,579	697,566
STREETS & MAINTENANCE	183,248	15,344	11,027	55,223	1,628,257
MUNICIPAL CLERK-CITY CLERK	98,020	415	470	1,188	25,209
MAYOR AND COUNCIL	34,399	7,067	5,761	22,739	408,529
COMPROLLER	108,582	14,792	8,866	22,858	429,868
PURCHASING	16,286	8,144	11,627	24,820	99,695
HUMAN RESOURCES	74,960	17,911	11,154	54,033	759,528
CITY ATTORNEY OFFICE	541,526	15,693	31,456	41,517	121,057
INFORMATION TECHNOLOGY	759,257	72,531	35,892	380,842	2,915,145
RISK MANAGEMENT	8,732	1,615	921	5,660	91,079
Allocated Costs for Fiscal 2016	2,740,413	229,437	141,738	805,990	10,680,896

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	FIRE DEPT	ENVIRONMENTAL SERVICES	CAPITAL IMPROVEMENT	PUBLIC HEALTH	PARKS AND RECREATION
BUILDING DEPRECIATION	0	368	198,334	0	75,124
EQUIPMENT DEPRECIATION	1,298,322	0	0	46,228	352,635
NONDEPARTMENTAL	2,658,952	553,525	166,831	391,168	930,290
CITY MANAGER	527,945	271,525	41,160	118,928	155,937
STREETS & MAINTENANCE	1,469,537	245,242	199,636	480,204	5,859,006
MUNICIPAL CLERK-CITY CLERK	20,470	30,210	1,427	3,806	4,535
MAYOR AND COUNCIL	333,389	144,050	25,734	73,824	96,071
COMPROLLER	250,269	161,089	21,990	132,950	118,601
PURCHASING	85,731	144,699	183,570	143,919	103,574
HUMAN RESOURCES	635,356	231,035	61,712	166,403	205,591
CITY ATTORNEY OFFICE	138,985	119,991	224,970	132,513	59,878
INFORMATION TECHNOLOGY	1,261,352	1,304,258	250,701	908,831	1,158,743
RISK MANAGEMENT	74,273	30,358	6,166	18,605	25,485
Allocated Costs for Fiscal 2016	8,754,581	3,236,350	1,382,231	2,617,379	9,145,470

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	DESTINATION EL PASO	ECONOMIC DEVELOPMENT
BUILDING DEPRECIATION	0	0	0	0	55,637
EQUIPMENT DEPRECIATION	30,154	27,027	29,714	0	0
NONDEPARTMENTAL	265,891	624,849	155,055	0	17,545
CITY MANAGER	46,525	61,277	26,468	26,568	54,376
STREETS & MAINTENANCE	249,506	854,723	401,393	0	50,239
MUNICIPAL CLERK-CITY CLERK	1,335	1,850	863	1,972	1,911
MAYOR AND COUNCIL	28,651	37,858	16,456	14,588	18,050
COMPROLLER	33,419	44,635	28,719	13,339	10,924
PURCHASING	71,380	43,826	90,387	0	0
HUMAN RESOURCES	63,870	92,736	33,675	0	12,082
CITY ATTORNEY OFFICE	34,521	9,208	55,107	6,550	380
INFORMATION TECHNOLOGY	474,083	731,415	183,193	5,137	497
RISK MANAGEMENT	7,628	9,840	4,095	0	1,580
Allocated Costs for Fiscal 2016	1,306,963	2,539,244	1,025,125	68,154	223,221

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department

Central Service Departments	SUN METRO	AIRPORT	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	9-1-1 EMERGENCY NETWORK
BUILDING DEPRECIATION	0	0	179,890	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	750,765	335,530	62,330	0	0
CITY MANAGER	329,399	180,716	83,798	245	0
STREETS & MAINTENANCE	3,073	36,254	199,306	0	25,145
MUNICIPAL CLERK-CITY CLERK	13,109	6,891	684	0	0
MAYOR AND COUNCIL	200,654	87,732	11,078	0	0
COMPROLLER	76,825	364,865	67,630	0	0
PURCHASING	117,932	104,349	25,210	0	0
HUMAN RESOURCES	321,860	114,180	26,680	0	0
CITY ATTORNEY OFFICE	27,039	253,434	144,410	723	0
INFORMATION TECHNOLOGY	316,063	464,173	168,793	0	0
RISK MANAGEMENT	42,288	14,995	2,442	0	0
Allocated Costs for Fiscal 2016	2,199,007	1,963,119	972,251	968	25,145

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department

Central Service Departments	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated	Direct Billed	Unallocated
BUILDING DEPRECIATION	0	0	617,918	0	0
EQUIPMENT DEPRECIATION	0	0	2,507,549	0	0
NONDEPARTMENTAL	73,078	131,557	10,781,581	0	5,864,447
CITY MANAGER	64,086	57,284	2,965,519	0	398,183
STREETS & MAINTENANCE	108	38,145	12,004,616	0	45,747,621
MUNICIPAL CLERK-CITY CLERK	1,721	0	216,086	0	112,121
MAYOR AND COUNCIL	24,162	0	1,590,792	0	0
COMPROLLER	30,729	172,581	2,113,531	0	0
PURCHASING	7,755	23,272	1,306,176	0	0
HUMAN RESOURCES	35,398	0	2,918,164	0	0
CITY ATTORNEY OFFICE	28,115	7,356	1,994,429	0	1,555,586
INFORMATION TECHNOLOGY	57,038	514,819	11,962,763	0	151,570
RISK MANAGEMENT	4,648	0	350,410	0	0
Allocated Costs for Fiscal 2016	326,838	945,014	51,329,534	0	53,829,528

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	(1,405,794)		
EQUIPMENT DEPRECIATION	(6,907,760)		
NONDEPARTMENTAL	0	14,133,505	
CITY MANAGER	50,000		
STREETS & MAINTENANCE	0	7,187,330	
MUNICIPAL CLERK-CITY CLERK	0	425,000	
MAYOR AND COUNCIL	0		
COMPTROLLER	0		
PURCHASING	0		
HUMAN RESOURCES	0		
CITY ATTORNEY OFFICE	2,500	551,399	
INFORMATION TECHNOLOGY	0		
RISK MANAGEMENT	9,085,081	42,964	
Allocated Costs for Fiscal 2016	824,027	22,340,198	128,323,287

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,405,794		0	
EQUIPMENT DEPRECIATION	0		6,907,760		0	
NONDEPARTMENTAL	32,356,219	(14,133,505)	0	(5,864,447)	0	
CITY MANAGER	2,893,192		(50,000)	(398,183)	0	
STREETS & MAINTENANCE	61,062,069	(7,187,330)	0	(45,747,621)	0	
MUNICIPAL CLERK-CITY CLERK	805,202	(425,000)	0	(112,121)	0	
MAYOR AND COUNCIL	1,275,010		0		0	
COMPROLLER	2,025,168		0		0	
PURCHASING	1,260,277		0		0	
HUMAN RESOURCES	2,068,125		0		0	
CITY ATTORNEY OFFICE	3,960,788	(551,399)	(2,500)	(1,555,586)	0	
INFORMATION TECHNOLOGY	11,489,192		0	(151,570)	0	
RISK MANAGEMENT	9,128,045	(42,964)	(9,085,081)		0	
PLANNING & INSPECTION						2,740,413
TAX OFFICE						229,437
METRO PLANNING ORGAN.- M.P.O.						141,738
MUNICIPAL CLERK						805,990
POLICE						10,680,896
FIRE DEPT						8,754,581
ENVIRONMENTAL SERVICES						3,236,350
CAPITAL IMPROVEMENT						1,382,231
PUBLIC HEALTH						2,617,379
PARKS AND RECREATION						9,145,470
ZOO						1,306,963
LIBRARY						2,539,244
DEPT OF MUSEUMS & CULTURAL AFF						1,025,125
DESTINATION EL PASO						68,154
ECONOMIC DEVELOPMENT						223,221
SUN METRO						2,199,007
AIRPORT						1,963,119
COMMUNITY/HUMAN DEVELOPMENT						972,251
PENSION ADMINISTRATION						968
9-1-1 EMERGENCY NETWORK						25,145
INTERNATIONAL BRIDGES						326,838
ALL OTHERS						945,014
Totals	128,323,287	(22,340,198)	(824,027)	(53,829,528)	0	51,329,534

Deviation: 0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	GENERAL SERVICES DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	GENERAL SERVICES DEPARTMENT
1.4.4 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT	FY 2015 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	FINANCE DEPARTMENT
3.4.2 MOTOR POOL	MOTOR POOL USAGE COSTS PER DEPARTMENT	ACTUAL EXPENES
3.4.3 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT	IT ADMIN
3.4.4 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
3.4.5 LIABILITY INS	GENERAL FUND INSURED PROPERTY VALUES PER DEPT	INSURED PROPERTY LISTING - RISK
3.4.6 FICA MATCH	TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY	CITY OF EL PASO BUDGET
3.4.7 CITYWIDE EMPLOYEES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
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	CITY OF EL PASO BUDGET
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 RECORDS	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
5.4.4 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	GENERAL SERVICES DEPARTMENT
5.4.5 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
5.4.6 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	GENERAL SERVICES DEPARTMENT
5.4.7 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	GENERAL SERVICES DEPARTMENT
5.4.8 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
5.4.9 MSC	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT
5.4.10 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT	POSTAL CLASS REPORT
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 ECONOMIC DEVELOPMENT	DIRECT ALLOCATION TO CITY DEVELOPMENT	DIRECT ALLOCATION
6.4.4 OPEN RECORDS REQUESTS	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
MAYOR AND COUNCIL		
7.4.1 CITY ADMIN	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
7.4.2 BUDGET REVIEW	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
COMPTRROLLER		

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
8.4.1 FIN/REPORTING	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
8.4.2 TREASURY	TOTAL POOLED CASH INVESTMENTS	CITY OF EL PASO FINANCE DEPARTMENT
8.4.3 FISCAL OPER	TOTAL GENERAL LEDGER TRANSACTIONS	FINANCIAL SERVICES - TRANSACTIONS REPORT
8.4.4 GRANTS	TOTAL GRANT EXPENDITURES (Excl. Health and HUD)	SINGLE AUDIT
8.4.5 ANNUAL AUDIT	TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)	CITY OF EL PASO FINANCE DEPT
8.4.6 CAPITAL ASSESTS	DEPRECIATION OF EQUIPMENT	FY 2015 FIXED ASSET SCHEDULE (CAFR)
PURCHASING		
9.4.1 PURCHASING	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	FINANCIAL SERVICES - P.O. REPORT
HUMAN RESOURCES		
10.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
10.4.2 TUITION	TUITION REIMBURSEMENT PAID BY DEPT	HR
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 INFORMATION TECH	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.3 INFORMATION SVCS PROJECTS	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.4 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.5 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.6 STR INNOVATION & ENTERPR	NUMBER OF PROJECTS PER DEPT FOR PROJECT MANAGEMENT	IT
12.4.7 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
RISK MANAGEMENT		
13.4.1 RISK MGMT	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 2016 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:				
BUILDING USE CHG	1,405,794			
Total Departmental Cost Adjustments:	1,405,794		1,405,794	
Total To Be Allocated:	1,405,794		1,405,794	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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					
BUILDING USE CHG	1,405,794	0	459,882	520,626	418,278
Functional Cost	1,405,794	0	459,882	520,626	418,278
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,405,794	0	459,882	520,626	418,278
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,405,794	0	459,882	520,626	418,278

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

SERVICE CENTER	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
BUILDING USE CHG	7,008
Functional Cost	7,008
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	7,008
Allocation Step 2	
2nd Allocation	0
Total For BUILDING DEPRECIATION	
Schedule .3 Total	7,008

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	27.50	15.085025	69,373		69,373		69,373
MUNICIPAL CLERK-CITY CLERK	6.00	3.291278	15,136		15,136		15,136
MAYOR AND COUNCIL	29.75	16.319254	75,049		75,049		75,049
COMPROLLER	29.00	15.907844	73,157		73,157		73,157
PURCHASING	20.00	10.970927	50,453		50,453		50,453
HUMAN RESOURCES	35.05	19.226550	88,421		88,421		88,421
CITY ATTORNEY OFFICE	35.00	19.199122	88,293		88,293		88,293
Schedule .4 Total for CITY 1	182.30	100.000000	459,882		459,882	0	459,882

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	8.00	6.625259	34,493		34,493		34,493
STREETS & MAINTENANCE	2.00	1.656315	8,623		8,623		8,623
INFORMATION TECHNOLOGY	64.75	53.623188	279,176		279,176		279,176
CAPITAL IMPROVEMENT	46.00	38.095238	198,334		198,334		198,334
Schedule .4 Total for CITY 2	120.75	100.000000	520,626		520,626	0	520,626

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2

Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	20,842	25.955168	108,565		108,565		108,565
PARKS AND RECREATION	14,242	17.735990	74,186		74,186		74,186
ECONOMIC DEVELOPMENT	10,681	13.301370	55,637		55,637		55,637
COMMUNITY/HUMAN DEVELOPMENT	34,535	43.007472	179,890		179,890		179,890
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	418,278		418,278	0	418,278

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

Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	5,702		5,702		5,702
ENVIRONMENTAL SERVICES	5,529	5.248918	368		368		368
PARKS AND RECREATION	14,101	13.386686	938		938		938
Schedule .4 Total for SERVICE CENTER	105,336	100.000000	7,008		7,008	0	7,008

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	103,866	69,373	34,493	0	0
STREETS & MAINTENANCE	14,325	0	8,623	0	5,702
MUNICIPAL CLERK-CITY CLERK	15,136	15,136	0	0	0
MAYOR AND COUNCIL	75,049	75,049	0	0	0
COMPTROLLER	73,157	73,157	0	0	0
PURCHASING	50,453	50,453	0	0	0
HUMAN RESOURCES	88,421	88,421	0	0	0
CITY ATTORNEY OFFICE	88,293	88,293	0	0	0
INFORMATION TECHNOLOGY	279,176	0	279,176	0	0
PLANNING & INSPECTION	108,565	0	0	108,565	0
ENVIRONMENTAL SERVICES	368	0	0	0	368
CAPITAL IMPROVEMENT	198,334	0	198,334	0	0
PARKS AND RECREATION	75,124	0	0	74,186	938
ECONOMIC DEVELOPMENT	55,637	0	0	55,637	0
COMMUNITY/HUMAN DEVELOPMENT	179,890	0	0	179,890	0
Direct Bill	0	0	0	0	0
Total	1,405,794	459,882	520,626	418,278	7,008

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 2016 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:				
EQUIPMENT DEPR CHG	<u>6,907,760</u>			
Total Departmental Cost Adjustments:	<u>6,907,760</u>		6,907,760	
Total To Be Allocated:	<u>6,907,760</u>		6,907,760	<u> </u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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			
EQUIPMENT DEPR CHG	6,907,760	0	6,907,760
Functional Cost	6,907,760	0	6,907,760
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,907,760	0	6,907,760
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	6,907,760	0	6,907,760

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	116,497	1.686466	116,497		116,497		116,497
CITY MANAGER	293,830	4.253622	293,830		293,830		293,830
STREETS & MAINTENANCE	2,002,910	28.995072	2,002,910		2,002,910		2,002,910
INFORMATION TECHNOLOGY	1,986,974	28.764375	1,986,974		1,986,974		1,986,974
PLANNING & INSPECTION	414,677	6.003060	414,677		414,677		414,677
POLICE	308,792	4.470219	308,792		308,792		308,792
FIRE DEPT	1,298,322	18.795123	1,298,322		1,298,322		1,298,322
PUBLIC HEALTH	46,228	0.669218	46,228		46,228		46,228
PARKS AND RECREATION	352,635	5.104911	352,635		352,635		352,635
ZOO	30,154	0.436524	30,154		30,154		30,154
LIBRARY	27,027	0.391256	27,027		27,027		27,027
DEPT OF MUSEUMS & CULTURAL AFF	29,714	0.430154	29,714		29,714		29,714
Schedule .4 Total for FIXED ASSETS	6,907,760	100.000000	6,907,760		6,907,760	0	6,907,760

Allocation Basis: DEPRECIATION OF EQUIPMENT
Allocation Source: FY 2015 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	116,497	116,497
CITY MANAGER	293,830	293,830
STREETS & MAINTENANCE	2,002,910	2,002,910
INFORMATION TECHNOLOGY	1,986,974	1,986,974
PLANNING & INSPECTION	414,677	414,677
POLICE	308,792	308,792
FIRE DEPT	1,298,322	1,298,322
PUBLIC HEALTH	46,228	46,228
PARKS AND RECREATION	352,635	352,635
ZOO	30,154	30,154
LIBRARY	27,027	27,027
DEPT OF MUSEUMS & CULTURAL AFF	29,714	29,714
Direct Bill	0	0
Total	6,907,760	6,907,760

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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.
- Motor Pool - Costs for the downtown parking lot that houses the motor pool cars is allocated based on actual motor pool usage per department.
- 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 costs for liability insurance and 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.
- Citywide Employees - The costs for the one time additional payment to City employees in FY 16 is allocated based on the number of 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 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	32,356,219			32,356,219
Deductions:				
BILLING/COLLECT AGEN CONTRACTS	-438,098			
CAPITAL OUTLAY	-475,000			
TRANSFERS	-12,220,407			
DAMAGES SETTLEMENTS	-1,000,000			
Total Deductions:	-14,133,505			-14,133,505
Inbound Costs:				
HUMAN RESOURCES		3,159	3,159	
CITY ATTORNEY OFFICE		95	95	
RISK MANAGEMENT		320	320	
EQUIPMENT DEPRECIATION	116,497		116,497	
NONDEPARTMENTAL		10,784	10,784	
CITY MANAGER		36,725	36,725	
MUNICIPAL CLERK-CITY CLERK		4,150	4,150	
MAYOR AND COUNCIL		26,084	26,084	
COMPTROLLER		56,935	56,935	
Total Allocated Additions:	116,497	138,252	254,749	254,749
Total To Be Allocated:	18,339,211	138,252		18,477,463

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MOTOR POOL	CITYWIDE IT CONTRACTS
Wages & Benefits					
SALARIES & WAGES	1,799,896	0	0	0	0
FRINGE BENEFITS	26,073	0	0	0	0
SALARY ADJUSTMENT RESERVE	1,620,915	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,005,430	0	0	0	0
FICA CITY MATCH - CIVILIAN	(754,351)	0	0	0	0
APPRAISAL SERVICES	2,827,783	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	836,829	0	0	0	836,829
OUTSIDE CONTRACTS - IT	788,477	0	0	0	788,477
DATA PROCESS SERVICES CONTRACT	5,601,485	0	0	0	5,601,485
LAND - LEASES	18,000	0	0	18,000	0
LIABILITY INSURANCE	747,570	0	0	0	0
OPER CONT RESERVES	897,430	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	24,169	0	24,169	0	0
PROPERTY INS PMNTS	377,835	0	0	0	0
PROF LICENSES	93,673	0	93,673	0	0
COMMUNITY SERVICE PROJECTS	311,500	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	438,098	0	0	0	0
*CAPITAL OUTLAY	475,000	0	0	0	0
*TRANSFERS	12,220,407	0	0	0	0
*DAMAGES SETTLEMENTS	1,000,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	32,356,219				
Deductions					
*Total Disallowed Costs	(14,133,505)	0	0	0	0
Functional Cost	18,222,714	0	117,842	18,000	7,226,791
Allocation Step 1					
Inbound - All Others	116,497	116,497	0	0	0
Reallocate Admin Costs		(116,497)	753	115	46,201
Unallocated Costs	(5,820,571)	0	0	0	0
1st Allocation	12,518,640	0	118,595	18,115	7,272,992
Allocation Step 2					
Inbound - All Others	138,252	138,252	0	0	0
Reallocate Admin Costs		(138,252)	893	134	54,836
Unallocated Costs	(43,876)	0	0	0	0
2nd Allocation	94,376	0	893	134	54,836
Total For NONDEPARTMENTAL					
Schedule .3 Total	12,613,016	0	119,488	18,249	7,327,828

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	FICA MATCH	CITYWIDE EMPLOYEES	PEG**
Wages & Benefits					
SALARIES & WAGES	0	0	0	1,700,000	99,896
FRINGE BENEFITS	0	0	0	0	26,073
SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,005,430	0	0	0	0
FICA CITY MATCH - CIVILIAN	0	0	(754,351)	0	0
APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - IT	0	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
LIABILITY INSURANCE	0	747,570	0	0	0
OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	377,835	0	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
*CAPITAL OUTLAY	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
Functional Cost	3,005,430	1,125,405	(754,351)	1,700,000	125,969
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	19,214	7,195	(4,823)	10,868	805
Unallocated Costs	0	0	0	0	(126,774)
1st Allocation	3,024,644	1,132,600	(759,174)	1,710,868	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	22,804	8,536	(5,723)	12,896	955
Unallocated Costs	0	0	0	0	(955)
2nd Allocation	22,804	8,536	(5,723)	12,896	0
Total For NONDEPARTMENTAL					
Schedule .3 Total	3,047,448	1,141,136	(764,897)	1,723,764	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

GENERAL GOVT**

<hr/>	
<u>Wages & Benefits</u>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
SALARY ADJUSTMENT RESERVE	1,620,915
<u>Other Expense & Cost</u>	
RETIRESS HEALTH	0
FICA CITY MATCH - CIVILIAN	0
APPRAISAL SERVICES	2,827,783
OFFICE EQUIP MAINT CONTRACTS	0
OUTSIDE CONTRACTS - IT	0
DATA PROCESS SERVICES CONTRACT	0
LAND - LEASES	0
LIABILITY INSURANCE	0
OPER CONT RESERVES	897,430
OTHER SERVICES/CHARGES EXPENSE	0
PROPERTY INS PMNTS	0
PROF LICENSES	0
COMMUNITY SERVICE PROJECTS	311,500
*BILLING/COLLECT AGEN CONTRACTS	0
*CAPITAL OUTLAY	0
*TRANSFERS	0
*DAMAGES SETTLEMENTS	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	5,657,628
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	36,169
Unallocated Costs	(5,693,797)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	42,921
Unallocated Costs	(42,921)
2nd Allocation	0
<u>Total For NONDEPARTMENTAL</u>	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	18,660,812	5.350613	6,345		6,345		6,345
CITY MANAGER	2,893,192	0.829565	984		984	7	991
STREETS & MAINTENANCE	30,020,184	8.607685	10,208		10,208	80	10,288
MUNICIPAL CLERK-CITY CLERK	805,202	0.230876	274		274	1	275
MAYOR AND COUNCIL	1,275,010	0.365584	434		434	3	437
COMPTROLLER	2,025,168	0.580676	688		688	4	692
PURCHASING	1,309,388	0.375441	445		445	3	448
HUMAN RESOURCES	2,068,125	0.592993	703		703	4	707
CITY ATTORNEY OFFICE	3,409,389	0.977574	1,159		1,159	7	1,166
INFORMATION TECHNOLOGY	11,489,192	3.294295	3,907		3,907	30	3,937
PLANNING & INSPECTION	7,479,727	2.144661	2,543		2,543	18	2,561
MUNICIPAL CLERK	4,668,728	1.338664	1,588		1,588	11	1,599
POLICE	117,383,908	33.657477	39,918		39,918	351	40,269
FIRE DEPT	95,525,263	27.389950	32,483		32,483	256	32,739
CAPITAL IMPROVEMENT	6,562,223	1.881586	2,231		2,231	14	2,245
PUBLIC HEALTH	5,695,083	1.632951	1,936		1,936	12	1,948
PARKS AND RECREATION	19,875,413	5.698875	6,759		6,759	50	6,809
ZOO	4,173,567	1.196687	1,419		1,419	10	1,429
LIBRARY	8,902,428	2.552592	3,027		3,027	23	3,050
DEPT OF MUSEUMS & CULTURAL AFF	2,422,617	0.694637	824		824	5	829
ECONOMIC DEVELOPMENT	1,777,782	0.509743	605		605	4	609
COMMUNITY/HUMAN DEVELOPMENT	337,861	0.096875	115		115		115
Schedule .4 Total for GENERAL EXPENSE	348,760,262	100.000000	118,595		118,595	893	119,488

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	452	0.896079	162		162		162
STREETS & MAINTENANCE	4,870	9.654653	1,749		1,749	11	1,760
MUNICIPAL CLERK-CITY CLERK	7	0.013877	2		2		2
COMPTRROLLER	36	0.071369	13		13		13
PURCHASING	24	0.047579	9		9		9
HUMAN RESOURCES	31	0.061457	11		11		11
CITY ATTORNEY OFFICE	33	0.065422	12		12		12
INFORMATION TECHNOLOGY	17,350	34.395941	6,232		6,232	62	6,294
RISK MANAGEMENT	786	1.558225	282		282	1	283
PLANNING & INSPECTION	5,326	10.558661	1,913		1,913	11	1,924
MUNICIPAL CLERK	3,600	7.136910	1,293		1,293	7	1,300
CAPITAL IMPROVEMENT	1,057	2.095476	379		379	2	381
PARKS AND RECREATION	7,200	14.273819	2,585		2,585	17	2,602
DEPT OF MUSEUMS & CULTURAL AFF	1,891	3.748860	679		679	4	683
COMMUNITY/HUMAN DEVELOPMENT	7,779	15.421672	2,794		2,794	19	2,813
Schedule .4 Total for MOTOR POOL	50,442	100.000000	18,115		18,115	134	18,249

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	1,893	0.026749	1,945		1,945		1,945
CITY MANAGER	73,604	1.040072	75,645		75,645	568	76,213
STREETS & MAINTENANCE	488,663	6.905121	502,209		502,209	3,784	505,993
MUNICIPAL CLERK-CITY CLERK	5,680	0.080262	5,837		5,837	42	5,879
MAYOR AND COUNCIL	28,162	0.397947	28,943		28,943	216	29,159
COMPTROLLER	112,407	1.588383	115,523		115,523	872	116,395
PURCHASING	18,932	0.267521	19,457		19,457	143	19,600
HUMAN RESOURCES	403,968	5.708327	415,166		415,166	3,129	418,295
CITY ATTORNEY OFFICE	65,924	0.931548	67,751		67,751	508	68,259
INFORMATION TECHNOLOGY	61,293	0.866109	62,992		62,992	473	63,465
RISK MANAGEMENT	3,786	0.053499	3,891		3,891	28	3,919
PLANNING & INSPECTION	171,599	2.424804	176,356		176,356	1,331	177,687
TAX OFFICE	15,146	0.214023	15,566		15,566	116	15,682
METRO PLANNING ORGAN.- M.P.O.	11,359	0.160510	11,674		11,674	88	11,762
MUNICIPAL CLERK	79,881	1.128770	82,096		82,096	617	82,713
POLICE	1,702,758	24.061061	1,749,957		1,749,957	13,251	1,763,208
FIRE DEPT	1,358,741	19.199881	1,396,406		1,396,406	10,529	1,406,935
ENVIRONMENTAL SERVICES	406,756	5.747723	418,032		418,032	3,149	421,181
CAPITAL IMPROVEMENT	81,164	1.146899	83,414		83,414	626	84,040
PUBLIC HEALTH	243,508	3.440924	250,258		250,258	1,886	252,144
PARKS AND RECREATION	362,290	5.119390	372,333		372,333	2,806	375,139
ZOO	99,532	1.406451	102,291		102,291	771	103,062
LIBRARY	336,105	4.749379	345,422		345,422	2,600	348,022
DEPT OF MUSEUMS & CULTURAL AFF	46,478	0.656764	47,766		47,766	357	48,123
SUN METRO	548,084	7.744778	563,277		563,277	4,250	567,527
AIRPORT	261,262	3.691799	268,505		268,505	2,021	270,526
COMMUNITY/HUMAN DEVELOPMENT	36,728	0.518990	37,746		37,746	281	38,027
INTERNATIONAL BRIDGES	51,117	0.722316	52,534		52,534	394	52,928
Schedule .4 Total for CITYWIDE IT CONTRACTS	7,076,820	100.000000	7,272,992		7,272,992	54,836	7,327,828

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	2.00	0.051068	1,545		1,545		1,545
CITY MANAGER	30.15	0.769851	23,285		23,285	174	23,459
STREETS & MAINTENANCE	265.90	6.789502	205,359		205,359	1,549	206,908
MUNICIPAL CLERK-CITY CLERK	6.00	0.153204	4,633		4,633	33	4,666
MAYOR AND COUNCIL	24.00	0.612817	18,536		18,536	136	18,672
COMPTROLLER	27.25	0.695803	21,046		21,046	157	21,203
PURCHASING	19.00	0.485147	14,674		14,674	110	14,784
HUMAN RESOURCES	28.35	0.723890	21,895		21,895	163	22,058
CITY ATTORNEY OFFICE	34.11	0.870966	26,343		26,343	197	26,540
INFORMATION TECHNOLOGY	85.75	2.189544	66,226		66,226	497	66,723
PLANNING & INSPECTION	117.00	2.987483	90,361		90,361	678	91,039
MUNICIPAL CLERK	84.50	2.157627	65,261		65,261	490	65,751
POLICE	1,288.90	32.910833	995,433		995,433	7,550	1,002,983
FIRE DEPT	1,062.53	27.130688	820,607		820,607	6,193	826,800
CAPITAL IMPROVEMENT	85.25	2.176777	65,840		65,840	492	66,332
PUBLIC HEALTH	69.42	1.772573	53,614		53,614	400	54,014
PARKS AND RECREATION	373.84	9.545647	288,722		288,722	2,177	290,899
ZOO	93.40	2.384880	72,134		72,134	541	72,675
LIBRARY	148.75	3.798189	114,882		114,882	866	115,748
DEPT OF MUSEUMS & CULTURAL AFF	42.51	1.085452	32,832		32,832	246	33,078
ECONOMIC DEVELOPMENT	23.03	0.588049	17,786		17,786	130	17,916
COMMUNITY/HUMAN DEVELOPMENT	4.70	0.120010	3,630		3,630	25	3,655
Schedule .4 Total for RETIREES INSURANCE	3,916.34	100.000000	3,024,644		3,024,644	22,804	3,047,448

Allocation Basis: TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT
Allocation Source: CITY OF EL PASO BUDGET

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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
CITY MANAGER	2,603,889	0.643010	7,282		7,282	52	7,334
STREETS & MAINTENANCE	4,762,264	1.176004	13,320		13,320	100	13,420
MUNICIPAL CLERK-CITY CLERK	351,295	0.086750	982		982	7	989
MAYOR AND COUNCIL	1,741,836	0.430133	4,872		4,872	35	4,907
COMPROLLER	1,697,924	0.419289	4,749		4,749	34	4,783
PURCHASING	1,170,982	0.289165	3,275		3,275	24	3,299
HUMAN RESOURCES	2,052,146	0.506762	5,739		5,739	41	5,780
CITY ATTORNEY OFFICE	2,049,218	0.506039	5,731		5,731	41	5,772
INFORMATION TECHNOLOGY	10,525,749	2.599252	29,439		29,439	219	29,658
PLANNING & INSPECTION	944,444	0.233223	2,642		2,642	18	2,660
MUNICIPAL CLERK	5,999,066	1.481423	16,779		16,779	123	16,902
POLICE	30,510,506	7.534334	85,334		85,334	640	85,974
FIRE DEPT	52,231,606	12.898192	146,085		146,085	1,102	147,187
ENVIRONMENTAL SERVICES	289,513	0.071493	810		810	4	814
CAPITAL IMPROVEMENT	6,976,800	1.722867	19,513		19,513	143	19,656
PUBLIC HEALTH	10,263,378	2.534462	28,705		28,705	215	28,920
PARKS AND RECREATION	101,939,905	25.173271	285,113		285,113	2,185	287,298
ZOO	32,419,088	8.005643	90,672		90,672	680	91,352
LIBRARY	61,104,959	15.089398	170,903		170,903	1,290	172,193
DEPT OF MUSEUMS & CULTURAL AFF	25,141,570	6.208517	70,318		70,318	525	70,843
ECONOMIC DEVELOPMENT	333,333	0.082314	932		932	7	939
COMMUNITY/HUMAN DEVELOPMENT	3,157,778	0.779789	8,832		8,832	67	8,899
ALL OTHERS	46,685,687	11.528670	130,573		130,573	984	131,557
Schedule .4 Total for LIABILITY INS	404,952,936	100.000000	1,132,600		1,132,600	8,536	1,141,136

Allocation Basis: GENERAL FUND INSURED PROPERTY VALUES PER DEPT
Allocation Source: INSURED PROPERTY LISTING - RISK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	2.00	0.099912	(759)		(759)		(759)
CITY MANAGER	30.15	1.506175	(11,435)		(11,435)	(88)	(11,523)
STREETS & MAINTENANCE	265.90	13.283311	(100,844)		(100,844)	(764)	(101,608)
MUNICIPAL CLERK-CITY CLERK	6.00	0.299736	(2,275)		(2,275)	(14)	(2,289)
MAYOR AND COUNCIL	24.00	1.198945	(9,102)		(9,102)	(70)	(9,172)
COMPTROLLER	27.25	1.361302	(10,335)		(10,335)	(79)	(10,414)
PURCHASING	19.00	0.949165	(7,206)		(7,206)	(51)	(7,257)
HUMAN RESOURCES	28.35	1.416254	(10,752)		(10,752)	(80)	(10,832)
CITY ATTORNEY OFFICE	34.11	1.704000	(12,936)		(12,936)	(98)	(13,034)
INFORMATION TECHNOLOGY	85.75	4.283730	(32,521)		(32,521)	(244)	(32,765)
PLANNING & INSPECTION	117.00	5.844857	(44,373)		(44,373)	(334)	(44,707)
MUNICIPAL CLERK	84.50	4.221285	(32,047)		(32,047)	(240)	(32,287)
POLICE	236.60	11.819599	(89,731)		(89,731)	(674)	(90,405)
FIRE DEPT	200.25	10.003697	(75,945)		(75,945)	(573)	(76,518)
CAPITAL IMPROVEMENT	85.25	4.258752	(32,331)		(32,331)	(242)	(32,573)
PUBLIC HEALTH	69.42	3.467948	(26,328)		(26,328)	(197)	(26,525)
PARKS AND RECREATION	373.84	18.675565	(141,780)		(141,780)	(1,094)	(142,874)
ZOO	93.40	4.665894	(35,422)		(35,422)	(264)	(35,686)
LIBRARY	148.75	7.430961	(56,414)		(56,414)	(421)	(56,835)
DEPT OF MUSEUMS & CULTURAL AFF	42.51	2.123631	(16,122)		(16,122)	(118)	(16,240)
ECONOMIC DEVELOPMENT	23.03	1.150488	(8,734)		(8,734)	(67)	(8,801)
COMMUNITY/HUMAN DEVELOPMENT	4.70	0.234793	(1,782)		(1,782)	(11)	(1,793)
Schedule .4 Total for FICA MATCH	2,001.76	100.000000	(759,174)		(759,174)	(5,723)	(764,897)

Allocation Basis: TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY
Allocation Source: CITY OF EL PASO BUDGET

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - CITYWIDE EMPLOYEES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.099852	1,708		1,708		1,708
CITY MANAGER	34.60	0.575814	9,852		9,852	75	9,927
STREETS & MAINTENANCE	417.00	6.939718	118,729		118,729	895	119,624
MUNICIPAL CLERK-CITY CLERK	6.00	0.099852	1,708		1,708	11	1,719
MAYOR AND COUNCIL	24.00	0.399408	6,833		6,833	49	6,882
COMPTROLLER	33.50	0.557507	9,539		9,539	73	9,612
PURCHASING	24.00	0.399408	6,833		6,833	49	6,882
HUMAN RESOURCES	40.05	0.666512	11,403		11,403	87	11,490
CITY ATTORNEY OFFICE	41.00	0.682322	11,673		11,673	88	11,761
INFORMATION TECHNOLOGY	86.75	1.443694	24,700		24,700	183	24,883
RISK MANAGEMENT	4.00	0.066568	1,139		1,139	7	1,146
PLANNING & INSPECTION	132.00	2.196745	37,584		37,584	280	37,864
TAX OFFICE	24.50	0.407729	6,975		6,975	50	7,025
METRO PLANNING ORGAN.- M.P.O.	14.00	0.232988	3,986		3,986	30	4,016
MUNICIPAL CLERK	85.60	1.424556	24,372		24,372	181	24,553
POLICE	1,373.80	22.862794	391,155		391,155	2,987	394,142
FIRE DEPT	1,121.80	18.669005	319,402		319,402	2,407	321,809
ENVIRONMENTAL SERVICES	458.50	7.630361	130,545		130,545	985	131,530
CAPITAL IMPROVEMENT	93.25	1.551867	26,551		26,551	199	26,750
PUBLIC HEALTH	281.20	4.679733	80,064		80,064	603	80,667
PARKS AND RECREATION	384.89	6.405343	109,587		109,587	830	110,417
ZOO	115.25	1.917992	32,814		32,814	245	33,059
LIBRARY	148.75	2.475499	42,352		42,352	319	42,671
DEPT OF MUSEUMS & CULTURAL AFF	61.85	1.029308	17,610		17,610	129	17,739
ECONOMIC DEVELOPMENT	24.00	0.399408	6,833		6,833	49	6,882
SUN METRO	638.75	10.630083	181,866		181,866	1,372	183,238
AIRPORT	226.60	3.771079	64,518		64,518	486	65,004
COMMUNITY/HUMAN DEVELOPMENT	37.00	0.615754	10,535		10,535	79	10,614
INTERNATIONAL BRIDGES	70.25	1.169101	20,002		20,002	148	20,150
Schedule .4 Total for CITYWIDE EMPLOYEES	6,008.89	100.000000	1,710,868		1,710,868	12,896	1,723,764

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	Total	GENERAL EXPENSE	MOTOR POOL	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
NONDEPARTMENTAL	10,784	6,345	0	1,945	1,545
CITY MANAGER	106,563	991	162	76,213	23,459
STREETS & MAINTENANCE	756,385	10,288	1,760	505,993	206,908
MUNICIPAL CLERK-CITY CLERK	11,241	275	2	5,879	4,666
MAYOR AND COUNCIL	50,885	437	0	29,159	18,672
COMPTRROLLER	142,284	692	13	116,395	21,203
PURCHASING	37,765	448	9	19,600	14,784
HUMAN RESOURCES	447,509	707	11	418,295	22,058
CITY ATTORNEY OFFICE	100,476	1,166	12	68,259	26,540
INFORMATION TECHNOLOGY	162,195	3,937	6,294	63,465	66,723
RISK MANAGEMENT	5,348	0	283	3,919	0
PLANNING & INSPECTION	269,028	2,561	1,924	177,687	91,039
TAX OFFICE	22,707	0	0	15,682	0
METRO PLANNING ORGAN.- M.P.O.	15,778	0	0	11,762	0
MUNICIPAL CLERK	160,531	1,599	1,300	82,713	65,751
POLICE	3,196,171	40,269	0	1,763,208	1,002,983
FIRE DEPT	2,658,952	32,739	0	1,406,935	826,800
ENVIRONMENTAL SERVICES	553,525	0	0	421,181	0
CAPITAL IMPROVEMENT	166,831	2,245	381	84,040	66,332
PUBLIC HEALTH	391,168	1,948	0	252,144	54,014
PARKS AND RECREATION	930,290	6,809	2,602	375,139	290,899
ZOO	265,891	1,429	0	103,062	72,675
LIBRARY	624,849	3,050	0	348,022	115,748
DEPT OF MUSEUMS & CULTURAL AFF	155,055	829	683	48,123	33,078
ECONOMIC DEVELOPMENT	17,545	609	0	0	17,916
SUN METRO	750,765	0	0	567,527	0
AIRPORT	335,530	0	0	270,526	0
COMMUNITY/HUMAN DEVELOPMENT	62,330	115	2,813	38,027	3,655
INTERNATIONAL BRIDGES	73,078	0	0	52,928	0
ALL OTHERS	131,557	0	0	0	0
Direct Bill	0	0	0	0	0
Total	12,613,016	119,488	18,249	7,327,828	3,047,448

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS	FICA MATCH	CITYWIDE EMPLOYEES
NONDEPARTMENTAL	0	(759)	1,708
CITY MANAGER	7,334	(11,523)	9,927
STREETS & MAINTENANCE	13,420	(101,608)	119,624
MUNICIPAL CLERK-CITY CLERK	989	(2,289)	1,719
MAYOR AND COUNCIL	4,907	(9,172)	6,882
COMPROLLER	4,783	(10,414)	9,612
PURCHASING	3,299	(7,257)	6,882
HUMAN RESOURCES	5,780	(10,832)	11,490
CITY ATTORNEY OFFICE	5,772	(13,034)	11,761
INFORMATION TECHNOLOGY	29,658	(32,765)	24,883
RISK MANAGEMENT	0	0	1,146
PLANNING & INSPECTION	2,660	(44,707)	37,864
TAX OFFICE	0	0	7,025
METRO PLANNING ORGAN.- M.P.O.	0	0	4,016
MUNICIPAL CLERK	16,902	(32,287)	24,553
POLICE	85,974	(90,405)	394,142
FIRE DEPT	147,187	(76,518)	321,809
ENVIRONMENTAL SERVICES	814	0	131,530
CAPITAL IMPROVEMENT	19,656	(32,573)	26,750
PUBLIC HEALTH	28,920	(26,525)	80,667
PARKS AND RECREATION	287,298	(142,874)	110,417
ZOO	91,352	(35,686)	33,059
LIBRARY	172,193	(56,835)	42,671
DEPT OF MUSEUMS & CULTURAL AFF	70,843	(16,240)	17,739
ECONOMIC DEVELOPMENT	939	(8,801)	6,882
SUN METRO	0	0	183,238
AIRPORT	0	0	65,004
COMMUNITY/HUMAN DEVELOPMENT	8,899	(1,793)	10,614
INTERNATIONAL BRIDGES	0	0	20,150
ALL OTHERS	131,557	0	0
Direct Bill	0	0	0
Total	1,141,136	(764,897)	1,723,764

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,893,192			2,893,192
Cost Adjustments:				
REIMBUSED EXPENDITURES	-50,000			
Total Departmental Cost Adjustments:	-50,000			-50,000
Inbound Costs:				
BUILDING DEPRECIATION	103,866		103,866	
HUMAN RESOURCES		18,681	18,681	
CITY ATTORNEY OFFICE		96,865	96,865	
INFORMATION TECHNOLOGY		452,249	452,249	
RISK MANAGEMENT		1,862	1,862	
EQUIPMENT DEPRECIATION	293,830		293,830	
NONDEPARTMENTAL	105,775	788	106,563	
CITY MANAGER		13,082	13,082	
STREETS & MAINTENANCE		123,777	123,777	
MUNICIPAL CLERK-CITY CLERK		586	586	
MAYOR AND COUNCIL		8,131	8,131	
COMPTROLLER		17,482	17,482	
PURCHASING		9,209	9,209	
Total Allocated Additions:	503,471	742,712	1,246,183	1,246,183
Total To Be Allocated:	3,346,663	742,712		4,089,375

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	2,016,567	0	575,609	339,164	655,017
FRINGE BENEFITS	585,777	0	174,794	98,896	180,246
Other Expense & Cost					
CONTRACTUAL SERVICES	161,001	0	35,001	11,500	75,500
MATERIALS/SUPPLIES	37,500	0	22,700	8,400	2,900
OPERATING EXP	92,347	0	34,000	14,597	27,750
Departmental Total					
Expenditures Per Financial Statement	2,893,192				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBUSED EXPENDITURES	(50,000)	0	0	(50,000)	0
Functional Cost					
	2,843,192	0	842,104	422,557	941,413
Allocation Step 1					
Inbound - All Others	503,471	0	143,689	84,686	163,575
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(329,315)	0	0	0	0
1st Allocation	3,017,348	0	985,793	507,243	1,104,988
Allocation Step 2					
Inbound - All Others	742,712	0	211,946	124,904	241,424
Unallocated Costs	(68,868)	0	0	0	0
2nd Allocation	673,844	0	211,946	124,904	241,424
Total For CITY MANAGER					
Schedule .3 Total	3,691,192	0	1,197,739	632,147	1,346,412

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	PERFORMANCE OFFICE	PUBLIC INFOR**
Wages & Benefits		
SALARIES & WAGES	259,619	187,158
FRINGE BENEFITS	64,907	66,934
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
Cost Adjustments		
REIMBUSED EXPENDITURES	0	0
Functional Cost	354,526	282,592
Allocation Step 1		
Inbound - All Others	64,798	46,723
Reallocate Admin Costs	0	0
Unallocated Costs	0	(329,315)
1st Allocation	419,324	0
Allocation Step 2		
Inbound - All Others	95,570	68,868
Unallocated Costs	0	(68,868)
2nd Allocation	95,570	0
Total For CITY MANAGER		
Schedule .3 Total	514,894	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	6.00	0.099852	985		985		985
CITY MANAGER	34.60	0.575814	5,677		5,677		5,677
STREETS & MAINTENANCE	417.00	6.939718	68,412		68,412	14,802	83,214
MUNICIPAL CLERK-CITY CLERK	6.00	0.099852	985		985	208	1,193
MAYOR AND COUNCIL	24.00	0.399408	3,937		3,937	846	4,783
COMPTROLLER	33.50	0.557507	5,496		5,496	1,190	6,686
PURCHASING	24.00	0.399408	3,937		3,937	846	4,783
HUMAN RESOURCES	40.05	0.666512	6,571		6,571	1,423	7,994
CITY ATTORNEY OFFICE	41.00	0.682322	6,726		6,726	1,458	8,184
INFORMATION TECHNOLOGY	86.75	1.443694	14,232		14,232	3,075	17,307
RISK MANAGEMENT	4.00	0.066568	657		657	139	796
PLANNING & INSPECTION	132.00	2.196745	21,655		21,655	4,683	26,338
TAX OFFICE	24.50	0.407729	4,020		4,020	863	4,883
METRO PLANNING ORGAN.- M.P.O.	14.00	0.232988	2,296		2,296	489	2,785
MUNICIPAL CLERK	85.60	1.424556	14,043		14,043	3,035	17,078
POLICE	1,373.80	22.862794	225,379		225,379	48,873	274,252
FIRE DEPT	1,121.80	18.669005	184,038		184,038	39,837	223,875
ENVIRONMENTAL SERVICES	458.50	7.630361	75,221		75,221	16,280	91,501
CAPITAL IMPROVEMENT	93.25	1.551867	15,297		15,297	3,302	18,599
PUBLIC HEALTH	281.20	4.679733	46,132		46,132	9,980	56,112
PARKS AND RECREATION	384.89	6.405343	63,143		63,143	13,669	76,812
ZOO	115.25	1.917992	18,907		18,907	4,090	22,997
LIBRARY	148.75	2.475499	24,404		24,404	5,279	29,683
DEPT OF MUSEUMS & CULTURAL AFF	61.85	1.029308	10,147		10,147	2,194	12,341
ECONOMIC DEVELOPMENT	24.00	0.399408	3,937		3,937	846	4,783
SUN METRO	638.75	10.630083	104,790		104,790	22,685	127,475
AIRPORT	226.60	3.771079	37,174		37,174	8,048	45,222
COMMUNITY/HUMAN DEVELOPMENT	37.00	0.615754	6,070		6,070	1,313	7,383
INTERNATIONAL BRIDGES	70.25	1.169101	11,525		11,525	2,493	14,018
Schedule .4 Total for CITY MANAGER	6,008.89	100.000000	985,793		985,793	211,946	1,197,739

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	437	5.690104	28,862		28,862	7,107	35,969
MAYOR AND COUNCIL	179	2.330729	11,823		11,823	2,904	14,727
PURCHASING	636	8.281250	42,006		42,006	10,340	52,346
HUMAN RESOURCES	39	0.507813	2,577		2,577	628	3,205
INFORMATION TECHNOLOGY	919	11.966145	60,699		60,699	15,007	75,706
PLANNING & INSPECTION	822	10.703125	54,291		54,291	13,365	67,656
TAX OFFICE	510	6.640625	33,684		33,684	8,294	41,978
POLICE	617	8.033854	40,751		40,751	10,027	50,778
ENVIRONMENTAL SERVICES	547	7.122396	36,127		36,127	8,891	45,018
DESTINATION EL PASO	79	1.028646	5,218		5,218	1,282	6,500
ECONOMIC DEVELOPMENT	341	4.440104	22,522		22,522	5,538	28,060
SUN METRO	169	2.200521	11,162		11,162	2,741	13,903
AIRPORT	559	7.278646	36,920		36,920	9,090	46,010
COMMUNITY/HUMAN DEVELOPMENT	805	10.481771	53,167		53,167	13,091	66,258
PENSION ADMINISTRATION	3	0.039063	198		198	47	245
INTERNATIONAL BRIDGES	322	4.192708	21,268		21,268	5,236	26,504
ALL OTHERS	696	9.062500	45,968		45,968	11,316	57,284
Schedule .4 Total for INTERNAL AUDIT	7,680	100.000000	507,243		507,243	124,904	632,147

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	20,475,914	3.196500	35,321		35,321		35,321
CITY MANAGER	2,893,192	0.451657	4,990		4,990		4,990
STREETS & MAINTENANCE	54,525,938	8.512057	94,057		94,057	21,332	115,389
MUNICIPAL CLERK-CITY CLERK	805,202	0.125700	1,388		1,388	306	1,694
MAYOR AND COUNCIL	1,315,010	0.205287	2,268		2,268	507	2,775
COMPTROLLER	2,228,207	0.347846	3,844		3,844	864	4,708
PURCHASING	1,309,388	0.204409	2,258		2,258	505	2,763
HUMAN RESOURCES	2,068,125	0.322855	3,567		3,567	804	4,371
CITY ATTORNEY OFFICE	3,650,078	0.569815	6,296		6,296	1,428	7,724
INFORMATION TECHNOLOGY	11,634,192	1.816216	20,069		20,069	4,547	24,616
RISK MANAGEMENT	64,717,582	10.103077	111,638		111,638	25,315	136,953
PLANNING & INSPECTION	8,419,880	1.314429	14,525		14,525	3,290	17,815
TAX OFFICE	2,015,261	0.314603	3,476		3,476	784	4,260
METRO PLANNING ORGAN.- M.P.O.	2,274,275	0.355038	3,923		3,923	883	4,806
MUNICIPAL CLERK	5,748,062	0.897331	9,916		9,916	2,244	12,160
POLICE	120,250,728	18.772368	207,434		207,434	47,137	254,571
FIRE DEPT	98,205,056	15.330814	169,404		169,404	38,416	207,820
ENVIRONMENTAL SERVICES	45,208,554	7.057518	77,985		77,985	17,683	95,668
CAPITAL IMPROVEMENT	6,884,118	1.074681	11,875		11,875	2,688	14,563
PUBLIC HEALTH	18,286,096	2.854647	31,543		31,543	7,150	38,693
PARKS AND RECREATION	21,790,343	3.401696	37,588		37,588	8,518	46,106
ZOO	6,450,419	1.006976	11,127		11,127	2,517	13,644
LIBRARY	8,902,428	1.389760	15,357		15,357	3,479	18,836
DEPT OF MUSEUMS & CULTURAL AFF	4,171,314	0.651185	7,195		7,195	1,628	8,823
DESTINATION EL PASO	9,485,750	1.480823	16,364		16,364	3,704	20,068
ECONOMIC DEVELOPMENT	9,207,715	1.437419	15,883		15,883	3,597	19,480
SUN METRO	62,954,569	9.827852	108,597		108,597	24,626	133,223
AIRPORT	33,098,975	5.167089	57,096		57,096	12,948	70,044
COMMUNITY/HUMAN DEVELOPMENT	3,305,160	0.515969	5,701		5,701	1,287	6,988
INTERNATIONAL BRIDGES	8,291,468	1.294383	14,303		14,303	3,237	17,540
Schedule .4 Total for MGMNT & BUDGET	640,572,999	100.000000	1,104,988		1,104,988	241,424	1,346,412

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 2016 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	6.00	0.099852	419		419		419
CITY MANAGER	34.60	0.575814	2,415		2,415		2,415
STREETS & MAINTENANCE	417.00	6.939718	29,100		29,100	6,674	35,774
MUNICIPAL CLERK-CITY CLERK	6.00	0.099852	419		419	91	510
MAYOR AND COUNCIL	24.00	0.399408	1,674		1,674	379	2,053
COMPTROLLER	33.50	0.557507	2,338		2,338	532	2,870
PURCHASING	24.00	0.399408	1,674		1,674	379	2,053
HUMAN RESOURCES	40.05	0.666512	2,795		2,795	635	3,430
CITY ATTORNEY OFFICE	41.00	0.682322	2,861		2,861	650	3,511
INFORMATION TECHNOLOGY	86.75	1.443694	6,053		6,053	1,385	7,438
RISK MANAGEMENT	4.00	0.066568	279		279	62	341
PLANNING & INSPECTION	132.00	2.196745	9,212		9,212	2,112	11,324
TAX OFFICE	24.50	0.407729	1,710		1,710	387	2,097
METRO PLANNING ORGAN.- M.P.O.	14.00	0.232988	977		977	218	1,195
MUNICIPAL CLERK	85.60	1.424556	5,973		5,973	1,368	7,341
POLICE	1,373.80	22.862794	95,873		95,873	22,092	117,965
FIRE DEPT	1,121.80	18.669005	78,283		78,283	17,967	96,250
ENVIRONMENTAL SERVICES	458.50	7.630361	31,996		31,996	7,342	39,338
CAPITAL IMPROVEMENT	93.25	1.551867	6,507		6,507	1,491	7,998
PUBLIC HEALTH	281.20	4.679733	19,624		19,624	4,499	24,123
PARKS AND RECREATION	384.89	6.405343	26,860		26,860	6,159	33,019
ZOO	115.25	1.917992	8,042		8,042	1,842	9,884
LIBRARY	148.75	2.475499	10,380		10,380	2,378	12,758
DEPT OF MUSEUMS & CULTURAL AFF	61.85	1.029308	4,316		4,316	988	5,304
ECONOMIC DEVELOPMENT	24.00	0.399408	1,674		1,674	379	2,053
SUN METRO	638.75	10.630083	44,574		44,574	10,224	54,798
AIRPORT	226.60	3.771079	15,812		15,812	3,628	19,440
COMMUNITY/HUMAN DEVELOPMENT	37.00	0.615754	2,582		2,582	587	3,169
INTERNATIONAL BRIDGES	70.25	1.169101	4,902		4,902	1,122	6,024
Schedule .4 Total for PERFORMANCE OFFICE	6,008.89	100.000000	419,324		419,324	95,570	514,894

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	36,725	985	0	35,321	419
CITY MANAGER	13,082	5,677	0	4,990	2,415
STREETS & MAINTENANCE	270,346	83,214	35,969	115,389	35,774
MUNICIPAL CLERK-CITY CLERK	3,397	1,193	0	1,694	510
MAYOR AND COUNCIL	24,338	4,783	14,727	2,775	2,053
COMPROLLER	14,264	6,686	0	4,708	2,870
PURCHASING	61,945	4,783	52,346	2,763	2,053
HUMAN RESOURCES	19,000	7,994	3,205	4,371	3,430
CITY ATTORNEY OFFICE	19,419	8,184	0	7,724	3,511
INFORMATION TECHNOLOGY	125,067	17,307	75,706	24,616	7,438
RISK MANAGEMENT	138,090	796	0	136,953	341
PLANNING & INSPECTION	123,133	26,338	67,656	17,815	11,324
TAX OFFICE	53,218	4,883	41,978	4,260	2,097
METRO PLANNING ORGAN.- M.P.O.	8,786	2,785	0	4,806	1,195
MUNICIPAL CLERK	36,579	17,078	0	12,160	7,341
POLICE	697,566	274,252	50,778	254,571	117,965
FIRE DEPT	527,945	223,875	0	207,820	96,250
ENVIRONMENTAL SERVICES	271,525	91,501	45,018	95,668	39,338
CAPITAL IMPROVEMENT	41,160	18,599	0	14,563	7,998
PUBLIC HEALTH	118,928	56,112	0	38,693	24,123
PARKS AND RECREATION	155,937	76,812	0	46,106	33,019
ZOO	46,525	22,997	0	13,644	9,884
LIBRARY	61,277	29,683	0	18,836	12,758
DEPT OF MUSEUMS & CULTURAL AFF	26,468	12,341	0	8,823	5,304
DESTINATION EL PASO	26,568	0	6,500	20,068	0
ECONOMIC DEVELOPMENT	54,376	4,783	28,060	19,480	2,053
SUN METRO	329,399	127,475	13,903	133,223	54,798
AIRPORT	180,716	45,222	46,010	70,044	19,440
COMMUNITY/HUMAN DEVELOPMENT	83,798	7,383	66,258	6,988	3,169
PENSION ADMINISTRATION	245	0	245	0	0
INTERNATIONAL BRIDGES	64,086	14,018	26,504	17,540	6,024
ALL OTHERS	57,284	0	57,284	0	0
Direct Bill	0	0	0	0	0
Total	3,691,192	1,197,739	632,147	1,346,412	514,894

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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, fleet, land management, and records. 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.
- Records – Costs associated with maintain the City's records have been allocated to departments based on the number of boxes and map cases in storage.
- 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.
- Postage - Costs for the postage for outgoing mail has been allocated based on the number of pieces of mail sent per department.
- Engineering Traffic, Pavement Management, Streets, and Vehicle Replacement - 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.
- Quick Copy Center – The quick copy center provides copying services to all City Departments. The Department is operated as an internal service fund whereby departments pay directly for services rendered. No costs have been allocated within this plan.
- Other Utilities – Utilities costs for Street Lighting and other un-identifiable buildings have not been allocated in this cost plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	61,062,069			61,062,069
Deductions:				
OUTSIDE CONTRACTS -NOC	-880,546			
INTEREST EXPENSE	-311,979			
PRINCIPAL PAYMENT EXPENSE	-2,472,855			
CAPITAL OUTLAY	-3,120,750			
TRANSFERS	-401,200			
Total Deductions:	-7,187,330			-7,187,330
Inbound Costs:				
BUILDING DEPRECIATION	14,325		14,325	
HUMAN RESOURCES		188,117	188,117	
CITY ATTORNEY OFFICE		73,365	73,365	
INFORMATION TECHNOLOGY		753,071	753,071	
RISK MANAGEMENT		22,453	22,453	
EQUIPMENT DEPRECIATION	2,002,910		2,002,910	
NONDEPARTMENTAL	750,730	5,655	756,385	
CITY MANAGER	220,431	49,915	270,346	
STREETS & MAINTENANCE		906,815	906,815	
MUNICIPAL CLERK-CITY CLERK		11,048	11,048	
MAYOR AND COUNCIL		122,294	122,294	
COMPTROLLER		388,154	388,154	
PURCHASING		189,879	189,879	
Total Allocated Additions:	2,988,396	2,710,766	5,699,162	5,699,162
Total To Be Allocated:	56,863,135	2,710,766		59,573,901

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE

	Total	G&A	FACILITIES	DEPT JANITORIAL	RECORDS
Wages & Benefits					
SALARIES & WAGES	13,393,197	437,602	2,298,580	0	104,222
FRINGE BENEFITS	5,457,302	157,734	1,012,261	0	34,596
Other Expense & Cost					
CONTRACTUAL SVCS	5,789,851	9,680	1,095,606	0	95,020
*OUTSIDE CONTRACTS -NOC	880,546	0	0	0	0
MAIL ROOM CHARGES	180,000	0	0	0	0
PARKING LOT LEASES	65,330	0	0	0	0
LAND LEASES	61,206	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	569,850	0	0	350,705	0
SECURITY CONTRACTS	216,000	0	0	0	0
MATERIALS/SUPPLIES	17,417,059	16,864	1,142,774	0	1,850
OPERATING EXPENSES	553,964	45,454	396,870	0	4,200
UTILITIES	10,170,980	0	0	0	0
*INTEREST EXPENSE	311,979	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	2,472,855	0	0	0	0
*CAPITAL OUTLAY	3,120,750	0	0	0	0
*TRANSFERS	401,200	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	61,062,069				
Deductions					
*Total Disallowed Costs	(7,187,330)	0	0	0	0
Functional Cost	53,874,739	667,334	5,946,091	350,705	239,888
Allocation Step 1					
Inbound - All Others	2,988,396	97,721	512,809	0	23,308
Reallocate Admin Costs		(765,055)	88,086	4,782	3,589
Unallocated Costs	(43,543,791)	0	0	0	0
1st Allocation	13,319,344	0	6,546,986	355,487	266,785
Allocation Step 2					
Inbound - All Others	2,710,766	88,577	465,141	0	21,091
Reallocate Admin Costs		(88,577)	10,201	545	410
Unallocated Costs	(2,203,830)	0	0	0	0
2nd Allocation	506,936	0	475,342	545	21,501
Total For STREETS & MAINTENANCE					
Schedule .3 Total	13,826,280	0	7,022,328	356,032	288,286

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 1	CITY 2	CITY 3	CITY 4	DEPT UTILITIES
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
MAIL ROOM CHARGES	0	0	0	0	0
PARKING LOT LEASES	24,029	18,044	21,343	1,914	0
LAND LEASES	22,512	16,905	19,996	1,793	0
MAINT SVCS CONTRACT- JANITORIAL	53,328	40,028	47,353	4,241	0
SECURITY CONTRACTS	79,445	59,659	70,567	6,329	0
MATERIALS/SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	110,616	117,516	97,751	8,604	4,737,422
*INTEREST EXPENSE	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	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	289,930	252,152	257,010	22,881	4,737,422
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	3,953	3,440	3,505	311	64,609
Unallocated Costs	0	0	0	0	0
1st Allocation	293,883	255,592	260,515	23,192	4,802,031
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	451	394	402	31	7,477
Unallocated Costs	0	0	0	0	0
2nd Allocation	451	394	402	31	7,477
Total For STREETS & MAINTENANCE					
Schedule .3 Total	294,334	255,986	260,917	23,223	4,809,508

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	MSC	POSTAGE	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**
Wages & Benefits					
SALARIES & WAGES	0	0	2,211,781	268,508	3,455,783
FRINGE BENEFITS	0	0	832,499	137,881	1,443,533
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	413,709	1,222,583	210,048
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
MAIL ROOM CHARGES	0	180,000	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	74,195	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	0	0	786,846	21,000	13,711,634
OPERATING EXPENSES	0	0	100	0	100,640
UTILITIES	253,749	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	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	327,944	180,000	4,244,935	1,649,972	18,921,638
Allocation Step 1					
Inbound - All Others	0	0	493,383	59,767	771,011
Reallocate Admin Costs	4,473	2,456	64,620	23,317	268,564
Unallocated Costs	0	0	(4,802,938)	(1,733,056)	(19,961,213)
1st Allocation	332,417	182,456	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	447,434	54,164	699,386
Reallocate Admin Costs	512	281	7,477	2,695	31,164
Unallocated Costs	0	0	(454,911)	(56,859)	(730,550)
2nd Allocation	512	281	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	332,929	182,737	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	QUICK COPY**	STREETS**	VEHICLE REPLACEMENT**	OTHER UTILITIES**
Wages & Benefits				
SALARIES & WAGES	106,373	4,441,958	68,390	0
FRINGE BENEFITS	45,722	1,774,104	18,972	0
Other Expense & Cost				
CONTRACTUAL SVCS	473,253	2,269,952	0	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0
MAIL ROOM CHARGES	0	0	0	0
PARKING LOT LEASES	0	0	0	0
LAND LEASES	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	0	0	0	0
SECURITY CONTRACTS	0	0	0	0
MATERIALS/SUPPLIES	7,000	1,729,091	0	0
OPERATING EXPENSES	200	6,500	0	0
UTILITIES	0	0	0	4,845,322
*INTEREST EXPENSE	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
*TRANSFERS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	632,548	10,221,605	87,362	4,845,322
Allocation Step 1				
Inbound - All Others	23,607	991,549	15,241	0
Reallocate Admin Costs	8,949	152,923	1,399	66,079
Unallocated Costs	(665,104)	(11,366,077)	(104,002)	(4,911,401)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	21,374	899,822	13,777	0
Reallocate Admin Costs	1,031	17,702	155	7,649
Unallocated Costs	(22,405)	(917,524)	(13,932)	(7,649)
2nd Allocation	0	0	0	0
Total For STREETS & MAINTENANCE				
Schedule .3 Total	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	628	0.928115	60,765		60,765		60,765
STREETS & MAINTENANCE	4,612	6.816032	446,245		446,245		446,245
MUNICIPAL CLERK-CITY CLERK	69	0.101974	6,676		6,676	517	7,193
MAYOR AND COUNCIL	369	0.545342	35,700		35,700	2,800	38,500
COMPTRROLLER	334	0.493616	32,316		32,316	2,536	34,852
PURCHASING	230	0.339915	22,253		22,253	1,741	23,994
HUMAN RESOURCES	404	0.597068	39,089		39,089	3,068	42,157
CITY ATTORNEY OFFICE	403	0.595590	38,992		38,992	3,063	42,055
INFORMATION TECHNOLOGY	683	1.009399	66,085		66,085	5,191	71,276
PLANNING & INSPECTION	432	0.638449	41,799		41,799	3,286	45,085
TAX OFFICE	16	0.023646	1,548		1,548	112	1,660
METRO PLANNING ORGAN.- M.P.O.	87	0.128576	8,419		8,419	653	9,072
MUNICIPAL CLERK	296	0.437456	28,641		28,641	2,250	30,891
POLICE	7,102	10.495980	687,173		687,173	54,079	741,252
FIRE DEPT	8,541	12.622665	826,402		826,402	65,029	891,431
ENVIRONMENTAL SERVICES	1,807	2.670549	174,841		174,841	13,756	188,597
CAPITAL IMPROVEMENT	266	0.393119	25,737		25,737	2,019	27,756
PUBLIC HEALTH	4,106	6.068219	397,285		397,285	31,257	428,542
PARKS AND RECREATION	31,051	45.889985	3,004,418		3,004,418	236,623	3,241,041
LIBRARY	4,286	6.334240	414,703		414,703	32,625	447,328
DEPT OF MUSEUMS & CULTURAL AFF	703	1.038957	68,019		68,019	5,343	73,362
ECONOMIC DEVELOPMENT	113	0.167002	10,934		10,934	850	11,784
AIRPORT	347	0.512828	33,574		33,574	2,635	36,209
COMMUNITY/HUMAN DEVELOPMENT	406	0.600024	39,282		39,282	3,085	42,367
9-1-1 EMERGENCY NETWORK	241	0.356172	23,318		23,318	1,827	25,145
ALL OTHERS	132	0.195082	12,772		12,772	997	13,769
Schedule .4 Total for FACILITIES	67,664	100.000000	6,546,986		6,546,986	475,342	7,022,328

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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
POLICE	309,138	70.943240	252,198		252,198	396	252,594
FIRE DEPT	48,780	11.194389	39,793		39,793	59	39,852
PARKS AND RECREATION	25,828	5.927197	21,069		21,069	29	21,098
DEPT OF MUSEUMS & CULTURAL AFF	52,008	11.935174	42,427		42,427	61	42,488
Schedule .4 Total for DEPT JANITORIAL	435,754	100.000000	355,487		355,487	545	356,032

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	74	0.620233	1,654		1,654		1,654
STREETS & MAINTENANCE	116	0.972257	2,593		2,593		2,593
MAYOR AND COUNCIL	22	0.184394	492		492	34	526
COMPTROLLER	184	1.542201	4,116		4,116	334	4,450
PURCHASING	247	2.070237	5,521		5,521	445	5,966
HUMAN RESOURCES	1,184	9.923728	26,473		26,473	2,167	28,640
CITY ATTORNEY OFFICE	1,510	12.656106	33,763		33,763	2,767	36,530
PLANNING & INSPECTION	1,219	10.217082	27,256		27,256	2,229	29,485
TAX OFFICE	566	4.743944	12,656		12,656	1,028	13,684
METRO PLANNING ORGAN.- M.P.O.	77	0.645378	1,721		1,721	132	1,853
MUNICIPAL CLERK	926	7.761294	20,706		20,706	1,689	22,395
FIRE DEPT	17	0.142486	378		378	28	406
ENVIRONMENTAL SERVICES	81	0.678904	1,810		1,810	141	1,951
CAPITAL IMPROVEMENT	2,313	19.386472	51,741		51,741	4,335	56,076
PUBLIC HEALTH	1,827	15.313050	40,850		40,850	3,337	44,187
PARKS AND RECREATION	81	0.678904	1,810		1,810	141	1,951
ZOO	11	0.092197	244		244	16	260
DEPT OF MUSEUMS & CULTURAL AFF	48	0.402313	1,072		1,072	80	1,152
ECONOMIC DEVELOPMENT	27	0.226301	602		602	45	647
SUN METRO	114	0.955494	2,549		2,549	202	2,751
COMMUNITY/HUMAN DEVELOPMENT	1,287	10.787025	28,778		28,778	2,351	31,129
Schedule .4 Total for RECORDS	11,931	100.000000	266,785		266,785	21,501	288,286

Allocation Basis: NUMBER OF BOXES AND MAP CASES STORED BY DEPT
Allocation Source: ARCHIVES & RECORDS MANAGER

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	27.50	15.085025	44,331		44,331		44,331
MUNICIPAL CLERK-CITY CLERK	6.00	3.291278	9,672		9,672	16	9,688
MAYOR AND COUNCIL	29.75	16.319254	47,958		47,958	82	48,040
COMPTROLLER	29.00	15.907844	46,750		46,750	79	46,829
PURCHASING	20.00	10.970927	32,241		32,241	55	32,296
HUMAN RESOURCES	35.05	19.226550	56,509		56,509	124	56,633
CITY ATTORNEY OFFICE	35.00	19.199122	56,422		56,422	95	56,517
Schedule .4 Total for CITY 1	182.30	100.000000	293,883		293,883	451	294,334

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 1
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	8.00	6.625259	16,933		16,933		16,933
STREETS & MAINTENANCE	2.00	1.656315	4,233		4,233		4,233
INFORMATION TECHNOLOGY	64.75	53.623188	137,058		137,058	238	137,296
CAPITAL IMPROVEMENT	46.00	38.095238	97,368		97,368	156	97,524
Schedule .4 Total for CITY 2	120.75	100.000000	255,592		255,592	394	255,986

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2

Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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
PLANNING & INSPECTION	16.00	19.323671	50,341		50,341	74	50,415
PARKS AND RECREATION	16.00	19.323671	50,341		50,341	74	50,415
ECONOMIC DEVELOPMENT	12.00	14.492754	37,754		37,754	54	37,808
COMMUNITY/HUMAN DEVELOPMENT	38.80	46.859904	122,079		122,079	200	122,279
Schedule .4 Total for CITY 3	82.80	100.000000	260,515		260,515	402	260,917

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 3

Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	23,192		23,192	31	23,223
Schedule .4 Total for CITY 4	6,600	100.000000	23,192		23,192	31	23,223

Allocation Basis: SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	178,512	3.768125	180,947		180,947		180,947
INFORMATION TECHNOLOGY	20,297	0.428440	20,573		20,573	29	20,602
POLICE	609,223	12.859800	617,530		617,530	993	618,523
FIRE DEPT	527,771	11.140468	534,967		534,967	859	535,826
ENVIRONMENTAL SERVICES	19,838	0.418751	20,108		20,108	28	20,136
CAPITAL IMPROVEMENT	2,808	0.059273	2,845		2,845	3	2,848
PARKS AND RECREATION	2,461,570	51.960117	2,495,143		2,495,143	4,080	2,499,223
ZOO	245,378	5.179568	248,725		248,725	399	249,124
LIBRARY	399,026	8.422851	404,470		404,470	646	405,116
DEPT OF MUSEUMS & CULTURAL AFF	272,999	5.762607	276,723		276,723	440	277,163
Schedule .4 Total for DEPT UTILITIES	4,737,422	100.000000	4,802,031		4,802,031	7,477	4,809,508

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	270,469		270,469		270,469
ENVIRONMENTAL SERVICES	5,529	5.248918	17,449		17,449	143	17,592
PARKS AND RECREATION	14,101	13.386686	44,499		44,499	369	44,868
Schedule .4 Total for MSC	105,336	100.000000	332,417		332,417	512	332,929

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: GENERAL SERVICES DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	136	0.051729	94		94		94
STREETS & MAINTENANCE	3,355	1.276112	2,328		2,328		2,328
MUNICIPAL CLERK-CITY CLERK	3,185	1.211450	2,211		2,211		2,213
MAYOR AND COUNCIL	5,441	2.069545	3,775		3,775	4	3,779
COMPROLLER	47,120	17.922619	32,701		32,701	49	32,750
PURCHASING	25	0.009509	17		17		17
HUMAN RESOURCES	3,100	1.179120	2,150		2,150	2	2,152
CITY ATTORNEY OFFICE	5,308	2.018957	3,683		3,683	4	3,687
INFORMATION TECHNOLOGY	111	0.042220	77		77		77
RISK MANAGEMENT	3,393	1.290566	2,355		2,355	2	2,357
PLANNING & INSPECTION	50,355	19.153088	34,952		34,952	88	35,040
METRO PLANNING ORGAN.- M.P.O.	147	0.055913	102		102		102
MUNICIPAL CLERK	2,788	1.060447	1,935		1,935	2	1,937
POLICE	22,863	8.696198	15,866		15,866	22	15,888
FIRE DEPT	2,911	1.107231	2,020		2,020	2	2,022
ENVIRONMENTAL SERVICES	24,413	9.285758	16,942		16,942	24	16,966
CAPITAL IMPROVEMENT	22,206	8.446301	15,411		15,411	21	15,432
PUBLIC HEALTH	10,756	4.091165	7,465		7,465	10	7,475
PARKS AND RECREATION	591	0.224793	410		410		410
ZOO	177	0.067324	122		122		122
LIBRARY	3,281	1.247965	2,277		2,277	2	2,279
DEPT OF MUSEUMS & CULTURAL AFF	10,401	3.956137	7,218		7,218	10	7,228
SUN METRO	464	0.176488	322		322		322
AIRPORT	64	0.024343	45		45		45
COMMUNITY/HUMAN DEVELOPMENT	5,083	1.933376	3,527		3,527	4	3,531
INTERNATIONAL BRIDGES	156	0.059336	108		108		108
ALL OTHERS	35,078	13.342310	24,343		24,343	33	24,376
Schedule .4 Total for POSTAGE	262,908	100.000000	182,456		182,456	281	182,737

Allocation Basis: NUMBER OF PIECES OF MAIL BY DEPARTMENT
Allocation Source: POSTAL CLASS REPORT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	RECORDS	CITY 1
CITY MANAGER	123,777	60,765	0	1,654	44,331
STREETS & MAINTENANCE	906,815	446,245	0	2,593	0
MUNICIPAL CLERK-CITY CLERK	19,094	7,193	0	0	9,688
MAYOR AND COUNCIL	90,845	38,500	0	526	48,040
COMPTRROLLER	118,881	34,852	0	4,450	46,829
PURCHASING	62,273	23,994	0	5,966	32,296
HUMAN RESOURCES	129,582	42,157	0	28,640	56,633
CITY ATTORNEY OFFICE	138,789	42,055	0	36,530	56,517
INFORMATION TECHNOLOGY	229,251	71,276	0	0	0
RISK MANAGEMENT	2,357	0	0	0	0
PLANNING & INSPECTION	183,248	45,085	0	29,485	0
TAX OFFICE	15,344	1,660	0	13,684	0
METRO PLANNING ORGAN.- M.P.O.	11,027	9,072	0	1,853	0
MUNICIPAL CLERK	55,223	30,891	0	22,395	0
POLICE	1,628,257	741,252	252,594	0	0
FIRE DEPT	1,469,537	891,431	39,852	406	0
ENVIRONMENTAL SERVICES	245,242	188,597	0	1,951	0
CAPITAL IMPROVEMENT	199,636	27,756	0	56,076	0
PUBLIC HEALTH	480,204	428,542	0	44,187	0
PARKS AND RECREATION	5,859,006	3,241,041	21,098	1,951	0
ZOO	249,506	0	0	260	0
LIBRARY	854,723	447,328	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	401,393	73,362	42,488	1,152	0
ECONOMIC DEVELOPMENT	50,239	11,784	0	647	0
SUN METRO	3,073	0	0	2,751	0
AIRPORT	36,254	36,209	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	199,306	42,367	0	31,129	0
9-1-1 EMERGENCY NETWORK	25,145	25,145	0	0	0
INTERNATIONAL BRIDGES	108	0	0	0	0
ALL OTHERS	38,145	13,769	0	0	0
Direct Bill	0	0	0	0	0
Total	13,826,280	7,022,328	356,032	288,286	294,334

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	16,933	0	0	0	0
STREETS & MAINTENANCE	4,233	0	0	180,947	270,469
MUNICIPAL CLERK-CITY CLERK	0	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0	0
COMPTROLLER	0	0	0	0	0
PURCHASING	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0	0
INFORMATION TECHNOLOGY	137,296	0	0	20,602	0
RISK MANAGEMENT	0	0	0	0	0
PLANNING & INSPECTION	0	50,415	23,223	0	0
TAX OFFICE	0	0	0	0	0
METRO PLANNING ORGAN.- M.P.O.	0	0	0	0	0
MUNICIPAL CLERK	0	0	0	0	0
POLICE	0	0	0	618,523	0
FIRE DEPT	0	0	0	535,826	0
ENVIRONMENTAL SERVICES	0	0	0	20,136	17,592
CAPITAL IMPROVEMENT	97,524	0	0	2,848	0
PUBLIC HEALTH	0	0	0	0	0
PARKS AND RECREATION	0	50,415	0	2,499,223	44,868
ZOO	0	0	0	249,124	0
LIBRARY	0	0	0	405,116	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	0	277,163	0
ECONOMIC DEVELOPMENT	0	37,808	0	0	0
SUN METRO	0	0	0	0	0
AIRPORT	0	0	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	0	122,279	0	0	0
9-1-1 EMERGENCY NETWORK	0	0	0	0	0
INTERNATIONAL BRIDGES	0	0	0	0	0
ALL OTHERS	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	255,986	260,917	23,223	4,809,508	332,929

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE

Receiving Department	POSTAGE
CITY MANAGER	94
STREETS & MAINTENANCE	2,328
MUNICIPAL CLERK-CITY CLERK	2,213
MAYOR AND COUNCIL	3,779
COMPTROLLER	32,750
PURCHASING	17
HUMAN RESOURCES	2,152
CITY ATTORNEY OFFICE	3,687
INFORMATION TECHNOLOGY	77
RISK MANAGEMENT	2,357
PLANNING & INSPECTION	35,040
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	102
MUNICIPAL CLERK	1,937
POLICE	15,888
FIRE DEPT	2,022
ENVIRONMENTAL SERVICES	16,966
CAPITAL IMPROVEMENT	15,432
PUBLIC HEALTH	7,475
PARKS AND RECREATION	410
ZOO	122
LIBRARY	2,279
DEPT OF MUSEUMS & CULTURAL AFF	7,228
ECONOMIC DEVELOPMENT	0
SUN METRO	322
AIRPORT	45
COMMUNITY/HUMAN DEVELOPMENT	3,531
9-1-1 EMERGENCY NETWORK	0
INTERNATIONAL BRIDGES	108
ALL OTHERS	24,376
 Direct Bill	 0
 Total	 <u>182,737</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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.
- Economic Development – Costs associated with supporting Economic Development have been allocated to City Development.
- Open Records Requests – Costs associated with open records requests from the public have been allocated Citywide based on budgeted expenditures.
- Legal Notices – Costs associated with issuing legal notices to the public 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 2016 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:	805,202			805,202
Deductions:				
LEGAL NOTICES CONTRACTS	-200,000			
ELECTIONS CONTRACTS	-225,000			
Total Deductions:	-425,000			-425,000
Inbound Costs:				
BUILDING DEPRECIATION	15,136		15,136	
HUMAN RESOURCES		2,457	2,457	
CITY ATTORNEY OFFICE		95	95	
INFORMATION TECHNOLOGY		2,039	2,039	
RISK MANAGEMENT		320	320	
NONDEPARTMENTAL	11,161	80	11,241	
CITY MANAGER	2,792	605	3,397	
STREETS & MAINTENANCE	18,559	535	19,094	
MUNICIPAL CLERK-CITY CLERK		163	163	
MAYOR AND COUNCIL		1,780	1,780	
COMPTROLLER		2,594	2,594	
Total Allocated Additions:	47,648	10,668	58,316	58,316
Total To Be Allocated:	427,850	10,668		438,518

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	Total	G&A	MAYOR/COUNCIL	ENV SVCS SUPPORT	ECONOMIC DEVELOPMENT
Wages & Benefits					
SALARIES & WAGES	238,004	106,364	19,992	6,855	31,726
FRINGE BENEFITS	89,358	39,934	7,506	2,574	11,911
Other Expense & Cost					
CONTRACTUAL SERVICES	17,400	7,776	1,462	501	2,319
INTERPRETER SERVICES	19,500	0	7,800	0	0
*LEGAL NOTICES CONTRACTS	200,000	0	0	0	0
*ELECTIONS CONTRACTS	225,000	0	0	0	0
MATERIALS/SUPPLIES	3,840	1,716	323	111	512
OPERATING EXP	12,100	5,408	1,016	348	1,613
Departmental Total					
Expenditures Per Financial Statement	805,202				
Deductions					
*Total Disallowed Costs	(425,000)	0	0	0	0
Functional Cost					
	380,202	161,198	38,099	10,389	48,081
Allocation Step 1					
Inbound - All Others	47,648	47,648	0	0	0
Reallocate Admin Costs		(208,846)	36,331	9,907	45,853
Unallocated Costs	(109,391)	0	0	0	0
1st Allocation	318,459	0	74,430	20,296	93,934
Allocation Step 2					
Inbound - All Others	10,668	10,668	0	0	0
Reallocate Admin Costs		(10,668)	1,856	503	2,339
Unallocated Costs	(2,730)	0	0	0	0
2nd Allocation	7,938	0	1,856	503	2,339
Total For MUNICIPAL CLERK-CITY CLERK					
Schedule .3 Total	326,397	0	76,286	20,799	96,273

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK**

	OPEN RECORDS REQUESTS	LEGAL NOTICES**	INTERPRETER SVCS-PUBLIC**
Wages & Benefits			
SALARIES & WAGES	43,840	9,139	20,088
FRINGE BENEFITS	16,460	3,431	7,542
Other Expense & Cost			
CONTRACTUAL SERVICES	3,205	668	1,469
INTERPRETER SERVICES	0	0	11,700
*LEGAL NOTICES CONTRACTS	0	0	0
*ELECTIONS CONTRACTS	0	0	0
MATERIALS/SUPPLIES	707	147	324
OPERATING EXP	2,229	465	1,021
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	66,441	13,850	42,144
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	63,358	13,206	40,191
Unallocated Costs	0	(27,056)	(82,335)
1st Allocation	129,799	0	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	3,240	677	2,053
Unallocated Costs	0	(677)	(2,053)
2nd Allocation	3,240	0	0
Total For MUNICIPAL CLERK-CITY CLERK			
Schedule .3 Total	133,039	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	74,430		74,430	1,856	76,286
Schedule .4 Total for MAYOR/COUNCIL	100	100.000000	74,430		74,430	1,856	76,286

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	20,296		20,296	503	20,799
Schedule .4 Total for ENV SVCS SUPPORT	100	100.000000	20,296		20,296	503	20,799

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - ECONOMIC DEVELOPMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	100	100.000000	93,934		93,934	2,339	96,273
Schedule .4 Total for ECONOMIC DEVELOPMENT	100	100.000000	93,934		93,934	2,339	96,273

Allocation Basis: DIRECT ALLOCATION TO CITY DEVELOPMENT
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	20,475,914	3.196500	4,150		4,150		4,150
CITY MANAGER	2,893,192	0.451657	586		586		586
STREETS & MAINTENANCE	54,525,938	8.512057	11,048		11,048		11,048
MUNICIPAL CLERK-CITY CLERK	805,202	0.125700	163		163		163
MAYOR AND COUNCIL	1,315,010	0.205287	264		264	5	269
COMPTROLLER	2,228,207	0.347846	451		451	10	461
PURCHASING	1,309,388	0.204409	264		264	5	269
HUMAN RESOURCES	2,068,125	0.322855	419		419	9	428
CITY ATTORNEY OFFICE	3,650,078	0.569815	739		739	16	755
INFORMATION TECHNOLOGY	11,634,192	1.816216	2,355		2,355	65	2,420
RISK MANAGEMENT	64,717,582	10.103077	13,115		13,115	361	13,476
PLANNING & INSPECTION	8,419,880	1.314429	1,704		1,704	43	1,747
TAX OFFICE	2,015,261	0.314603	407		407	8	415
METRO PLANNING ORGAN.- M.P.O.	2,274,275	0.355038	460		460	10	470
MUNICIPAL CLERK	5,748,062	0.897331	1,163		1,163	25	1,188
POLICE	120,250,728	18.772368	24,386		24,386	823	25,209
FIRE DEPT	98,205,056	15.330814	19,898		19,898	572	20,470
ENVIRONMENTAL SERVICES	45,208,554	7.057518	9,160		9,160	251	9,411
CAPITAL IMPROVEMENT	6,884,118	1.074681	1,394		1,394	33	1,427
PUBLIC HEALTH	18,286,096	2.854647	3,706		3,706	100	3,806
PARKS AND RECREATION	21,790,343	3.401696	4,416		4,416	119	4,535
ZOO	6,450,419	1.006976	1,305		1,305	30	1,335
LIBRARY	8,902,428	1.389760	1,804		1,804	46	1,850
DEPT OF MUSEUMS & CULTURAL AFF	4,171,314	0.651185	845		845	18	863
DESTINATION EL PASO	9,485,750	1.480823	1,922		1,922	50	1,972
ECONOMIC DEVELOPMENT	9,207,715	1.437419	1,864		1,864	47	1,911
SUN METRO	62,954,569	9.827852	12,757		12,757	352	13,109
AIRPORT	33,098,975	5.167089	6,706		6,706	185	6,891
COMMUNITY/HUMAN DEVELOPMENT	3,305,160	0.515969	669		669	15	684
INTERNATIONAL BRIDGES	8,291,468	1.294383	1,679		1,679	42	1,721
Schedule .4 Total for OPEN RECORDS REQUESTS	640,572,999	100.000000	129,799		129,799	3,240	133,039

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 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	ECONOMIC DEVELOPMENT	OPEN RECORDS REQUESTS
NONDEPARTMENTAL	4,150	0	0	0	4,150
CITY MANAGER	586	0	0	0	586
STREETS & MAINTENANCE	11,048	0	0	0	11,048
MUNICIPAL CLERK-CITY CLERK	163	0	0	0	163
MAYOR AND COUNCIL	76,555	76,286	0	0	269
COMPTROLLER	461	0	0	0	461
PURCHASING	269	0	0	0	269
HUMAN RESOURCES	428	0	0	0	428
CITY ATTORNEY OFFICE	755	0	0	0	755
INFORMATION TECHNOLOGY	2,420	0	0	0	2,420
RISK MANAGEMENT	13,476	0	0	0	13,476
PLANNING & INSPECTION	98,020	0	0	96,273	1,747
TAX OFFICE	415	0	0	0	415
METRO PLANNING ORGAN.- M.P.O.	470	0	0	0	470
MUNICIPAL CLERK	1,188	0	0	0	1,188
POLICE	25,209	0	0	0	25,209
FIRE DEPT	20,470	0	0	0	20,470
ENVIRONMENTAL SERVICES	30,210	0	20,799	0	9,411
CAPITAL IMPROVEMENT	1,427	0	0	0	1,427
PUBLIC HEALTH	3,806	0	0	0	3,806
PARKS AND RECREATION	4,535	0	0	0	4,535
ZOO	1,335	0	0	0	1,335
LIBRARY	1,850	0	0	0	1,850
DEPT OF MUSEUMS & CULTURAL AFF	863	0	0	0	863
DESTINATION EL PASO	1,972	0	0	0	1,972
ECONOMIC DEVELOPMENT	1,911	0	0	0	1,911
SUN METRO	13,109	0	0	0	13,109
AIRPORT	6,891	0	0	0	6,891
COMMUNITY/HUMAN DEVELOPMENT	684	0	0	0	684
INTERNATIONAL BRIDGES	1,721	0	0	0	1,721
Direct Bill	0	0	0	0	0
Total	326,397	76,286	20,799	96,273	133,039

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 are functionalized and allocated as follows:

- City Administration - Costs associated with the general management of City operations are allocated based upon the number of employees assigned to each department.
- Budget Review - Costs associated with the Council's role as budget administrators are allocated based upon budgeted operating expenditures.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MAYOR AND COUNCIL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,275,010			1,275,010
Inbound Costs:				
BUILDING DEPRECIATION	75,049		75,049	
HUMAN RESOURCES		18,176	18,176	
CITY ATTORNEY OFFICE		193,124	193,124	
INFORMATION TECHNOLOGY		102,543	102,543	
RISK MANAGEMENT		1,290	1,290	
NONDEPARTMENTAL	50,516	369	50,885	
CITY MANAGER	19,702	4,636	24,338	
STREETS & MAINTENANCE	87,925	2,920	90,845	
MUNICIPAL CLERK-CITY CLERK	74,694	1,861	76,555	
MAYOR AND COUNCIL		4,786	4,786	
COMPTROLLER		9,782	9,782	
PURCHASING		352	352	
Total Allocated Additions:	307,886	339,839	647,725	647,725
Total To Be Allocated:	1,582,896	339,839		1,922,735

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MAYOR AND COUNCIL

	Total	G&A	CITY ADMIN	BUDGET REVIEW
Wages & Benefits				
SALARIES & WAGES	879,637	0	439,819	439,818
FRINGE BENEFITS	292,068	0	146,034	146,034
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	1,275,010			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	1,275,010	0	637,506	637,504
Allocation Step 1				
Inbound - All Others	307,886	0	153,965	153,921
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,582,896	0	791,471	791,425
Allocation Step 2				
Inbound - All Others	339,839	0	170,156	169,683
2nd Allocation	339,839	0	170,156	169,683
Total For MAYOR AND COUNCIL				
Schedule .3 Total	1,922,735	0	961,627	961,108

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	6.00	0.099852	788		788		788
CITY MANAGER	34.60	0.575814	4,559		4,559		4,559
STREETS & MAINTENANCE	417.00	6.939718	54,926		54,926		54,926
MUNICIPAL CLERK-CITY CLERK	6.00	0.099852	788		788		788
MAYOR AND COUNCIL	24.00	0.399408	3,161		3,161		3,161
COMPTROLLER	33.50	0.557507	4,413		4,413	1,024	5,437
PURCHASING	24.00	0.399408	3,161		3,161	731	3,892
HUMAN RESOURCES	40.05	0.666512	5,274		5,274	1,225	6,499
CITY ATTORNEY OFFICE	41.00	0.682322	5,400		5,400	1,256	6,656
INFORMATION TECHNOLOGY	86.75	1.443694	11,426		11,426	2,663	14,089
RISK MANAGEMENT	4.00	0.066568	527		527	118	645
PLANNING & INSPECTION	132.00	2.196745	17,385		17,385	4,068	21,453
TAX OFFICE	24.50	0.407729	3,225		3,225	748	3,973
METRO PLANNING ORGAN.- M.P.O.	14.00	0.232988	1,841		1,841	427	2,268
MUNICIPAL CLERK	85.60	1.424556	11,275		11,275	2,627	13,902
POLICE	1,373.80	22.862794	180,973		180,973	42,456	223,429
FIRE DEPT	1,121.80	18.669005	147,759		147,759	34,571	182,330
ENVIRONMENTAL SERVICES	458.50	7.630361	60,392		60,392	14,126	74,518
CAPITAL IMPROVEMENT	93.25	1.551867	12,282		12,282	2,867	15,149
PUBLIC HEALTH	281.20	4.679733	37,039		37,039	8,663	45,702
PARKS AND RECREATION	384.89	6.405343	50,696		50,696	11,858	62,554
ZOO	115.25	1.917992	15,180		15,180	3,551	18,731
LIBRARY	148.75	2.475499	19,590		19,590	4,583	24,173
DEPT OF MUSEUMS & CULTURAL AFF	61.85	1.029308	8,145		8,145	1,904	10,049
ECONOMIC DEVELOPMENT	24.00	0.399408	3,161		3,161	731	3,892
SUN METRO	638.75	10.630083	84,132		84,132	19,689	103,821
AIRPORT	226.60	3.771079	29,846		29,846	6,978	36,824
COMMUNITY/HUMAN DEVELOPMENT	37.00	0.615754	4,873		4,873	1,131	6,004
INTERNATIONAL BRIDGES	70.25	1.169101	9,254		9,254	2,161	11,415
Schedule .4 Total for CITY ADMIN	6,008.89	100.000000	791,471		791,471	170,156	961,627

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	20,475,914	3.196500	25,296		25,296		25,296
CITY MANAGER	2,893,192	0.451657	3,572		3,572		3,572
STREETS & MAINTENANCE	54,525,938	8.512057	67,368		67,368		67,368
MUNICIPAL CLERK-CITY CLERK	805,202	0.125700	992		992		992
MAYOR AND COUNCIL	1,315,010	0.205287	1,625		1,625		1,625
COMPTROLLER	2,228,207	0.347846	2,753		2,753	672	3,425
PURCHASING	1,309,388	0.204409	1,618		1,618	391	2,009
HUMAN RESOURCES	2,068,125	0.322855	2,554		2,554	618	3,172
CITY ATTORNEY OFFICE	3,650,078	0.569815	4,511		4,511	1,096	5,607
INFORMATION TECHNOLOGY	11,634,192	1.816216	14,375		14,375	3,514	17,889
RISK MANAGEMENT	64,717,582	10.103077	79,959		79,959	19,589	99,548
PLANNING & INSPECTION	8,419,880	1.314429	10,402		10,402	2,544	12,946
TAX OFFICE	2,015,261	0.314603	2,490		2,490	604	3,094
METRO PLANNING ORGAN.- M.P.O.	2,274,275	0.355038	2,810		2,810	683	3,493
MUNICIPAL CLERK	5,748,062	0.897331	7,102		7,102	1,735	8,837
POLICE	120,250,728	18.772368	148,577		148,577	36,523	185,100
FIRE DEPT	98,205,056	15.330814	121,330		121,330	29,729	151,059
ENVIRONMENTAL SERVICES	45,208,554	7.057518	55,854		55,854	13,678	69,532
CAPITAL IMPROVEMENT	6,884,118	1.074681	8,506		8,506	2,079	10,585
PUBLIC HEALTH	18,286,096	2.854647	22,591		22,591	5,531	28,122
PARKS AND RECREATION	21,790,343	3.401696	26,921		26,921	6,596	33,517
ZOO	6,450,419	1.006976	7,970		7,970	1,950	9,920
LIBRARY	8,902,428	1.389760	10,998		10,998	2,687	13,685
DEPT OF MUSEUMS & CULTURAL AFF	4,171,314	0.651185	5,152		5,152	1,255	6,407
DESTINATION EL PASO	9,485,750	1.480823	11,721		11,721	2,867	14,588
ECONOMIC DEVELOPMENT	9,207,715	1.437419	11,376		11,376	2,782	14,158
SUN METRO	62,954,569	9.827852	77,781		77,781	19,052	96,833
AIRPORT	33,098,975	5.167089	40,893		40,893	10,015	50,908
COMMUNITY/HUMAN DEVELOPMENT	3,305,160	0.515969	4,083		4,083	991	5,074
INTERNATIONAL BRIDGES	8,291,468	1.294383	10,245		10,245	2,502	12,747
Schedule .4 Total for BUDGET REVIEW	640,572,999	100.000000	791,425		791,425	169,683	961,108

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 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	26,084	788	25,296
CITY MANAGER	8,131	4,559	3,572
STREETS & MAINTENANCE	122,294	54,926	67,368
MUNICIPAL CLERK-CITY CLERK	1,780	788	992
MAYOR AND COUNCIL	4,786	3,161	1,625
COMPTROLLER	8,862	5,437	3,425
PURCHASING	5,901	3,892	2,009
HUMAN RESOURCES	9,671	6,499	3,172
CITY ATTORNEY OFFICE	12,263	6,656	5,607
INFORMATION TECHNOLOGY	31,978	14,089	17,889
RISK MANAGEMENT	100,193	645	99,548
PLANNING & INSPECTION	34,399	21,453	12,946
TAX OFFICE	7,067	3,973	3,094
METRO PLANNING ORGAN.- M.P.O.	5,761	2,268	3,493
MUNICIPAL CLERK	22,739	13,902	8,837
POLICE	408,529	223,429	185,100
FIRE DEPT	333,389	182,330	151,059
ENVIRONMENTAL SERVICES	144,050	74,518	69,532
CAPITAL IMPROVEMENT	25,734	15,149	10,585
PUBLIC HEALTH	73,824	45,702	28,122
PARKS AND RECREATION	96,071	62,554	33,517
ZOO	28,651	18,731	9,920
LIBRARY	37,858	24,173	13,685
DEPT OF MUSEUMS & CULTURAL AFF	16,456	10,049	6,407
DESTINATION EL PASO	14,588	0	14,588
ECONOMIC DEVELOPMENT	18,050	3,892	14,158
SUN METRO	200,654	103,821	96,833
AIRPORT	87,732	36,824	50,908
COMMUNITY/HUMAN DEVELOPMENT	11,078	6,004	5,074
INTERNATIONAL BRIDGES	24,162	11,415	12,747
Direct Bill	0	0	0
Total	1,922,735	961,627	961,108

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 expenditures by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash investments.
- Fiscal Operations – Cost associated with disbursement are allocated based upon the total general ledger transactions by department.
- Grant Accounting - Costs associated with accounting services provided to grant-funded programs are allocated based upon grant expenditures. The Health fund has been excluded from this allocation. HUD has also been excluded from the allocation as they pay directly for these services.
- Annual Audit - Costs associated with the fee for the City's annual independent audit are allocated based upon total actual expenditures by department. Sun Metro, Airport, Environmental Services, and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
- Capital Assets – Costs associated with capital assets are allocated based on the costs of general equipment assigned.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,025,168			2,025,168
Inbound Costs:				
BUILDING DEPRECIATION	73,157		73,157	
HUMAN RESOURCES		15,722	15,722	
CITY ATTORNEY OFFICE		62,534	62,534	
INFORMATION TECHNOLOGY		399,266	399,266	
RISK MANAGEMENT		1,801	1,801	
NONDEPARTMENTAL	141,223	1,061	142,284	
CITY MANAGER	11,678	2,586	14,264	
STREETS & MAINTENANCE	115,883	2,998	118,881	
MUNICIPAL CLERK-CITY CLERK	451	10	461	
MAYOR AND COUNCIL	7,166	1,696	8,862	
COMPTROLLER		11,052	11,052	
PURCHASING		6,022	6,022	
Total Allocated Additions:	<u>349,558</u>	<u>504,748</u>	854,306	854,306
Total To Be Allocated:	<u>2,374,726</u>	<u>504,748</u>		<u>2,879,474</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department COMPTRROLLER**

	Total	G&A	FIN/REPORTING	TREASURY	FISCAL OPER
Wages & Benefits					
SALARIES	1,317,591	199,940	152,022	173,349	468,406
FRINGE BENEFITS	400,765	53,343	44,963	46,145	162,534
Other Expense & Cost					
AUDIT SERVICES	240,000	0	0	0	0
CONTRACTUAL SERVICES	37,801	4,414	20,412	454	2,792
MATERIALS/SUPPLIES	16,781	1,625	4,500	500	4,250
OPERATING EXPENSES	12,230	1,658	5,339	1,850	1,800
Departmental Total					
Expenditures Per Financial Statement	2,025,168				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,025,168	260,980	227,236	222,298	639,782
Allocation Step 1					
Inbound - All Others	349,558	53,020	40,334	46,004	124,289
Reallocate Admin Costs		(314,000)	40,770	40,881	116,428
Unallocated Costs	0	0	0	0	0
1st Allocation	2,374,726	0	308,340	309,183	880,499
Allocation Step 2					
Inbound - All Others	504,748	76,499	58,194	66,379	179,725
Reallocate Admin Costs		(76,499)	9,935	9,960	28,366
Unallocated Costs	0	0	0	0	0
2nd Allocation	504,748	0	68,129	76,339	208,091
Total For COMPTRROLLER					
Schedule .3 Total	2,879,474	0	376,469	385,522	1,088,590

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department COMPTRROLLER**

	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
Wages & Benefits			
SALARIES	240,710	0	83,164
FRINGE BENEFITS	72,112	0	21,668
Other Expense & Cost			
AUDIT SERVICES	0	240,000	0
CONTRACTUAL SERVICES	9,024	0	705
MATERIALS/SUPPLIES	3,731	0	2,175
OPERATING EXPENSES	983	0	600
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	326,560	240,000	108,312
Allocation Step 1			
Inbound - All Others	63,861	0	22,050
Reallocate Admin Costs	59,491	36,568	19,862
Unallocated Costs	0	0	0
1st Allocation	449,912	276,568	150,224
Allocation Step 2			
Inbound - All Others	92,148	0	31,803
Reallocate Admin Costs	14,494	8,908	4,836
Unallocated Costs	0	0	0
2nd Allocation	106,642	8,908	36,639
Total For COMPTRROLLER			
Schedule .3 Total	556,554	285,476	186,863

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	20,475,914	3.196500	9,854		9,854		9,854
CITY MANAGER	2,893,192	0.451657	1,390		1,390		1,390
STREETS & MAINTENANCE	54,525,938	8.512057	26,250		26,250		26,250
MUNICIPAL CLERK-CITY CLERK	805,202	0.125700	386		386		386
MAYOR AND COUNCIL	1,315,010	0.205287	630		630		630
COMPTROLLER	2,228,207	0.347846	1,069		1,069		1,069
PURCHASING	1,309,388	0.204409	627		627	154	781
HUMAN RESOURCES	2,068,125	0.322855	993		993	245	1,238
CITY ATTORNEY OFFICE	3,650,078	0.569815	1,756		1,756	433	2,189
INFORMATION TECHNOLOGY	11,634,192	1.816216	5,597		5,597	1,410	7,007
RISK MANAGEMENT	64,717,582	10.103077	31,153		31,153	7,889	39,042
PLANNING & INSPECTION	8,419,880	1.314429	4,052		4,052	1,018	5,070
TAX OFFICE	2,015,261	0.314603	970		970	239	1,209
METRO PLANNING ORGAN.- M.P.O.	2,274,275	0.355038	1,091		1,091	267	1,358
MUNICIPAL CLERK	5,748,062	0.897331	2,763		2,763	692	3,455
POLICE	120,250,728	18.772368	57,938		57,938	14,895	72,833
FIRE DEPT	98,205,056	15.330814	47,267		47,267	11,981	59,248
ENVIRONMENTAL SERVICES	45,208,554	7.057518	21,759		21,759	5,503	27,262
CAPITAL IMPROVEMENT	6,884,118	1.074681	3,309		3,309	830	4,139
PUBLIC HEALTH	18,286,096	2.854647	8,800		8,800	2,219	11,019
PARKS AND RECREATION	21,790,343	3.401696	10,488		10,488	2,649	13,137
ZOO	6,450,419	1.006976	3,100		3,100	781	3,881
LIBRARY	8,902,428	1.389760	4,284		4,284	1,076	5,360
DEPT OF MUSEUMS & CULTURAL AFF	4,171,314	0.651185	2,005		2,005	497	2,502
DESTINATION EL PASO	9,485,750	1.480823	4,568		4,568	1,146	5,714
ECONOMIC DEVELOPMENT	9,207,715	1.437419	4,432		4,432	1,112	5,544
SUN METRO	62,954,569	9.827852	30,303		30,303	7,671	37,974
AIRPORT	33,098,975	5.167089	15,926		15,926	4,030	19,956
COMMUNITY/HUMAN DEVELOPMENT	3,305,160	0.515969	1,588		1,588	392	1,980
INTERNATIONAL BRIDGES	8,291,468	1.294383	3,992		3,992	1,000	4,992
Schedule .4 Total for FIN/REPORTING	640,572,999	100.000000	308,340		308,340	68,129	376,469

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 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	984,078	0.403377	1,244		1,244		1,244
CITY MANAGER	207,736	0.085152	262		262		262
STREETS & MAINTENANCE	2,214,242	0.907625	2,802		2,802		2,802
MUNICIPAL CLERK-CITY CLERK	51,004	0.020907	63		63		63
MAYOR AND COUNCIL	92,560	0.037941	117		117		117
COMPTROLLER	140,003	0.057388	178		178		178
PURCHASING	72,266	0.029622	90		90	18	108
HUMAN RESOURCES	139,305	0.057102	175		175	42	217
CITY ATTORNEY OFFICE	247,957	0.101638	313		313	73	386
INFORMATION TECHNOLOGY	815,640	0.334334	1,031		1,031	251	1,282
RISK MANAGEMENT	25,913,120	10.621876	32,842		32,842	8,221	41,063
PLANNING & INSPECTION	631,393	0.258810	798		798	191	989
TAX OFFICE	3,396,007	1.392035	4,305		4,305	1,069	5,374
MUNICIPAL CLERK	336,800	0.138055	424		424	100	524
POLICE	8,923,788	3.657891	11,307		11,307	2,822	14,129
FIRE DEPT	6,933,882	2.842222	8,785		8,785	2,190	10,975
CAPITAL IMPROVEMENT	333,136	0.136554	420		420	98	518
PUBLIC HEALTH	3,908,434	1.602080	4,951		4,951	1,231	6,182
PARKS AND RECREATION	1,426,158	0.584587	1,806		1,806	443	2,249
ZOO	292,198	0.119773	370		370	85	455
LIBRARY	641,280	0.262863	810		810	196	1,006
DEPT OF MUSEUMS & CULTURAL AFF	170,683	0.069964	217		217	51	268
AIRPORT	69,454,985	28.469834	88,024		88,024	22,060	110,084
COMMUNITY/HUMAN DEVELOPMENT	3,749,904	1.537098	4,752		4,752	1,180	5,932
INTERNATIONAL BRIDGES	4,409,084	1.807298	5,587		5,587	1,390	6,977
ALL OTHERS	108,474,283	44.463974	137,510		137,510	34,628	172,138
Schedule .4 Total for TREASURY	243,959,926	100.000000	309,183		309,183	76,339	385,522

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	42,763	3.608722	31,776		31,776		31,776
CITY MANAGER	10,520	0.887771	7,813		7,813		7,813
STREETS & MAINTENANCE	61,531	5.192533	45,721		45,721		45,721
MUNICIPAL CLERK-CITY CLERK	2,280	0.192407	1,692		1,692		1,692
MAYOR AND COUNCIL	11,172	0.942793	8,296		8,296		8,296
COMPTROLLER	11,513	0.971569	8,551		8,551		8,551
PURCHASING	3,388	0.285910	2,515		2,515	663	3,178
HUMAN RESOURCES	7,010	0.591566	5,208		5,208	1,384	6,592
CITY ATTORNEY OFFICE	5,424	0.457725	4,028		4,028	1,068	5,096
INFORMATION TECHNOLOGY	59,036	4.981983	43,863		43,863	11,748	55,611
RISK MANAGEMENT	8,426	0.711061	6,258		6,258	1,663	7,921
PLANNING & INSPECTION	90,465	7.634242	67,220		67,220	18,005	85,225
TAX OFFICE	7,483	0.631482	5,559		5,559	1,475	7,034
METRO PLANNING ORGAN.- M.P.O.	6,576	0.554941	4,887		4,887	1,294	6,181
MUNICIPAL CLERK	16,498	1.392248	12,257		12,257	3,266	15,523
POLICE	149,149	12.586520	110,872		110,872	29,924	140,796
FIRE DEPT	73,065	6.165875	54,290		54,290	14,543	68,833
ENVIRONMENTAL SERVICES	122,667	10.351733	91,147		91,147	24,411	115,558
CAPITAL IMPROVEMENT	14,145	1.193681	10,510		10,510	2,800	13,310
PUBLIC HEALTH	110,070	9.288686	81,786		81,786	21,902	103,688
PARKS AND RECREATION	73,005	6.160811	54,243		54,243	14,528	68,771
ZOO	25,935	2.188626	19,267		19,267	5,154	24,421
LIBRARY	34,263	2.891417	25,456		25,456	6,813	32,269
DEPT OF MUSEUMS & CULTURAL AFF	20,572	1.736048	15,283		15,283	4,086	19,369
DESTINATION EL PASO	2,221	0.187428	1,649		1,649	433	2,082
SUN METRO	31,064	2.621457	23,081		23,081	6,178	29,259
AIRPORT	103,475	8.732141	76,884		76,884	20,591	97,475
COMMUNITY/HUMAN DEVELOPMENT	61,347	5.177006	45,584		45,584	12,205	57,789
INTERNATIONAL BRIDGES	19,927	1.681618	14,803		14,803	3,957	18,760
Schedule .4 Total for FISCAL OPER	1,184,990	100.000000	880,499		880,499	208,091	1,088,590

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	20,134,984	53.138728	239,090		239,090		239,090
POLICE	6,847,303	18.070885	81,304		81,304	41,118	122,422
FIRE DEPT	836,741	2.208264	9,931		9,931	5,017	14,948
ENVIRONMENTAL SERVICES	1,022,358	2.698130	12,137		12,137	6,132	18,269
PARKS AND RECREATION	625,714	1.651337	7,428		7,428	3,746	11,174
DEPT OF MUSEUMS & CULTURAL AFF	183,430	0.484095	2,176		2,176	1,090	3,266
SUN METRO	537,329	1.418078	6,379		6,379	3,213	9,592
AIRPORT	7,678,150	20.263594	91,168		91,168	46,182	137,350
ALL OTHERS	25,345	0.066889	299		299	144	443
Schedule .4 Total for GRANTS	37,891,354	100.000000	449,912		449,912	106,642	556,554

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

Allocation Source: SINGLE AUDIT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	20,475,914	4.170082	11,531		11,531		11,531
CITY MANAGER	2,893,192	0.589221	1,630		1,630		1,630
STREETS & MAINTENANCE	54,525,938	11.104640	30,713		30,713		30,713
MUNICIPAL CLERK-CITY CLERK	805,202	0.163986	453		453		453
MAYOR AND COUNCIL	1,315,010	0.267812	739		739		739
COMPTROLLER	2,228,207	0.453792	1,254		1,254		1,254
PURCHASING	1,309,388	0.266667	736		736	27	763
HUMAN RESOURCES	2,068,125	0.421190	1,163		1,163	43	1,206
CITY ATTORNEY OFFICE	3,650,078	0.743367	2,055		2,055	74	2,129
INFORMATION TECHNOLOGY	11,634,192	2.369395	6,551		6,551	248	6,799
RISK MANAGEMENT	64,717,582	13.180249	36,453		36,453	1,402	37,855
PLANNING & INSPECTION	8,419,880	1.714775	4,741		4,741	178	4,919
TAX OFFICE	2,015,261	0.410424	1,134		1,134	41	1,175
METRO PLANNING ORGAN.- M.P.O.	2,274,275	0.463174	1,280		1,280	47	1,327
MUNICIPAL CLERK	5,748,062	1.170638	3,236		3,236	120	3,356
POLICE	120,250,728	24.490017	67,760		67,760	2,713	70,473
FIRE DEPT	98,205,056	20.000238	55,314		55,314	2,132	57,446
CAPITAL IMPROVEMENT	6,884,118	1.402005	3,876		3,876	147	4,023
PUBLIC HEALTH	18,286,096	3.724108	10,299		10,299	391	10,690
PARKS AND RECREATION	21,790,343	4.437776	12,273		12,273	468	12,741
ZOO	6,450,419	1.313679	3,631		3,631	137	3,768
LIBRARY	8,902,428	1.813050	5,012		5,012	189	5,201
DEPT OF MUSEUMS & CULTURAL AFF	4,171,314	0.849521	2,348		2,348	85	2,433
DESTINATION EL PASO	9,485,750	1.931848	5,341		5,341	202	5,543
ECONOMIC DEVELOPMENT	9,207,715	1.875224	5,184		5,184	196	5,380
COMMUNITY/HUMAN DEVELOPMENT	3,305,160	0.673122	1,861		1,861	68	1,929
Schedule .4 Total for ANNUAL AUDIT	491,019,433	100.000000	276,568		276,568	8,908	285,476

Allocation Basis: TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	116,497	1.686466	2,530		2,530		2,530
CITY MANAGER	293,830	4.253622	6,387		6,387		6,387
STREETS & MAINTENANCE	2,002,910	28.995072	43,578		43,578		43,578
INFORMATION TECHNOLOGY	1,986,974	28.764375	43,208		43,208	16,273	59,481
PLANNING & INSPECTION	414,677	6.003060	9,017		9,017	3,362	12,379
POLICE	308,792	4.470219	6,711		6,711	2,504	9,215
FIRE DEPT	1,298,322	18.795123	28,236		28,236	10,583	38,819
PUBLIC HEALTH	46,228	0.669218	1,002		1,002	369	1,371
PARKS AND RECREATION	352,635	5.104911	7,668		7,668	2,861	10,529
ZOO	30,154	0.436524	655		655	239	894
LIBRARY	27,027	0.391256	586		586	213	799
DEPT OF MUSEUMS & CULTURAL AFF	29,714	0.430154	646		646	235	881
Schedule .4 Total for CAPITAL ASSESTS	6,907,760	100.000000	150,224		150,224	36,639	186,863

Allocation Basis: DEPRECIATION OF EQUIPMENT
Allocation Source: FY 2015 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS
NONDEPARTMENTAL	56,935	9,854	1,244	31,776	0
CITY MANAGER	17,482	1,390	262	7,813	0
STREETS & MAINTENANCE	388,154	26,250	2,802	45,721	239,090
MUNICIPAL CLERK-CITY CLERK	2,594	386	63	1,692	0
MAYOR AND COUNCIL	9,782	630	117	8,296	0
COMPTROLLER	11,052	1,069	178	8,551	0
PURCHASING	4,830	781	108	3,178	0
HUMAN RESOURCES	9,253	1,238	217	6,592	0
CITY ATTORNEY OFFICE	9,800	2,189	386	5,096	0
INFORMATION TECHNOLOGY	130,180	7,007	1,282	55,611	0
RISK MANAGEMENT	125,881	39,042	41,063	7,921	0
PLANNING & INSPECTION	108,582	5,070	989	85,225	0
TAX OFFICE	14,792	1,209	5,374	7,034	0
METRO PLANNING ORGAN.- M.P.O.	8,866	1,358	0	6,181	0
MUNICIPAL CLERK	22,858	3,455	524	15,523	0
POLICE	429,868	72,833	14,129	140,796	122,422
FIRE DEPT	250,269	59,248	10,975	68,833	14,948
ENVIRONMENTAL SERVICES	161,089	27,262	0	115,558	18,269
CAPITAL IMPROVEMENT	21,990	4,139	518	13,310	0
PUBLIC HEALTH	132,950	11,019	6,182	103,688	0
PARKS AND RECREATION	118,601	13,137	2,249	68,771	11,174
ZOO	33,419	3,881	455	24,421	0
LIBRARY	44,635	5,360	1,006	32,269	0
DEPT OF MUSEUMS & CULTURAL AFF	28,719	2,502	268	19,369	3,266
DESTINATION EL PASO	13,339	5,714	0	2,082	0
ECONOMIC DEVELOPMENT	10,924	5,544	0	0	0
SUN METRO	76,825	37,974	0	29,259	9,592
AIRPORT	364,865	19,956	110,084	97,475	137,350
COMMUNITY/HUMAN DEVELOPMENT	67,630	1,980	5,932	57,789	0
INTERNATIONAL BRIDGES	30,729	4,992	6,977	18,760	0
ALL OTHERS	172,581	0	172,138	0	443
Direct Bill	0	0	0	0	0
Total	2,879,474	376,469	385,522	1,088,590	556,554

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department COMPROLLER

Receiving Department	ANNUAL AUDIT	CAPITAL ASSESTS
NONDEPARTMENTAL	11,531	2,530
CITY MANAGER	1,630	6,387
STREETS & MAINTENANCE	30,713	43,578
MUNICIPAL CLERK-CITY CLERK	453	0
MAYOR AND COUNCIL	739	0
COMPROLLER	1,254	0
PURCHASING	763	0
HUMAN RESOURCES	1,206	0
CITY ATTORNEY OFFICE	2,129	0
INFORMATION TECHNOLOGY	6,799	59,481
RISK MANAGEMENT	37,855	0
PLANNING & INSPECTION	4,919	12,379
TAX OFFICE	1,175	0
METRO PLANNING ORGAN.- M.P.O.	1,327	0
MUNICIPAL CLERK	3,356	0
POLICE	70,473	9,215
FIRE DEPT	57,446	38,819
ENVIRONMENTAL SERVICES	0	0
CAPITAL IMPROVEMENT	4,023	0
PUBLIC HEALTH	10,690	1,371
PARKS AND RECREATION	12,741	10,529
ZOO	3,768	894
LIBRARY	5,201	799
DEPT OF MUSEUMS & CULTURAL AFF	2,433	881
DESTINATION EL PASO	5,543	0
ECONOMIC DEVELOPMENT	5,380	0
SUN METRO	0	0
AIRPORT	0	0
COMMUNITY/HUMAN DEVELOPMENT	1,929	0
INTERNATIONAL BRIDGES	0	0
ALL OTHERS	0	0
Direct Bill	0	0
Total	285,476	186,863

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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. Costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,260,277			1,260,277
Inbound Costs:				
BUILDING DEPRECIATION	50,453		50,453	
HUMAN RESOURCES		13,613	13,613	
CITY ATTORNEY OFFICE		6,832	6,832	
INFORMATION TECHNOLOGY		76,771	76,771	
RISK MANAGEMENT		1,290	1,290	
NONDEPARTMENTAL	37,487	278	37,765	
CITY MANAGER	49,875	12,070	61,945	
STREETS & MAINTENANCE	60,032	2,241	62,273	
MUNICIPAL CLERK-CITY CLERK	264	5	269	
MAYOR AND COUNCIL	4,779	1,122	5,901	
COMPTROLLER	3,968	862	4,830	
PURCHASING		4,605	4,605	
Total Allocated Additions:	<u>206,858</u>	<u>119,689</u>	326,547	326,547
Total To Be Allocated:	<u>1,467,135</u>	<u>119,689</u>		<u>1,586,824</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	G&A	PURCHASING
Wages & Benefits			
SALARIES & WAGES	908,406	0	908,406
FRINGE BENEFITS	300,368	0	300,368
Other Expense & Cost			
CONTRACT SVCS	12,899	0	12,899
SUPPLIES	6,549	0	6,549
OPERATING EXPENSES	32,055	0	32,055
Departmental Total			
Expenditures Per Financial Statement	1,260,277		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	1,260,277	0	1,260,277
Allocation Step 1			
Inbound - All Others	206,858	0	206,858
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,467,135	0	1,467,135
Allocation Step 2			
Inbound - All Others	119,689	0	119,689
2nd Allocation	119,689	0	119,689
Total For PURCHASING			
Schedule .3 Total	1,586,824	0	1,586,824

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	26	0.627716	9,209		9,209		9,209
STREETS & MAINTENANCE	536	12.940608	189,879		189,879		189,879
MAYOR AND COUNCIL	1	0.024143	352		352		352
COMPTROLLER	17	0.410430	6,022		6,022		6,022
PURCHASING	13	0.313858	4,605		4,605		4,605
HUMAN RESOURCES	34	0.820859	12,042		12,042	1,140	13,182
CITY ATTORNEY OFFICE	8	0.193143	2,829		2,829	265	3,094
INFORMATION TECHNOLOGY	139	3.355867	49,234		49,234	4,689	53,923
RISK MANAGEMENT	1	0.024143	352		352	30	382
PLANNING & INSPECTION	42	1.014003	14,876		14,876	1,410	16,286
TAX OFFICE	21	0.507001	7,439		7,439	705	8,144
METRO PLANNING ORGAN.- M.P.O.	30	0.724288	10,625		10,625	1,002	11,627
MUNICIPAL CLERK	64	1.545147	22,669		22,669	2,151	24,820
POLICE	257	6.204732	91,033		91,033	8,662	99,695
FIRE DEPT	221	5.335587	78,280		78,280	7,451	85,731
ENVIRONMENTAL SERVICES	373	9.005311	132,120		132,120	12,579	144,699
CAPITAL IMPROVEMENT	473	11.419604	167,542		167,542	16,028	183,570
PUBLIC HEALTH	371	8.957026	131,412		131,412	12,507	143,919
PARKS AND RECREATION	267	6.446161	94,571		94,571	9,003	103,574
ZOO	184	4.442298	65,175		65,175	6,205	71,380
LIBRARY	113	2.728151	40,021		40,021	3,805	43,826
DEPT OF MUSEUMS & CULTURAL AFF	233	5.625302	82,529		82,529	7,858	90,387
SUN METRO	304	7.339450	107,679		107,679	10,253	117,932
AIRPORT	269	6.494447	95,281		95,281	9,068	104,349
COMMUNITY/HUMAN DEVELOPMENT	65	1.569290	23,023		23,023	2,187	25,210
INTERNATIONAL BRIDGES	20	0.482859	7,085		7,085	670	7,755
ALL OTHERS	60	1.448576	21,251		21,251	2,021	23,272
Schedule .4 Total for PURCHASING	4,142	100.000000	1,467,135		1,467,135	119,689	1,586,824

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	PURCHASING
CITY MANAGER	9,209	9,209
STREETS & MAINTENANCE	189,879	189,879
MAYOR AND COUNCIL	352	352
COMPTROLLER	6,022	6,022
PURCHASING	4,605	4,605
HUMAN RESOURCES	13,182	13,182
CITY ATTORNEY OFFICE	3,094	3,094
INFORMATION TECHNOLOGY	53,923	53,923
RISK MANAGEMENT	382	382
PLANNING & INSPECTION	16,286	16,286
TAX OFFICE	8,144	8,144
METRO PLANNING ORGAN.- M.P.O.	11,627	11,627
MUNICIPAL CLERK	24,820	24,820
POLICE	99,695	99,695
FIRE DEPT	85,731	85,731
ENVIRONMENTAL SERVICES	144,699	144,699
CAPITAL IMPROVEMENT	183,570	183,570
PUBLIC HEALTH	143,919	143,919
PARKS AND RECREATION	103,574	103,574
ZOO	71,380	71,380
LIBRARY	43,826	43,826
DEPT OF MUSEUMS & CULTURAL AFF	90,387	90,387
SUN METRO	117,932	117,932
AIRPORT	104,349	104,349
COMMUNITY/HUMAN DEVELOPMENT	25,210	25,210
INTERNATIONAL BRIDGES	7,755	7,755
ALL OTHERS	23,272	23,272
Direct Bill	0	0
Total	1,586,824	1,586,824

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,068,125			2,068,125
Inbound Costs:				
BUILDING DEPRECIATION	88,421		88,421	
HUMAN RESOURCES		24,481	24,481	
CITY ATTORNEY OFFICE		7,996	7,996	
INFORMATION TECHNOLOGY		453,554	453,554	
RISK MANAGEMENT		2,154	2,154	
NONDEPARTMENTAL	444,165	3,344	447,509	
CITY MANAGER	15,510	3,490	19,000	
STREETS & MAINTENANCE	124,221	5,361	129,582	
MUNICIPAL CLERK-CITY CLERK	419	9	428	
MAYOR AND COUNCIL	7,828	1,843	9,671	
COMPTROLLER	7,539	1,714	9,253	
PURCHASING	12,042	1,140	13,182	
Total Allocated Additions:	700,145	505,086	1,205,231	1,205,231
Total To Be Allocated:	2,768,270	505,086		3,273,356

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	HR SERVICES	TUITION
Wages & Benefits				
SALARIES & WAGES	1,152,877	0	1,152,877	0
FRINGE BENEFITS	436,750	0	436,750	0
Other Expense & Cost				
CONTRACTUAL SERVICES	64,261	0	64,261	0
MATERIALS/SUPPLIES	24,872	0	24,872	0
OPERATING EXP	389,365	0	89,365	300,000
Departmental Total				
Expenditures Per Financial Statement	2,068,125			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,068,125	0	1,768,125	300,000
Allocation Step 1				
Inbound - All Others	700,145	700,145	0	0
Reallocate Admin Costs		(700,145)	700,145	0
Unallocated Costs	0	0	0	0
1st Allocation	2,768,270	0	2,468,270	300,000
Allocation Step 2				
Inbound - All Others	505,086	505,086	0	0
Reallocate Admin Costs		(505,086)	505,086	0
Unallocated Costs	0	0	0	0
2nd Allocation	505,086	0	505,086	0
Total For HUMAN RESOURCES				
Schedule .3 Total	3,273,356	0	2,973,356	300,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	6.00	0.099852	2,457		2,457		2,457
CITY MANAGER	34.60	0.575814	14,210		14,210		14,210
STREETS & MAINTENANCE	417.00	6.939718	171,291		171,291		171,291
MUNICIPAL CLERK-CITY CLERK	6.00	0.099852	2,457		2,457		2,457
MAYOR AND COUNCIL	24.00	0.399408	9,856		9,856		9,856
COMPTROLLER	33.50	0.557507	13,758		13,758		13,758
PURCHASING	24.00	0.399408	9,856		9,856		9,856
HUMAN RESOURCES	40.05	0.666512	16,448		16,448		16,448
CITY ATTORNEY OFFICE	41.00	0.682322	16,838		16,838	3,817	20,655
INFORMATION TECHNOLOGY	86.75	1.443694	35,633		35,633	8,077	43,710
RISK MANAGEMENT	4.00	0.066568	1,640		1,640	366	2,006
PLANNING & INSPECTION	132.00	2.196745	54,220		54,220	12,289	66,509
TAX OFFICE	24.50	0.407729	10,062		10,062	2,273	12,335
METRO PLANNING ORGAN.- M.P.O.	14.00	0.232988	5,752		5,752	1,299	7,051
MUNICIPAL CLERK	85.60	1.424556	35,160		35,160	7,972	43,132
POLICE	1,373.80	22.862794	564,386		564,386	128,001	692,387
FIRE DEPT	1,121.80	18.669005	460,799		460,799	104,467	565,266
ENVIRONMENTAL SERVICES	458.50	7.630361	188,333		188,333	42,702	231,035
CAPITAL IMPROVEMENT	93.25	1.551867	38,302		38,302	8,685	46,987
PUBLIC HEALTH	281.20	4.679733	115,505		115,505	26,185	141,690
PARKS AND RECREATION	384.89	6.405343	158,102		158,102	35,836	193,938
ZOO	115.25	1.917992	47,337		47,337	10,725	58,062
LIBRARY	148.75	2.475499	61,103		61,103	13,850	74,953
DEPT OF MUSEUMS & CULTURAL AFF	61.85	1.029308	25,402		25,402	5,755	31,157
ECONOMIC DEVELOPMENT	24.00	0.399408	9,856		9,856	2,226	12,082
SUN METRO	638.75	10.630083	262,378		262,378	59,482	321,860
AIRPORT	226.60	3.771079	93,077		93,077	21,103	114,180
COMMUNITY/HUMAN DEVELOPMENT	37.00	0.615754	15,196		15,196	3,434	18,630
INTERNATIONAL BRIDGES	70.25	1.169101	28,856		28,856	6,542	35,398
Schedule .4 Total for HR SERVICES	6,008.89	100.000000	2,468,270		2,468,270	505,086	2,973,356

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - TUITION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	653	0.234038	702		702		702
CITY MANAGER	4,158	1.490248	4,471		4,471		4,471
STREETS & MAINTENANCE	15,649	5.608679	16,826		16,826		16,826
MAYOR AND COUNCIL	7,738	2.773338	8,320		8,320		8,320
COMPTROLLER	1,827	0.654806	1,964		1,964		1,964
PURCHASING	3,494	1.252267	3,757		3,757		3,757
HUMAN RESOURCES	7,471	2.677643	8,033		8,033		8,033
INFORMATION TECHNOLOGY	4,106	1.471611	4,415		4,415		4,415
PLANNING & INSPECTION	7,860	2.817063	8,451		8,451		8,451
TAX OFFICE	5,186	1.858688	5,576		5,576		5,576
METRO PLANNING ORGAN.- M.P.O.	3,816	1.367673	4,103		4,103		4,103
MUNICIPAL CLERK	10,138	3.633509	10,901		10,901		10,901
POLICE	62,444	22.380239	67,141		67,141		67,141
FIRE DEPT	65,187	23.363344	70,090		70,090		70,090
CAPITAL IMPROVEMENT	13,695	4.908356	14,725		14,725		14,725
PUBLIC HEALTH	22,984	8.237579	24,713		24,713		24,713
PARKS AND RECREATION	10,838	3.884393	11,653		11,653		11,653
ZOO	5,402	1.936104	5,808		5,808		5,808
LIBRARY	16,539	5.927660	17,783		17,783		17,783
DEPT OF MUSEUMS & CULTURAL AFF	2,342	0.839384	2,518		2,518		2,518
COMMUNITY/HUMAN DEVELOPMENT	7,487	2.683378	8,050		8,050		8,050
Schedule .4 Total for TUITION	279,014	100.000000	300,000		300,000	0	300,000

Allocation Basis: TUITION REIMBURSEMENT PAID BY DEPT
Allocation Source: HR

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HR SERVICES	TUITION
NONDEPARTMENTAL	3,159	2,457	702
CITY MANAGER	18,681	14,210	4,471
STREETS & MAINTENANCE	188,117	171,291	16,826
MUNICIPAL CLERK-CITY CLERK	2,457	2,457	0
MAYOR AND COUNCIL	18,176	9,856	8,320
COMPTROLLER	15,722	13,758	1,964
PURCHASING	13,613	9,856	3,757
HUMAN RESOURCES	24,481	16,448	8,033
CITY ATTORNEY OFFICE	20,655	20,655	0
INFORMATION TECHNOLOGY	48,125	43,710	4,415
RISK MANAGEMENT	2,006	2,006	0
PLANNING & INSPECTION	74,960	66,509	8,451
TAX OFFICE	17,911	12,335	5,576
METRO PLANNING ORGAN.- M.P.O.	11,154	7,051	4,103
MUNICIPAL CLERK	54,033	43,132	10,901
POLICE	759,528	692,387	67,141
FIRE DEPT	635,356	565,266	70,090
ENVIRONMENTAL SERVICES	231,035	231,035	0
CAPITAL IMPROVEMENT	61,712	46,987	14,725
PUBLIC HEALTH	166,403	141,690	24,713
PARKS AND RECREATION	205,591	193,938	11,653
ZOO	63,870	58,062	5,808
LIBRARY	92,736	74,953	17,783
DEPT OF MUSEUMS & CULTURAL AFF	33,675	31,157	2,518
ECONOMIC DEVELOPMENT	12,082	12,082	0
SUN METRO	321,860	321,860	0
AIRPORT	114,180	114,180	0
COMMUNITY/HUMAN DEVELOPMENT	26,680	18,630	8,050
INTERNATIONAL BRIDGES	35,398	35,398	0
Direct Bill	0	0	0
Total	3,273,356	2,973,356	300,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,960,788			3,960,788
Deductions:				
INTERFUND TRANSFERS	-151,399			
DAMAGES & SETTLEMENTS	-400,000			
Total Deductions:	-551,399			-551,399
Cost Adjustments:				
PUBLIC INFOR DISTRIBUTION FEE	-2,500			
Total Departmental Cost Adjustments:	-2,500			-2,500
Inbound Costs:				
BUILDING DEPRECIATION	88,293		88,293	
HUMAN RESOURCES	16,838	3,817	20,655	
CITY ATTORNEY OFFICE		136,953	136,953	
INFORMATION TECHNOLOGY		212,187	212,187	
RISK MANAGEMENT		2,207	2,207	
NONDEPARTMENTAL	99,733	743	100,476	
CITY MANAGER	15,883	3,536	19,419	
STREETS & MAINTENANCE	132,860	5,929	138,789	
MUNICIPAL CLERK-CITY CLERK	739	16	755	
MAYOR AND COUNCIL	9,911	2,352	12,263	
COMPTROLLER	8,152	1,648	9,800	
PURCHASING	2,829	265	3,094	
Total Allocated Additions:	375,238	369,653	744,891	744,891
Total To Be Allocated:	3,782,127	369,653		4,151,780

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	Total	G&A	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,728,532	408,244	1,366,022	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	547,759	33,640	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	3,960,788				
Deductions					
*Total Disallowed Costs	(551,399)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTRIBUTION FEE	(2,500)	0	(2,500)	0	0
Functional Cost					
	3,406,889	441,884	1,511,320	386,000	113,419
Allocation Step 1					
Inbound - All Others	375,238	56,122	187,909	0	0
Reallocate Admin Costs		(498,006)	293,175	0	0
Unallocated Costs	(1,403,723)	0	0	0	(113,419)
1st Allocation	2,378,404	0	1,992,404	386,000	0
Allocation Step 2					
Inbound - All Others	369,653	55,207	185,289	0	0
Reallocate Admin Costs		(55,207)	32,501	0	0
Unallocated Costs	(151,863)	0	0	0	0
2nd Allocation	217,790	0	217,790	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	2,596,194	0	2,210,194	386,000	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	GENERAL GOVERNMENT**
<hr/>	
Wages & Benefits	
SALARIES & FRINGE BENEFITS	954,266
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	954,266
Allocation Step 1	
Inbound - All Others	131,207
Reallocate Admin Costs	204,831
Unallocated Costs	(1,290,304)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	129,157
Reallocate Admin Costs	22,706
Unallocated Costs	(151,863)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	603.00	3.845418	76,608		76,608		76,608
STREETS & MAINTENANCE	480.00	3.061029	60,982		60,982		60,982
MAYOR AND COUNCIL	1,517.00	9.674128	192,744		192,744		192,744
COMPROLLER	488.00	3.112046	62,003		62,003		62,003
HUMAN RESOURCES	43.00	0.274217	5,462		5,462		5,462
CITY ATTORNEY OFFICE	1,068.00	6.810790	135,694		135,694		135,694
INFORMATION TECHNOLOGY	154.00	0.982080	19,561		19,561	2,907	22,468
PLANNING & INSPECTION	3,662.00	23.353102	465,375		465,375	69,668	535,043
TAX OFFICE	105.00	0.669600	13,332		13,332	1,973	15,305
METRO PLANNING ORGAN.- M.P.O.	192.00	1.224412	24,396		24,396	3,634	28,030
MUNICIPAL CLERK	253.00	1.613418	32,143		32,143	4,785	36,928
FIRE DEPT	281.00	1.791978	35,700		35,700	5,321	41,021
ENVIRONMENTAL SERVICES	711.00	4.534150	90,335		90,335	13,474	103,809
CAPITAL IMPROVEMENT	1,430.00	9.119316	181,691		181,691	27,108	208,799
PUBLIC HEALTH	877.00	5.592756	111,428		111,428	16,627	128,055
PARKS AND RECREATION	261.00	1.664435	33,159		33,159	4,941	38,100
ZOO	224.00	1.428480	28,461		28,461	4,233	32,694
LIBRARY	47.00	0.299726	5,971		5,971	879	6,850
DEPT OF MUSEUMS & CULTURAL AFF	349.00	2.225623	44,338		44,338	6,611	50,949
DESTINATION EL PASO	45.00	0.286971	5,712		5,712	838	6,550
SUN METRO	116.00	0.739749	14,732		14,732	2,181	16,913
AIRPORT	1,711.00	10.911294	217,394		217,394	32,448	249,842
COMMUNITY/HUMAN DEVELOPMENT	879.00	5.605510	111,682		111,682	16,662	128,344
INTERNATIONAL BRIDGES	185.00	1.179772	23,501		23,501	3,500	27,001
Schedule .4 Total for LEGAL SVCS	15,681.00	100.000000	1,992,404		1,992,404	217,790	2,210,194

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 2016 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
NONDEPARTMENTAL	253	0.024668	95		95		95
CITY MANAGER	53,824	5.247978	20,257		20,257		20,257
STREETS & MAINTENANCE	32,902	3.208030	12,383		12,383		12,383
MUNICIPAL CLERK-CITY CLERK	253	0.024668	95		95		95
MAYOR AND COUNCIL	1,011	0.098575	380		380		380
COMPTROLLER	1,411	0.137576	531		531		531
PURCHASING	18,152	1.769867	6,832		6,832		6,832
HUMAN RESOURCES	6,732	0.656387	2,534		2,534		2,534
CITY ATTORNEY OFFICE	3,344	0.326049	1,259		1,259		1,259
INFORMATION TECHNOLOGY	3,654	0.356274	1,375		1,375		1,375
RISK MANAGEMENT	168	0.016380	63		63		63
PLANNING & INSPECTION	17,225	1.679482	6,483		6,483		6,483
TAX OFFICE	1,032	0.100623	388		388		388
METRO PLANNING ORGAN.- M.P.O.	9,104	0.887663	3,426		3,426		3,426
MUNICIPAL CLERK	12,192	1.188751	4,589		4,589		4,589
POLICE	321,647	31.361410	121,057		121,057		121,057
FIRE DEPT	260,294	25.379334	97,964		97,964		97,964
ENVIRONMENTAL SERVICES	42,995	4.192123	16,182		16,182		16,182
CAPITAL IMPROVEMENT	42,966	4.189295	16,171		16,171		16,171
PUBLIC HEALTH	11,845	1.154918	4,458		4,458		4,458
PARKS AND RECREATION	57,866	5.642084	21,778		21,778		21,778
ZOO	4,855	0.473375	1,827		1,827		1,827
LIBRARY	6,266	0.610951	2,358		2,358		2,358
DEPT OF MUSEUMS & CULTURAL AFF	11,048	1.077208	4,158		4,158		4,158
ECONOMIC DEVELOPMENT	1,011	0.098575	380		380		380
SUN METRO	26,906	2.623404	10,126		10,126		10,126
AIRPORT	9,545	0.930662	3,592		3,592		3,592
COMMUNITY/HUMAN DEVELOPMENT	42,688	4.162190	16,066		16,066		16,066
PENSION ADMINISTRATION	1,922	0.187400	723		723		723
INTERNATIONAL BRIDGES	2,959	0.288510	1,114		1,114		1,114
ALL OTHERS	19,544	1.905590	7,356		7,356		7,356
Schedule .4 Total for OUTSIDE COUNSEL	1,025,614	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 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE**

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
NONDEPARTMENTAL	95	0	95
CITY MANAGER	96,865	76,608	20,257
STREETS & MAINTENANCE	73,365	60,982	12,383
MUNICIPAL CLERK-CITY CLERK	95	0	95
MAYOR AND COUNCIL	193,124	192,744	380
COMPTROLLER	62,534	62,003	531
PURCHASING	6,832	0	6,832
HUMAN RESOURCES	7,996	5,462	2,534
CITY ATTORNEY OFFICE	136,953	135,694	1,259
INFORMATION TECHNOLOGY	23,843	22,468	1,375
RISK MANAGEMENT	63	0	63
PLANNING & INSPECTION	541,526	535,043	6,483
TAX OFFICE	15,693	15,305	388
METRO PLANNING ORGAN.- M.P.O.	31,456	28,030	3,426
MUNICIPAL CLERK	41,517	36,928	4,589
POLICE	121,057	0	121,057
FIRE DEPT	138,985	41,021	97,964
ENVIRONMENTAL SERVICES	119,991	103,809	16,182
CAPITAL IMPROVEMENT	224,970	208,799	16,171
PUBLIC HEALTH	132,513	128,055	4,458
PARKS AND RECREATION	59,878	38,100	21,778
ZOO	34,521	32,694	1,827
LIBRARY	9,208	6,850	2,358
DEPT OF MUSEUMS & CULTURAL AFF	55,107	50,949	4,158
DESTINATION EL PASO	6,550	6,550	0
ECONOMIC DEVELOPMENT	380	0	380
SUN METRO	27,039	16,913	10,126
AIRPORT	253,434	249,842	3,592
COMMUNITY/HUMAN DEVELOPMENT	144,410	128,344	16,066
PENSION ADMINISTRATION	723	0	723
INTERNATIONAL BRIDGES	28,115	27,001	1,114
ALL OTHERS	7,356	0	7,356
Direct Bill	0	0	0
Total	2,596,194	2,210,194	386,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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.
- Information Technology – Costs associated with providing the City of El Paso, its citizens and its employees, with a powerful and reliable information processing environment have been allocated based on total number of IT tickets by City departments.
- Information Services Projects - Costs associated with information services projects 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.
- Security Assurance – Costs for Security Assurance have not been allocated this year.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,489,192			11,489,192
Inbound Costs:				
BUILDING DEPRECIATION	279,176		279,176	
HUMAN RESOURCES	40,048	8,077	48,125	
CITY ATTORNEY OFFICE	20,936	2,907	23,843	
INFORMATION TECHNOLOGY		931,671	931,671	
RISK MANAGEMENT		4,670	4,670	
EQUIPMENT DEPRECIATION	1,986,974		1,986,974	
NONDEPARTMENTAL	160,975	1,220	162,195	
CITY MANAGER	101,053	24,014	125,067	
STREETS & MAINTENANCE	223,793	5,458	229,251	
MUNICIPAL CLERK-CITY CLERK	2,355	65	2,420	
MAYOR AND COUNCIL	25,801	6,177	31,978	
COMPTROLLER	100,250	29,930	130,180	
PURCHASING	49,234	4,689	53,923	
Total Allocated Additions:	<u>2,990,595</u>	<u>1,018,878</u>	4,009,473	4,009,473
Total To Be Allocated:	<u>14,479,787</u>	<u>1,018,878</u>		<u>15,498,665</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	Total	G&A	APPLICATION MGMNT	INFORMATION TECH	INFORMATION SVCS PROJECTS
Wages & Benefits					
SALARIES & WAGES	4,584,519	0	1,275,831	870,962	435,348
FRINGE BENEFITS	1,467,203	0	377,715	340,393	133,467
Other Expense & Cost					
CONTRACTUAL SVCS	2,447,994	0	0	0	2,447,994
MATERIALS/SUPPLIES	222,488	0	7,210	55,600	69,600
OPERATING EXPENSES	2,766,988	0	45,520	0	422,168
Departmental Total					
Expenditures Per Financial Statement	11,489,192				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	11,489,192	0	1,706,276	1,266,955	3,508,577
Allocation Step 1					
Inbound - All Others	2,990,595	0	832,283	568,200	284,093
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(135,563)	0	0	0	0
1st Allocation	14,344,224	0	2,538,559	1,835,155	3,792,670
Allocation Step 2					
Inbound - All Others	1,018,878	0	283,511	193,496	96,650
Unallocated Costs	(16,007)	0	0	0	0
2nd Allocation	1,002,871	0	283,511	193,496	96,650
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	15,347,095	0	2,822,070	2,028,651	3,889,320

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	PHONES	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	SECURITY ASSURANCE**
Wages & Benefits					
SALARIES & WAGES	0	1,280,956	480,921	168,227	72,274
FRINGE BENEFITS	0	381,709	151,116	66,749	16,054
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
MATERIALS/SUPPLIES	0	69,564	1,300	19,214	0
OPERATING EXPENSES	2,255,715	26,700	12,085	4,800	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,255,715	1,758,929	645,422	258,990	88,328
Allocation Step 1					
Inbound - All Others	0	835,330	313,717	109,737	47,235
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	(135,563)
1st Allocation	2,255,715	2,594,259	959,139	368,727	0
Allocation Step 2					
Inbound - All Others	0	285,179	106,749	37,286	16,007
Unallocated Costs	0	0	0	0	(16,007)
2nd Allocation	0	285,179	106,749	37,286	0
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	2,255,715	2,879,438	1,065,888	406,013	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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	773.00	3.870806	98,264		98,264		98,264
STREETS & MAINTENANCE	1,108.00	5.548322	140,845		140,845		140,845
MAYOR AND COUNCIL	148.00	0.741112	18,812		18,812		18,812
COMPROLLER	731.00	3.660491	92,923		92,923		92,923
PURCHASING	137.00	0.686029	17,412		17,412		17,412
HUMAN RESOURCES	833.00	4.171257	105,889		105,889		105,889
CITY ATTORNEY OFFICE	386.00	1.932899	49,067		49,067		49,067
INFORMATION TECHNOLOGY	1,430.00	7.160741	181,781		181,781		181,781
PLANNING & INSPECTION	758.00	3.795694	96,357		96,357	14,896	111,253
TAX OFFICE	115.00	0.575864	14,612		14,612	2,254	16,866
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	7,499		7,499	1,153	8,652
MUNICIPAL CLERK	611.00	3.059589	77,667		77,667	12,007	89,674
POLICE	4,112.00	20.590886	522,755		522,755	80,900	603,655
FIRE DEPT	1,713.00	8.577867	217,754		217,754	33,665	251,419
ENVIRONMENTAL SERVICES	1,583.00	7.926890	201,229		201,229	31,111	232,340
CAPITAL IMPROVEMENT	344.00	1.722584	43,724		43,724	6,752	50,476
PUBLIC HEALTH	1,311.00	6.564847	166,655		166,655	25,767	192,422
PARKS AND RECREATION	962.00	4.817226	122,287		122,287	18,907	141,194
ZOO	249.00	1.246870	31,653		31,653	4,891	36,544
LIBRARY	932.00	4.667001	118,470		118,470	18,319	136,789
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	33,936		33,936	5,243	39,179
DESTINATION EL PASO	6.00	0.030045	761		761	112	873
SUN METRO	343.00	1.717576	43,597		43,597	6,734	50,331
AIRPORT	542.00	2.714071	68,899		68,899	10,651	79,550
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	34,317		34,317	5,301	39,618
INTERNATIONAL BRIDGES	60.00	0.300451	7,623		7,623	1,173	8,796
ALL OTHERS	187.00	0.936405	23,771		23,771	3,675	27,446
Schedule .4 Total for APPLICATION MGMNT	19,970.00	100.000000	2,538,559		2,538,559	283,511	2,822,070

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 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFORMATION TECH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	773.00	3.870806	71,032		71,032		71,032
STREETS & MAINTENANCE	1,108.00	5.548322	101,820		101,820		101,820
MAYOR AND COUNCIL	148.00	0.741112	13,597		13,597		13,597
COMPROLLER	731.00	3.660491	67,176		67,176		67,176
PURCHASING	137.00	0.686029	12,585		12,585		12,585
HUMAN RESOURCES	833.00	4.171257	76,553		76,553		76,553
CITY ATTORNEY OFFICE	386.00	1.932899	35,467		35,467		35,467
INFORMATION TECHNOLOGY	1,430.00	7.160741	131,408		131,408		131,408
PLANNING & INSPECTION	758.00	3.795694	69,655		69,655	10,167	79,822
TAX OFFICE	115.00	0.575864	10,567		10,567	1,535	12,102
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	5,422		5,422	783	6,205
MUNICIPAL CLERK	611.00	3.059589	56,147		56,147	8,191	64,338
POLICE	4,112.00	20.590886	377,926		377,926	55,240	433,166
FIRE DEPT	1,713.00	8.577867	157,419		157,419	22,981	180,400
ENVIRONMENTAL SERVICES	1,583.00	7.926890	145,473		145,473	21,233	166,706
CAPITAL IMPROVEMENT	344.00	1.722584	31,608		31,608	4,609	36,217
PUBLIC HEALTH	1,311.00	6.564847	120,473		120,473	17,587	138,060
PARKS AND RECREATION	962.00	4.817226	88,401		88,401	12,899	101,300
ZOO	249.00	1.246870	22,875		22,875	3,340	26,215
LIBRARY	932.00	4.667001	85,646		85,646	12,497	98,143
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	24,533		24,533	3,583	28,116
DESTINATION EL PASO	6.00	0.030045	548		548	74	622
SUN METRO	343.00	1.717576	31,518		31,518	4,595	36,113
AIRPORT	542.00	2.714071	49,804		49,804	7,266	57,070
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	24,809		24,809	3,622	28,431
INTERNATIONAL BRIDGES	60.00	0.300451	5,512		5,512	794	6,306
ALL OTHERS	187.00	0.936405	17,181		17,181	2,500	19,681
Schedule .4 Total for INFORMATION TECH	19,970.00	100.000000	1,835,155		1,835,155	193,496	2,028,651

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 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFORMATION SVCS PROJECTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	773.00	3.870806	146,803		146,803		146,803
STREETS & MAINTENANCE	1,108.00	5.548322	210,427		210,427		210,427
MAYOR AND COUNCIL	148.00	0.741112	28,107		28,107		28,107
COMPROLLER	731.00	3.660491	138,829		138,829		138,829
PURCHASING	137.00	0.686029	26,015		26,015		26,015
HUMAN RESOURCES	833.00	4.171257	158,198		158,198		158,198
CITY ATTORNEY OFFICE	386.00	1.932899	73,305		73,305		73,305
INFORMATION TECHNOLOGY	1,430.00	7.160741	271,587		271,587		271,587
PLANNING & INSPECTION	758.00	3.795694	143,958		143,958	5,077	149,035
TAX OFFICE	115.00	0.575864	21,839		21,839	763	22,602
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	11,201		11,201	386	11,587
MUNICIPAL CLERK	611.00	3.059589	116,038		116,038	4,097	120,135
POLICE	4,112.00	20.590886	780,998		780,998	27,623	808,621
FIRE DEPT	1,713.00	8.577867	325,330		325,330	11,475	336,805
ENVIRONMENTAL SERVICES	1,583.00	7.926890	300,639		300,639	10,611	311,250
CAPITAL IMPROVEMENT	344.00	1.722584	65,325		65,325	2,302	67,627
PUBLIC HEALTH	1,311.00	6.564847	248,987		248,987	8,783	257,770
PARKS AND RECREATION	962.00	4.817226	182,699		182,699	6,442	189,141
ZOO	249.00	1.246870	47,289		47,289	1,661	48,950
LIBRARY	932.00	4.667001	177,005		177,005	6,242	183,247
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	50,705		50,705	1,778	52,483
DESTINATION EL PASO	6.00	0.030045	1,138		1,138	38	1,176
SUN METRO	343.00	1.717576	65,135		65,135	2,294	67,429
AIRPORT	542.00	2.714071	102,933		102,933	3,634	106,567
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	51,275		51,275	1,802	53,077
INTERNATIONAL BRIDGES	60.00	0.300451	11,392		11,392	394	11,786
ALL OTHERS	187.00	0.936405	35,513		35,513	1,248	36,761
Schedule .4 Total for INFORMATION SVCS PROJECTS	19,970.00	100.000000	3,792,670		3,792,670	96,650	3,889,320

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 2016 BUDGETED EXPENSES
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	25,520	1.233131	27,816		27,816		27,816
STREETS & MAINTENANCE	124,019	5.992620	135,176		135,176		135,176
MUNICIPAL CLERK-CITY CLERK	1,356	0.065522	1,478		1,478		1,478
MAYOR AND COUNCIL	18,491	0.893488	20,155		20,155		20,155
COMPROLLER	3,384	0.163515	3,688		3,688		3,688
PURCHASING	1,692	0.081758	1,844		1,844		1,844
HUMAN RESOURCES	2,760	0.133364	3,008		3,008		3,008
CITY ATTORNEY OFFICE	2,304	0.111330	2,511		2,511		2,511
INFORMATION TECHNOLOGY	142,097	6.866152	154,881		154,881		154,881
RISK MANAGEMENT	900	0.043488	981		981		981
PLANNING & INSPECTION	64,908	3.136366	70,747		70,747		70,747
TAX OFFICE	2,879	0.139114	3,138		3,138		3,138
METRO PLANNING ORGAN.- M.P.O.	5	0.000242	5		5		5
MUNICIPAL CLERK	9,949	0.480737	10,844		10,844		10,844
POLICE	313,538	15.150209	341,748		341,748		341,748
FIRE DEPT	161,968	7.826322	176,540		176,540		176,540
ENVIRONMENTAL SERVICES	242,084	11.697541	263,863		263,863		263,863
CAPITAL IMPROVEMENT	35,028	1.692559	38,179		38,179		38,179
PUBLIC HEALTH	96,461	4.661012	105,139		105,139		105,139
PARKS AND RECREATION	281,018	13.578838	306,300		306,300		306,300
ZOO	4,264	0.206037	4,648		4,648		4,648
LIBRARY	93,196	4.503247	101,580		101,580		101,580
DEPT OF MUSEUMS & CULTURAL AFF	19,224	0.928907	20,953		20,953		20,953
ECONOMIC DEVELOPMENT	456	0.022034	497		497		497
SUN METRO	71,689	3.464025	78,139		78,139		78,139
AIRPORT	53,732	2.596340	58,566		58,566		58,566
COMMUNITY/HUMAN DEVELOPMENT	1,068	0.051606	1,164		1,164		1,164
INTERNATIONAL BRIDGES	14,142	0.683344	15,414		15,414		15,414
ALL OTHERS	281,397	13.597152	306,713		306,713		306,713
Schedule .4 Total for PHONES	2,069,529	100.000000	2,255,715		2,255,715	0	2,255,715

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
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	773.00	3.870806	100,419		100,419		100,419
STREETS & MAINTENANCE	1,108.00	5.548322	143,932		143,932		143,932
MAYOR AND COUNCIL	148.00	0.741112	19,226		19,226		19,226
COMPROLLER	731.00	3.660491	94,959		94,959		94,959
PURCHASING	137.00	0.686029	17,792		17,792		17,792
HUMAN RESOURCES	833.00	4.171257	108,215		108,215		108,215
CITY ATTORNEY OFFICE	386.00	1.932899	50,146		50,146		50,146
INFORMATION TECHNOLOGY	1,430.00	7.160741	185,765		185,765		185,765
PLANNING & INSPECTION	758.00	3.795694	98,468		98,468	14,986	113,454
TAX OFFICE	115.00	0.575864	14,932		14,932	2,269	17,201
METRO PLANNING ORGAN.- M.P.O.	59.00	0.295443	7,662		7,662	1,159	8,821
MUNICIPAL CLERK	611.00	3.059589	79,372		79,372	12,079	91,451
POLICE	4,112.00	20.590886	534,236		534,236	81,373	615,609
FIRE DEPT	1,713.00	8.577867	222,533		222,533	33,867	256,400
ENVIRONMENTAL SERVICES	1,583.00	7.926890	205,645		205,645	31,294	236,939
CAPITAL IMPROVEMENT	344.00	1.722584	44,683		44,683	6,795	51,478
PUBLIC HEALTH	1,311.00	6.564847	170,309		170,309	25,916	196,225
PARKS AND RECREATION	962.00	4.817226	124,972		124,972	19,014	143,986
ZOO	249.00	1.246870	32,346		32,346	4,922	37,268
LIBRARY	932.00	4.667001	121,072		121,072	18,425	139,497
DEPT OF MUSEUMS & CULTURAL AFF	267.00	1.337006	34,681		34,681	5,275	39,956
DESTINATION EL PASO	6.00	0.030045	777		777	112	889
SUN METRO	343.00	1.717576	44,554		44,554	6,772	51,326
AIRPORT	542.00	2.714071	70,413		70,413	10,712	81,125
COMMUNITY/HUMAN DEVELOPMENT	270.00	1.352028	35,070		35,070	5,335	40,405
INTERNATIONAL BRIDGES	60.00	0.300451	7,789		7,789	1,178	8,967
ALL OTHERS	187.00	0.936405	24,291		24,291	3,696	27,987
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	19,970.00	100.000000	2,594,259		2,594,259	285,179	2,879,438

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 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
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
CITY MANAGER	0.03	0.176471	1,691		1,691		1,691
STREETS & MAINTENANCE	0.37	2.176471	20,871		20,871		20,871
MUNICIPAL CLERK-CITY CLERK	0.01	0.058824	561		561		561
MAYOR AND COUNCIL	0.03	0.176471	1,691		1,691		1,691
COMPROLLER	0.03	0.176471	1,691		1,691		1,691
PURCHASING	0.02	0.117647	1,123		1,123		1,123
HUMAN RESOURCES	0.03	0.176471	1,691		1,691		1,691
CITY ATTORNEY OFFICE	0.03	0.176471	1,691		1,691		1,691
INFORMATION TECHNOLOGY	0.06	0.352941	3,381		3,381		3,381
PLANNING & INSPECTION	0.12	0.705882	6,767		6,767	773	7,540
TAX OFFICE	0.01	0.058824	561		561	61	622
METRO PLANNING ORGAN.- M.P.O.	0.01	0.058824	561		561	61	622
MUNICIPAL CLERK	0.07	0.411765	3,949		3,949	451	4,400
POLICE	1.13	6.647059	63,754		63,754	7,355	71,109
FIRE DEPT	0.95	5.588235	53,599		53,599	6,189	59,788
ENVIRONMENTAL SERVICES	0.38	2.235294	21,436		21,436	2,469	23,905
CAPITAL IMPROVEMENT	0.04	0.235294	2,252		2,252	254	2,506
PUBLIC HEALTH	0.23	1.352941	12,974		12,974	1,490	14,464
PARKS AND RECREATION	4.34	25.529412	244,867		244,867	28,268	273,135
ZOO	5.09	29.941172	287,234		287,234	33,224	320,458
LIBRARY	1.13	6.647059	63,754		63,754	7,355	71,109
DEPT OF MUSEUMS & CULTURAL AFF	0.04	0.235294	2,252		2,252	254	2,506
SUN METRO	0.52	3.058824	29,336		29,336	3,389	32,725
AIRPORT	1.25	7.352941	70,525		70,525	8,137	78,662
COMMUNITY/HUMAN DEVELOPMENT	0.03	0.176471	1,691		1,691	189	1,880
INTERNATIONAL BRIDGES	0.05	0.294118	2,816		2,816	320	3,136
ALL OTHERS	1.00	5.882353	56,420		56,420	6,510	62,930
Schedule .4 Total for STR INNOVATION & ENTERPR	17.00	100.000000	959,139		959,139	106,749	1,065,888

Allocation Basis: NUMBER OF PROJECTS PER DEPT FOR PROJECT MANAGEMENT
Allocation Source: IT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
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	13	1.688312	6,224		6,224		6,224
MAYOR AND COUNCIL	2	0.259740	955		955		955
INFORMATION TECHNOLOGY	6	0.779221	2,868		2,868		2,868
PLANNING & INSPECTION	430	55.844156	205,958		205,958	21,448	227,406
POLICE	78	10.129870	37,349		37,349	3,888	41,237
ENVIRONMENTAL SERVICES	131	17.012987	62,733		62,733	6,522	69,255
CAPITAL IMPROVEMENT	8	1.038961	3,827		3,827	391	4,218
PUBLIC HEALTH	9	1.168831	4,309		4,309	442	4,751
PARKS AND RECREATION	7	0.909091	3,346		3,346	341	3,687
LIBRARY	2	0.259740	955		955	95	1,050
DESTINATION EL PASO	3	0.389610	1,432		1,432	145	1,577
AIRPORT	5	0.649351	2,391		2,391	242	2,633
COMMUNITY/HUMAN DEVELOPMENT	8	1.038961	3,827		3,827	391	4,218
INTERNATIONAL BRIDGES	5	0.649351	2,391		2,391	242	2,633
ALL OTHERS	63	8.181818	30,162		30,162	3,139	33,301
Schedule .4 Total for GIS	770	100.000000	368,727		368,727	37,286	406,013

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION MGMNT	INFORMATION TECH	INFORMATION SVCS PROJECTS	PHONES
CITY MANAGER	452,249	98,264	71,032	146,803	27,816
STREETS & MAINTENANCE	753,071	140,845	101,820	210,427	135,176
MUNICIPAL CLERK-CITY CLERK	2,039	0	0	0	1,478
MAYOR AND COUNCIL	102,543	18,812	13,597	28,107	20,155
COMPTROLLER	399,266	92,923	67,176	138,829	3,688
PURCHASING	76,771	17,412	12,585	26,015	1,844
HUMAN RESOURCES	453,554	105,889	76,553	158,198	3,008
CITY ATTORNEY OFFICE	212,187	49,067	35,467	73,305	2,511
INFORMATION TECHNOLOGY	931,671	181,781	131,408	271,587	154,881
RISK MANAGEMENT	981	0	0	0	981
PLANNING & INSPECTION	759,257	111,253	79,822	149,035	70,747
TAX OFFICE	72,531	16,866	12,102	22,602	3,138
METRO PLANNING ORGAN.- M.P.O.	35,892	8,652	6,205	11,587	5
MUNICIPAL CLERK	380,842	89,674	64,338	120,135	10,844
POLICE	2,915,145	603,655	433,166	808,621	341,748
FIRE DEPT	1,261,352	251,419	180,400	336,805	176,540
ENVIRONMENTAL SERVICES	1,304,258	232,340	166,706	311,250	263,863
CAPITAL IMPROVEMENT	250,701	50,476	36,217	67,627	38,179
PUBLIC HEALTH	908,831	192,422	138,060	257,770	105,139
PARKS AND RECREATION	1,158,743	141,194	101,300	189,141	306,300
ZOO	474,083	36,544	26,215	48,950	4,648
LIBRARY	731,415	136,789	98,143	183,247	101,580
DEPT OF MUSEUMS & CULTURAL AFF	183,193	39,179	28,116	52,483	20,953
DESTINATION EL PASO	5,137	873	622	1,176	0
ECONOMIC DEVELOPMENT	497	0	0	0	497
SUN METRO	316,063	50,331	36,113	67,429	78,139
AIRPORT	464,173	79,550	57,070	106,567	58,566
COMMUNITY/HUMAN DEVELOPMENT	168,793	39,618	28,431	53,077	1,164
INTERNATIONAL BRIDGES	57,038	8,796	6,306	11,786	15,414
ALL OTHERS	514,819	27,446	19,681	36,761	306,713
Direct Bill	0	0	0	0	0
Total	15,347,095	2,822,070	2,028,651	3,889,320	2,255,715

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS
CITY MANAGER	100,419	1,691	6,224
STREETS & MAINTENANCE	143,932	20,871	0
MUNICIPAL CLERK-CITY CLERK	0	561	0
MAYOR AND COUNCIL	19,226	1,691	955
COMPTROLLER	94,959	1,691	0
PURCHASING	17,792	1,123	0
HUMAN RESOURCES	108,215	1,691	0
CITY ATTORNEY OFFICE	50,146	1,691	0
INFORMATION TECHNOLOGY	185,765	3,381	2,868
RISK MANAGEMENT	0	0	0
PLANNING & INSPECTION	113,454	7,540	227,406
TAX OFFICE	17,201	622	0
METRO PLANNING ORGAN.- M.P.O.	8,821	622	0
MUNICIPAL CLERK	91,451	4,400	0
POLICE	615,609	71,109	41,237
FIRE DEPT	256,400	59,788	0
ENVIRONMENTAL SERVICES	236,939	23,905	69,255
CAPITAL IMPROVEMENT	51,478	2,506	4,218
PUBLIC HEALTH	196,225	14,464	4,751
PARKS AND RECREATION	143,986	273,135	3,687
ZOO	37,268	320,458	0
LIBRARY	139,497	71,109	1,050
DEPT OF MUSEUMS & CULTURAL AFF	39,956	2,506	0
DESTINATION EL PASO	889	0	1,577
ECONOMIC DEVELOPMENT	0	0	0
SUN METRO	51,326	32,725	0
AIRPORT	81,125	78,662	2,633
COMMUNITY/HUMAN DEVELOPMENT	40,405	1,880	4,218
INTERNATIONAL BRIDGES	8,967	3,136	2,633
ALL OTHERS	27,987	62,930	33,301
Direct Bill	0	0	0
Total	2,879,438	1,065,888	406,013

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 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 2016 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,128,045			9,128,045
Deductions:				
FUND BALANCE	-42,964			
Total Deductions:	-42,964			-42,964
Cost Adjustments:				
CREDIT DIRECT COSTS	-9,085,081			
Total Departmental Cost Adjustments:	-9,085,081			-9,085,081
Inbound Costs:				
HUMAN RESOURCES	1,640	366	2,006	
CITY ATTORNEY OFFICE	63		63	
INFORMATION TECHNOLOGY	981		981	
RISK MANAGEMENT		215	215	
NONDEPARTMENTAL	5,312	36	5,348	
CITY MANAGER	112,574	25,516	138,090	
STREETS & MAINTENANCE	2,355	2	2,357	
MUNICIPAL CLERK-CITY CLERK	13,115	361	13,476	
MAYOR AND COUNCIL	80,486	19,707	100,193	
COMPTROLLER	106,706	19,175	125,881	
PURCHASING	352	30	382	
Total Allocated Additions:	323,584	65,408	388,992	388,992
Total To Be Allocated:	323,584	65,408		388,992

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT**

	Total	G&A	RISK MGMT
Wages & Benefits			
SALARIES & WAGES	531,588	0	531,588
FRINGE BENEFITS	170,791	0	170,791
Other Expense & Cost			
CONTRACTUAL SVCS	8,356,042	0	8,356,042
MATERIALS/SUPPLIES	21,825	0	21,825
OPERATING EXPENSES	4,835	0	4,835
*FUND BALANCE	42,964	0	0
Departmental Total			
Expenditures Per Financial Statement	9,128,045		
Deductions			
*Total Disallowed Costs	(42,964)	0	0
Cost Adjustments			
CREDIT DIRECT COSTS	(9,085,081)	0	(9,085,081)
Functional Cost			
	0	0	0
Allocation Step 1			
Inbound - All Others	323,584	0	323,584
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	323,584	0	323,584
Allocation Step 2			
Inbound - All Others	65,408	0	65,408
2nd Allocation	65,408	0	65,408
Total For RISK MANAGEMENT			
Schedule .3 Total	388,992	0	388,992

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT**

Activity - RISK MGMT

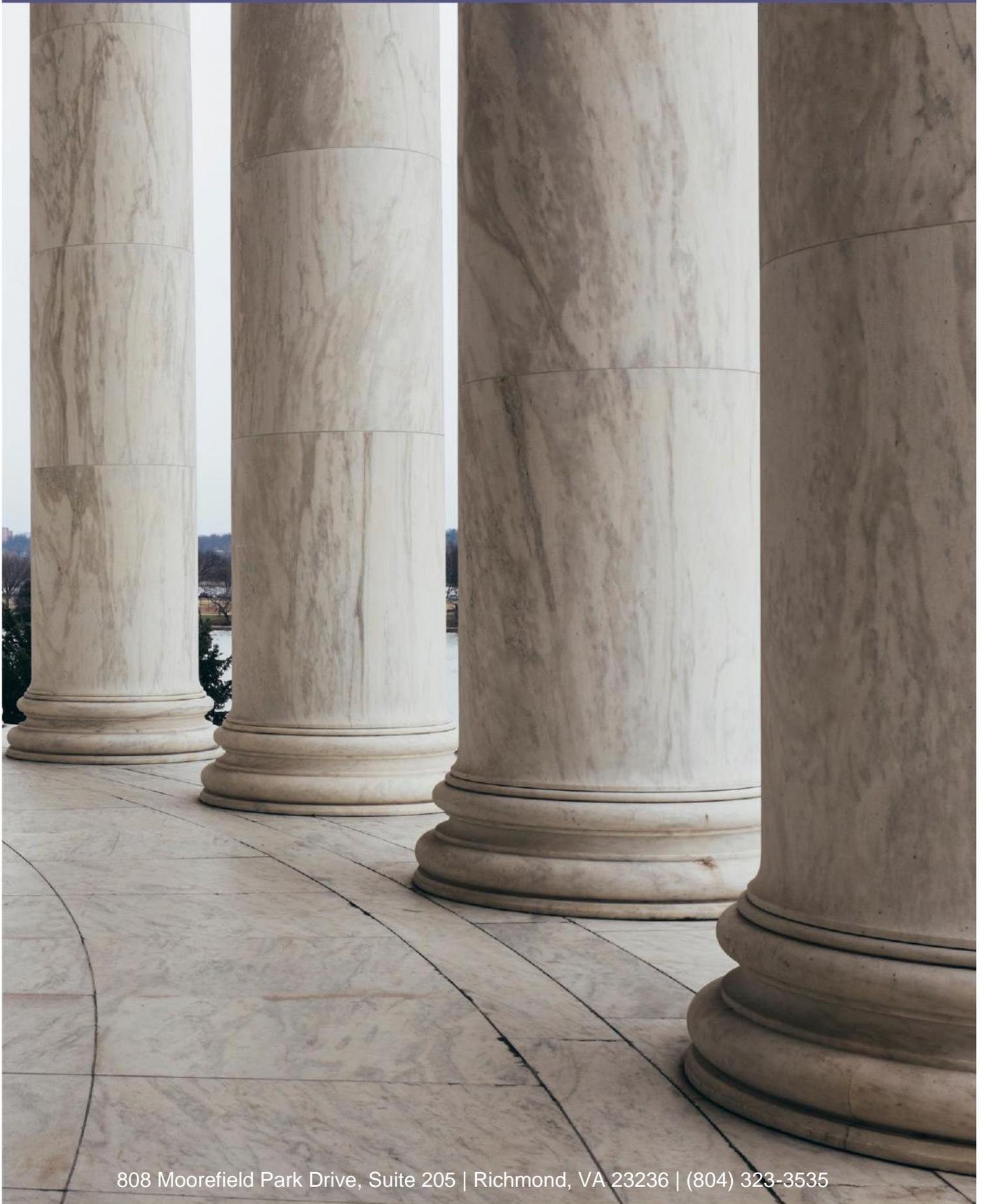
Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.099852	320		320		320
CITY MANAGER	34.60	0.575814	1,862		1,862		1,862
STREETS & MAINTENANCE	417.00	6.939718	22,453		22,453		22,453
MUNICIPAL CLERK-CITY CLERK	6.00	0.099852	320		320		320
MAYOR AND COUNCIL	24.00	0.399408	1,290		1,290		1,290
COMPTROLLER	33.50	0.557507	1,801		1,801		1,801
PURCHASING	24.00	0.399408	1,290		1,290		1,290
HUMAN RESOURCES	40.05	0.666512	2,154		2,154		2,154
CITY ATTORNEY OFFICE	41.00	0.682322	2,207		2,207		2,207
INFORMATION TECHNOLOGY	86.75	1.443694	4,670		4,670		4,670
RISK MANAGEMENT	4.00	0.066568	215		215		215
PLANNING & INSPECTION	132.00	2.196745	7,107		7,107	1,625	8,732
TAX OFFICE	24.50	0.407729	1,318		1,318	297	1,615
METRO PLANNING ORGAN.- M.P.O.	14.00	0.232988	751		751	170	921
MUNICIPAL CLERK	85.60	1.424556	4,608		4,608	1,052	5,660
POLICE	1,373.80	22.862794	74,032		74,032	17,047	91,079
FIRE DEPT	1,121.80	18.669005	60,411		60,411	13,862	74,273
ENVIRONMENTAL SERVICES	458.50	7.630361	24,692		24,692	5,666	30,358
CAPITAL IMPROVEMENT	93.25	1.551867	5,018		5,018	1,148	6,166
PUBLIC HEALTH	281.20	4.679733	15,139		15,139	3,466	18,605
PARKS AND RECREATION	384.89	6.405343	20,726		20,726	4,759	25,485
ZOO	115.25	1.917992	6,207		6,207	1,421	7,628
LIBRARY	148.75	2.475499	8,010		8,010	1,830	9,840
DEPT OF MUSEUMS & CULTURAL AFF	61.85	1.029308	3,329		3,329	766	4,095
ECONOMIC DEVELOPMENT	24.00	0.399408	1,290		1,290	290	1,580
SUN METRO	638.75	10.630083	34,396		34,396	7,892	42,288
AIRPORT	226.60	3.771079	12,199		12,199	2,796	14,995
COMMUNITY/HUMAN DEVELOPMENT	37.00	0.615754	1,989		1,989	453	2,442
INTERNATIONAL BRIDGES	70.25	1.169101	3,780		3,780	868	4,648
Schedule .4 Total for RISK MGMT	6,008.89	100.000000	323,584		323,584	65,408	388,992

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2016 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	320	320
CITY MANAGER	1,862	1,862
STREETS & MAINTENANCE	22,453	22,453
MUNICIPAL CLERK-CITY CLERK	320	320
MAYOR AND COUNCIL	1,290	1,290
COMPTROLLER	1,801	1,801
PURCHASING	1,290	1,290
HUMAN RESOURCES	2,154	2,154
CITY ATTORNEY OFFICE	2,207	2,207
INFORMATION TECHNOLOGY	4,670	4,670
RISK MANAGEMENT	215	215
PLANNING & INSPECTION	8,732	8,732
TAX OFFICE	1,615	1,615
METRO PLANNING ORGAN. - M.P.O.	921	921
MUNICIPAL CLERK	5,660	5,660
POLICE	91,079	91,079
FIRE DEPT	74,273	74,273
ENVIRONMENTAL SERVICES	30,358	30,358
CAPITAL IMPROVEMENT	6,166	6,166
PUBLIC HEALTH	18,605	18,605
PARKS AND RECREATION	25,485	25,485
ZOO	7,628	7,628
LIBRARY	9,840	9,840
DEPT OF MUSEUMS & CULTURAL AFF	4,095	4,095
ECONOMIC DEVELOPMENT	1,580	1,580
SUN METRO	42,288	42,288
AIRPORT	14,995	14,995
COMMUNITY/HUMAN DEVELOPMENT	2,442	2,442
INTERNATIONAL BRIDGES	4,648	4,648
Direct Bill	0	0
Total	388,992	388,992

MAXIMUS[®]



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

Helping Government Serve the People[®]