

A COST ALLOCATION PLAN

for the

CITY OF EL PASO, TEXAS FULL COST ALLOCATION PLAN

Based on Budgeted Expenditures
For the Fiscal Year Ending August 31, 2014

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Helping Government Serve the People
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SECTION I

INTRODUCTION

INTRODUCTION

The Full-Cost Central Services Cost Allocation Plan (FCAP) identifies the costs of central support services provided by central service departments of the City of El Paso, Texas to its operating departments, special funds, and other entities of the City. The FCAP is based on budgeted expenditures incurred during the year ended August 31, 2014.

The FCAP has been prepared in compliance with generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). Three basic principles are incorporated within GAAP related to the allocation of central service support costs to operating departments, which have been adhered to in the preparation of the FCAP. First, costs should be necessary and reasonable for proper performance of a program. Second, costs should be charged or allocated to programs in accordance with relative benefits received. A program should only be charged for services it utilizes or benefits from and should only be charged in relation to benefits derived from the service. Third, costs should be accorded consistent treatment as either direct or indirect. A cost should not be charged to a program as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the program as an indirect cost.

The Full Cost Allocation Plan is presented in the following sections:

- **Organization Chart** – City organization chart.
- **Central Services Cost Allocation Plan** – Detailed analysis and allocation of the costs of central service departments.

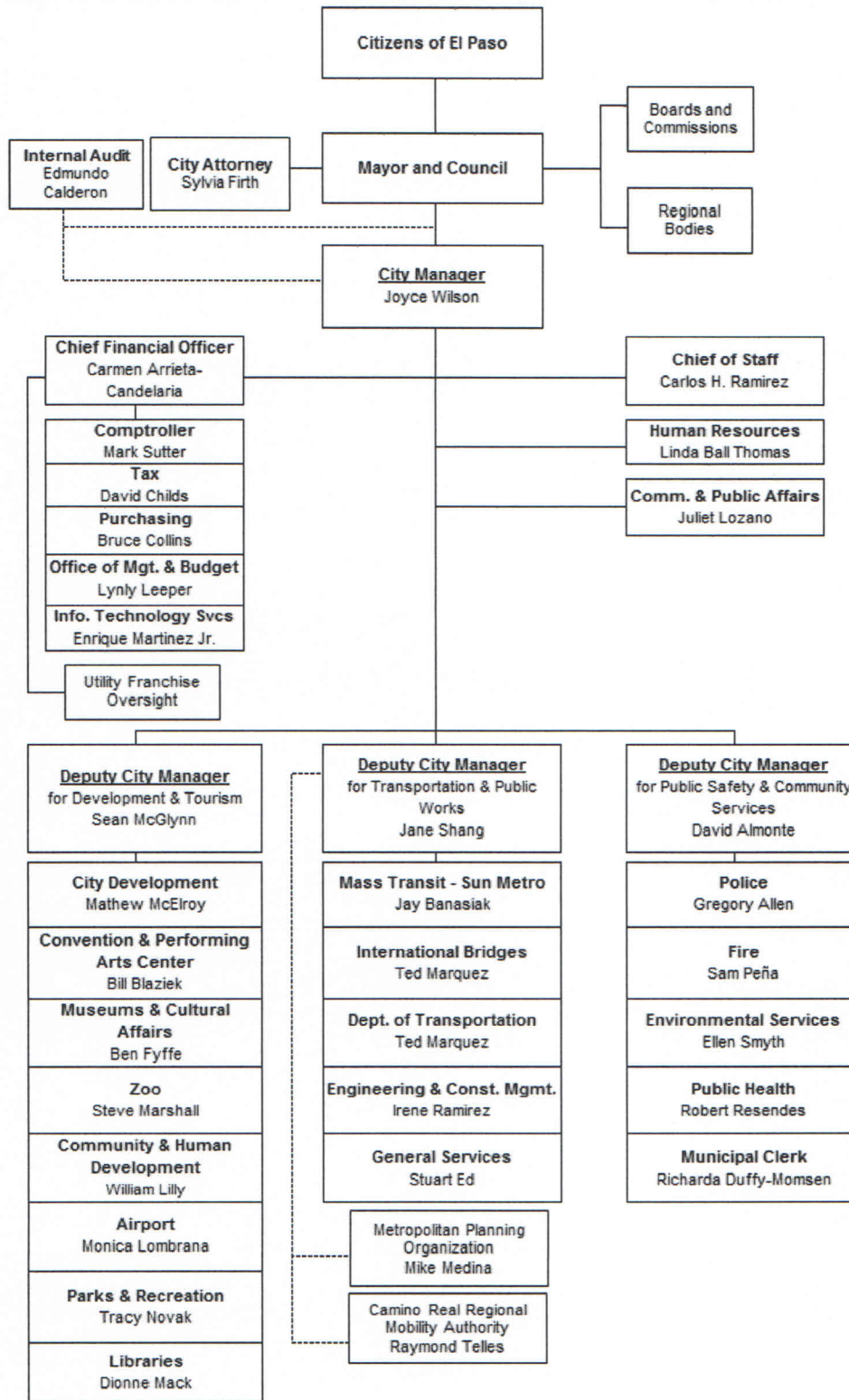


SECTION II

ORGANIZATION CHART

City of El Paso Organizational Chart

Fiscal Year 2014



SECTION III

CENTRAL SERVICES COST ALLOCATION PLAN

CENTRAL SERVICES COST ALLOCATION PLAN

The Central Services Cost Allocation Plan (the Plan) has been prepared in accordance with generally accepted accounting principles. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan is budgeted expenditures for the fiscal year ended August 31, 2014. Statistics used to allocate costs are from full years' FY 2013 data.

Methodology

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

Procedure

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

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

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

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

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

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

Summary Data - three summary schedules are provided at the beginning of the Plan as follows:

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

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

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

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



BASED ON FY 2014 BUDGETED EXPENSES

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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
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**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Allocated Costs By Department**

* Group

Central Service Departments	CITY DEVELOPMENT	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL CLERK	POLICE	FIRE DEPT	DEPT OF TRANSPORTATION
BUILDING USE CHARGE	0	0	0	0	45,660	80,520	3,462
EQUIPMENT USE CHARGE	31,865	8,777	0	55,666	2,603,630	2,834,058	1,175,357
NONDEPARTMENTAL	279,098	149,872	9,479	145,670	2,573,024	2,100,896	401,225
CITY MANAGER	102,188	38,906	3,319	28,826	712,180	441,562	116,091
GENERAL SERVICES	34,101	20,614	0	53,662	1,865,186	1,831,869	146,519
MUNICIPAL CLERK-CITY	0	0	0	0	0	0	0
MAYOR AND COUNCIL	51,912	8,512	3,154	26,319	612,270	384,952	86,768
OFFICE OF COMPTROLLER	122,300	9,543	3,719	20,827	645,888	322,582	389,954
PURCHASING &	9,426	5,544	5,544	18,435	40,196	111,245	31,602
HUMAN RESOURCES	66,440	11,184	6,847	38,846	674,127	512,213	122,336
CITY ATTORNEY OFFICE	539,557	10,119	0	34,494	170,518	86,334	17,233
INFORMATION	262,508	64,267	183	268,508	2,029,353	825,707	163,149
RISK MANAGEMENT	7,997	1,346	825	4,676	81,142	61,654	14,726
Total Allocated	1,507,392	328,684	33,070	695,929	12,053,174	9,593,592	2,668,422
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,507,392	328,684	33,070	695,929	12,053,174	9,593,592	2,668,422
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,507,392	328,684	33,070	695,929	12,053,174	9,593,592	2,668,422

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Allocated Costs By Department**

Groups

* Group

Central Service Departments	ENVIRONMENTAL SERVICES	ENGINEERING & CONSTRUCTION	PUBLIC HEALTH	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF
BUILDING USE CHARGE	860	0	0	2,194	0	0	0
EQUIPMENT USE CHARGE	0	36,612	985,582	631,722	0	69,940	49,507
NONDEPARTMENTAL	418,243	132,222	256,180	455,439	146,401	312,423	74,082
CITY MANAGER	239,565	26,147	95,944	122,247	56,395	59,153	44,630
GENERAL SERVICES	205,943	6,125	1,063,051	10,981,827	453,796	1,018,385	414,241
MUNICIPAL CLERK-CITY	0	0	0	0	0	0	0
MAYOR AND COUNCIL	175,063	23,856	87,570	75,228	32,216	45,299	25,062
OFFICE OF COMPTROLLER	342,862	17,416	155,678	130,196	22,190	47,711	32,314
PURCHASING &	95,685	0	94,252	62,342	40,196	28,032	71,820
HUMAN RESOURCES	186,243	34,920	128,727	126,718	51,924	70,662	27,882
CITY ATTORNEY OFFICE	90,479	462,258	76,065	36,340	9,515	14,136	35,257
INFORMATION	453,626	169,689	436,863	834,034	170,663	492,611	211,517
RISK MANAGEMENT	24,594	4,203	15,494	15,253	6,250	8,506	3,356
Total Allocated	2,233,163	913,448	3,395,406	13,473,540	989,546	2,166,858	989,668
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,233,163	913,448	3,395,406	13,473,540	989,546	2,166,858	989,668
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,233,163	913,448	3,395,406	13,473,540	989,546	2,166,858	989,668

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Allocated Costs By Department**

Groups

* Group

Central Service Departments	ARTS RESOURCES	CIVIC/CONVENTION/ OURIST	SUN METRO	AIRPORT	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	9-1-1 EMERGENCY NETWORK
BUILDING USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	84,662	0	0
NONDEPARTMENTAL	0	0	419,432	164,298	34,360	0	0
CITY MANAGER	20,805	28,183	296,850	119,197	27,399	12,637	0
GENERAL SERVICES	0	10,172	4,437	68,575	0	6,178	63,289
MUNICIPAL CLERK-CITY	0	0	0	0	0	0	0
MAYOR AND COUNCIL	0	16,123	225,225	105,842	24,041	0	0
OFFICE OF COMPTROLLER	0	17,034	122,588	189,157	159,992	0	0
PURCHASING &	0	0	93,468	82,102	16,633	0	0
HUMAN RESOURCES	0	456	281,265	95,721	18,259	0	0
CITY ATTORNEY OFFICE	0	0	23,251	202,413	0	23,275	0
INFORMATION	0	0	213,390	43,899	134,695	0	0
RISK MANAGEMENT	0	55	34,615	12,451	2,198	0	0
Total Allocated	20,805	72,023	1,714,521	1,083,655	502,239	42,090	63,289
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	20,805	72,023	1,714,521	1,083,655	502,239	42,090	63,289
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,805	72,023	1,714,521	1,083,655	502,239	42,090	63,289

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Allocated Costs By Department**

* Group

Central Service Departments	INTERNATIONAL BRIDGES	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE CHARGE	0	0	132,696	0	0	132,696
EQUIPMENT USE CHARGE	0	0	8,567,378	0	0	8,567,378
NONDEPARTMENTAL	40,679	0	8,113,023	0	4,310,822	12,423,845
CITY MANAGER	31,085	42,256	2,665,565	0	322,400	2,987,965
GENERAL SERVICES	4,181	323,646	18,575,797	0	23,776,872	42,352,669
MUNICIPAL CLERK-CITY	0	0	0	0	0	0
MAYOR AND COUNCIL	20,274	0	2,029,686	0	0	2,029,686
OFFICE OF COMPTROLLER	19,543	23	2,771,517	0	527,625	3,299,142
PURCHASING &	3,651	0	810,173	0	0	810,173
HUMAN RESOURCES	24,650	0	2,479,420	32,108	0	2,511,528
CITY ATTORNEY OFFICE	88,342	124,482	2,044,068	0	1,257,517	3,301,585
INFORMATION	2,327	953,055	7,730,044	0	0	7,730,044
RISK MANAGEMENT	2,967	0	302,308	0	0	302,308
Total Allocated	237,699	1,443,462	56,221,675	32,108	30,195,236	86,449,019
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	237,699	1,443,462	56,221,675	32,108	30,195,236	86,449,019
Adjustments	0	0	0	0	0	0
Proposed Costs	237,699	1,443,462	56,221,675	32,108	30,195,236	86,449,019

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE CHARGE	0	428,110	
EQUIPMENT USE CHARGE	0	9,082,378	
NONDEPARTMENTAL	18,561,711	(4,514,465)	
CITY MANAGER	2,835,479	(50,000)	
GENERAL SERVICES	45,204,425	(2,868,236)	
MUNICIPAL CLERK-CITY CLERK	426,530	0	
MAYOR AND COUNCIL	1,312,241	0	
OFFICE OF COMPTROLLER	2,198,632	(122,400)	
PURCHASING & STRATEGIC SOURCING	828,059	0	
HUMAN RESOURCES	1,813,562	0	
CITY ATTORNEY OFFICE	4,827,018	(1,287,400)	
INFORMATION TECHNOLOGY	10,479,689	(2,706,314)	
RISK MANAGEMENT	9,068,000	(9,068,000)	
CITY DEVELOPMENT			1,507,392
TAX OFFICE			328,684
METRO PLANNING ORGAN.- M.P.O.			33,070
MUNICIPAL CLERK			695,929
POLICE			12,053,174
FIRE DEPT			9,593,592
DEPT OF TRANSPORTATION			2,668,422
ENVIRONMENTAL SERVICES			2,233,163
ENGINEERING & CONSTRUCTION MGMT			913,448
PUBLIC HEALTH			3,395,406
PARKS AND RECREATION			13,473,540
ZOO			989,546
LIBRARY			2,166,858
DEPT OF MUSEUMS & CULTURAL AFF			989,668
ARTS RESOURCES			20,805
CIVIC/CONVENTION/TOURIST			72,023
SUN METRO			1,714,521
AIRPORT			1,083,655
COMMUNITY/HUMAN DEVELOPMENT			502,239
PENSION ADMINISTRATION			42,090
9-1-1 EMERGENCY NETWORK			63,289
INTERNATIONAL BRIDGES			237,699
ALL OTHERS			1,443,462



**CITY OF EL PASO, TEXAS
 FULL COST PLAN
 BASED ON FY 2014 BUDGETED EXPENSES
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			32,108	
Unallocated Total			30,195,236	Deviation
Totals	<u>97,555,346</u>	<u>(11,106,327)</u>	<u>86,449,019</u>	<u>0</u>



BASED ON FY 2014 BUDGETED EXPENSES

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE CHARGE		
1.4.1 CITY HALL	FTE'S PER DEPT OCCUPYING CITY HALL 1	GENERAL SERVICES DEPARTMENT
1.4.2 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED	PUBLIC WORKS SPACE STUDY
1.4.3 POLICE HQ	DIRECT ALLOCATION TO POLICE	DIRECT ALLOCATION
1.4.4 FIRE ADMIN	DIRECT TO FIRE	DIRECT ALLOCATION
1.4.5 FIRE TRAINING	DIRECT TO FIRE	DIRECT ALLOCATION
EQUIPMENT USE CHARGE		
2.4.1 FIXED ASSETS	COST OF GENERAL EQUIPMENT ASSIGNED	FY 2013 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	FINANCE DEPARTMENT
3.4.2 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE MANAGED PER DEPARTMENT	IT ADMIN
3.4.3 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND 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 FY 2014 BUDGET EXPENDITURES	CITY OF EL PASO FINANCE DEPT
GENERAL SERVICES		
5.4.1 PARK - LAND MGMNT	DIRECT ALLOCATION TO PARKS & REC	
5.4.2 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.3 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.4 RECORDS	NUMBER OF BOXES IN STORAGE	ARCHIVES & RECORDS MANAGER
5.4.5 CITY HALL COSTS	FTE'S PER DEPT OCCUPYING CITY HALL 1	GENERAL SERVICES DEPARTMENT
5.4.6 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
MUNICIPAL CLERK-CITY CLERK		
6.4.1 CITY CLERK	DIRECT ALLOCATION TO MAYOR/COUNCIL	DIRECT ALLOCATION
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 FY 2014 BUDGET EXPENDITURES	CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
OFFICE OF COMPTROLLER		
8.4.1 FIN/REPORTING	TOTAL FY 2014 BUDGET EXPENDITURES	CITY OF EL PASO FINANCE DEPT
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	COST OF GENERAL EQUIPMENT ASSIGNED	FY 2013 FIXED ASSET SCHEDULE (CAFR)
8.4.7 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP	DIRECT ALLOCATION
PURCHASING & STRATEGIC SOURCING		
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
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	LEGAL DEPARTMENT
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 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
12.4.4 INFORMATION SVCS PROJECTS	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.5 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.6 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.7 STR INNOVATION & ENTERPR	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.8 CONTRACTS ADMIN	IT CONTRACT VALUE MANAGED PER DEPARTMENT	IT ADMIN
RISK MANAGEMENT		
13.4.1 RISK MGMT	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET



**CITY OF EL PASO, TEXAS
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

In lieu of depreciation, a use charge is computed and allocated to occupants of City-owned buildings. The charge is equivalent to two percent (2%) of the original construction or purchase costs of buildings in addition to subsequent improvements. The following table summarizes the building use charges allocated within this Plan:

<u>Building</u>	<u>Cost</u>	<u>2% Use Charge</u>
Municipal Building	\$14,277,000	\$285,540
Service Center	819,500	16,390
Police Headquarters	2,283,000	45,660
Fire Admin	3,098,000	61,960
Fire Training Facility	<u>928,000</u>	<u>18,560</u>
	<u>\$21,405,500</u>	<u>\$428,110</u>

**CITY OF EL PASO, TEXAS
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

The building use charges exhibited above are allocated as follows:

- ◆ **City Hall** - The use charge is allocated based upon number of fte's per department occupying City Hall 1.
 - ◆ **Municipal Service Center** - The use charge is allocated based upon square footage occupied.
 - ◆ **Police Headquarters** - The use charge is allocated directly to Police.
 - ◆ **Fire Admin** - The use charge is allocated directly to Fire.
 - ◆ **Fire Training Facility** - The use charge is allocated directly to Fire.
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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE CHARGE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
BUILDING USE CHG	428,110			
Total Departmental Cost Adjustments:	428,110			428,110
Total To Be Allocated:	428,110	0		428,110

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE CHARGE

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE CHARGE

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



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	33	19.8436	56,661		56,661		56,661
MUNICIPAL CLERK-CITY CLERK	6	3.5541	10,148		10,148		10,148
MAYOR AND COUNCIL	24	14.2163	40,593		40,593		40,593
OFFICE OF COMPTROLLER	26	15.9223	45,464		45,464		45,464
PURCHASING & STRATEGIC SOURCING	15	9.1814	26,217		26,217		26,217
HUMAN RESOURCES	28	17.0004	48,543		48,543		48,543
CITY ATTORNEY OFFICE	34	20.2819	57,914		57,914		57,914
SubTotal	168	100.0000	285,540		285,540		285,540
Total	168	100.0000	285,540		285,540		285,540

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY HALL 1

Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE CHARGE

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	63,456	60.2415	9,874		9,874		9,874
DEPT OF TRANSPORTATION	22,250	21.1229	3,462		3,462		3,462
ENVIRONMENTAL SERVICES	5,529	5.2489	860		860		860
PARKS AND RECREATION	14,101	13.3867	2,194		2,194		2,194
SubTotal	105,336	100.0000	16,390		16,390		16,390
Total	105,336	100.0000	16,390		16,390		16,390

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC WORKS SPACE STUDY

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE CHARGE

Activity - POLICE HQ

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	100	100.0000	45,660		45,660		45,660
SubTotal	100	100.0000	45,660		45,660		45,660
Total	100	100.0000	45,660		45,660		45,660

Allocation Basis: DIRECT ALLOCATION TO POLICE

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE CHARGE

Activity - FIRE ADMIN

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

Allocation Basis: DIRECT TO FIRE

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE CHARGE

Activity - FIRE TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	18,560		18,560		18,560
SubTotal	100	100.0000	18,560		18,560		18,560
Total	100	100.0000	18,560		18,560		18,560

Allocation Basis: DIRECT TO FIRE

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING USE CHARGE

Receiving Department	Total	CITY HALL	SERVICE CENTER	POLICE HQ	FIRE ADMIN	FIRE TRAINING
CITY MANAGER	56,661	56,661	0	0	0	0
GENERAL SERVICES	9,874	0	9,874	0	0	0
MUNICIPAL CLERK-CITY	10,148	10,148	0	0	0	0
MAYOR AND COUNCIL	40,593	40,593	0	0	0	0
OFFICE OF COMPTROLLER	45,464	45,464	0	0	0	0
PURCHASING &	26,217	26,217	0	0	0	0
HUMAN RESOURCES	48,543	48,543	0	0	0	0
CITY ATTORNEY OFFICE	57,914	57,914	0	0	0	0
POLICE	45,660	0	0	45,660	0	0
FIRE DEPT	80,520	0	0	0	61,960	18,560
DEPT OF	3,462	0	3,462	0	0	0
ENVIRONMENTAL	860	0	860	0	0	0
PARKS AND RECREATION	2,194	0	2,194	0	0	0
Direct Billed	0	0	0	0	0	0
Total	428,110	285,540	16,390	45,660	61,960	18,560

Schedule 2.001
FULL COST 2014

**CITY OF EL PASO, TEXAS
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

In lieu of depreciation, an equipment use charge is computed and allocated based upon the acquisition cost of usable equipment. General Fixed Assets are depreciable over fifteen years at an annual rate of six and two-thirds percent (6.67%).



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE CHARGE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
EQUIPMENT USE CHG	9,082,378			
Total Departmental Cost Adjustments:	9,082,378			9,082,378
Total To Be Allocated:	9,082,378	0		9,082,378

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE CHARGE

	Total	General & Admin	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
EQUIPMENT USE CHG	9,082,378	0	9,082,378
Functional Cost	9,082,378	0	9,082,378
Allocation Step 1			
1st Allocation	9,082,378	0	9,082,378
Allocation Step 2			
2nd Allocation	0	0	0
Total For 020 EQUIPMENT USE CHARGE			
Total Allocated	9,082,378	0	9,082,378



BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department EQUIPMENT USE CHARGE

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	7,000	0.0051	467		467		467
GENERAL SERVICES	2,948,156	2.1651	196,642		196,642		196,642
MUNICIPAL CLERK-CITY CLERK	439,909	0.3231	29,342		29,342		29,342
MAYOR AND COUNCIL	298,621	0.2193	19,918		19,918		19,918
OFFICE OF COMPTROLLER	149,909	0.1101	9,999		9,999		9,999
HUMAN RESOURCES	310,948	0.2284	20,740		20,740		20,740
CITY ATTORNEY OFFICE	18,898	0.0139	1,260		1,260		1,260
INFORMATION TECHNOLOGY	3,547,711	2.6054	236,632		236,632		236,632
CITY DEVELOPMENT	477,742	0.3508	31,865		31,865		31,865
TAX OFFICE	131,592	0.0966	8,777		8,777		8,777
MUNICIPAL CLERK	834,573	0.6129	55,666		55,666		55,666
POLICE	39,034,941	28.6668	2,603,630		2,603,630		2,603,630
FIRE DEPT	42,489,586	31.2038	2,834,058		2,834,058		2,834,058
DEPT OF TRANSPORTATION	17,621,539	12.9411	1,175,357		1,175,357		1,175,357
ENGINEERING & CONSTRUCTION MGMT	548,908	0.4031	36,612		36,612		36,612
PUBLIC HEALTH	14,776,349	10.8516	985,582		985,582		985,582
PARKS AND RECREATION	9,471,100	6.9555	631,722		631,722		631,722
LIBRARY	1,048,583	0.7701	69,940		69,940		69,940
DEPT OF MUSEUMS & CULTURAL AFF	742,234	0.5451	49,507		49,507		49,507
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.9322	84,662		84,662		84,662
SubTotal	136,167,592	100.0000	9,082,378		9,082,378		9,082,378
Total	136,167,592	100.0000	9,082,378		9,082,378		9,082,378

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2013 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE CHARGE

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

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

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

- ◆ **General Expenses** – Costs such as those associated with Leases, Professional Licenses, Liability Insurance, Property Insurance, and Outside Contracts are allocated based upon General Fund total salary expenses.
 - ◆ **Citywide IT Contracts** – the cost for IT contracts is allocated to user departments based on the contract value. Contracts that benefit the whole city have been allocated based on the number of fte's.
 - ◆ **Retirees Insurance** - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each 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.
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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,561,711			18,561,711
BILLING/COLLECT AGEN CONTRACTS	(993,000)			
TRANSFERS	(3,879,329)			
GENERAL CITY	(142,136)			
DAMAGES SETTLEMENTS	500,000			
Total Deductions:	(4,514,465)			(4,514,465)
EQUIPMENT USE CHARGE	467		467	
NONDEPARTMENTAL		19,671	19,671	
CITY MANAGER		26,119	26,119	
MAYOR AND COUNCIL		23,937	23,937	
OFFICE OF COMPTROLLER		87,771	87,771	
PURCHASING & STRATEGIC SOURCING		29,023	29,023	
HUMAN RESOURCES		807	807	
INFORMATION TECHNOLOGY		128	128	
RISK MANAGEMENT		94	94	
Total Allocated Additions:	467	187,550	188,017	188,017
Total To Be Allocated:	14,047,713	187,550		14,235,263

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .3 - Costs Allocated By Activity

For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
Wages & Benefits					
SALARIES & WAGES	97,960	0	0	0	0
FRINGE BENEFITS	24,517	0	0	0	0
Other Expense & Cost					
RETIREEES HEALTH	2,565,024	0	0	0	2,565,024
WORKERS COMP - CIVILIAN	(2,000,000)	0	0	0	0
FICA CITY MATCH - CIVILIAN	(754,426)	0	(754,426)	0	0
OFFICE EQUIP MAINT CONTRACTS	688,951	0	0	688,951	0
OUTSIDE CONTRACTS - IT	731,794	0	0	731,794	0
DATA PROCESS SERVICES CONTRACT	5,411,091	0	0	5,411,091	0
COMPUTER RELATED-LEASES	477,205	0	0	0	0
APPRAISAL SERVICES	2,767,592	0	0	0	0
OUTSIDE CONTRACTS - NOC	93,803	0	50,000	0	0
LAND - LEASES	18,000	0	18,000	0	0
LIABILITY INSURANCE	613,404	0	613,404	0	0
OPER CONT RESERVES	920,800	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	222,682	0	21,682	0	0
PROPERTY INS PMNTS	356,895	0	356,895	0	0
PROF LICENSES	90,945	0	90,945	0	0
COMMUNITY SERVICE PROJECTS	328,000	0	0	0	0
PETTY CASH SHORTAGE	500,000	0	0	0	0
SALARY ADJUSTMENT RESERVE	893,009	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	993,000	993,000	0	0	0
*TRANSFERS	3,879,329	3,879,329	0	0	0
*GENERAL CITY	142,136	142,136	0	0	0
*DAMAGES SETTLEMENTS	(500,000)	(500,000)	0	0	0
Departmental Totals					
Total Expenditures	18,561,711	4,514,465	396,500	6,831,836	2,565,024
Deductions					
Total Deductions	(4,514,465)	(4,514,465)	0	0	0
Functional Cost	14,047,246	0	396,500	6,831,836	2,565,024



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
Allocation Step 1					
Inbound- All Others	467	467	0	0	0
Reallocate Admin Costs		(467)	13	228	85
Unallocated Costs	(4,254,027)	0	0	0	0
1st Allocation	9,793,686	0	396,513	6,832,064	2,565,109
Allocation Step 2					
Inbound- All Others	187,550	187,550	0	0	0
Reallocate Admin Costs		(187,550)	5,294	91,214	34,247
Unallocated Costs	(56,795)	0	0	0	0
2nd Allocation	130,755	0	5,294	91,214	34,247
Total For 025 NONDEPARTMENTAL					
Total Allocated	9,924,441	0	401,807	6,923,278	2,599,356

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	PEG	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	97,960	0
FRINGE BENEFITS	24,517	0
Other Expense & Cost		
RETIRESS HEALTH	0	0
WORKERS COMP - CIVILIAN	0	(2,000,000)
FICA CITY MATCH - CIVILIAN	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0
OUTSIDE CONTRACTS - IT	0	0
DATA PROCESS SERVICES CONTRACT	0	0
COMPUTER RELATED-LEASES	0	477,205
APPRAISAL SERVICES	0	2,767,592
OUTSIDE CONTRACTS - NOC	0	43,803
LAND - LEASES	0	0
LIABILITY INSURANCE	0	0
OPER CONT RESERVES	0	920,800
OTHER SERVICES/CHARGES EXPENSE	0	201,000
PROPERTY INS PMNTS	0	0
PROF LICENSES	0	0
COMMUNITY SERVICE PROJECTS	0	328,000
PETTY CASH SHORTAGE	0	500,000
SALARY ADJUSTMENT RESERVE	0	893,009
*BILLING/COLLECT AGEN CONTRACTS	0	0
*TRANSFERS	0	0
*GENERAL CITY	0	0
*DAMAGES SETTLEMENTS	0	0
Departmental Totals		
Total Expenditures	122,477	4,131,409
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	122,477	4,131,409



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	PEG	GENERAL GOVT
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	4	137
Unallocated Costs	(122,481)	(4,131,546)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	1,635	55,160
Unallocated Costs	(1,635)	(55,160)
2nd Allocation	0	0
Total For 025 NONDEPARTMENTAL		
Total Allocated	0	0



BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department NONDEPARTMENTAL

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,040,246	4.4477	17,636		17,636		17,636
CITY MANAGER	2,835,479	0.8385	3,325		3,325	46	3,371
GENERAL SERVICES	23,124,211	6.8383	27,115		27,115	379	27,494
MUNICIPAL CLERK-CITY CLERK	426,530	0.1261	500		500	7	507
MAYOR AND COUNCIL	1,312,241	0.3881	1,539		1,539	21	1,560
OFFICE OF COMPTROLLER	2,076,232	0.6140	2,435		2,435	34	2,469
PURCHASING & STRATEGIC SOURCING	828,059	0.2449	971		971	14	985
HUMAN RESOURCES	1,813,562	0.5363	2,127		2,127	30	2,157
CITY ATTORNEY OFFICE	3,539,618	1.0467	4,150		4,150	58	4,208
INFORMATION TECHNOLOGY	10,479,689	3.0991	12,288		12,288	172	12,460
CITY DEVELOPMENT	8,463,335	2.5028	9,924		9,924	139	10,063
TAX OFFICE	2,159,017	0.6385	2,532		2,532	35	2,567
MUNICIPAL CLERK	4,631,493	1.3696	5,431		5,431	76	5,507
POLICE	116,394,583	34.4202	136,479		136,479	1,907	138,386
FIRE DEPT	93,949,338	27.7827	110,162		110,162	1,539	111,701
DEPT OF TRANSPORTATION	13,934,532	4.1207	16,339		16,339	228	16,567
ENGINEERING & CONSTRUCTION MGMT	4,898,989	1.4487	5,744		5,744	80	5,824
PUBLIC HEALTH	5,527,621	1.6346	6,482		6,482	91	6,573
PARKS AND RECREATION	11,760,473	3.4778	13,790		13,790	193	13,983
ZOO	3,724,592	1.1014	4,367		4,367	61	4,428
LIBRARY	8,628,189	2.5515	10,117		10,117	141	10,258
DEPT OF MUSEUMS & CULTURAL AFF	2,300,138	0.6802	2,697		2,697	38	2,735
COMMUNITY/HUMAN DEVELOPMENT	309,696	0.0916	363		363	5	368
SubTotal	338,157,863	100.0000	396,513		396,513	5,294	401,807
Total	338,157,863	100.0000	396,513		396,513	5,294	401,807

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES

Allocation Source: FINANCE DEPARTMENT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department NONDEPARTMENTAL

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	829	0.0114	779		779		779
CITY MANAGER	34,503	0.4748	32,439		32,439	433	32,872
GENERAL SERVICES	249,396	3.4320	234,479		234,479	3,131	237,610
MUNICIPAL CLERK-CITY CLERK	4,974	0.0684	4,676		4,676	62	4,738
MAYOR AND COUNCIL	20,893	0.2875	19,643		19,643	262	19,905
OFFICE OF COMPTROLLER	824,017	11.3396	774,732		774,732	10,345	785,077
HUMAN RESOURCES	283,560	3.9022	266,600		266,600	3,560	270,160
CITY ATTORNEY OFFICE	32,617	0.4489	30,666		30,666	409	31,075
INFORMATION TECHNOLOGY	61,973	0.8528	58,266		58,266	778	59,044
RISK MANAGEMENT	7,462	0.1027	7,016		7,016	94	7,110
CITY DEVELOPMENT	188,712	2.5969	177,425		177,425	2,369	179,794
TAX OFFICE	138,240	1.9024	129,972		129,972	1,735	131,707
METRO PLANNING ORGAN.- M.P.O.	9,949	0.1369	9,354		9,354	125	9,479
MUNICIPAL CLERK	88,982	1.2245	83,660		83,660	1,117	84,777
POLICE	1,623,598	22.3432	1,526,492		1,526,492	20,381	1,546,873
FIRE DEPT	1,377,012	18.9496	1,294,652		1,294,652	17,287	1,311,939
DEPT OF TRANSPORTATION	262,079	3.6066	246,404		246,404	3,290	249,694
ENVIRONMENTAL SERVICES	438,654	6.0365	412,418		412,418	5,507	417,925
ENGINEERING & CONSTRUCTION MGMT	82,887	1.1406	77,929		77,929	1,041	78,970
PUBLIC HEALTH	213,804	2.9422	201,016		201,016	2,684	203,700
PARKS AND RECREATION	285,345	3.9268	268,278		268,278	3,582	271,860
ZOO	88,877	1.2231	83,561		83,561	1,116	84,677
LIBRARY	213,382	2.9364	200,619		200,619	2,679	203,298
DEPT OF MUSEUMS & CULTURAL AFF	47,623	0.6554	44,775		44,775	598	45,373
SUN METRO	440,236	6.0583	413,905		413,905	5,527	419,432
AIRPORT	172,447	2.3731	162,133		162,133	2,165	164,298
COMMUNITY/HUMAN DEVELOPMENT	31,943	0.4396	30,032		30,032	401	30,433
INTERNATIONAL BRIDGES	42,697	0.5876	40,143		40,143	536	40,679



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	7,266,691	100.0000	6,832,064		6,832,064	91,214	6,923,278
Total	7,266,691	100.0000	6,832,064		6,832,064	91,214	6,923,278

Allocation Basis: IT CONTRACT VALUE MANAGED PER DEPARTMENT

Allocation Source: IT ADMIN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department NONDEPARTMENTAL

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0490	1,256		1,256		1,256
CITY MANAGER	33.50	0.8205	21,046		21,046	281	21,327
GENERAL SERVICES	189.30	4.6362	118,924		118,924	1,589	120,513
MUNICIPAL CLERK-CITY CLERK	6.00	0.1469	3,769		3,769	50	3,819
MAYOR AND COUNCIL	24.00	0.5878	15,078		15,078	201	15,279
OFFICE OF COMPTROLLER	26.88	0.6583	16,887		16,887	226	17,113
PURCHASING & STRATEGIC SOURCING	15.50	0.3796	9,738		9,738	130	9,868
HUMAN RESOURCES	28.70	0.7029	18,030		18,030	241	18,271
CITY ATTORNEY OFFICE	34.24	0.8386	21,511		21,511	287	21,798
INFORMATION TECHNOLOGY	95.75	2.3450	60,153		60,153	804	60,957
CITY DEVELOPMENT	140.18	3.4332	88,065		88,065	1,176	89,241
TAX OFFICE	24.50	0.6000	15,392		15,392	206	15,598
MUNICIPAL CLERK	87.00	2.1307	54,656		54,656	730	55,386
POLICE	1,394.50	34.1533	876,062		876,062	11,703	887,765
FIRE DEPT	1,063.83	26.0546	668,329		668,329	8,927	677,256
DEPT OF TRANSPORTATION	212.00	5.1922	133,185		133,185	1,779	134,964
ENVIRONMENTAL SERVICES	0.50	0.0122	314		314	4	318
ENGINEERING & CONSTRUCTION MGMT	74.50	1.8246	46,803		46,803	625	47,428
PUBLIC HEALTH	72.11	1.7661	45,302		45,302	605	45,907
PARKS AND RECREATION	266.40	6.5245	167,360		167,360	2,236	169,596
ZOO	90.00	2.2042	56,541		56,541	755	57,296
LIBRARY	155.30	3.8035	97,564		97,564	1,303	98,867
DEPT OF MUSEUMS & CULTURAL AFF	40.80	0.9992	25,632		25,632	342	25,974
COMMUNITY/HUMAN DEVELOPMENT	5.59	0.1369	3,512		3,512	47	3,559
SubTotal	4,083.08	100.0000	2,565,109		2,565,109	34,247	2,599,356
Total	4,083.08	100.0000	2,565,109		2,565,109	34,247	2,599,356

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

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

Allocation Source: CITY OF EL PASO BUDGET

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE ITRETIREES INSURANCE	
NONDEPARTMENTAL	19,671	17,636	779	1,256
CITY MANAGER	57,570	3,371	32,872	21,327
GENERAL SERVICES	385,617	27,494	237,610	120,513
MUNICIPAL CLERK-CITY	9,064	507	4,738	3,819
MAYOR AND COUNCIL	36,744	1,560	19,905	15,279
OFFICE OF COMPTROLLER	804,659	2,469	785,077	17,113
PURCHASING &	10,853	985	0	9,868
HUMAN RESOURCES	290,588	2,157	270,160	18,271
CITY ATTORNEY OFFICE	57,081	4,208	31,075	21,798
INFORMATION	132,461	12,460	59,044	60,957
RISK MANAGEMENT	7,110	0	7,110	0
CITY DEVELOPMENT	279,098	10,063	179,794	89,241
TAX OFFICE	149,872	2,567	131,707	15,598
METRO PLANNING	9,479	0	9,479	0
MUNICIPAL CLERK	145,670	5,507	84,777	55,386
POLICE	2,573,024	138,386	1,546,873	887,765
FIRE DEPT	2,100,896	111,701	1,311,939	677,256
DEPT OF	401,225	16,567	249,694	134,964
ENVIRONMENTAL	418,243	0	417,925	318
ENGINEERING &	132,222	5,824	78,970	47,428
PUBLIC HEALTH	256,180	6,573	203,700	45,907
PARKS AND RECREATION	455,439	13,983	271,860	169,596
ZOO	146,401	4,428	84,677	57,296
LIBRARY	312,423	10,258	203,298	98,867
DEPT OF MUSEUMS &	74,082	2,735	45,373	25,974
SUN METRO	419,432	0	419,432	0
AIRPORT	164,298	0	164,298	0
COMMUNITY/HUMAN	34,360	368	30,433	3,559
INTERNATIONAL BRIDGES	40,679	0	40,679	0
Direct Billed	0	0	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE ITRETIREES INSURANCE
Total	9,924,441	401,807	6,923,278

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,835,479			2,835,479
BUILDING USE CHARGE	56,661		56,661	
NONDEPARTMENTAL	56,810	760	57,570	
CITY MANAGER		11,025	11,025	
GENERAL SERVICES		221,455	221,455	
MAYOR AND COUNCIL		10,870	10,870	
OFFICE OF COMPTROLLER		8,096	8,096	
PURCHASING & STRATEGIC SOURCING		2,172	2,172	
HUMAN RESOURCES		15,163	15,163	
CITY ATTORNEY OFFICE		170,160	170,160	
INFORMATION TECHNOLOGY		198,191	198,191	
RISK MANAGEMENT		1,764	1,764	
Total Allocated Additions:	113,471	639,656	753,127	753,127
REIMBURSED EXPENDITURES	(50,000)			
Total Departmental Cost Adjustments:	(50,000)			(50,000)
Total To Be Allocated:	2,898,950	639,656		3,538,606

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	Total	General & Admin	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	2,076,473	0	722,782	340,675	835,724
FRINGE BENEFITS	597,911	0	217,117	99,322	218,067
Other Expense & Cost					
CONTRACTUAL SERVICES	109,254	0	25,600	11,911	54,843
MATERIALS/SUPPLIES	22,308	0	8,250	6,038	7,520
OPERATING EXP	29,533	0	14,250	10,633	4,650
Departmental Totals					
Total Expenditures	2,835,479	0	987,999	468,579	1,120,804
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REIMBUSED EXPENDITURES	(50,000)	0	0	(50,000)	0
Functional Cost					
Functional Cost	2,785,479	0	987,999	418,579	1,120,804
Allocation Step 1					
Inbound- All Others	113,471	0	39,497	18,617	45,669
Unallocated Costs	(267,785)	0	0	0	0
1st Allocation	2,631,165	0	1,027,496	437,196	1,166,473
Allocation Step 2					
Inbound- All Others	639,656	0	222,652	104,945	257,444
Unallocated Costs	(54,615)	0	0	0	0
2nd Allocation	585,041	0	222,652	104,945	257,444
Total For 030 CITY MANAGER					
Total Allocated	3,216,206	0	1,250,148	542,141	1,423,917



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

PUBLIC INFOR

<u>Wages & Benefits</u>	
SALARIES & WAGES	177,292
FRINGE BENEFITS	63,405
<u>Other Expense & Cost</u>	
CONTRACTUAL SERVICES	16,900
MATERIALS/SUPPLIES	500
OPERATING EXP	0
<u>Departmental Totals</u>	
Total Expenditures	258,097
<u>Deductions</u>	
Total Deductions	0
<u>Cost Adjustments</u>	
REIMBUSED EXPENDITURES	0
Functional Cost	258,097
<u>Allocation Step 1</u>	
Inbound- All Others	9,688
Unallocated Costs	(267,785)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	54,615
Unallocated Costs	(54,615)
2nd Allocation	0
<u>Total For 030 CITY MANAGER</u>	
Total Allocated	0

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0328	337		337		337
CITY MANAGER	37.60	0.6167	6,336		6,336		6,336
GENERAL SERVICES	293.60	4.8153	49,477		49,477	10,791	60,268
MUNICIPAL CLERK-CITY CLERK	6.00	0.0984	1,011		1,011	221	1,232
MAYOR AND COUNCIL	24.00	0.3936	4,044		4,044	882	4,926
OFFICE OF COMPTROLLER	32.00	0.5248	5,393		5,393	1,176	6,569
PURCHASING & STRATEGIC SOURCING	19.00	0.3116	3,202		3,202	698	3,900
HUMAN RESOURCES	39.30	0.6446	6,623		6,623	1,444	8,067
CITY ATTORNEY OFFICE	41.00	0.6724	6,909		6,909	1,507	8,416
INFORMATION TECHNOLOGY	97.75	1.6032	16,473		16,473	3,593	20,066
RISK MANAGEMENT	3.00	0.0492	506		506	110	616
CITY DEVELOPMENT	145.55	2.3872	24,528		24,528	5,350	29,878
TAX OFFICE	24.50	0.4018	4,129		4,129	901	5,030
METRO PLANNING ORGAN.- M.P.O.	15.00	0.2460	2,528		2,528	551	3,079
MUNICIPAL CLERK	85.10	1.3957	14,341		14,341	3,128	17,469
POLICE	1,476.80	24.2209	248,865		248,865	54,281	303,146
FIRE DEPT	1,122.10	18.4034	189,095		189,095	41,243	230,338
DEPT OF TRANSPORTATION	268.00	4.3954	45,163		45,163	9,851	55,014
ENVIRONMENTAL SERVICES	447.60	7.3410	75,429		75,429	16,452	91,881
ENGINEERING & CONSTRUCTION MGMT	76.50	1.2547	12,892		12,892	2,812	15,704
PUBLIC HEALTH	282.00	4.6251	47,522		47,522	10,365	57,887
PARKS AND RECREATION	277.60	4.5529	46,781		46,781	10,203	56,984
ZOO	113.75	1.8656	19,169		19,169	4,181	23,350
LIBRARY	154.80	2.5389	26,087		26,087	5,690	31,777
DEPT OF MUSEUMS & CULTURAL AFF	61.08	1.0018	10,293		10,293	2,245	12,538
CIVIC/CONVENTION/TOURIST	1.00	0.0164	169		169	37	206
SUN METRO	630.00	10.3326	106,167		106,167	23,156	129,323
AIRPORT	226.60	3.7164	38,186		38,186	8,329	46,515



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.6560	6,741		6,741	1,470	8,211
INTERNATIONAL BRIDGES	54.00	0.8856	9,100		9,100	1,985	11,085
SubTotal	6,097.23	100.0000	1,027,496		1,027,496	222,652	1,250,148
Total	6,097.23	100.0000	1,027,496		1,027,496	222,652	1,250,148

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT

Allocation Source: CITY OF EL PASO BUDGET

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department CITY MANAGER

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	769	9.9032	43,296		43,296	10,393	53,689
PURCHASING & STRATEGIC SOURCING	440	5.6662	24,773		24,773	5,946	30,719
HUMAN RESOURCES	470	6.0558	26,476		26,476	6,355	32,831
INFORMATION TECHNOLOGY	177	2.2858	9,993		9,993	2,399	12,392
CITY DEVELOPMENT	640	8.2450	36,047		36,047	8,653	44,700
TAX OFFICE	422	5.4409	23,787		23,787	5,710	29,497
POLICE	391	5.0467	22,064		22,064	5,296	27,360
FIRE DEPT	235	3.0378	13,281		13,281	3,188	16,469
DEPT OF TRANSPORTATION	296	3.8183	16,693		16,693	4,007	20,700
ENVIRONMENTAL SERVICES	637	8.2032	35,864		35,864	8,609	44,473
PARKS AND RECREATION	584	7.5303	32,922		32,922	7,903	40,825
ZOO	306	3.9438	17,242		17,242	4,139	21,381
LIBRARY	140	1.8029	7,882		7,882	1,892	9,774
DEPT OF MUSEUMS & CULTURAL AFF	238	3.0649	13,400		13,400	3,216	16,616
ARTS RESOURCES	298	3.8376	16,778		16,778	4,027	20,805
CIVIC/CONVENTION/TOURIST	130	1.6741	7,319		7,319	1,757	9,076
SUN METRO	678	8.7408	38,215		38,215	9,173	47,388
PENSION ADMINISTRATION	181	2.3309	10,191		10,191	2,446	12,637
INTERNATIONAL BRIDGES	122	1.5775	6,897		6,897	1,656	8,553
ALL OTHERS	605	7.7943	34,076		34,076	8,180	42,256
SubTotal	7,765	100.0000	437,196		437,196	104,945	542,141
Total	7,765	100.0000	437,196		437,196	104,945	542,141

Allocation Basis: AUDIT HOURS PER DEPARTMENT

Allocation Source: CHIEF INTERNAL AUDITOR

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,591,813	2.2102	25,782		25,782		25,782
CITY MANAGER	2,835,479	0.4019	4,689		4,689		4,689
GENERAL SERVICES	48,055,402	6.8121	79,461		79,461	18,008	97,469
MUNICIPAL CLERK-CITY CLERK	542,354	0.0769	897		897	203	1,100
MAYOR AND COUNCIL	1,926,407	0.2731	3,185		3,185	722	3,907
OFFICE OF COMPTROLLER	3,130,149	0.4437	5,176		5,176	1,173	6,349
PURCHASING & STRATEGIC SOURCING	828,059	0.1174	1,369		1,369	310	1,679
HUMAN RESOURCES	1,813,562	0.2571	2,999		2,999	680	3,679
CITY ATTORNEY OFFICE	4,529,181	0.6420	7,489		7,489	1,697	9,186
INFORMATION TECHNOLOGY	10,479,689	1.4856	17,329		17,329	3,927	21,256
RISK MANAGEMENT	61,717,967	8.7489	102,053		102,053	23,128	125,181
CITY DEVELOPMENT	13,612,790	1.9297	22,509		22,509	5,101	27,610
TAX OFFICE	2,159,017	0.3061	3,570		3,570	809	4,379
METRO PLANNING ORGAN.- M.P.O.	118,300	0.0168	196		196	44	240
MUNICIPAL CLERK	5,599,640	0.7938	9,259		9,259	2,098	11,357
POLICE	188,176,906	26.6748	311,158		311,158	70,516	381,674
FIRE DEPT	96,020,403	13.6114	158,773		158,773	35,982	194,755
DEPT OF TRANSPORTATION	19,906,751	2.8219	32,917		32,917	7,460	40,377
ENVIRONMENTAL SERVICES	50,886,173	7.2134	84,142		84,142	19,069	103,211
ENGINEERING & CONSTRUCTION MGMT	5,148,989	0.7299	8,514		8,514	1,929	10,443
PUBLIC HEALTH	18,763,645	2.6598	31,026		31,026	7,031	38,057
PARKS AND RECREATION	12,048,921	1.7080	19,923		19,923	4,515	24,438
ZOO	5,750,503	0.8152	9,509		9,509	2,155	11,664
LIBRARY	8,678,310	1.2302	14,350		14,350	3,252	17,602
DEPT OF MUSEUMS & CULTURAL AFF	7,630,498	1.0817	12,617		12,617	2,859	15,476
CIVIC/CONVENTION/TOURIST	9,318,716	1.3210	15,409		15,409	3,492	18,901
SUN METRO	59,232,143	8.3965	97,943		97,943	22,196	120,139
AIRPORT	35,834,680	5.0798	59,254		59,254	13,428	72,682

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	9,460,406	1.3411	15,643		15,643	3,545	19,188
INTERNATIONAL BRIDGES	5,643,822	0.8000	9,332		9,332	2,115	11,447
SubTotal	705,440,675	100.0000	1,166,473		1,166,473	257,444	1,423,917
Total	705,440,675	100.0000	1,166,473		1,166,473	257,444	1,423,917

Allocation Basis: TOTAL FY 2014 BUDGET EXPENDITURES

Allocation Source: CITY OF EL PASO FINANCE DEPT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .5 - Allocation Summary

For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
NONDEPARTMENTAL	26,119	337	0	25,782
CITY MANAGER	11,025	6,336	0	4,689
GENERAL SERVICES	211,426	60,268	53,689	97,469
MUNICIPAL CLERK-CITY	2,332	1,232	0	1,100
MAYOR AND COUNCIL	8,833	4,926	0	3,907
OFFICE OF COMPTROLLER	12,918	6,569	0	6,349
PURCHASING &	36,298	3,900	30,719	1,679
HUMAN RESOURCES	44,577	8,067	32,831	3,679
CITY ATTORNEY OFFICE	17,602	8,416	0	9,186
INFORMATION	53,714	20,066	12,392	21,256
RISK MANAGEMENT	125,797	616	0	125,181
CITY DEVELOPMENT	102,188	29,878	44,700	27,610
TAX OFFICE	38,906	5,030	29,497	4,379
METRO PLANNING	3,319	3,079	0	240
MUNICIPAL CLERK	28,826	17,469	0	11,357
POLICE	712,180	303,146	27,360	381,674
FIRE DEPT	441,562	230,338	16,469	194,755
DEPT OF	116,091	55,014	20,700	40,377
ENVIRONMENTAL	239,565	91,881	44,473	103,211
ENGINEERING &	26,147	15,704	0	10,443
PUBLIC HEALTH	95,944	57,887	0	38,057
PARKS AND RECREATION	122,247	56,984	40,825	24,438
ZOO	56,395	23,350	21,381	11,664
LIBRARY	59,153	31,777	9,774	17,602
DEPT OF MUSEUMS &	44,630	12,538	16,616	15,476
ARTS RESOURCES	20,805	0	20,805	0
CIVIC/CONVENTION/TOURI	28,183	206	9,076	18,901
SUN METRO	296,850	129,323	47,388	120,139
AIRPORT	119,197	46,515	0	72,682
COMMUNITY/HUMAN	27,399	8,211	0	19,188
PENSION ADMINISTRATION	12,637	0	12,637	0
INTERNATIONAL BRIDGES	31,085	11,085	8,553	11,447
ALL OTHERS	42,256	0	42,256	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Direct Billed	0	0	0	0
Total	<u>3,216,206</u>	<u>1,250,148</u>	<u>542,141</u>	<u>1,423,917</u>

CITY OF EL PASO, TEXAS
GENERAL SERVICES
NATURE AND EXTENT OF SERVICES

The General Services Department's mission is to provide timely, cost-effective, and accurate support of City facilities, fleet, land management, and records. Costs associated with General Services are functionalized and allocated as follows:

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

- ◆ **Fleet Services 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 have not been allocated in this cost plan.
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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,204,425			45,204,425
INTEREST EXPENSE	(434,217)			
PRINCIPAL PAYMENT EXPENSE	(1,854,674)			
CAPITAL OUTLAY	(177,153)			
TRANSFERS	(402,192)			
Total Deductions:	(2,868,236)			(2,868,236)
BUILDING USE CHARGE	9,874		9,874	
EQUIPMENT USE CHARGE	196,642		196,642	
NONDEPARTMENTAL	380,518	5,099	385,617	
CITY MANAGER	172,234	39,192	211,426	
GENERAL SERVICES		963,658	963,658	
MAYOR AND COUNCIL		124,083	124,083	
OFFICE OF COMPTROLLER		102,218	102,218	
PURCHASING & STRATEGIC SOURCING		83,024	83,024	
HUMAN RESOURCES		118,401	118,401	
CITY ATTORNEY OFFICE		78,550	78,550	
INFORMATION TECHNOLOGY		122,147	122,147	
RISK MANAGEMENT		13,771	13,771	
Total Allocated Additions:	759,268	1,650,143	2,409,411	2,409,411
Total To Be Allocated:	43,095,457	1,650,143		44,745,600

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	PARK - LAND MGMNT	FACILITIES	DEPT JANITORIAL
Wages & Benefits					
SALARIES & WAGES	8,567,832	151,108	2,594,339	2,289,159	0
FRINGE BENEFITS	3,317,844	43,364	1,018,338	846,732	0
Other Expense & Cost					
CONTRACTUAL SVCS	2,451,704	2,000	485,086	1,260,362	0
MAINT SVCS CONTRACT-JANITORIAL	714,800	0	0	0	569,851
SECURITY CONTRACTS	213,500	0	0	0	0
MATERIALS/SUPPLIES	15,947,884	29,250	1,077,593	713,717	0
OPERATING EXPENSES	2,744,427	0	2,552,317	87,370	0
UTILITIES	8,378,198	0	0	0	0
*INTEREST EXPENSE	434,217	434,217	0	0	0
*PRINCIPAL PAYMENT EXPENSE	1,854,674	1,854,674	0	0	0
*CAPITAL OUTLAY	177,153	177,153	0	0	0
*TRANSFERS	402,192	402,192	0	0	0
Departmental Totals					
Total Expenditures	45,204,425	3,093,958	7,727,673	5,197,340	569,851
Deductions					
Total Deductions	(2,868,236)	(2,868,236)	0	0	0
Functional Cost	42,336,189	225,722	7,727,673	5,197,340	569,851
Allocation Step 1					
Inbound- All Others	759,268	13,391	229,906	202,862	0
Reallocate Admin Costs		(239,113)	44,399	30,130	3,179
Unallocated Costs	(23,100,382)	0	0	0	0
1st Allocation	19,995,075	0	8,001,978	5,430,332	573,030
Allocation Step 2					
Inbound- All Others	1,650,143	29,103	499,663	440,886	0
Reallocate Admin Costs		(29,103)	5,404	3,667	387
Unallocated Costs	(676,490)	0	0	0	0
2nd Allocation	973,653	0	505,067	444,553	387



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	PARK - LAND MGMNT	FACILITIES	DEPT JANITORIAL
Total For 040 GENERAL SERVICES					
Total Allocated	20,968,728	0	8,507,045	5,874,885	573,417

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES

	RECORDS	CITY HALL COSTS	DEPT UTILITIES	FLEET FUND	QUICK COPY
Wages & Benefits					
SALARIES & WAGES	101,778	0	0	3,319,669	111,779
FRINGE BENEFITS	27,413	0	0	1,345,278	36,719
Other Expense & Cost					
CONTRACTUAL SVCS	97,520	0	0	231,636	375,100
MAINT SVCS CONTRACT-JANITORIAL	0	144,949	0	0	0
SECURITY CONTRACTS	0	213,500	0	0	0
MATERIALS/SUPPLIES	2,350	0	0	14,087,874	37,100
OPERATING EXPENSES	3,700	0	0	100,140	900
UTILITIES	0	253,142	5,103,131	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 Totals					
Total Expenditures	232,761	611,591	5,103,131	19,084,597	561,598
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	232,761	611,591	5,103,131	19,084,597	561,598
Allocation Step 1					
Inbound- All Others	9,019	0	0	294,184	9,906
Reallocate Admin Costs	1,349	3,412	28,472	108,122	3,189
Unallocated Costs	0	0	0	(19,486,903)	(574,693)
1st Allocation	243,129	615,003	5,131,603	0	0
Allocation Step 2					
Inbound- All Others	19,602	0	0	639,361	21,528
Reallocate Admin Costs	164	415	3,465	13,161	388
Unallocated Costs	0	0	0	(652,522)	(21,916)
2nd Allocation	19,766	415	3,465	0	0



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	RECORDS	CITY HALL COSTS	DEPT UTILITIES	FLEET FUND	QUICK COPY
Total For 040 GENERAL SERVICES					
Total Allocated	262,895	615,418	5,135,068	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

OTHER UTILITIES

<u>Wages & Benefits</u>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<u>Other Expense & Cost</u>	
CONTRACTUAL SVCS	0
MAINT SVCS CONTRACT-JANITORIAL	0
SECURITY CONTRACTS	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
UTILITIES	3,021,925
*INTEREST EXPENSE	0
*PRINCIPAL PAYMENT EXPENSE	0
*CAPITAL OUTLAY	0
*TRANSFERS	0
<u>Departmental Totals</u>	
Total Expenditures	3,021,925
<u>Deductions</u>	
Total Deductions	0
Functional Cost	3,021,925
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	16,861
Unallocated Costs	(3,038,786)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	2,052
Unallocated Costs	(2,052)
2nd Allocation	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

OTHER UTILITIES

Total For 040 GENERAL SERVICES

Total Allocated 0



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - PARK - LAND MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	100	100.0000	8,001,978		8,001,978	505,067	8,507,045
SubTotal	100	100.0000	8,001,978		8,001,978	505,067	8,507,045
Total	100	100.0000	8,001,978		8,001,978	505,067	8,507,045

Allocation Basis: DIRECT ALLOCATION TO PARKS & REC

Allocation Source:

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	789	1.8308	99,416		99,416		99,416
GENERAL SERVICES	3,956	9.1793	498,466		498,466		498,466
MUNICIPAL CLERK-CITY CLERK	201	0.4664	25,327		25,327	2,330	27,657
MAYOR AND COUNCIL	846	1.9630	106,598		106,598	9,806	116,404
OFFICE OF COMPTROLLER	1,611	3.7381	202,990		202,990	18,674	221,664
HUMAN RESOURCES	906	2.1022	114,158		114,158	10,502	124,660
CITY ATTORNEY OFFICE	1,007	2.3366	126,885		126,885	11,673	138,558
INFORMATION TECHNOLOGY	297	0.6891	37,423		37,423	3,443	40,866
CITY DEVELOPMENT	89	0.2065	11,214		11,214	1,032	12,246
TAX OFFICE	45	0.1044	5,670		5,670	522	6,192
MUNICIPAL CLERK	390	0.9049	49,141		49,141	4,521	53,662
POLICE	6,647	15.4233	837,539		837,539	77,048	914,587
FIRE DEPT	8,853	20.5422	1,115,501		1,115,501	102,617	1,218,118
DEPT OF TRANSPORTATION	852	1.9769	107,354		107,354	9,876	117,230
ENVIRONMENTAL SERVICES	349	0.8098	43,975		43,975	4,045	48,020
PUBLIC HEALTH	7,726	17.9270	973,496		973,496	89,555	1,063,051
PARKS AND RECREATION	521	1.2089	65,647		65,647	6,039	71,686
ZOO	26	0.0603	3,276		3,276	301	3,577
LIBRARY	4,393	10.1933	553,529		553,529	50,921	604,450
DEPT OF MUSEUMS & CULTURAL AFF	601	1.3945	75,728		75,728	6,966	82,694
AIRPORT	330	0.7657	41,581		41,581	3,825	45,406
9-1-1 EMERGENCY NETWORK	459	1.0673	57,957		57,957	5,332	63,289
ALL OTHERS	2,202	5.1095	277,461		277,461	25,525	302,986
SubTotal	43,097	100.0000	5,430,332		5,430,332	444,553	5,874,885
Total	43,097	100.0000	5,430,332		5,430,332	444,553	5,874,885

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	70,524	13.8296	79,248		79,248		79,248
POLICE	309,138	60.6214	347,378		347,378	272	347,650
FIRE DEPT	48,780	9.5657	54,814		54,814	43	54,857
DEPT OF TRANSPORTATION	15,672	3.0733	17,611		17,611	14	17,625
ENVIRONMENTAL SERVICES	3,894	0.7636	4,376		4,376	3	4,379
PARKS AND RECREATION	9,932	1.9477	11,161		11,161	9	11,170
DEPT OF MUSEUMS & CULTURAL AFF	52,008	10.1987	58,442		58,442	46	58,488
SubTotal	509,948	100.0000	573,030		573,030	387	573,417
Total	509,948	100.0000	573,030		573,030	387	573,417

Allocation Basis: YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT

Allocation Source: GENERAL SERVICES DEPARTMENT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	769	9.9032	24,081		24,081		24,081
OFFICE OF COMPTROLLER	440	5.6662	13,776		13,776	1,243	15,019
HUMAN RESOURCES	470	6.0558	14,723		14,723	1,329	16,052
INFORMATION TECHNOLOGY	177	2.2858	5,557		5,557	501	6,058
CITY DEVELOPMENT	640	8.2450	20,046		20,046	1,809	21,855
TAX OFFICE	422	5.4409	13,228		13,228	1,194	14,422
POLICE	391	5.0467	12,270		12,270	1,107	13,377
FIRE DEPT	235	3.0378	7,386		7,386	666	8,052
DEPT OF TRANSPORTATION	296	3.8183	9,283		9,283	838	10,121
ENVIRONMENTAL SERVICES	637	8.2032	19,944		19,944	1,800	21,744
PARKS AND RECREATION	584	7.5303	18,308		18,308	1,652	19,960
ZOO	306	3.9438	9,589		9,589	865	10,454
LIBRARY	140	1.8029	4,383		4,383	396	4,779
DEPT OF MUSEUMS & CULTURAL AFF	238	3.0649	7,452		7,452	672	8,124
CIVIC/CONVENTION/TOURIST	298	3.8376	9,330		9,330	842	10,172
SUN METRO	130	1.6741	4,070		4,070	367	4,437
AIRPORT	678	8.7408	21,251		21,251	1,918	23,169
PENSION ADMINISTRATION	181	2.3309	5,667		5,667	511	6,178
INTERNATIONAL BRIDGES	122	1.5775	3,835		3,835	346	4,181
ALL OTHERS	605	7.7943	18,950		18,950	1,710	20,660
SubTotal	7,765	100.0000	243,129		243,129	19,766	262,895
Total	7,765	100.0000	243,129		243,129	19,766	262,895

Allocation Basis: NUMBER OF BOXES IN STORAGE

Allocation Source: ARCHIVES & RECORDS MANAGER



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - CITY HALL COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	33	19.8436	122,039		122,039		122,039
MUNICIPAL CLERK-CITY CLERK	6	3.5541	21,858		21,858	18	21,876
MAYOR AND COUNCIL	24	14.2163	87,431		87,431	74	87,505
OFFICE OF COMPTROLLER	26	15.9223	97,923		97,923	82	98,005
PURCHASING & STRATEGIC SOURCING	15	9.1814	56,466		56,466	48	56,514
HUMAN RESOURCES	28	17.0004	104,553		104,553	88	104,641
CITY ATTORNEY OFFICE	34	20.2819	124,733		124,733	105	124,838
SubTotal	168	100.0000	615,003		615,003	415	615,418
Total	168	100.0000	615,003		615,003	415	615,418

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY HALL 1

Allocation Source: GENERAL SERVICES DEPARTMENT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	359,855	7.0517	361,863		361,863		361,863
INFORMATION TECHNOLOGY	7,454	0.1461	7,496		7,496	5	7,501
POLICE	585,875	11.4807	589,144		589,144	428	589,572
FIRE DEPT	547,388	10.7265	550,442		550,442	400	550,842
DEPT OF TRANSPORTATION	1,533	0.0300	1,542		1,542	1	1,543
ENVIRONMENTAL SERVICES	130,973	2.5665	131,704		131,704	96	131,800
ENGINEERING & CONSTRUCTION MGMT	6,087	0.1193	6,121		6,121	4	6,125
PARKS AND RECREATION	2,357,094	46.1891	2,370,243		2,370,243	1,723	2,371,966
ZOO	437,008	8.5635	439,446		439,446	319	439,765
LIBRARY	406,590	7.9675	408,859		408,859	297	409,156
DEPT OF MUSEUMS & CULTURAL AFF	263,274	5.1591	264,743		264,743	192	264,935
SubTotal	5,103,131	100.0000	5,131,603		5,131,603	3,465	5,135,068
Total	5,103,131	100.0000	5,131,603		5,131,603	3,465	5,135,068

Allocation Basis: UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING

Allocation Source: GENERAL SERVICES DEPARTMENT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .5 - Allocation Summary

For Department GENERAL SERVICES

Receiving Department	Total	PARK - LAND MGMNT	FACILITIES	DEPT JANITORIAL	RECORDS	CITY HALL COSTS	DEPT UTILITIES
CITY MANAGER	221,455	0	99,416	0	0	122,039	0
GENERAL SERVICES	963,658	0	498,466	79,248	24,081	0	361,863
MUNICIPAL CLERK-CITY	49,533	0	27,657	0	0	21,876	0
MAYOR AND COUNCIL	203,909	0	116,404	0	0	87,505	0
OFFICE OF COMPTROLLER	334,688	0	221,664	0	15,019	98,005	0
PURCHASING &	56,514	0	0	0	0	56,514	0
HUMAN RESOURCES	245,353	0	124,660	0	16,052	104,641	0
CITY ATTORNEY OFFICE	263,396	0	138,558	0	0	124,838	0
INFORMATION	54,425	0	40,866	0	6,058	0	7,501
CITY DEVELOPMENT	34,101	0	12,246	0	21,855	0	0
TAX OFFICE	20,614	0	6,192	0	14,422	0	0
MUNICIPAL CLERK	53,662	0	53,662	0	0	0	0
POLICE	1,865,186	0	914,587	347,650	13,377	0	589,572
FIRE DEPT	1,831,869	0	1,218,118	54,857	8,052	0	550,842
DEPT OF	146,519	0	117,230	17,625	10,121	0	1,543
ENVIRONMENTAL	205,943	0	48,020	4,379	21,744	0	131,800
ENGINEERING &	6,125	0	0	0	0	0	6,125
PUBLIC HEALTH	1,063,051	0	1,063,051	0	0	0	0
PARKS AND RECREATION	10,981,827	8,507,045	71,686	11,170	19,960	0	2,371,966
ZOO	453,796	0	3,577	0	10,454	0	439,765
LIBRARY	1,018,385	0	604,450	0	4,779	0	409,156
DEPT OF MUSEUMS &	414,241	0	82,694	58,488	8,124	0	264,935
CIVIC/CONVENTION/TOURI	10,172	0	0	0	10,172	0	0
SUN METRO	4,437	0	0	0	4,437	0	0
AIRPORT	68,575	0	45,406	0	23,169	0	0
PENSION ADMINISTRATION	6,178	0	0	0	6,178	0	0
9-1-1 EMERGENCY	63,289	0	63,289	0	0	0	0
INTERNATIONAL BRIDGES	4,181	0	0	0	4,181	0	0
ALL OTHERS	323,646	0	302,986	0	20,660	0	0
Direct Billed	0	0	0	0	0	0	0



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	PARK - LAND MGMNT	FACILITIES	DEPT JANITORIAL	RECORDS	CITY HALL COSTS	DEPT UTILITIES
Total	20,968,728	8,507,045	5,874,885	573,417	262,895	615,418	5,135,068

**CITY OF EL PASO, TEXAS
MUNICIPAL CLERK – CITY CLERK
NATURE AND EXTENT OF SERVICES**

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 are allocated directly to Mayor/Council.



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 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:	426,530			426,530
BUILDING USE CHARGE	10,148		10,148	
EQUIPMENT USE CHARGE	29,342		29,342	
NONDEPARTMENTAL	8,945	119	9,064	
CITY MANAGER	1,908	424	2,332	
GENERAL SERVICES	47,185	2,348	49,533	
MAYOR AND COUNCIL		1,870	1,870	
OFFICE OF COMPTROLLER		1,727	1,727	
PURCHASING & STRATEGIC SOURCING		679	679	
HUMAN RESOURCES		2,420	2,420	
INFORMATION TECHNOLOGY		723	723	
RISK MANAGEMENT		281	281	
Total Allocated Additions:	97,528	10,591	108,119	108,119
Total To Be Allocated:	524,058	10,591		534,649

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	Total	General & Admin	CITY CLERK
Wages & Benefits			
SALARIES & WAGES	253,496	0	253,496
FRINGE BENEFITS	82,727	0	82,727
Other Expense & Cost			
CONTRACTUAL SERVICES	74,167	0	74,167
MATERIALS/SUPPLIES	3,840	0	3,840
OPERATING EXP	12,300	0	12,300
Departmental Totals			
Total Expenditures	426,530	0	426,530
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	426,530	0	426,530
Allocation Step 1			
Inbound- All Others	97,528	0	97,528
1st Allocation	524,058	0	524,058
Allocation Step 2			
Inbound- All Others	10,591	0	10,591
2nd Allocation	10,591	0	10,591
Total For 080 MUNICIPAL CLERK-CITY CLERK			
Total Allocated	534,649	0	534,649



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - CITY CLERK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR AND COUNCIL	100	100.0000	524,058		524,058	10,591	534,649
SubTotal	100	100.0000	524,058		524,058	10,591	534,649
Total	100	100.0000	524,058		524,058	10,591	534,649

Allocation Basis: DIRECT ALLOCATION TO MAYOR/COUNCIL

Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	CITY CLERK
MAYOR AND COUNCIL	534,649	534,649
Direct Billed	0	0
Total	534,649	534,649

**CITY OF EL PASO, TEXAS
MAYOR AND CITY COUNCIL
NATURE AND EXTENT OF SERVICES**

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.
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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MAYOR AND COUNCIL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,312,241			1,312,241
BUILDING USE CHARGE	40,593		40,593	
EQUIPMENT USE CHARGE	19,918		19,918	
NONDEPARTMENTAL	36,260	484	36,744	
CITY MANAGER	7,229	1,604	8,833	
GENERAL SERVICES	194,029	9,880	203,909	
MUNICIPAL CLERK-CITY CLERK	524,058	10,591	534,649	
MAYOR AND COUNCIL		7,115	7,115	
OFFICE OF COMPTROLLER		10,811	10,811	
PURCHASING & STRATEGIC SOURCING		2,172	2,172	
HUMAN RESOURCES		9,679	9,679	
CITY ATTORNEY OFFICE		152,996	152,996	
INFORMATION TECHNOLOGY		43,440	43,440	
RISK MANAGEMENT		1,126	1,126	
Total Allocated Additions:	822,087	249,898	1,071,985	1,071,985
Total To Be Allocated:	2,134,328	249,898		2,384,226

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MAYOR AND COUNCIL

	Total	General & Admin	CITY ADMIN	BUDGET REVIEW
Wages & Benefits				
SALARIES & WAGES	902,074	0	451,037	451,037
FRINGE BENEFITS	269,322	0	134,661	134,661
Other Expense & Cost				
CONTRACTUAL SERVICES	52,645	0	26,322	26,323
MATERIALS/SUPPLIES	7,500	0	3,750	3,750
OPERATING EXP	80,700	0	40,350	40,350
Departmental Totals				
Total Expenditures	1,312,241	0	656,120	656,121
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,312,241	0	656,120	656,121
Allocation Step 1				
Inbound- All Others	822,087	0	411,043	411,044
1st Allocation	2,134,328	0	1,067,163	1,067,165
Allocation Step 2				
Inbound- All Others	249,898	0	124,949	124,949
2nd Allocation	249,898	0	124,949	124,949
Total For 090 MAYOR AND COUNCIL				
Total Allocated	2,384,226	0	1,192,112	1,192,114

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department MAYOR AND COUNCIL

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0328	350		350		350
CITY MANAGER	37.60	0.6167	6,581		6,581		6,581
GENERAL SERVICES	293.60	4.8153	51,387		51,387		51,387
MUNICIPAL CLERK-CITY CLERK	6.00	0.0984	1,050		1,050		1,050
MAYOR AND COUNCIL	24.00	0.3936	4,201		4,201		4,201
OFFICE OF COMPTROLLER	32.00	0.5248	5,601		5,601	697	6,298
PURCHASING & STRATEGIC SOURCING	19.00	0.3116	3,325		3,325	414	3,739
HUMAN RESOURCES	39.30	0.6446	6,878		6,878	856	7,734
CITY ATTORNEY OFFICE	41.00	0.6724	7,176		7,176	893	8,069
INFORMATION TECHNOLOGY	97.75	1.6032	17,109		17,109	2,130	19,239
RISK MANAGEMENT	3.00	0.0492	525		525	65	590
CITY DEVELOPMENT	145.55	2.3872	25,475		25,475	3,172	28,647
TAX OFFICE	24.50	0.4018	4,288		4,288	534	4,822
METRO PLANNING ORGAN.- M.P.O.	15.00	0.2460	2,625		2,625	327	2,952
MUNICIPAL CLERK	85.10	1.3957	14,895		14,895	1,854	16,749
POLICE	1,476.80	24.2209	258,477		258,477	32,181	290,658
FIRE DEPT	1,122.10	18.4034	196,395		196,395	24,451	220,846
DEPT OF TRANSPORTATION	268.00	4.3954	46,906		46,906	5,840	52,746
ENVIRONMENTAL SERVICES	447.60	7.3410	78,341		78,341	9,754	88,095
ENGINEERING & CONSTRUCTION MGMT	76.50	1.2547	13,389		13,389	1,667	15,056
PUBLIC HEALTH	282.00	4.6251	49,357		49,357	6,145	55,502
PARKS AND RECREATION	277.60	4.5529	48,587		48,587	6,049	54,636
ZOO	113.75	1.8656	19,909		19,909	2,479	22,388
LIBRARY	154.80	2.5389	27,094		27,094	3,373	30,467
DEPT OF MUSEUMS & CULTURAL AFF	61.08	1.0018	10,690		10,690	1,331	12,021
CIVIC/CONVENTION/TOURIST	1.00	0.0164	175		175	22	197
SUN METRO	630.00	10.3326	110,265		110,265	13,728	123,993
AIRPORT	226.60	3.7164	39,660		39,660	4,938	44,598



**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.6560	7,001		7,001	872	7,873
INTERNATIONAL BRIDGES	54.00	0.8856	9,451		9,451	1,177	10,628
SubTotal	6,097.23	100.0000	1,067,163		1,067,163	124,949	1,192,112
Total	6,097.23	100.0000	1,067,163		1,067,163	124,949	1,192,112

Allocation Basis: TOTAL NUMBER OF FTE'S BY DEPARTMENT

Allocation Source: CITY OF EL PASO BUDGET

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department MAYOR AND COUNCIL

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,591,813	2.2102	23,587		23,587		23,587
CITY MANAGER	2,835,479	0.4019	4,289		4,289		4,289
GENERAL SERVICES	48,055,402	6.8121	72,696		72,696		72,696
MUNICIPAL CLERK-CITY CLERK	542,354	0.0769	820		820		820
MAYOR AND COUNCIL	1,926,407	0.2731	2,914		2,914		2,914
OFFICE OF COMPTROLLER	3,130,149	0.4437	4,735		4,735	614	5,349
PURCHASING & STRATEGIC SOURCING	828,059	0.1174	1,253		1,253	163	1,416
HUMAN RESOURCES	1,813,562	0.2571	2,743		2,743	356	3,099
CITY ATTORNEY OFFICE	4,529,181	0.6420	6,852		6,852	889	7,741
INFORMATION TECHNOLOGY	10,479,689	1.4856	15,853		15,853	2,057	17,910
RISK MANAGEMENT	61,717,967	8.7489	93,365		93,365	12,116	105,481
CITY DEVELOPMENT	13,612,790	1.9297	20,593		20,593	2,672	23,265
TAX OFFICE	2,159,017	0.3061	3,266		3,266	424	3,690
METRO PLANNING ORGAN.- M.P.O.	118,300	0.0168	179		179	23	202
MUNICIPAL CLERK	5,599,640	0.7938	8,471		8,471	1,099	9,570
POLICE	188,176,906	26.6748	284,670		284,670	36,942	321,612
FIRE DEPT	96,020,403	13.6114	145,256		145,256	18,850	164,106
DEPT OF TRANSPORTATION	19,906,751	2.8219	30,114		30,114	3,908	34,022
ENVIRONMENTAL SERVICES	50,886,173	7.2134	76,979		76,979	9,989	86,968
ENGINEERING & CONSTRUCTION MGMT	5,148,989	0.7299	7,789		7,789	1,011	8,800
PUBLIC HEALTH	18,763,645	2.6598	28,385		28,385	3,683	32,068
PARKS AND RECREATION	12,048,921	1.7080	18,227		18,227	2,365	20,592
ZOO	5,750,503	0.8152	8,699		8,699	1,129	9,828
LIBRARY	8,678,310	1.2302	13,128		13,128	1,704	14,832
DEPT OF MUSEUMS & CULTURAL AFF	7,630,498	1.0817	11,543		11,543	1,498	13,041
CIVIC/CONVENTION/TOURIST	9,318,716	1.3210	14,097		14,097	1,829	15,926
SUN METRO	59,232,143	8.3965	89,604		89,604	11,628	101,232
AIRPORT	35,834,680	5.0798	54,209		54,209	7,035	61,244

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	9,460,406	1.3411	14,311		14,311	1,857	16,168
INTERNATIONAL BRIDGES	5,643,822	0.8000	8,538		8,538	1,108	9,646
SubTotal	705,440,675	100.0000	1,067,165		1,067,165	124,949	1,192,114
Total	705,440,675	100.0000	1,067,165		1,067,165	124,949	1,192,114

Allocation Basis: TOTAL FY 2014 BUDGET EXPENDITURES

Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	23,937	350	23,587
CITY MANAGER	10,870	6,581	4,289
GENERAL SERVICES	124,083	51,387	72,696
MUNICIPAL CLERK-CITY	1,870	1,050	820
MAYOR AND COUNCIL	7,115	4,201	2,914
OFFICE OF COMPTROLLER	11,647	6,298	5,349
PURCHASING &	5,155	3,739	1,416
HUMAN RESOURCES	10,833	7,734	3,099
CITY ATTORNEY OFFICE	15,810	8,069	7,741
INFORMATION	37,149	19,239	17,910
RISK MANAGEMENT	106,071	590	105,481
CITY DEVELOPMENT	51,912	28,647	23,265
TAX OFFICE	8,512	4,822	3,690
METRO PLANNING	3,154	2,952	202
MUNICIPAL CLERK	26,319	16,749	9,570
POLICE	612,270	290,658	321,612
FIRE DEPT	384,952	220,846	164,106
DEPT OF	86,768	52,746	34,022
ENVIRONMENTAL	175,063	88,095	86,968
ENGINEERING &	23,856	15,056	8,800
PUBLIC HEALTH	87,570	55,502	32,068
PARKS AND RECREATION	75,228	54,636	20,592
ZOO	32,216	22,388	9,828
LIBRARY	45,299	30,467	14,832
DEPT OF MUSEUMS &	25,062	12,021	13,041
CIVIC/CONVENTION/TOURI	16,123	197	15,926
SUN METRO	225,225	123,993	101,232
AIRPORT	105,842	44,598	61,244
COMMUNITY/HUMAN	24,041	7,873	16,168
INTERNATIONAL BRIDGES	20,274	10,628	9,646

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
Direct Billed	0	0	0
Total	<u><u>2,384,226</u></u>	<u><u>1,192,112</u></u>	<u><u>1,192,114</u></u>

CITY OF EL PASO, TEXAS
FINANCIAL SERVICES
NATURE AND EXTENT OF SERVICES

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

- ◆ **Finance & Reporting** - Costs associated with finance & reporting are allocated based upon total 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.
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CITY OF EL PASO, TEXAS
FINANCIAL SERVICES
NATURE AND EXTENT OF SERVICES

- ◆ **Capital Assets** – Costs associated with capital assets are allocated based on the costs of general equipment assigned.
 - ◆ **CD Admin** – Costs associated with providing accounting services to Community and Human Development programs are allocated directly. Because Community and Human Development grants pay directly for these services, only indirect costs are allocated in this plan.
 - ◆ **City Auctions** – Costs associated with the selling the City's retired general fixed assets in a City Auction have been disallowed and such costs were not allocated in this cost plan.
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**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,198,632			2,198,632
BUILDING USE CHARGE	45,464		45,464	
EQUIPMENT USE CHARGE	9,999		9,999	
NONDEPARTMENTAL	794,054	10,605	804,659	
CITY MANAGER	10,569	2,349	12,918	
GENERAL SERVICES	314,689	19,999	334,688	
MAYOR AND COUNCIL	10,336	1,311	11,647	
OFFICE OF COMPTROLLER		28,408	28,408	
PURCHASING & STRATEGIC SOURCING		1,990	1,990	
HUMAN RESOURCES		12,905	12,905	
CITY ATTORNEY OFFICE		140,519	140,519	
INFORMATION TECHNOLOGY		247,539	247,539	
RISK MANAGEMENT		1,501	1,501	
Total Allocated Additions:	<u>1,185,111</u>	<u>467,126</u>	<u>1,652,237</u>	1,652,237
CREDIT DIRECT EXPENSE	(122,400)			
Total Departmental Cost Adjustments:	<u>(122,400)</u>			(122,400)
Total To Be Allocated:	<u><u>3,261,343</u></u>	<u><u>467,126</u></u>		<u><u>3,728,469</u></u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF COMPTROLLER**

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
Wages & Benefits					
SALARIES	1,447,048	0	241,087	166,407	415,750
FRINGE BENEFITS	428,403	0	65,413	54,324	130,386
Other Expense & Cost					
AUDIT SERVICES	229,586	0	0	0	0
CONTRACTUAL SERVICES	38,051	0	20,662	454	1,362
MATERIALS/SUPPLIES	21,888	0	4,250	1,750	4,425
OPERATING EXPENSES	33,656	0	4,859	600	1,625
Departmental Totals					
Total Expenditures	2,198,632	0	336,271	223,535	553,548
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
CREDIT DIRECT EXPENSE	(122,400)	0	0	0	0
Functional Cost					
Functional Cost	2,076,232	0	336,271	223,535	553,548
Allocation Step 1					
Inbound- All Others	1,185,111	0	197,447	136,285	340,492
Unallocated Costs	(458,589)	0	0	0	0
1st Allocation	2,802,754	0	533,718	359,820	894,040
Allocation Step 2					
Inbound- All Others	467,126	0	77,826	53,718	134,209
Unallocated Costs	(69,036)	0	0	0	0
2nd Allocation	398,090	0	77,826	53,718	134,209
Total For 092 OFFICE OF COMPTROLLER					
Total Allocated	3,200,844	0	611,544	413,538	1,028,249

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF COMPTROLLER

	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS	CD ADMIN	CITY AUCTIONS
Wages & Benefits					
SALARIES	244,735	0	89,597	75,615	213,857
FRINGE BENEFITS	65,651	0	30,324	20,416	61,889
Other Expense & Cost					
AUDIT SERVICES	0	229,586	0	0	0
CONTRACTUAL SERVICES	10,454	0	705	0	4,414
MATERIALS/SUPPLIES	4,625	0	2,000	3,213	1,625
OPERATING EXPENSES	983	0	775	23,156	1,658
Departmental Totals					
Total Expenditures	326,448	229,586	123,401	122,400	283,443
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
CREDIT DIRECT EXPENSE	0	0	0	(122,400)	0
Functional Cost					
Functional Cost	326,448	229,586	123,401	0	283,443
Allocation Step 1					
Inbound- All Others	200,434	0	73,379	61,928	175,146
Unallocated Costs	0	0	0	0	(458,589)
1st Allocation	526,882	229,586	196,780	61,928	0
Allocation Step 2					
Inbound- All Others	79,004	0	28,923	24,410	69,036
Unallocated Costs	0	0	0	0	(69,036)
2nd Allocation	79,004	0	28,923	24,410	0
Total For 092 OFFICE OF COMPTROLLER					
Total Allocated	605,886	229,586	225,703	86,338	0

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF COMPTROLLER

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,591,813	2.2102	11,796		11,796		11,796
CITY MANAGER	2,835,479	0.4019	2,145		2,145		2,145
GENERAL SERVICES	48,055,402	6.8121	36,357		36,357		36,357
MUNICIPAL CLERK-CITY CLERK	542,354	0.0769	410		410		410
MAYOR AND COUNCIL	1,926,407	0.2731	1,457		1,457		1,457
OFFICE OF COMPTROLLER	3,130,149	0.4437	2,368		2,368		2,368
PURCHASING & STRATEGIC SOURCING	828,059	0.1174	626		626	102	728
HUMAN RESOURCES	1,813,562	0.2571	1,372		1,372	223	1,595
CITY ATTORNEY OFFICE	4,529,181	0.6420	3,427		3,427	557	3,984
INFORMATION TECHNOLOGY	10,479,689	1.4856	7,929		7,929	1,288	9,217
RISK MANAGEMENT	61,717,967	8.7489	46,694		46,694	7,584	54,278
CITY DEVELOPMENT	13,612,790	1.9297	10,299		10,299	1,673	11,972
TAX OFFICE	2,159,017	0.3061	1,633		1,633	265	1,898
METRO PLANNING ORGAN.- M.P.O.	118,300	0.0168	90		90	15	105
MUNICIPAL CLERK	5,599,640	0.7938	4,237		4,237	688	4,925
POLICE	188,176,906	26.6748	142,371		142,371	23,120	165,491
FIRE DEPT	96,020,403	13.6114	72,647		72,647	11,799	84,446
DEPT OF TRANSPORTATION	19,906,751	2.8219	15,061		15,061	2,446	17,507
ENVIRONMENTAL SERVICES	50,886,173	7.2134	38,499		38,499	6,253	44,752
ENGINEERING & CONSTRUCTION MGMT	5,148,989	0.7299	3,896		3,896	633	4,529
PUBLIC HEALTH	18,763,645	2.6598	14,196		14,196	2,306	16,502
PARKS AND RECREATION	12,048,921	1.7080	9,116		9,116	1,481	10,597
ZOO	5,750,503	0.8152	4,351		4,351	707	5,058
LIBRARY	8,678,310	1.2302	6,566		6,566	1,066	7,632
DEPT OF MUSEUMS & CULTURAL AFF	7,630,498	1.0817	5,773		5,773	938	6,711
CIVIC/CONVENTION/TOURIST	9,318,716	1.3210	7,050		7,050	1,145	8,195
SUN METRO	59,232,143	8.3965	44,813		44,813	7,278	52,091
AIRPORT	35,834,680	5.0798	27,112		27,112	4,403	31,515

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMPTROLLER**

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	9,460,406	1.3411	7,157		7,157	1,162	8,319
INTERNATIONAL BRIDGES	5,643,822	0.8000	4,270		4,270	694	4,964
SubTotal	705,440,675	100.0000	533,718		533,718	77,826	611,544
Total	705,440,675	100.0000	533,718		533,718	77,826	611,544

Allocation Basis: TOTAL FY 2014 BUDGET EXPENDITURES

Allocation Source: CITY OF EL PASO FINANCE DEPT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF COMPTROLLER

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1,235,806	1.1868	4,270		4,270		4,270
CITY MANAGER	348,708	0.3349	1,205		1,205		1,205
GENERAL SERVICES	3,380,636	3.2467	11,682		11,682		11,682
MUNICIPAL CLERK-CITY CLERK	131,831	0.1266	456		456		456
MAYOR AND COUNCIL	177,490	0.1705	613		613		613
OFFICE OF COMPTROLLER	356,260	0.3421	1,231		1,231		1,231
HUMAN RESOURCES	257,170	0.2470	889		889	140	1,029
CITY ATTORNEY OFFICE	491,532	0.4721	1,699		1,699	268	1,967
INFORMATION TECHNOLOGY	1,939,765	1.8629	6,703		6,703	1,058	7,761
RISK MANAGEMENT	995,214	0.9558	3,439		3,439	543	3,982
CITY DEVELOPMENT	1,211,707	1.1637	4,187		4,187	661	4,848
TAX OFFICE	594,291	0.5707	2,054		2,054	324	2,378
MUNICIPAL CLERK	561,447	0.5392	1,940		1,940	306	2,246
POLICE	15,410,005	14.7993	53,251		53,251	8,404	61,655
FIRE DEPT	12,582,307	12.0837	43,479		43,479	6,862	50,341
DEPT OF TRANSPORTATION	1,773,344	1.7031	6,128		6,128	967	7,095
ENVIRONMENTAL SERVICES	34,641,524	33.2686	119,708		119,708	18,894	138,602
ENGINEERING & CONSTRUCTION MGMT	411,281	0.3950	1,421		1,421	224	1,645
PUBLIC HEALTH	1,606,125	1.5425	5,550		5,550	876	6,426
PARKS AND RECREATION	1,609,594	1.5458	5,562		5,562	878	6,440
ZOO	514,010	0.4936	1,776		1,776	280	2,056
LIBRARY	1,158,015	1.1121	4,002		4,002	632	4,634
DEPT OF MUSEUMS & CULTURAL AFF	317,043	0.3045	1,096		1,096	173	1,269
SUN METRO	8,676,417	8.3326	29,982		29,982	4,732	34,714
AIRPORT	12,120,887	11.6405	41,885		41,885	6,611	48,496
COMMUNITY/HUMAN DEVELOPMENT	613,043	0.5887	2,118		2,118	334	2,452
INTERNATIONAL BRIDGES	1,011,113	0.9710	3,494		3,494	551	4,045
SubTotal	104,126,565	100.0000	359,820		359,820	53,718	413,538

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMPTROLLER

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	104,126,565	100.0000	359,820		359,820	53,718	413,538

Allocation Basis: TOTAL POOLED CASH INVESTMENTS

Allocation Source: CITY OF EL PASO FINANCE DEPARTMENT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	56,023	7.2952	65,222		65,222		65,222
CITY MANAGER	3,066	0.3992	3,569		3,569		3,569
GENERAL SERVICES	25,742	3.3521	29,969		29,969		29,969
MAYOR AND COUNCIL	6,450	0.8399	7,509		7,509		7,509
OFFICE OF COMPTROLLER	20,008	2.6054	23,293		23,293		23,293
HUMAN RESOURCES	4,522	0.5888	5,265		5,265	924	6,189
CITY ATTORNEY OFFICE	5,477	0.7132	6,376		6,376	1,119	7,495
INFORMATION TECHNOLOGY	7,159	0.9322	8,334		8,334	1,463	9,797
RISK MANAGEMENT	938	0.1221	1,092		1,092	192	1,284
CITY DEVELOPMENT	72,363	9.4229	84,245		84,245	14,790	99,035
TAX OFFICE	3,034	0.3951	3,532		3,532	620	4,152
METRO PLANNING ORGAN.- M.P.O.	2,605	0.3392	3,033		3,033	532	3,565
MUNICIPAL CLERK	7,265	0.9460	8,458		8,458	1,485	9,943
POLICE	60,067	7.8218	69,930		69,930	12,277	82,207
FIRE DEPT	39,442	5.1360	45,918		45,918	8,061	53,979
DEPT OF TRANSPORTATION	11,766	1.5321	13,698		13,698	2,405	16,103
ENVIRONMENTAL SERVICES	111,206	14.4810	129,467		129,467	22,729	152,196
ENGINEERING & CONSTRUCTION MGMT	5,985	0.7794	6,968		6,968	1,223	8,191
PUBLIC HEALTH	73,343	9.5506	85,386		85,386	14,990	100,376
PARKS AND RECREATION	57,852	7.5334	67,351		67,351	11,824	79,175
ZOO	9,272	1.2074	10,794		10,794	1,895	12,689
LIBRARY	21,203	2.7610	24,684		24,684	4,334	29,018
DEPT OF MUSEUMS & CULTURAL AFF	13,948	1.8163	16,238		16,238	2,851	19,089
CIVIC/CONVENTION/TOURIST	3,632	0.4730	4,228		4,228	742	4,970
SUN METRO	26,146	3.4047	30,439		30,439	5,344	35,783
AIRPORT	70,199	9.1411	81,726		81,726	14,347	96,073
COMMUNITY/HUMAN DEVELOPMENT	41,535	5.4086	48,355		48,355	8,489	56,844
INTERNATIONAL BRIDGES	7,697	1.0023	8,961		8,961	1,573	10,534

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	767,945	100.0000	894,040		894,040	134,209	1,028,249
Total	767,945	100.0000	894,040		894,040	134,209	1,028,249

Allocation Basis: TOTAL GENERAL LEDGER TRANSACTIONS

Allocation Source: FINANCIAL SERVICES - TRANSACTIONS REPORT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMPTROLLER

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	2,265,277	6.9211	36,466		36,466	5,468	41,934
POLICE	10,451,260	31.9317	168,242		168,242	25,227	193,469
FIRE DEPT	1,256,528	3.8391	20,227		20,227	3,033	23,260
DEPT OF TRANSPORTATION	16,836,469	51.4403	271,028		271,028	40,640	311,668
ENVIRONMENTAL SERVICES	394,995	1.2068	6,359		6,359	953	7,312
PARKS AND RECREATION	714,416	2.1827	11,501		11,501	1,724	13,225
LIBRARY	58,301	0.1781	939		939	141	1,080
DEPT OF MUSEUMS & CULTURAL AFF	45,448	0.1389	732		732	110	842
AIRPORT	706,154	2.1575	11,368		11,368	1,705	13,073
ALL OTHERS	1,249	0.0038	20		20	3	23
SubTotal	32,730,097	100.0000	526,882		526,882	79,004	605,886
Total	32,730,097	100.0000	526,882		526,882	79,004	605,886

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

Allocation Source: SINGLE AUDIT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF COMPTROLLER

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,591,813	2.8194	6,473		6,473		6,473
CITY MANAGER	2,835,479	0.5127	1,177		1,177		1,177
GENERAL SERVICES	48,055,402	8.6897	19,950		19,950		19,950
MUNICIPAL CLERK-CITY CLERK	542,354	0.0981	225		225		225
MAYOR AND COUNCIL	1,926,407	0.3483	800		800		800
OFFICE OF COMPTROLLER	3,130,149	0.5660	1,299		1,299		1,299
HUMAN RESOURCES	1,813,562	0.3279	753		753		753
CITY ATTORNEY OFFICE	4,529,181	0.8190	1,880		1,880		1,880
INFORMATION TECHNOLOGY	10,479,689	1.8950	4,351		4,351		4,351
RISK MANAGEMENT	61,717,967	11.1603	25,622		25,622		25,622
CITY DEVELOPMENT	13,612,790	2.4616	5,651		5,651		5,651
TAX OFFICE	2,159,017	0.3904	896		896		896
METRO PLANNING ORGAN.- M.P.O.	118,300	0.0214	49		49		49
MUNICIPAL CLERK	5,599,640	1.0126	2,325		2,325		2,325
POLICE	188,176,906	34.0273	78,123		78,123		78,123
FIRE DEPT	96,020,403	17.3630	39,863		39,863		39,863
DEPT OF TRANSPORTATION	19,906,751	3.5997	8,264		8,264		8,264
ENGINEERING & CONSTRUCTION MGMT	5,148,989	0.9311	2,138		2,138		2,138
PUBLIC HEALTH	18,763,645	3.3930	7,790		7,790		7,790
PARKS AND RECREATION	12,048,921	2.1788	5,002		5,002		5,002
ZOO	5,750,503	1.0398	2,387		2,387		2,387
LIBRARY	8,678,310	1.5693	3,603		3,603		3,603
DEPT OF MUSEUMS & CULTURAL AFF	7,630,498	1.3798	3,168		3,168		3,168
CIVIC/CONVENTION/TOURIST	9,318,716	1.6851	3,869		3,869		3,869
COMMUNITY/HUMAN DEVELOPMENT	9,460,406	1.7107	3,928		3,928		3,928
SubTotal	553,015,798	100.0000	229,586		229,586		229,586
Total	553,015,798	100.0000	229,586		229,586		229,586

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMPTROLLER**

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

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF COMPTROLLER

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	7,000	0.0051	10		10		10
GENERAL SERVICES	2,948,156	2.1651	4,260		4,260		4,260
MUNICIPAL CLERK-CITY CLERK	439,909	0.3231	636		636		636
MAYOR AND COUNCIL	298,621	0.2193	432		432		432
OFFICE OF COMPTROLLER	149,909	0.1101	217		217		217
HUMAN RESOURCES	310,948	0.2284	449		449	68	517
CITY ATTORNEY OFFICE	18,898	0.0139	27		27	4	31
INFORMATION TECHNOLOGY	3,547,711	2.6054	5,127		5,127	775	5,902
CITY DEVELOPMENT	477,742	0.3508	690		690	104	794
TAX OFFICE	131,592	0.0966	190		190	29	219
MUNICIPAL CLERK	834,573	0.6129	1,206		1,206	182	1,388
POLICE	39,034,941	28.6668	56,411		56,411	8,532	64,943
FIRE DEPT	42,489,586	31.2038	61,404		61,404	9,289	70,693
DEPT OF TRANSPORTATION	17,621,539	12.9411	25,465		25,465	3,852	29,317
ENGINEERING & CONSTRUCTION MGMT	548,908	0.4031	793		793	120	913
PUBLIC HEALTH	14,776,349	10.8516	21,354		21,354	3,230	24,584
PARKS AND RECREATION	9,471,100	6.9555	13,687		13,687	2,070	15,757
LIBRARY	1,048,583	0.7701	1,515		1,515	229	1,744
DEPT OF MUSEUMS & CULTURAL AFF	742,234	0.5451	1,073		1,073	162	1,235
COMMUNITY/HUMAN DEVELOPMENT	1,269,293	0.9322	1,834		1,834	277	2,111
SubTotal	136,167,592	100.0000	196,780		196,780	28,923	225,703
Total	136,167,592	100.0000	196,780		196,780	28,923	225,703

Allocation Basis: COST OF GENERAL EQUIPMENT ASSIGNED

Allocation Source: FY 2013 FIXED ASSET SCHEDULE (CAFR)

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMPTROLLER**

Activity - CD ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	1,000	100.0000	61,928		61,928	24,410	86,338
SubTotal	1,000	100.0000	61,928		61,928	24,410	86,338
Total	1,000	100.0000	61,928		61,928	24,410	86,338

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP

Allocation Source: DIRECT ALLOCATION

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .5 - Allocation Summary

For Department OFFICE OF COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
NONDEPARTMENTAL	87,771	11,796	4,270	65,222	0	6,473	10
CITY MANAGER	8,096	2,145	1,205	3,569	0	1,177	0
GENERAL SERVICES	102,218	36,357	11,682	29,969	0	19,950	4,260
MUNICIPAL CLERK-CITY	1,727	410	456	0	0	225	636
MAYOR AND COUNCIL	10,811	1,457	613	7,509	0	800	432
OFFICE OF COMPTROLLER	28,408	2,368	1,231	23,293	0	1,299	217
PURCHASING &	728	728	0	0	0	0	0
HUMAN RESOURCES	10,083	1,595	1,029	6,189	0	753	517
CITY ATTORNEY OFFICE	15,357	3,984	1,967	7,495	0	1,880	31
INFORMATION	78,962	9,217	7,761	9,797	41,934	4,351	5,902
RISK MANAGEMENT	85,166	54,278	3,982	1,284	0	25,622	0
CITY DEVELOPMENT	122,300	11,972	4,848	99,035	0	5,651	794
TAX OFFICE	9,543	1,898	2,378	4,152	0	896	219
METRO PLANNING	3,719	105	0	3,565	0	49	0
MUNICIPAL CLERK	20,827	4,925	2,246	9,943	0	2,325	1,388
POLICE	645,888	165,491	61,655	82,207	193,469	78,123	64,943
FIRE DEPT	322,582	84,446	50,341	53,979	23,260	39,863	70,693
DEPT OF	389,954	17,507	7,095	16,103	311,668	8,264	29,317
ENVIRONMENTAL	342,862	44,752	138,602	152,196	7,312	0	0
ENGINEERING &	17,416	4,529	1,645	8,191	0	2,138	913
PUBLIC HEALTH	155,678	16,502	6,426	100,376	0	7,790	24,584
PARKS AND RECREATION	130,196	10,597	6,440	79,175	13,225	5,002	15,757
ZOO	22,190	5,058	2,056	12,689	0	2,387	0
LIBRARY	47,711	7,632	4,634	29,018	1,080	3,603	1,744
DEPT OF MUSEUMS &	32,314	6,711	1,269	19,089	842	3,168	1,235
CIVIC/CONVENTION/TOURI	17,034	8,195	0	4,970	0	3,869	0
SUN METRO	122,588	52,091	34,714	35,783	0	0	0
AIRPORT	189,157	31,515	48,496	96,073	13,073	0	0
COMMUNITY/HUMAN	159,992	8,319	2,452	56,844	0	3,928	2,111
INTERNATIONAL BRIDGES	19,543	4,964	4,045	10,534	0	0	0
ALL OTHERS	23	0	0	0	23	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
Direct Billed	0	0	0	0	0	0	0
Total	<u>3,200,844</u>	<u>611,544</u>	<u>413,538</u>	<u>1,028,249</u>	<u>605,886</u>	<u>229,586</u>	<u>225,703</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF COMPTROLLER

Receiving Department	CD ADMIN
NONDEPARTMENTAL	0
CITY MANAGER	0
GENERAL SERVICES	0
MUNICIPAL CLERK-CITY	0
MAYOR AND COUNCIL	0
OFFICE OF COMPTROLLER	0
PURCHASING &	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION	0
RISK MANAGEMENT	0
CITY DEVELOPMENT	0
TAX OFFICE	0
METRO PLANNING	0
MUNICIPAL CLERK	0
POLICE	0
FIRE DEPT	0
DEPT OF	0
ENVIRONMENTAL	0
ENGINEERING &	0
PUBLIC HEALTH	0
PARKS AND RECREATION	0
ZOO	0
LIBRARY	0
DEPT OF MUSEUMS &	0
CIVIC/CONVENTION/TOURI	0
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN	86,338
INTERNATIONAL BRIDGES	0
ALL OTHERS	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF COMPTROLLER

Receiving Department	CD ADMIN
Direct Billed	0
Total	<u>86,338</u>

CITY OF EL PASO, TEXAS
PURCHASING & STRATEGIC SOURCING
NATURE AND EXTENT OF SERVICES

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 2014 BUDGETED EXPENSES

Schedule .2 - Costs To Be Allocated

For Department PURCHASING & STRATEGIC SOURCING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	828,059			828,059
BUILDING USE CHARGE	26,217		26,217	
NONDEPARTMENTAL	10,709	144	10,853	
CITY MANAGER	29,344	6,954	36,298	
GENERAL SERVICES	56,466	48	56,514	
MAYOR AND COUNCIL	4,578	577	5,155	
OFFICE OF COMPROLLER	626	102	728	
HUMAN RESOURCES		7,662	7,662	
INFORMATION TECHNOLOGY		1,072	1,072	
RISK MANAGEMENT		891	891	
Total Allocated Additions:	<u>127,940</u>	<u>17,450</u>	<u>145,390</u>	<u>145,390</u>
Total To Be Allocated:	<u><u>955,999</u></u>	<u><u>17,450</u></u>		<u><u>973,449</u></u>

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .3 - Costs Allocated By Activity

For Department PURCHASING & STRATEGIC SOURCING

	Total	General & Admin	PURCHASING
Wages & Benefits			
SALARIES & WAGES	596,490	0	596,490
FRINGE BENEFITS	191,769	0	191,769
Other Expense & Cost			
CONTRACT SVCS	20,900	0	20,900
SUPPLIES	6,800	0	6,800
OPERATING EXPENSES	12,100	0	12,100
Departmental Totals			
Total Expenditures	828,059	0	828,059
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	828,059	0	828,059
Allocation Step 1			
Inbound- All Others	127,940	0	127,940
1st Allocation	955,999	0	955,999
Allocation Step 2			
Inbound- All Others	17,450	0	17,450
2nd Allocation	17,450	0	17,450
Total For 096 PURCHASING & STRATEGIC			
Total Allocated	973,449	0	973,449



BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department PURCHASING & STRATEGIC SOURCING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	106	3.0359	29,023		29,023		29,023
CITY MANAGER	8	0.2272	2,172		2,172		2,172
GENERAL SERVICES	305	8.6845	83,024		83,024		83,024
MUNICIPAL CLERK-CITY CLERK	2	0.0710	679		679		679
MAYOR AND COUNCIL	8	0.2272	2,172		2,172		2,172
OFFICE OF COMPTROLLER	7	0.2082	1,990		1,990		1,990
HUMAN RESOURCES	5	0.1420	1,358		1,358	28	1,386
CITY ATTORNEY OFFICE	9	0.2556	2,444		2,444	51	2,495
INFORMATION TECHNOLOGY	129	3.6784	35,166		35,166	733	35,899
RISK MANAGEMENT	16	0.4545	4,345		4,345	91	4,436
CITY DEVELOPMENT	34	0.9658	9,233		9,233	193	9,426
TAX OFFICE	20	0.5681	5,431		5,431	113	5,544
METRO PLANNING ORGAN.- M.P.O.	20	0.5681	5,431		5,431	113	5,544
MUNICIPAL CLERK	66	1.8889	18,058		18,058	377	18,435
POLICE	145	4.1187	39,375		39,375	821	40,196
FIRE DEPT	401	11.3990	108,974		108,974	2,271	111,245
DEPT OF TRANSPORTATION	114	3.2382	30,957		30,957	645	31,602
ENVIRONMENTAL SERVICES	345	9.8045	93,731		93,731	1,954	95,685
PUBLIC HEALTH	340	9.6577	92,327		92,327	1,925	94,252
PARKS AND RECREATION	224	6.3880	61,069		61,069	1,273	62,342
ZOO	145	4.1187	39,375		39,375	821	40,196
LIBRARY	101	2.8723	27,459		27,459	573	28,032
DEPT OF MUSEUMS & CULTURAL AFF	259	7.3591	70,353		70,353	1,467	71,820
SUN METRO	337	9.5773	91,559		91,559	1,909	93,468
AIRPORT	296	8.4127	80,425		80,425	1,677	82,102
COMMUNITY/HUMAN DEVELOPMENT	60	1.7043	16,293		16,293	340	16,633
INTERNATIONAL BRIDGES	13	0.3741	3,576		3,576	75	3,651
SubTotal	3,520	100.0000	955,999		955,999	17,450	973,449



CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department PURCHASING & STRATEGIC SOURCING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,520	100.0000	955,999		955,999	17,450	973,449

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 2014 BUDGETED EXPENSES

Schedule .5 - Allocation Summary

For Department PURCHASING & STRATEGIC SOURCING

Receiving Department	Total	PURCHASING
NONDEPARTMENTAL	29,023	29,023
CITY MANAGER	2,172	2,172
GENERAL SERVICES	83,024	83,024
MUNICIPAL CLERK-CITY	679	679
MAYOR AND COUNCIL	2,172	2,172
OFFICE OF COMPTROLLER	1,990	1,990
HUMAN RESOURCES	1,386	1,386
CITY ATTORNEY OFFICE	2,495	2,495
INFORMATION	35,899	35,899
RISK MANAGEMENT	4,436	4,436
CITY DEVELOPMENT	9,426	9,426
TAX OFFICE	5,544	5,544
METRO PLANNING	5,544	5,544
MUNICIPAL CLERK	18,435	18,435
POLICE	40,196	40,196
FIRE DEPT	111,245	111,245
DEPT OF	31,602	31,602
ENVIRONMENTAL	95,685	95,685
PUBLIC HEALTH	94,252	94,252
PARKS AND RECREATION	62,342	62,342
ZOO	40,196	40,196
LIBRARY	28,032	28,032
DEPT OF MUSEUMS &	71,820	71,820
SUN METRO	93,468	93,468
AIRPORT	82,102	82,102
COMMUNITY/HUMAN	16,633	16,633
INTERNATIONAL BRIDGES	3,651	3,651
Direct Billed	0	0
Total	973,449	973,449



CITY OF EL PASO, TEXAS
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. Costs are allocated based upon the number of employees assigned to each department.



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,813,562			1,813,562
BUILDING USE CHARGE	48,543		48,543	
EQUIPMENT USE CHARGE	20,740		20,740	
NONDEPARTMENTAL	286,757	3,831	290,588	
CITY MANAGER	36,098	8,479	44,577	
GENERAL SERVICES	233,434	11,919	245,353	
MAYOR AND COUNCIL	9,621	1,212	10,833	
OFFICE OF COMPTROLLER	8,728	1,355	10,083	
PURCHASING & STRATEGIC SOURCING	1,358	28	1,386	
HUMAN RESOURCES		15,849	15,849	
CITY ATTORNEY OFFICE		114,937	114,937	
INFORMATION TECHNOLOGY		140,826	140,826	
RISK MANAGEMENT		1,843	1,843	
Total Allocated Additions:	645,279	300,279	945,558	945,558
Total To Be Allocated:	2,458,841	300,279		2,759,120

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HR SERVICES
Wages & Benefits			
SALARIES & WAGES	1,038,204	0	1,038,204
FRINGE BENEFITS	365,830	0	365,830
Other Expense & Cost			
CONTRACTUAL SERVICES	77,050	0	77,050
MATERIALS/SUPPLIES	24,745	0	24,745
OPERATING EXP	307,733	0	307,733
Departmental Totals			
Total Expenditures	1,813,562	0	1,813,562
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,813,562	0	1,813,562
Allocation Step 1			
Inbound- All Others	645,279	0	645,279
1st Allocation	2,458,841	0	2,458,841
Allocation Step 2			
Inbound- All Others	300,279	0	300,279
2nd Allocation	300,279	0	300,279
Total For 100 HUMAN RESOURCES			
Total Allocated	2,759,120	0	2,759,120



BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0328	807		807		807
CITY MANAGER	37.60	0.6167	15,163		15,163		15,163
GENERAL SERVICES	293.60	4.8153	118,401		118,401		118,401
MUNICIPAL CLERK-CITY CLERK	6.00	0.0984	2,420		2,420		2,420
MAYOR AND COUNCIL	24.00	0.3936	9,679		9,679		9,679
OFFICE OF COMPTROLLER	32.00	0.5248	12,905		12,905		12,905
PURCHASING & STRATEGIC SOURCING	19.00	0.3116	7,662		7,662		7,662
HUMAN RESOURCES	39.30	0.6446	15,849		15,849		15,849
CITY ATTORNEY OFFICE	41.00	0.6724	16,534		16,534	2,181	18,715
INFORMATION TECHNOLOGY	97.75	1.6032	39,420		39,420	5,201	44,621
RISK MANAGEMENT	3.00	0.0492	1,210		1,210	160	1,370
CITY DEVELOPMENT	145.55	2.3872	58,696		58,696	7,744	66,440
TAX OFFICE	24.50	0.4018	9,880		9,880	1,304	11,184
METRO PLANNING ORGAN.- M.P.O.	15.00	0.2460	6,049		6,049	798	6,847
MUNICIPAL CLERK	85.10	1.3957	34,318		34,318	4,528	38,846
POLICE	1,476.80	24.2209	595,552		595,552	78,575	674,127
FIRE DEPT	1,122.10	18.4034	452,511		452,511	59,702	512,213
DEPT OF TRANSPORTATION	268.00	4.3954	108,077		108,077	14,259	122,336
ENVIRONMENTAL SERVICES	447.60	7.3410	180,504	-18,076	162,428	23,815	186,243
ENGINEERING & CONSTRUCTION MGMT	76.50	1.2547	30,850		30,850	4,070	34,920
PUBLIC HEALTH	282.00	4.6251	113,723		113,723	15,004	128,727
PARKS AND RECREATION	277.60	4.5529	111,948		111,948	14,770	126,718
ZOO	113.75	1.8656	45,872		45,872	6,052	51,924
LIBRARY	154.80	2.5389	62,426		62,426	8,236	70,662
DEPT OF MUSEUMS & CULTURAL AFF	61.08	1.0018	24,632		24,632	3,250	27,882
CIVIC/CONVENTION/TOURIST	1.00	0.0164	403		403	53	456
SUN METRO	630.00	10.3326	254,061	-6,316	247,745	33,520	281,265
AIRPORT	226.60	3.7164	91,381	-7,716	83,665	12,056	95,721



**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.6560	16,131		16,131	2,128	18,259
INTERNATIONAL BRIDGES	54.00	0.8856	21,777		21,777	2,873	24,650
SubTotal	6,097.23	100.0000	2,458,841	-32,108	2,426,733	300,279	2,727,012
Direct Billed				32,108	32,108		32,108
Total	6,097.23	100.0000	2,458,841		2,458,841	300,279	2,759,120

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 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HR SERVICES
NONDEPARTMENTAL	807	807
CITY MANAGER	15,163	15,163
GENERAL SERVICES	118,401	118,401
MUNICIPAL CLERK-CITY	2,420	2,420
MAYOR AND COUNCIL	9,679	9,679
OFFICE OF COMPTROLLER	12,905	12,905
PURCHASING &	7,662	7,662
HUMAN RESOURCES	15,849	15,849
CITY ATTORNEY OFFICE	18,715	18,715
INFORMATION	44,621	44,621
RISK MANAGEMENT	1,370	1,370
CITY DEVELOPMENT	66,440	66,440
TAX OFFICE	11,184	11,184
METRO PLANNING	6,847	6,847
MUNICIPAL CLERK	38,846	38,846
POLICE	674,127	674,127
FIRE DEPT	512,213	512,213
DEPT OF	122,336	122,336
ENVIRONMENTAL	186,243	186,243
ENGINEERING &	34,920	34,920
PUBLIC HEALTH	128,727	128,727
PARKS AND RECREATION	126,718	126,718
ZOO	51,924	51,924
LIBRARY	70,662	70,662
DEPT OF MUSEUMS &	27,882	27,882
CIVIC/CONVENTION/TOURI	456	456
SUN METRO	281,265	281,265
AIRPORT	95,721	95,721
COMMUNITY/HUMAN	18,259	18,259
INTERNATIONAL BRIDGES	24,650	24,650

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HR SERVICES
Direct Billed	32,108	32,108
Total	<u>2,759,120</u>	<u>2,759,120</u>

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

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

- ◆ **Legal Services** - Costs associated with the provision of general legal services are allocated based upon the number of hours of service provided by department.
 - ◆ **Outside Counsel** – Costs for hiring outside legal firms have been allocated to departments based on the detail billing amounts.
 - ◆ **Trial** - Costs associated with contractual trial costs are classified as general government in nature and are not allocated within this Plan.
 - ◆ **General Government** – Costs for staff who handle litigation and prosecution are classified as general government in nature and are not allocated within this Plan.
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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,827,018			4,827,018
INTERFUND TRANSFERS	(137,400)			
DAMAGES & SETTLEMENTS	(1,150,000)			
Total Deductions:	(1,287,400)			(1,287,400)
BUILDING USE CHARGE	57,914		57,914	
EQUIPMENT USE CHARGE	1,260		1,260	
NONDEPARTMENTAL	56,327	754	57,081	
CITY MANAGER	14,398	3,204	17,602	
GENERAL SERVICES	251,618	11,778	263,396	
MAYOR AND COUNCIL	14,028	1,782	15,810	
OFFICE OF COMPTROLLER	13,409	1,948	15,357	
PURCHASING & STRATEGIC SOURCING	2,444	51	2,495	
HUMAN RESOURCES	16,534	2,181	18,715	
CITY ATTORNEY OFFICE		68,987	68,987	
INFORMATION TECHNOLOGY		97,458	97,458	
RISK MANAGEMENT		1,923	1,923	
Total Allocated Additions:	427,932	190,066	617,998	617,998
Total To Be Allocated:	3,967,550	190,066		4,157,616

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .3 - Costs Allocated By Activity

For Department CITY ATTORNEY OFFICE

	Total	General & Admin	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,701,557	524,575	1,431,393	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	785,119	21,000	14,700	636,000	113,419
MATERIALS/SUPPLIES	29,500	0	29,500	0	0
OPERATING EXPENSES	23,442	0	23,442	0	0
*INTERFUND TRANSFERS	137,400	137,400	0	0	0
*DAMAGES & SETTLEMENTS	1,150,000	1,150,000	0	0	0
Departmental Totals					
Total Expenditures	4,827,018	1,832,975	1,499,035	636,000	113,419
Deductions					
Total Deductions	(1,287,400)	(1,287,400)	0	0	0
Functional Cost	3,539,618	545,575	1,499,035	636,000	113,419
Allocation Step 1					
Inbound- All Others	427,932	83,094	226,735	0	0
Reallocate Admin Costs		(628,669)	413,358	0	0
Unallocated Costs	(1,192,422)	0	0	0	(113,419)
1st Allocation	2,775,128	0	2,139,128	636,000	0
Allocation Step 2					
Inbound- All Others	190,066	36,906	100,705	0	0
Reallocate Admin Costs		(36,906)	24,266	0	0
Unallocated Costs	(65,095)	0	0	0	0
2nd Allocation	124,971	0	124,971	0	0
Total For 110 CITY ATTORNEY OFFICE					
Total Allocated	2,900,099	0	2,264,099	636,000	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

GENERAL GOVERNMENT

<u>Wages & Benefits</u>	
SALARIES & FRINGE BENEFITS	745,589
<u>Other Expense & Cost</u>	
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*INTERFUND TRANSFERS	0
*DAMAGES & SETTLEMENTS	0
<u>Departmental Totals</u>	
Total Expenditures	745,589
<u>Deductions</u>	
Total Deductions	0
Functional Cost	745,589
<u>Allocation Step 1</u>	
Inbound- All Others	118,103
Reallocate Admin Costs	215,311
Unallocated Costs	(1,079,003)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	52,455
Reallocate Admin Costs	12,640
Unallocated Costs	(65,095)
2nd Allocation	0
<u>Total For 110 CITY ATTORNEY OFFICE</u>	
Total Allocated	0

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department CITY ATTORNEY OFFICE

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	1,087.00	4.5772	97,913		97,913		97,913
GENERAL SERVICES	624.00	2.6276	56,208		56,208		56,208
MAYOR AND COUNCIL	1,324.00	5.5752	119,261		119,261		119,261
OFFICE OF COMPTROLLER	1,560.00	6.5690	140,519		140,519		140,519
HUMAN RESOURCES	1,276.00	5.3731	114,937		114,937		114,937
CITY ATTORNEY OFFICE	568.50	2.3939	51,208		51,208		51,208
INFORMATION TECHNOLOGY	1,144.00	4.8172	103,047		103,047	8,260	111,307
CITY DEVELOPMENT	5,545.50	23.3517	499,517		499,517	40,040	539,557
TAX OFFICE	104.00	0.4379	9,368		9,368	751	10,119
MUNICIPAL CLERK	342.50	1.4422	30,851		30,851	2,473	33,324
POLICE	1,124.00	4.7330	101,246		101,246	8,116	109,362
FIRE DEPT	416.00	1.7517	37,472		37,472	3,004	40,476
DEPT OF TRANSPORTATION	104.00	0.4379	9,368		9,368	751	10,119
ENVIRONMENTAL SERVICES	832.00	3.5035	74,943		74,943	6,007	80,950
ENGINEERING & CONSTRUCTION MGMT	3,016.00	12.7000	271,670		271,670	21,776	293,446
PUBLIC HEALTH	416.00	1.7517	37,472		37,472	3,004	40,476
PARKS AND RECREATION	293.40	1.2355	26,428		26,428	2,118	28,546
ZOO	97.80	0.4118	8,809		8,809	706	9,515
LIBRARY	97.80	0.4118	8,809		8,809	706	9,515
DEPT OF MUSEUMS & CULTURAL AFF	293.40	1.2355	26,428		26,428	2,118	28,546
SUN METRO	195.60	0.8236	17,619		17,619	1,412	19,031
AIRPORT	2,080.00	8.7586	187,358		187,358	15,018	202,376
INTERNATIONAL BRIDGES	624.00	2.6276	56,208		56,208	4,505	60,713
ALL OTHERS	582.50	2.4528	52,469		52,469	4,206	56,675
SubTotal	23,748.00	100.0000	2,139,128		2,139,128	124,971	2,264,099
Total	23,748.00	100.0000	2,139,128		2,139,128	124,971	2,264,099

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Allocation Basis: NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT

Allocation Source: CITY ATTORNEY'S YEAR END REPORT

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department CITY ATTORNEY OFFICE

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	100,373	11.3596	72,247		72,247		72,247
GENERAL SERVICES	31,040	3.5129	22,342		22,342		22,342
MAYOR AND COUNCIL	46,868	5.3042	33,735		33,735		33,735
CITY ATTORNEY OFFICE	24,700	2.7954	17,779		17,779		17,779
INFORMATION TECHNOLOGY	25,806	2.9206	18,575		18,575		18,575
MUNICIPAL CLERK	1,625	0.1839	1,170		1,170		1,170
POLICE	84,964	9.6157	61,156		61,156		61,156
FIRE DEPT	63,710	7.2103	45,858		45,858		45,858
DEPT OF TRANSPORTATION	9,883	1.1185	7,114		7,114		7,114
ENVIRONMENTAL SERVICES	13,238	1.4982	9,529		9,529		9,529
ENGINEERING & CONSTRUCTION MGMT	234,533	26.5432	168,812		168,812		168,812
PUBLIC HEALTH	49,444	5.5958	35,589		35,589		35,589
PARKS AND RECREATION	10,828	1.2254	7,794		7,794		7,794
LIBRARY	6,420	0.7266	4,621		4,621		4,621
DEPT OF MUSEUMS & CULTURAL AFF	9,323	1.0551	6,711		6,711		6,711
SUN METRO	5,863	0.6635	4,220		4,220		4,220
AIRPORT	52	0.0059	37		37		37
PENSION ADMINISTRATION	32,336	3.6596	23,275		23,275		23,275
INTERNATIONAL BRIDGES	38,385	4.3442	27,629		27,629		27,629
ALL OTHERS	94,204	10.6614	67,807		67,807		67,807
SubTotal	883,595	100.0000	636,000		636,000		636,000
Total	883,595	100.0000	636,000		636,000		636,000

Allocation Basis: COST OF OUTSIDE COUNSEL PER DEPARTMENT

Allocation Source: LEGAL DEPARTMENT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	170,160	97,913	72,247
GENERAL SERVICES	78,550	56,208	22,342
MAYOR AND COUNCIL	152,996	119,261	33,735
OFFICE OF COMPTROLLER	140,519	140,519	0
HUMAN RESOURCES	114,937	114,937	0
CITY ATTORNEY OFFICE	68,987	51,208	17,779
INFORMATION	129,882	111,307	18,575
CITY DEVELOPMENT	539,557	539,557	0
TAX OFFICE	10,119	10,119	0
MUNICIPAL CLERK	34,494	33,324	1,170
POLICE	170,518	109,362	61,156
FIRE DEPT	86,334	40,476	45,858
DEPT OF	17,233	10,119	7,114
ENVIRONMENTAL	90,479	80,950	9,529
ENGINEERING &	462,258	293,446	168,812
PUBLIC HEALTH	76,065	40,476	35,589
PARKS AND RECREATION	36,340	28,546	7,794
ZOO	9,515	9,515	0
LIBRARY	14,136	9,515	4,621
DEPT OF MUSEUMS &	35,257	28,546	6,711
SUN METRO	23,251	19,031	4,220
AIRPORT	202,413	202,376	37
PENSION ADMINISTRATION	23,275	0	23,275
INTERNATIONAL BRIDGES	88,342	60,713	27,629
ALL OTHERS	124,482	56,675	67,807
Direct Billed	0	0	0
Total	2,900,099	2,264,099	636,000

**CITY OF EL PASO, TEXAS
INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES**

The Information Technology Department provides the City of El Paso and its citizens 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.
 - ◆ **GIS** – Costs for GIS support have been allocated based on the number of maps produced per department.
 - ◆ **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.
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CITY OF EL PASO, TEXAS
INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES

- ◆ **STR Innovation and Enterprise** - Costs associated with STR innovation and enterprise have been allocated based on total number of IT tickets by City departments.
 - ◆ **Contracts Admin** – Costs associated with staff time to manage various IT contracts have been allocated to the department whom the contract is associated with. Citywide contracts were allocated based on the number of fte's per department.
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CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,479,689			10,479,689
EQUIPMENT USE CHARGE	236,632		236,632	
NONDEPARTMENTAL	130,707	1,754	132,461	
CITY MANAGER	43,795	9,919	53,714	
GENERAL SERVICES	50,476	3,949	54,425	
MAYOR AND COUNCIL	32,962	4,187	37,149	
OFFICE OF COMPTRROLLER	68,910	10,052	78,962	
PURCHASING & STRATEGIC SOURCING	35,166	733	35,899	
HUMAN RESOURCES	39,420	5,201	44,621	
CITY ATTORNEY OFFICE	121,622	8,260	129,882	
INFORMATION TECHNOLOGY		388,873	388,873	
RISK MANAGEMENT		4,585	4,585	
Total Allocated Additions:	759,690	437,513	1,197,203	1,197,203
TRANSFER FROM CAP PROJ	(1,201,800)			
REIMBURSED EXPENDITURES	(1,504,514)			
Total Departmental Cost Adjustments:	(2,706,314)			(2,706,314)
Total To Be Allocated:	8,533,065	437,513	8,970,578	8,970,578

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	APPLICATION MGMNT	INFORMATION TECH	GIS
Wages & Benefits					
SALARIES & WAGES	3,988,551	0	965,184	839,733	233,105
FRINGE BENEFITS	1,340,068	0	336,078	305,241	79,495
Other Expense & Cost					
CONTRACTUAL SVCS	2,492,731	0	0	0	0
MATERIALS/SUPPLIES	204,582	4,650	31,250	42,450	4,450
OPERATING EXPENSES	2,453,757	0	7,175	100	1,100
Departmental Totals					
Total Expenditures	10,479,689	4,650	1,339,687	1,187,524	318,150
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
TRANSFER FROM CAP PROJ	(1,201,800)	0	0	0	0
REIMBURSED EXPENDITURES	(1,504,514)	0	0	0	0
Functional Cost					
Functional Cost	7,773,375	4,650	1,339,687	1,187,524	318,150
Allocation Step 1					
Inbound- All Others	759,690	0	183,836	159,942	44,399
Reallocate Admin Costs		(4,650)	1,125	979	272
1st Allocation	8,533,065	0	1,524,648	1,348,445	362,821
Allocation Step 2					
Inbound- All Others	437,513	0	105,873	92,112	25,570
2nd Allocation	437,513	0	105,873	92,112	25,570
Total For 115 INFORMATION TECHNOLOGY					
Total Allocated	8,970,578	0	1,630,521	1,440,557	388,391

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	INFORMATION SVCS	INFRASTRUCTURE	PHONES	STR INNOVATION &	CONTRACTS ADMIN
Wages & Benefits					
SALARIES & WAGES	258,403	1,128,631	0	480,520	82,975
FRINGE BENEFITS	102,447	350,365	0	143,175	23,267
Other Expense & Cost					
CONTRACTUAL SVCS	2,492,731	0	0	0	0
MATERIALS/SUPPLIES	58,750	53,212	0	9,820	0
OPERATING EXPENSES	12,770	14,100	2,408,012	10,500	0
Departmental Totals					
Total Expenditures	2,925,101	1,546,308	2,408,012	644,015	106,242
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
TRANSFER FROM CAP PROJ	(1,201,800)	0	0	0	0
REIMBURSED EXPENDITURES	(1,504,514)	0	0	0	0
Functional Cost					
Functional Cost	218,787	1,546,308	2,408,012	644,015	106,242
Allocation Step 1					
Inbound- All Others	49,217	214,968	0	91,524	15,804
Reallocate Admin Costs	301	1,316	0	560	97
1st Allocation	268,305	1,762,592	2,408,012	736,099	122,143
Allocation Step 2					
Inbound- All Others	28,345	123,802	0	52,709	9,102
2nd Allocation	28,345	123,802	0	52,709	9,102
Total For 115 INFORMATION TECHNOLOGY					
Total Allocated	296,650	1,886,394	2,408,012	788,808	131,245



CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	898.00	2.8181	42,967		42,967		42,967
GENERAL SERVICES	589.00	1.8484	28,182		28,182		28,182
MAYOR AND COUNCIL	210.00	0.6590	10,048		10,048		10,048
OFFICE OF COMPTROLLER	1,308.00	4.1048	62,584		62,584		62,584
HUMAN RESOURCES	753.00	2.3631	36,029		36,029		36,029
CITY ATTORNEY OFFICE	536.00	1.6821	25,646		25,646		25,646
INFORMATION TECHNOLOGY	1,685.00	5.2879	80,622		80,622		80,622
CITY DEVELOPMENT	1,299.00	4.0766	62,153		62,153	5,313	67,466
TAX OFFICE	284.00	0.8913	13,589		13,589	1,162	14,751
MUNICIPAL CLERK	1,201.00	3.7690	57,464		57,464	4,912	62,376
POLICE	6,859.00	21.5253	328,185		328,185	28,053	356,238
FIRE DEPT	2,833.00	8.8906	135,551		135,551	11,587	147,138
DEPT OF TRANSPORTATION	610.00	1.9143	29,187		29,187	2,495	31,682
ENVIRONMENTAL SERVICES	1,822.00	5.7179	87,177		87,177	7,452	94,629
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	35,215		35,215	3,010	38,225
PUBLIC HEALTH	2,117.00	6.6437	101,292		101,292	8,658	109,950
PARKS AND RECREATION	2,736.00	8.5862	130,910		130,910	11,190	142,100
ZOO	567.00	1.7794	27,129		27,129	2,319	29,448
LIBRARY	1,955.00	6.1353	93,541		93,541	7,996	101,537
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	45,981		45,981	3,930	49,911
SUN METRO	1,051.00	3.2983	50,287		50,287	4,299	54,586
AIRPORT	194.00	0.6088	9,282		9,282	793	10,075
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	31,244		31,244	2,671	33,915
INTERNATIONAL BRIDGES	8.00	0.0251	383		383	33	416
SubTotal	31,865.00	100.0000	1,524,648		1,524,648	105,873	1,630,521
Total	31,865.00	100.0000	1,524,648		1,524,648	105,873	1,630,521

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

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



BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - INFORMATION TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	898.00	2.8181	38,001		38,001		38,001
GENERAL SERVICES	589.00	1.8484	24,925		24,925		24,925
MAYOR AND COUNCIL	210.00	0.6590	8,887		8,887		8,887
OFFICE OF COMPTROLLER	1,308.00	4.1048	55,351		55,351		55,351
HUMAN RESOURCES	753.00	2.3631	31,865		31,865		31,865
CITY ATTORNEY OFFICE	536.00	1.6821	22,682		22,682		22,682
INFORMATION TECHNOLOGY	1,685.00	5.2879	71,305		71,305		71,305
CITY DEVELOPMENT	1,299.00	4.0766	54,970		54,970	4,622	59,592
TAX OFFICE	284.00	0.8913	12,018		12,018	1,011	13,029
MUNICIPAL CLERK	1,201.00	3.7690	50,823		50,823	4,274	55,097
POLICE	6,859.00	21.5253	290,255		290,255	24,405	314,660
FIRE DEPT	2,833.00	8.8906	119,885		119,885	10,081	129,966
DEPT OF TRANSPORTATION	610.00	1.9143	25,814		25,814	2,171	27,985
ENVIRONMENTAL SERVICES	1,822.00	5.7179	77,102		77,102	6,483	83,585
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	31,146		31,146	2,619	33,765
PUBLIC HEALTH	2,117.00	6.6437	89,586		89,586	7,533	97,119
PARKS AND RECREATION	2,736.00	8.5862	115,780		115,780	9,736	125,516
ZOO	567.00	1.7794	23,994		23,994	2,018	26,012
LIBRARY	1,955.00	6.1353	82,731		82,731	6,957	89,688
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	40,667		40,667	3,420	44,087
SUN METRO	1,051.00	3.2983	44,476		44,476	3,740	48,216
AIRPORT	194.00	0.6088	8,210		8,210	690	8,900
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	27,633		27,633	2,324	29,957
INTERNATIONAL BRIDGES	8.00	0.0251	339		339	28	367
SubTotal	31,865.00	100.0000	1,348,445		1,348,445	92,112	1,440,557
Total	31,865.00	100.0000	1,348,445		1,348,445	92,112	1,440,557

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

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



BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - GIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	65	9.8485	35,732		35,732		35,732
GENERAL SERVICES	21	3.1818	11,544		11,544		11,544
INFORMATION TECHNOLOGY	33	5.0000	18,141		18,141		18,141
POLICE	119	18.0303	65,418		65,418	5,624	71,042
FIRE DEPT	14	2.1212	7,696		7,696	662	8,358
ENVIRONMENTAL SERVICES	131	19.8485	72,016		72,016	6,191	78,207
ENGINEERING & CONSTRUCTION MGMT	33	5.0000	18,141		18,141	1,560	19,701
PUBLIC HEALTH	40	6.0606	21,989		21,989	1,891	23,880
PARKS AND RECREATION	65	9.8485	35,732		35,732	3,072	38,804
ZOO	12	1.8182	6,597		6,597	567	7,164
DEPT OF MUSEUMS & CULTURAL AFF	14	2.1212	7,696		7,696	662	8,358
COMMUNITY/HUMAN DEVELOPMENT	14	2.1212	7,696		7,696	662	8,358
ALL OTHERS	99	15.0000	54,423		54,423	4,679	59,102
SubTotal	660	100.0000	362,821		362,821	25,570	388,391
Total	660	100.0000	362,821		362,821	25,570	388,391

Allocation Basis: TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT

Allocation Source: GIS

BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - INFORMATION SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	898.00	2.8181	7,561		7,561		7,561
GENERAL SERVICES	589.00	1.8484	4,959		4,959		4,959
MAYOR AND COUNCIL	210.00	0.6590	1,768		1,768		1,768
OFFICE OF COMPTROLLER	1,308.00	4.1048	11,013		11,013		11,013
HUMAN RESOURCES	753.00	2.3631	6,340		6,340		6,340
CITY ATTORNEY OFFICE	536.00	1.6821	4,513		4,513		4,513
INFORMATION TECHNOLOGY	1,685.00	5.2879	14,188		14,188		14,188
CITY DEVELOPMENT	1,299.00	4.0766	10,938		10,938	1,422	12,360
TAX OFFICE	284.00	0.8913	2,391		2,391	311	2,702
MUNICIPAL CLERK	1,201.00	3.7690	10,112		10,112	1,315	11,427
POLICE	6,859.00	21.5253	57,758		57,758	7,511	65,269
FIRE DEPT	2,833.00	8.8906	23,854		23,854	3,102	26,956
DEPT OF TRANSPORTATION	610.00	1.9143	5,136		5,136	668	5,804
ENVIRONMENTAL SERVICES	1,822.00	5.7179	15,341		15,341	1,995	17,336
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	6,197		6,197	806	7,003
PUBLIC HEALTH	2,117.00	6.6437	17,825		17,825	2,318	20,143
PARKS AND RECREATION	2,736.00	8.5862	23,037		23,037	2,996	26,033
ZOO	567.00	1.7794	4,774		4,774	621	5,395
LIBRARY	1,955.00	6.1353	16,461		16,461	2,141	18,602
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	8,092		8,092	1,052	9,144
SUN METRO	1,051.00	3.2983	8,849		8,849	1,151	10,000
AIRPORT	194.00	0.6088	1,633		1,633	212	1,845
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	5,498		5,498	715	6,213
INTERNATIONAL BRIDGES	8.00	0.0251	67		67	9	76
SubTotal	31,865.00	100.0000	268,305		268,305	28,345	296,650
Total	31,865.00	100.0000	268,305		268,305	28,345	296,650

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

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

BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	114	0.0047	114		114		114
CITY MANAGER	2,934	0.1218	2,934		2,934		2,934
GENERAL SERVICES	2,159	0.0897	2,159		2,159		2,159
MUNICIPAL CLERK-CITY CLERK	639	0.0265	639		639		639
MAYOR AND COUNCIL	5,919	0.2458	5,919		5,919		5,919
OFFICE OF COMPTROLLER	2,173	0.0902	2,173		2,173		2,173
PURCHASING & STRATEGIC SOURCING	1,072	0.0445	1,072		1,072		1,072
HUMAN RESOURCES	2,779	0.1154	2,779		2,779		2,779
CITY ATTORNEY OFFICE	2,039	0.0847	2,039		2,039		2,039
INFORMATION TECHNOLOGY	71,446	2.9670	71,446		71,446		71,446
CITY DEVELOPMENT	8,900	0.3696	8,900		8,900		8,900
TAX OFFICE	7,036	0.2922	7,036		7,036		7,036
MUNICIPAL CLERK	35,605	1.4786	35,605		35,605		35,605
POLICE	607,674	25.2355	607,674		607,674		607,674
FIRE DEPT	246,497	10.2365	246,497		246,497		246,497
DEPT OF TRANSPORTATION	40,866	1.6971	40,866		40,866		40,866
ENVIRONMENTAL SERVICES	16,506	0.6855	16,506		16,506		16,506
ENGINEERING & CONSTRUCTION MGMT	6,739	0.2799	6,739		6,739		6,739
PUBLIC HEALTH	1,399	0.0581	1,399		1,399		1,399
PARKS AND RECREATION	263,135	10.9275	263,135		263,135		263,135
ZOO	52,681	2.1877	52,681		52,681		52,681
LIBRARY	112,226	4.6605	112,226		112,226		112,226
DEPT OF MUSEUMS & CULTURAL AFF	17,232	0.7156	17,232		17,232		17,232
SUN METRO	2,912	0.1209	2,912		2,912		2,912
AIRPORT	3,371	0.1400	3,371		3,371		3,371
COMMUNITY/HUMAN DEVELOPMENT	6	0.0002	6		6		6
ALL OTHERS	893,953	37.1243	893,953		893,953		893,953
SubTotal	2,408,012	100.0000	2,408,012		2,408,012		2,408,012



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	2,408,012	100.0000	2,408,012		2,408,012		2,408,012

Allocation Basis: TOTAL SWB CHARGES PER DEPARTMENT

Allocation Source: COMMUNICATION RECORDS

BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - INFRASTRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	898.00	2.8181	49,672		49,672		49,672
GENERAL SERVICES	589.00	1.8484	32,580		32,580		32,580
MAYOR AND COUNCIL	210.00	0.6590	11,616		11,616		11,616
OFFICE OF COMPTROLLER	1,308.00	4.1048	72,351		72,351		72,351
HUMAN RESOURCES	753.00	2.3631	41,652		41,652		41,652
CITY ATTORNEY OFFICE	536.00	1.6821	29,648		29,648		29,648
INFORMATION TECHNOLOGY	1,685.00	5.2879	93,205		93,205		93,205
CITY DEVELOPMENT	1,299.00	4.0766	71,853		71,853	6,213	78,066
TAX OFFICE	284.00	0.8913	15,709		15,709	1,358	17,067
MUNICIPAL CLERK	1,201.00	3.7690	66,433		66,433	5,744	72,177
POLICE	6,859.00	21.5253	379,402		379,402	32,804	412,206
FIRE DEPT	2,833.00	8.8906	156,706		156,706	13,549	170,255
DEPT OF TRANSPORTATION	610.00	1.9143	33,742		33,742	2,917	36,659
ENVIRONMENTAL SERVICES	1,822.00	5.7179	100,783		100,783	8,714	109,497
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	40,711		40,711	3,520	44,231
PUBLIC HEALTH	2,117.00	6.6437	117,100		117,100	10,125	127,225
PARKS AND RECREATION	2,736.00	8.5862	151,340		151,340	13,085	164,425
ZOO	567.00	1.7794	31,363		31,363	2,712	34,075
LIBRARY	1,955.00	6.1353	108,140		108,140	9,350	117,490
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	53,157		53,157	4,596	57,753
SUN METRO	1,051.00	3.2983	58,135		58,135	5,026	63,161
AIRPORT	194.00	0.6088	10,731		10,731	928	11,659
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	36,120		36,120	3,123	39,243
INTERNATIONAL BRIDGES	8.00	0.0251	443		443	38	481
SubTotal	31,865.00	100.0000	1,762,592		1,762,592	123,802	1,886,394
Total	31,865.00	100.0000	1,762,592		1,762,592	123,802	1,886,394

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

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

BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	898.00	2.8181	20,744		20,744		20,744
GENERAL SERVICES	589.00	1.8484	13,606		13,606		13,606
MAYOR AND COUNCIL	210.00	0.6590	4,851		4,851		4,851
OFFICE OF COMPTROLLER	1,308.00	4.1048	30,216		30,216		30,216
HUMAN RESOURCES	753.00	2.3631	17,395		17,395		17,395
CITY ATTORNEY OFFICE	536.00	1.6821	12,382		12,382		12,382
INFORMATION TECHNOLOGY	1,685.00	5.2879	38,924		38,924		38,924
CITY DEVELOPMENT	1,299.00	4.0766	30,008		30,008	2,645	32,653
TAX OFFICE	284.00	0.8913	6,561		6,561	578	7,139
MUNICIPAL CLERK	1,201.00	3.7690	27,744		27,744	2,445	30,189
POLICE	6,859.00	21.5253	158,444		158,444	13,965	172,409
FIRE DEPT	2,833.00	8.8906	65,444		65,444	5,769	71,213
DEPT OF TRANSPORTATION	610.00	1.9143	14,091		14,091	1,242	15,333
ENVIRONMENTAL SERVICES	1,822.00	5.7179	42,089		42,089	3,710	45,799
ENGINEERING & CONSTRUCTION MGMT	736.00	2.3097	17,002		17,002	1,499	18,501
PUBLIC HEALTH	2,117.00	6.6437	48,904		48,904	4,311	53,215
PARKS AND RECREATION	2,736.00	8.5862	63,203		63,203	5,571	68,774
ZOO	567.00	1.7794	13,098		13,098	1,155	14,253
LIBRARY	1,955.00	6.1353	45,162		45,162	3,981	49,143
DEPT OF MUSEUMS & CULTURAL AFF	961.00	3.0158	22,200		22,200	1,957	24,157
SUN METRO	1,051.00	3.2983	24,279		24,279	2,140	26,419
AIRPORT	194.00	0.6088	4,482		4,482	395	4,877
COMMUNITY/HUMAN DEVELOPMENT	653.00	2.0493	15,085		15,085	1,330	16,415
INTERNATIONAL BRIDGES	8.00	0.0251	185		185	16	201
SubTotal	31,865.00	100.0000	736,099		736,099	52,709	788,808
Total	31,865.00	100.0000	736,099		736,099	52,709	788,808

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

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



BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - CONTRACTS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	829	0.0114	14		14		14
CITY MANAGER	34,503	0.4748	580		580		580
GENERAL SERVICES	249,396	3.4320	4,192		4,192		4,192
MUNICIPAL CLERK-CITY CLERK	4,974	0.0684	84		84		84
MAYOR AND COUNCIL	20,893	0.2875	351		351		351
OFFICE OF COMPTROLLER	824,017	11.3396	13,851		13,851		13,851
HUMAN RESOURCES	283,560	3.9022	4,766		4,766		4,766
CITY ATTORNEY OFFICE	32,617	0.4489	548		548		548
INFORMATION TECHNOLOGY	61,973	0.8528	1,042		1,042		1,042
RISK MANAGEMENT	7,462	0.1027	125		125	12	137
CITY DEVELOPMENT	188,712	2.5969	3,172		3,172	299	3,471
TAX OFFICE	138,240	1.9024	2,324		2,324	219	2,543
METRO PLANNING ORGAN.- M.P.O.	9,949	0.1369	167		167	16	183
MUNICIPAL CLERK	88,982	1.2245	1,496		1,496	141	1,637
POLICE	1,623,598	22.3432	27,289		27,289	2,566	29,855
FIRE DEPT	1,377,012	18.9496	23,146		23,146	2,178	25,324
DEPT OF TRANSPORTATION	262,079	3.6066	4,405		4,405	415	4,820
ENVIRONMENTAL SERVICES	438,654	6.0365	7,373		7,373	694	8,067
ENGINEERING & CONSTRUCTION MGMT	82,887	1.1406	1,393		1,393	131	1,524
PUBLIC HEALTH	213,804	2.9422	3,594		3,594	338	3,932
PARKS AND RECREATION	285,345	3.9268	4,796		4,796	451	5,247
ZOO	88,877	1.2231	1,494		1,494	141	1,635
LIBRARY	213,382	2.9364	3,587		3,587	338	3,925
DEPT OF MUSEUMS & CULTURAL AFF	47,623	0.6554	800		800	75	875
SUN METRO	440,236	6.0583	7,400		7,400	696	8,096
AIRPORT	172,447	2.3731	2,899		2,899	273	3,172
COMMUNITY/HUMAN DEVELOPMENT	31,943	0.4396	537		537	51	588
INTERNATIONAL BRIDGES	42,697	0.5876	718		718	68	786



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - CONTRACTS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	7,266,691	100.0000	122,143		122,143	9,102	131,245
Total	7,266,691	100.0000	122,143		122,143	9,102	131,245

Allocation Basis: IT CONTRACT VALUE MANAGED PER DEPARTMENT

Allocation Source: IT ADMIN

BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION	MGMNT	INFORMATION TECH	GIS	INFORMATION SVCS	INFRASTRUCTURE	PHONES
NONDEPARTMENTAL	128	0	0	0	0	0	0	114
CITY MANAGER	198,191	42,967	38,001	35,732	7,561	49,672	2,934	
GENERAL SERVICES	122,147	28,182	24,925	11,544	4,959	32,580	2,159	
MUNICIPAL CLERK-CITY	723	0	0	0	0	0	639	
MAYOR AND COUNCIL	43,440	10,048	8,887	0	1,768	11,616	5,919	
OFFICE OF COMPTROLLER	247,539	62,584	55,351	0	11,013	72,351	2,173	
PURCHASING &	1,072	0	0	0	0	0	1,072	
HUMAN RESOURCES	140,826	36,029	31,865	0	6,340	41,652	2,779	
CITY ATTORNEY OFFICE	97,458	25,646	22,682	0	4,513	29,648	2,039	
INFORMATION	388,873	80,622	71,305	18,141	14,188	93,205	71,446	
RISK MANAGEMENT	137	0	0	0	0	0	0	
CITY DEVELOPMENT	262,508	67,466	59,592	0	12,360	78,066	8,900	
TAX OFFICE	64,267	14,751	13,029	0	2,702	17,067	7,036	
METRO PLANNING	183	0	0	0	0	0	0	
MUNICIPAL CLERK	268,508	62,376	55,097	0	11,427	72,177	35,605	
POLICE	2,029,353	356,238	314,660	71,042	65,269	412,206	607,674	
FIRE DEPT	825,707	147,138	129,966	8,358	26,956	170,255	246,497	
DEPT OF	163,149	31,682	27,985	0	5,804	36,659	40,866	
ENVIRONMENTAL	453,626	94,629	83,585	78,207	17,336	109,497	16,506	
ENGINEERING &	169,689	38,225	33,765	19,701	7,003	44,231	6,739	
PUBLIC HEALTH	436,863	109,950	97,119	23,880	20,143	127,225	1,399	
PARKS AND RECREATION	834,034	142,100	125,516	38,804	26,033	164,425	263,135	
ZOO	170,663	29,448	26,012	7,164	5,395	34,075	52,681	
LIBRARY	492,611	101,537	89,688	0	18,602	117,490	112,226	
DEPT OF MUSEUMS &	211,517	49,911	44,087	8,358	9,144	57,753	17,232	
SUN METRO	213,390	54,586	48,216	0	10,000	63,161	2,912	
AIRPORT	43,899	10,075	8,900	0	1,845	11,659	3,371	
COMMUNITY/HUMAN	134,695	33,915	29,957	8,358	6,213	39,243	6	
INTERNATIONAL BRIDGES	2,327	416	367	0	76	481	0	
ALL OTHERS	953,055	0	0	59,102	0	0	893,953	

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION MGMNT	INFORMATION TECH	GIS	INFORMATION SVCS	INFRASTRUCTURE	PHONES
Direct Billed	0	0	0	0	0	0	0
Total	8,970,578	1,630,521	1,440,557	388,391	296,650	1,886,394	2,408,012

CITY OF EL PASO, TEXAS

FULL COST PLAN

BASED ON FY 2014 BUDGETED EXPENSES

Schedule .5 - Allocation Summary

For Department INFORMATION TECHNOLOGY

Receiving Department	STR INNOVATION &	CONTRACTS ADMIN
NONDEPARTMENTAL	0	14
CITY MANAGER	20,744	580
GENERAL SERVICES	13,606	4,192
MUNICIPAL CLERK-CITY	0	84
MAYOR AND COUNCIL	4,851	351
OFFICE OF COMPTROLLER	30,216	13,851
PURCHASING &	0	0
HUMAN RESOURCES	17,395	4,766
CITY ATTORNEY OFFICE	12,382	548
INFORMATION	38,924	1,042
RISK MANAGEMENT	0	137
CITY DEVELOPMENT	32,653	3,471
TAX OFFICE	7,139	2,543
METRO PLANNING	0	183
MUNICIPAL CLERK	30,189	1,637
POLICE	172,409	29,855
FIRE DEPT	71,213	25,324
DEPT OF	15,333	4,820
ENVIRONMENTAL	45,799	8,067
ENGINEERING &	18,501	1,524
PUBLIC HEALTH	53,215	3,932
PARKS AND RECREATION	68,774	5,247
ZOO	14,253	1,635
LIBRARY	49,143	3,925
DEPT OF MUSEUMS &	24,157	875
SUN METRO	26,419	8,096
AIRPORT	4,877	3,172
COMMUNITY/HUMAN	16,415	588
INTERNATIONAL BRIDGES	201	786
ALL OTHERS	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	STR INNOVATION &	CONTRACTS ADMIN
Direct Billed	0	0
Total	<u>788,808</u>	<u>131,245</u>

CITY OF EL PASO, TEXAS
RISK MANAGEMENT
NATURE AND EXTENT OF SERVICES

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). Costs associated with Insurance and Benefits are allocated based upon the number of employees assigned to each department.



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,068,000			9,068,000
CAPITAL OUTLAY	(60,000)			
TRANSFER	(42,964)			
Total Deductions:	(102,964)			(102,964)
NONDEPARTMENTAL	7,016	94	7,110	
CITY MANAGER	102,559	23,238	125,797	
MAYOR AND COUNCIL	93,890	12,181	106,071	
OFFICE OF COMPROLLER	76,847	8,319	85,166	
PURCHASING & STRATEGIC SOURCING	4,345	91	4,436	
HUMAN RESOURCES	1,210	160	1,370	
INFORMATION TECHNOLOGY	125	12	137	
RISK MANAGEMENT		141	141	
Total Allocated Additions:	285,992	44,236	330,228	330,228
CREDIT DIRECT COSTS	(8,965,036)			
Total Departmental Cost Adjustments:	(8,965,036)			(8,965,036)
Total To Be Allocated:	<u>285,992</u>	<u>44,236</u>	<u>330,228</u>	<u>330,228</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT

	Total	General & Admin	RISK MGMT
Wages & Benefits			
SALARIES & WAGES	420,969	0	420,969
FRINGE BENEFITS	111,192	0	111,192
Other Expense & Cost			
CONTRACTUAL SVCS	8,404,200	0	8,404,200
MATERIALS/SUPPLIES	22,325	0	22,325
OPERATING EXPENSES	6,350	0	6,350
*CAPITAL OUTLAY	60,000	60,000	0
*TRANSFER	42,964	42,964	0
Departmental Totals			
Total Expenditures	9,068,000	102,964	8,965,036
Deductions			
Total Deductions	(102,964)	(102,964)	0
Cost Adjustments			
CREDIT DIRECT COSTS	(8,965,036)	0	(8,965,036)
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	285,992	0	285,992
1st Allocation	285,992	0	285,992
Allocation Step 2			
Inbound- All Others	44,236	0	44,236
2nd Allocation	44,236	0	44,236
Total For 121 RISK MANAGEMENT			
Total Allocated	330,228	0	330,228



BASED ON FY 2014 BUDGETED EXPENSES

Schedule .4 - Detail Activity Allocations

For Department RISK MANAGEMENT

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0328	94		94		94
CITY MANAGER	37.60	0.6167	1,764		1,764		1,764
GENERAL SERVICES	293.60	4.8153	13,771		13,771		13,771
MUNICIPAL CLERK-CITY CLERK	6.00	0.0984	281		281		281
MAYOR AND COUNCIL	24.00	0.3936	1,126		1,126		1,126
OFFICE OF COMPTROLLER	32.00	0.5248	1,501		1,501		1,501
PURCHASING & STRATEGIC SOURCING	19.00	0.3116	891		891		891
HUMAN RESOURCES	39.30	0.6446	1,843		1,843		1,843
CITY ATTORNEY OFFICE	41.00	0.6724	1,923		1,923		1,923
INFORMATION TECHNOLOGY	97.75	1.6032	4,585		4,585		4,585
RISK MANAGEMENT	3.00	0.0492	141		141		141
CITY DEVELOPMENT	145.55	2.3872	6,827		6,827	1,170	7,997
TAX OFFICE	24.50	0.4018	1,149		1,149	197	1,346
METRO PLANNING ORGAN.- M.P.O.	15.00	0.2460	704		704	121	825
MUNICIPAL CLERK	85.10	1.3957	3,992		3,992	684	4,676
POLICE	1,476.80	24.2209	69,270		69,270	11,872	81,142
FIRE DEPT	1,122.10	18.4034	52,632		52,632	9,022	61,654
DEPT OF TRANSPORTATION	268.00	4.3954	12,571		12,571	2,155	14,726
ENVIRONMENTAL SERVICES	447.60	7.3410	20,995		20,995	3,599	24,594
ENGINEERING & CONSTRUCTION MGMT	76.50	1.2547	3,588		3,588	615	4,203
PUBLIC HEALTH	282.00	4.6251	13,227		13,227	2,267	15,494
PARKS AND RECREATION	277.60	4.5529	13,021		13,021	2,232	15,253
ZOO	113.75	1.8656	5,335		5,335	915	6,250
LIBRARY	154.80	2.5389	7,261		7,261	1,245	8,506
DEPT OF MUSEUMS & CULTURAL AFF	61.08	1.0018	2,865		2,865	491	3,356
CIVIC/CONVENTION/TOURIST	1.00	0.0164	47		47	8	55
SUN METRO	630.00	10.3326	29,550		29,550	5,065	34,615
AIRPORT	226.60	3.7164	10,629		10,629	1,822	12,451



CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	40.00	0.6560	1,876		1,876	322	2,198
INTERNATIONAL BRIDGES	54.00	0.8856	2,533		2,533	434	2,967
SubTotal	6,097.23	100.0000	285,992		285,992	44,236	330,228
Total	6,097.23	100.0000	285,992		285,992	44,236	330,228

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 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	94	94
CITY MANAGER	1,764	1,764
GENERAL SERVICES	13,771	13,771
MUNICIPAL CLERK-CITY	281	281
MAYOR AND COUNCIL	1,126	1,126
OFFICE OF COMPTROLLER	1,501	1,501
PURCHASING &	891	891
HUMAN RESOURCES	1,843	1,843
CITY ATTORNEY OFFICE	1,923	1,923
INFORMATION	4,585	4,585
RISK MANAGEMENT	141	141
CITY DEVELOPMENT	7,997	7,997
TAX OFFICE	1,346	1,346
METRO PLANNING	825	825
MUNICIPAL CLERK	4,676	4,676
POLICE	81,142	81,142
FIRE DEPT	61,654	61,654
DEPT OF	14,726	14,726
ENVIRONMENTAL	24,594	24,594
ENGINEERING &	4,203	4,203
PUBLIC HEALTH	15,494	15,494
PARKS AND RECREATION	15,253	15,253
ZOO	6,250	6,250
LIBRARY	8,506	8,506
DEPT OF MUSEUMS &	3,356	3,356
CIVIC/CONVENTION/TOURI	55	55
SUN METRO	34,615	34,615
AIRPORT	12,451	12,451
COMMUNITY/HUMAN	2,198	2,198
INTERNATIONAL BRIDGES	2,967	2,967

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2014 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT

Receiving Department	Total	RISK MGMT
Direct Billed	0	0
Total	<u>330,228</u>	<u>330,228</u>

THE END
