



Full Cost Allocation Plan

City of El Paso, Texas

Based on Budget Expenditures
From the Fiscal Year Ending August 31, 2026

MGT.us

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Section 1

Introduction

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of El Paso, Texas (City) based on budget expenditures for Fiscal Year 2026. MGT prepared these documents at the request of the City.

The Full Cost Allocation Plan is used by the City to claim indirect costs as charges against non-general fund operations of the City, excluding federal grant awards. The Cost Allocation Plan is kept on file by the City for review by interested parties.

City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2
Organization Chart



CITIZENS OF EL PASO



EL PASO CITY COUNCIL

Boards & Commissions
Regional Bodies

Internal Auditor
(Vacant)

City Attorney
Karla M. Nieman

City Manager
Dionne Mack

Chief Strategy Officer
Juliana Baldwin-Muñoz

Strategic Communications
Laura Cruz-Acosta

Strategic and Legislative Affairs
Ian Voglewede

Community Driven Innovation
Roman Sanchez

City Clerk
Laura Prine

Deputy City Manager Richard Bristol	Deputy City Manager / Chief Financial Officer Robert Cortinas	Deputy City Manager Nicole Cote	Deputy City Manager Mario D'Agostino	Deputy City Manager Araceli Guerra	Deputy City Manager / City Engineer Yvette Hernandez
Animal Services Michael Wachsmann (Interim)	Comptroller's Office Margarita Marin, Deputy CFO	Planning & Inspections Philip Etiwe	Code Enforcement Steve Alvarado	Community and Human Development Nickole H. Rodriguez	Aviation Tony Nevarez
Libraries Norma Martinez	Economic & International Development Karina Brasgalla	Public Transportation Anthony Dekeyzer	Fire / Office of Emergency Management / 911 & 311 Communications Chief Jonathan Killings	Title VI Compliance Coordinator	Capital Improvement (Vacant)
Museum & Cultural Affairs/ Destination El Paso Ben Fyffe	International Bridges Roberto Tinajero	Purchasing & Strategic Sourcing Claudia A. Garcia	Municipal Court Annabelle Casas	Environmental Services Nick Ybarra	CID Grant Funded Programs Joaquin Rodriguez
Parks & Recreation Pablo Caballero	Office of Management & Budget Sasho Andonoski	Real Estate Division	Police Chief Peter Pacillas	Human Resources Mary Wiggins	Streets & Maintenance Randy Garcia
Public Health Veerinder "Vinny" Taneja	Tax Office Maria Pasillas	Urban Planning & Design Division		Information Technology Carolyn Patrick	
Zoo & Botanical Gardens Gary Lunsford (Interim)				Information Security Assurance Ernesto Arriola	
				Risk Management Yvette Griffin	

Section 3

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are accounting, purchasing, human resources and information technology.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, the office of the comptroller supports the information technology department by managing capital assets, paying vouchers and preparing financial reports. However, the information technology department also supports comptroller's office, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all City divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross

support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

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The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every City allocating division and department to every City receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 4
Central Services Cost Allocation Plan Detail

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Summary Schedule

Seq #	Department Name	STRATEGIC & LEGISLATIVE AFFAIRS 105	MUNICIPAL COURT 111	PUBLIC INFO OFFICE 115- 12020	TAX 206	ANIMAL SERVICES 225	CAPITAL IMPROVEMENT 235	PLANNING & INSPECTIONS 280
1	BUILDING DEPRECIATION	\$0	\$0	\$7,140	\$0	\$0	\$199,159	\$51,428
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	134,776
3	FACILITIES MAINT 532-31040	0	60,479	26,736	11,594	225,208	99,151	33,740
4	PARKS BLDG MAINT 532-31130	0	0	7,499	0	9,941	58,774	9,281
5	MAYOR AND COUNCIL 101	0	31,095	2,406	10,514	65,275	73,784	44,882
6	CITY ATTORNEY 103	0	73,642	0	74,551	91,033	161,199	220,302
9	OMB 115-12000	3,545	13,108	0	4,449	27,069	12,203	16,146
10	CITY MANAGER 115-12010	0	20,041	1,426	5,468	40,415	14,977	28,766
12	INTERNAL AUDIT 116-12030	49,491	0	0	94,446	53,573	68,743	19,504
13	PERFORMANCE OFFICE 115-12050	0	11,473	817	3,130	23,136	8,574	16,467
14	CITY CLERK 117	0	5,583	406	1,610	11,367	6,328	133,738
16	HUMAN RESOURCES 209	0	99,956	7,114	27,271	201,571	74,700	143,471
17	OFFICE OF COMPTROLLER 210	0	18,603	1,460	167,652	36,436	162,656	26,802
18	PURCHASING 215	0	16,684	2,995	13,689	113,364	24,384	43,207
21	INFORMATION TECHNOLOGY 239	39,863	668,862	15,977	148,514	762,680	492,626	882,105
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0
48	NON-DEPARTMENTAL 999	0	143,786	10,645	9,377	68,483	144,926	193,161
Total Current Allocations		\$92,899	\$1,163,310	\$84,620	\$572,265	\$1,729,551	\$1,602,183	\$1,997,778

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Seq #	Department Name	CODE ENFORCEMENT 290	POLICE 321	FIRE 322	ENVIRONMENTAL SERVICES 334	PUBLIC HEALTH 341	PARKS & RECREATION 451	ZOO 452
1	BUILDING DEPRECIATION	\$76	\$0	\$0	\$13	\$0	\$274,512	\$0
2	EQUIPMENT DEPRECIATION	0	1,042,683	910,836	0	111,238	958,675	0
3	FACILITIES MAINT 532-31040	61,906	2,132,180	1,624,649	259,923	606,881	3,383,815	0
4	PARKS BLDG MAINT 532-31130	14,919	611,811	874,132	26,539	7,149	4,088,672	787,327
5	MAYOR AND COUNCIL 101	3,780	712,258	488,666	181,963	106,440	214,919	48,996
6	CITY ATTORNEY 103	0	742,788	114,426	71,982	109,039	70,968	7,829
9	OMB 115-12000	18,175	315,219	199,390	87,420	30,799	90,374	19,918
10	CITY MANAGER 115-12010	8,796	309,296	229,416	100,801	61,158	116,955	33,164
12	INTERNAL AUDIT 116-12030	42,838	99,838	0	0	65,215	95,202	163,188
13	PERFORMANCE OFFICE 115-12050	5,035	177,056	131,329	57,703	35,010	66,950	18,985
14	CITY CLERK 117	2,029	124,806	69,566	29,169	42,669	34,005	9,133
16	HUMAN RESOURCES 209	43,871	1,542,612	1,144,212	502,742	305,024	583,311	165,407
17	OFFICE OF COMPTROLLER 210	0	757,553	413,828	160,978	278,117	138,939	29,522
18	PURCHASING 215	0	410,677	37,645	93,371	183,949	271,218	223,306
21	INFORMATION TECHNOLOGY 239	162,257	7,302,373	4,149,545	1,376,076	1,844,553	1,822,929	588,166
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0
48	NON-DEPARTMENTAL 999	59,396	2,086,724	1,828,121	179,580	203,178	1,317,749	308,724
Total Current Allocations		\$423,080	\$18,367,873	\$12,215,762	\$3,128,259	\$3,990,418	\$13,529,194	\$2,403,664

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Seq #	Department Name	LIBRARY 453	MUSUEM & CULT AFFAIRS 454	DESTINATION EL PASO 457	COMM & HUMAN DEV 471	ECONOMIC DEVELOPMENT 480	ENGR TRAFFIC- ST 532-32020	PAVEMENT MGMT 532-32040
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$299,998	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	124,901	0	0	0	0	87,308	12,218
3	FACILITIES MAINT 532-31040	770,961	348,695	0	196,817	38,543	313	0
4	PARKS BLDG MAINT 532-31130	883,437	425,252	0	134,782	0	0	0
5	MAYOR AND COUNCIL 101	58,697	37,118	72,893	19,618	59,338	48,146	15,604
6	CITY ATTORNEY 103	11,135	141,295	4,411	86,662	201,061	0	0
9	OMB 115-12000	22,532	15,275	32,424	7,453	66,174	22,851	8,798
10	CITY MANAGER 115-12010	40,606	15,096	0	11,649	5,587	19,970	4,992
12	INTERNAL AUDIT 116-12030	0	0	8,769	252	23,334	0	0
13	PERFORMANCE OFFICE 115-12050	23,245	8,642	0	6,669	3,198	11,432	2,858
14	CITY CLERK 117	11,127	4,789	3,110	3,311	3,718	6,295	1,726
16	HUMAN RESOURCES 209	202,520	75,293	0	58,100	27,864	99,600	24,900
17	OFFICE OF COMPTROLLER 210	40,268	41,300	58,124	212,661	42,909	32,618	10,434
18	PURCHASING 215	408,111	376,026	428	51,335	12,834	63,741	7,272
21	INFORMATION TECHNOLOGY 239	1,280,184	519,562	12	484,421	282,176	185,172	46,293
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	1,035,697	258,924
48	NON-DEPARTMENTAL 999	485,016	97,483	25,439	63,996	54,482	138,358	35,379
Total Current Allocations		\$4,362,739	\$2,105,826	\$205,610	\$1,637,722	\$821,218	\$1,751,501	\$429,400

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Seq #	Department Name	REAL ESTATE 532-32080	STREET MAINTENANCE 532-32120	FLEET 532-37020	SUN METRO 560	AVIATION 562	INTERNATIONAL BRIDGES 564	METROPOLITAN PLANNING ORG 568
1	BUILDING DEPRECIATION	\$0	\$417	\$625	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	990,238	0	0	0	0	0
3	FACILITIES MAINT 532-31040	37,081	215,070	522,697	209	1,244	0	0
4	PARKS BLDG MAINT 532-31130	0	128,350	122,428	0	0	0	0
5	MAYOR AND COUNCIL 101	4,267	43,492	73,696	267,053	148,822	37,252	0
6	CITY ATTORNEY 103	96,471	57,641	0	169,237	221,153	33,553	0
9	OMB 115-12000	0	23,593	33,177	140,479	78,024	17,202	0
10	CITY MANAGER 115-12010	1,902	17,593	19,732	125,169	46,953	17,652	0
12	INTERNAL AUDIT 116-12030	0	45,005	0	0	98,881	0	0
13	PERFORMANCE OFFICE 115-12050	1,089	10,071	11,296	71,652	26,878	10,105	0
14	CITY CLERK 117	586	5,591	7,334	72,235	16,320	5,338	0
16	HUMAN RESOURCES 209	9,486	87,743	98,414	624,277	234,178	88,039	0
17	OFFICE OF COMPTROLLER 210	2,812	38,421	56,209	649,828	547,784	26,343	11,099
18	PURCHASING 215	8,984	11,847	20,636	46,622	59,105	204,911	5,989
21	INFORMATION TECHNOLOGY 239	31,705	222,641	182,968	1,511,570	836,893	424,713	54,023
37	SAM ADMIN SUPPORT 532-32060	0	912,400	0	0	0	0	0
48	NON-DEPARTMENTAL 999	3,694	350,432	84,934	223,855	100,949	31,426	0
Total Current Allocations		\$198,075	\$3,160,545	\$1,234,146	\$3,902,186	\$2,417,184	\$896,534	\$71,112

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1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	FACILITIES MAINT 532-31040	0	0	0	255,962	0	0	0
4	PARKS BLDG MAINT 532-31130	0	0	0	5,763,181	0	0	0
5	MAYOR AND COUNCIL 101	0	0	79	0	17,948	0	93,639
6	CITY ATTORNEY 103	0	401	0	441,577	0	2,447,448	0
9	OMB 115-12000	0	0	0	0	4,399	0	41,789
10	CITY MANAGER 115-12010	0	0	0	0	5,230	0	42,317
12	INTERNAL AUDIT 116-12030	0	0	0	43,745	0	0	0
13	PERFORMANCE OFFICE 115-12050	0	0	0	0	2,994	0	24,224
14	CITY CLERK 117	0	0	3	0	1,876	0	12,981
16	HUMAN RESOURCES 209	0	0	0	0	26,086	0	211,057
17	OFFICE OF COMPTROLLER 210	188,142	0	60	263,310	12,557	182,036	61,364
18	PURCHASING 215	856	0	0	0	19,250	0	99,247
21	INFORMATION TECHNOLOGY 239	89,631	12,826	0	15,449	50,680	0	410,045
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	1,198,617	0
48	NON-DEPARTMENTAL 999	0	0	28	12,993	38,115	0	288,967
Total Current Allocations		\$278,629	\$13,227	\$170	\$6,796,218	\$179,136	\$3,828,102	\$1,285,632

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Seq #	Department Name	FIRE - ADMINISTRATION 322	Subtotal	Not Allocated	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$833,368	\$0	\$0	\$833,368
2	EQUIPMENT DEPRECIATION	0	4,372,873	0	0	4,372,873
3	FACILITIES MAINT 532-31040	0	10,913,854	0	0	10,913,854
4	PARKS BLDG MAINT 532-31130	0	13,953,473	0	0	13,953,473
5	MAYOR AND COUNCIL 101	130,232	3,112,875	0	-0	3,112,875
6	CITY ATTORNEY 103	0	5,649,803	0	0	5,649,803
9	OMB 115-12000	60,275	1,412,258	0	0	1,412,258
10	CITY MANAGER 115-12010	64,665	1,409,794	0	0	1,409,794
12	INTERNAL AUDIT 116-12030	0	972,024	0	0	972,024
13	PERFORMANCE OFFICE 115-12050	37,017	807,033	0	0	807,033
14	CITY CLERK 117	19,288	646,039	0	-0	646,039
16	HUMAN RESOURCES 209	322,514	7,031,333	0	-0	7,031,333
17	OFFICE OF COMPTROLLER 210	83,647	4,754,473	0	0	4,754,473
18	PURCHASING 215	102,669	2,934,350	0	0	2,934,350
21	INFORMATION TECHNOLOGY 239	626,585	27,524,074	0	0	27,524,074
37	SAM ADMIN SUPPORT 532-32060	0	3,405,639	0	-0	3,405,639
48	NON-DEPARTMENTAL 999	436,630	9,026,028	-4,917,889	-0	4,108,139
Total Current Allocations		\$1,883,522	\$98,759,289	-\$4,917,889	-\$0	\$93,841,401

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Direct Bill Schedule

		Source Department #) Name	21)	21)		
			INFORMATION	INFORMATION		
			TECHNOLOGY 239	TECHNOLOGY 239		
		Source Cost Pool Name	Wireless	Phone & Internet -Total		
			Communication	Citywide		
Dept. Index	Seq. Num	Destination Dept. Name				
14	15	TAX 206	\$1,368	\$1,011	\$2,379	
24	26	ENVIRONMENTAL SERVICES 334	0	10,203	10,203	
29	31	MUSUEM & CULT AFFAIRS 454	9,573	0	9,573	
39	41	SUN METRO 560	109,169	13,478	122,646	
40	42	AVIATION 562	0	7,548	7,548	
41	43	INTERNATIONAL BRIDGES 564	18,691	0	18,691	
Total			\$138,801	\$32,240	\$171,041	

City of El Paso, Texas
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BUILDING DEPRECIATION

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Nature and Extent of Services

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

- **CITY HALL (CITY 1)** - Costs have been allocated to occupants based on the number of FTE's per department occupying City 1.
- **MULLIGAN BUILDING (CITY 2)** – Costs have been allocated to occupants based on the number of FTE's per department occupying City 2.
- **TEXAS BUILDING & ONE STOP SHOP (CITY 3&4)** – Costs have been allocated based on the amount of occupied square footage per department.
- **MUNICIPAL SERVICE CENTER** – Costs have been allocated based on the amount of occupied square footage per department.

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A. Department Costs

Seq. 1: BUILDING DEPRECIATION

Description	Type	Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop Shop (City 3&4)	Municipal Service Center
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Depreciation	P	1,421,523	0	248,789	545,317	625,709	1,707
Subtotal - Services & Supplies		\$1,421,523	\$0	\$248,789	\$545,317	\$625,709	\$1,707
Department Cost Total		\$1,421,523	\$0	\$248,789	\$545,317	\$625,709	\$1,707
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		1,421,523	0	248,789	545,317	625,709	1,707
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,421,523	\$0	\$248,789	\$545,317	\$625,709	\$1,707

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B. Incoming Costs (Default Spread Expenditures)

Seq. 1: BUILDING DEPRECIATION

No Incoming Costs

City of El Paso, Texas
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Allocation Details

Cost Pool 1: City Hall (City 1)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28.07	13.43%	\$33,408	\$0	\$33,408	\$0	\$33,408
6	CITY ATTORNEY 103	42.50	20.33%	50,573	0	50,573	0	50,573
9	OMB 115-12000	11.00	5.26%	13,089	0	13,089	0	13,089
10	CITY MANAGER 115-12010	9.00	4.30%	10,710	0	10,710	0	10,710
11	PUBLIC INFO OFFICE 115-12020	6.00	2.87%	7,140	0	7,140	0	7,140
13	PERFORMANCE OFFICE 115-12050	7.00	3.35%	8,330	0	8,330	0	8,330
14	CITY CLERK 117	8.00	3.83%	9,520	0	9,520	0	9,520
16	HUMAN RESOURCES 209	33.00	15.78%	39,268	0	39,268	0	39,268
17	OFFICE OF COMPTROLLER 210	41.00	19.61%	48,788	0	48,788	0	48,788
18	PURCHASING 215	23.50	11.24%	27,964	0	27,964	0	27,964
Subtotal		209.07	100.00%	\$248,789	\$0	\$248,789	\$0	\$248,789
Direct Bills						0		0
Total						\$248,789		\$248,789

Allocation Basis Units: FTE's per department occupying City 1

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Allocation Details

Cost Pool 2: Mulligan Building (City 2)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	INTERNAL AUDIT 116-12030	8.00	4.64%	\$25,290	\$0	\$25,290	\$0	\$25,290
16	HUMAN RESOURCES 209	23.50	13.62%	74,290	0	74,290	0	74,290
20	CAPITAL IMPROVEMENT 235	63.00	36.52%	199,159	0	199,159	0	199,159
21	INFORMATION TECHNOLOGY 239	78.00	45.22%	246,578	0	246,578	0	246,578
Subtotal		172.50	100.00%	\$545,317	\$0	\$545,317	\$0	\$545,317
Direct Bills						0		0
Total						\$545,317		\$545,317

Allocation Basis Units: FTE's per department occupying City 2

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Allocation Details

Cost Pool 3: Texas Building & One Stop Shop (City 3&4)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	PLANNING & INSPECTIONS 280	6,600	8.22%	\$51,428	\$0	\$51,428	\$0	\$51,428
28	PARKS & RECREATION 451	35,200	43.84%	274,284	0	274,284	0	274,284
33	COMM & HUMAN DEV 471	38,500	47.95%	299,998	0	299,998	0	299,998
Subtotal		80,300	100.00%	\$625,709	\$0	\$625,709	\$0	\$625,709
Direct Bills						0		0
Total						\$625,709		\$625,709

Allocation Basis Units: Occupied square footage per department at TX Building & One Stop Shop

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Allocation Details

Cost Pool 4: Municipal Service Center

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$278	\$0	\$278	\$0	\$278
23	CODE ENFORCEMENT 290	4,700	4.46%	76	0	76	0	76
26	ENVIRONMENTAL SERVICES 334	829	0.79%	13	0	13	0	13
28	PARKS & RECREATION 451	14,101	13.39%	229	0	229	0	229
37	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	69	0	69	0	69
39	STREET MAINTENANCE 532-32120	25,712	24.41%	417	0	417	0	417
40	FLEET 532-37020	38,568	36.61%	625	0	625	0	625
Subtotal		105,336	100.00%	\$1,707	\$0	\$1,707	\$0	\$1,707
Direct Bills							0	0
Total						\$1,707		\$1,707

Allocation Basis Units: Occupied square footage per department at MSC

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Allocation Summary

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop Shop (City 3&4)	Municipal Service Center	Total
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$278	\$278
5	MAYOR AND COUNCIL 101	33,408	0	0	0	33,408
6	CITY ATTORNEY 103	50,573	0	0	0	50,573
9	OMB 115-12000	13,089	0	0	0	13,089
10	CITY MANAGER 115-12010	10,710	0	0	0	10,710
11	PUBLIC INFO OFFICE 115-12020	7,140	0	0	0	7,140
12	INTERNAL AUDIT 116-12030	0	25,290	0	0	25,290
13	PERFORMANCE OFFICE 115-12050	8,330	0	0	0	8,330
14	CITY CLERK 117	9,520	0	0	0	9,520
16	HUMAN RESOURCES 209	39,268	74,290	0	0	113,558
17	OFFICE OF COMPTROLLER 210	48,788	0	0	0	48,788
18	PURCHASING 215	27,964	0	0	0	27,964
20	CAPITAL IMPROVEMENT 235	0	199,159	0	0	199,159
21	INFORMATION TECHNOLOGY 239	0	246,578	0	0	246,578
22	PLANNING & INSPECTIONS 280	0	0	51,428	0	51,428
23	CODE ENFORCEMENT 290	0	0	0	76	76
26	ENVIRONMENTAL SERVICES 334	0	0	0	13	13
28	PARKS & RECREATION 451	0	0	274,284	229	274,512
33	COMM & HUMAN DEV 471	0	0	299,998	0	299,998
37	SAM ADMIN SUPPORT 532-32060	0	0	0	69	69
39	STREET MAINTENANCE 532-32120	0	0	0	417	417
40	FLEET 532-37020	0	0	0	625	625
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$248,789	\$545,317	\$625,709	\$1,707	\$1,421,523

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EQUIPMENT DEPRECIATION

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Nature and Extent of Services

Equipment depreciation for General Fund departments is allocated based on the depreciation of General Fund equipment per department.

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A. Department Costs

Seq. 2: EQUIPMENT DEPRECIATION

Description	Type	Amount	General Admin	Depreciation
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Depreciation	P	6,302,079	0	6,302,079
Subtotal - Services & Supplies		\$6,302,079	\$0	\$6,302,079
Department Cost Total		\$6,302,079	\$0	\$6,302,079
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		6,302,079	0	6,302,079
General Admin Distribution			0	0
Grand Total		\$6,302,079	\$0	\$6,302,079

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B. Incoming Costs (Default Spread Expenditures)

Seq. 2: EQUIPMENT DEPRECIATION

No Incoming Costs

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Allocation Details
Cost Pool 1: Depreciation

Seq. 2: EQUIPMENT DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	196,241.42	3.11%	\$196,241	\$0	\$196,241	\$0	\$196,241
10	CITY MANAGER 115-12010	4,074.27	0.06%	4,074	0	4,074	0	4,074
17	OFFICE OF COMPTROLLER 210	4,305.00	0.07%	4,305	0	4,305	0	4,305
21	INFORMATION TECHNOLOGY 239	1,688,520.53	26.79%	1,688,521	0	1,688,521	0	1,688,521
22	PLANNING & INSPECTIONS 280	134,775.80	2.14%	134,776	0	134,776	0	134,776
24	POLICE 321	1,042,682.51	16.55%	1,042,683	0	1,042,683	0	1,042,683
25	FIRE 322	910,835.62	14.45%	910,836	0	910,836	0	910,836
27	PUBLIC HEALTH 341	111,238.30	1.77%	111,238	0	111,238	0	111,238
28	PARKS & RECREATION 451	958,674.66	15.21%	958,675	0	958,675	0	958,675
30	LIBRARY 453	124,901.36	1.98%	124,901	0	124,901	0	124,901
35	ENGR TRAFFIC-ST 532-32020	87,308.31	1.39%	87,308	0	87,308	0	87,308
36	PAVEMENT MGMT 532-32040	12,217.53	0.19%	12,218	0	12,218	0	12,218
39	STREET MAINTENANCE 532-32120	990,238.44	15.71%	990,238	0	990,238	0	990,238
48	NON-DEPARTMENTAL 999	36,064.98	0.57%	36,065	0	36,065	0	36,065
Subtotal		6,302,078.73	100.00%	\$6,302,079	\$0	\$6,302,079	\$0	\$6,302,079
Direct Bills						0		0
Total						\$6,302,079		\$6,302,079

Allocation Basis Units: Depreciation of GF equipment per department

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 2: EQUIPMENT DEPRECIATION

Seq #	Department Name	Depreciation	Total
3	FACILITIES MAINT 532-31040	\$196,241	\$196,241
10	CITY MANAGER 115-12010	4,074	4,074
17	OFFICE OF COMPTROLLER 210	4,305	4,305
21	INFORMATION TECHNOLOGY 239	1,688,521	1,688,521
22	PLANNING & INSPECTIONS 280	134,776	134,776
24	POLICE 321	1,042,683	1,042,683
25	FIRE 322	910,836	910,836
27	PUBLIC HEALTH 341	111,238	111,238
28	PARKS & RECREATION 451	958,675	958,675
30	LIBRARY 453	124,901	124,901
35	ENGR TRAFFIC-ST 532-32020	87,308	87,308
36	PAVEMENT MGMT 532-32040	12,218	12,218
39	STREET MAINTENANCE 532-32120	990,238	990,238
48	NON-DEPARTMENTAL 999	36,065	36,065
Direct Bills		\$0	\$0
Total		\$6,302,079	\$6,302,079

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP
FACILITIES MAINT 532-31040

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Nature and Extent of Services

The Facilities Maintenance Division maintains the City's buildings. In addition to providing a preventive maintenance program, the division responds to requests for repairs to plumbing, electrical, heating and cooling systems. Other tasks performed include moving services, painting, and general repairs. The administrative staff prepares the specifications required to purchase all facilities maintenance materials and supplies. The division is also responsible for obtaining contracts for the City's security and cleaning services. Costs have been functionalized as follows:

- **FACILITIES MAINTENANCE** - These costs are allocated based on the number of maintenance labor hours per department.
- **JANITORIAL SERVICES** - These costs are allocated based on the annual janitorial costs per department.
- **CITY HALL** - These costs are allocated to occupants based on the number of FTE's per department occupying City 1.
- **MULLIGAN BUILDING** - These costs are allocated to occupants based on the number of FTE's per department occupying City 2.
- **TEXAS BUILDING & ONE STOP SHOP; MUNICIPAL SERVICE CENTER** - These costs are allocated based upon the square footage per occupying department.
- **EL PASO REGIONAL COMMUNICATION CENTER** - Costs identified to this function are representative of the costs of security provided at the El Paso Regional Communication Center. These costs have been allocated between the Fire, Police, and Airport Departments based upon the number of emergency service calls per department.
- **MSC SECURITY** - Costs identified to this function are allocated based upon the square footage per occupying department, excluding the Environmental Services Department who pays directly.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
Personnel Costs							
Salaries	S1	\$3,984,751	\$0	\$3,598,658	\$0	\$199,676	\$35,389
	<i>Salary % Split</i>		<i>0.00%</i>	<i>90.31%</i>	<i>0.00%</i>	<i>5.01%</i>	<i>0.89%</i>
Fringe Benefits	S	1,356,765	0	1,225,304	0	67,988	12,050
Subtotal - Personnel Costs		\$5,341,516	\$0	\$4,823,962	\$0	\$267,664	\$47,439
Services & Supplies Cost							
03 CONTRACT SVCS - BLDGS FACILITIES MAINT CONTRAC	S	1,227,823	0	1,108,856	0	61,526	10,905
03 CONTRACT SVCS - MAINT SVCS CONTRACT- JANITORIAL	P	1,534,544	0	0	1,016,038	116,266	94,674
03 CONTRACT SVCS - PEST CONTROL CONTRACTS	S	40,000	0	36,124	0	2,004	355
03 CONTRACT SVCS - SECURITY CONTRACTS	P	734,463	0	0	0	224,894	78,167
04 INTERFUND SERVICES	S	106,851	0	96,498	0	5,354	949
05 LEASES - LAND - LEASES	P	43,216	0	0	0	13,448	11,635
05 LEASES - OFFICE EQUIPMENT-LEASES	S	3,500	0	3,161	0	175	31
05 LEASES - PARKING LOTS-LEASES	P	86,095	0	0	0	86,095	0
06 MATERIALS / SUPPLIES	S	191,565	0	173,004	0	9,599	1,701
07 MAINTENANCE & REPAIRS	S	1,371,436	0	1,238,554	0	68,723	12,180
10 OTHER OP - ELECTRICITY	D	330,000	0	0	0	0	0
10 OTHER OP - WATER	D	105,000	0	0	0	0	0
12 TRANSFERS	D	4,900,070	0	0	0	0	0
REVENUE - REIMBURSED EXPENDITURES	D	-368,000	0	0	0	0	0
Subtotal - Services & Supplies		\$10,306,563	\$0	\$2,656,196	\$1,016,038	\$588,086	\$210,597
Department Cost Total		\$15,648,079	\$0	\$7,480,159	\$1,016,038	\$855,750	\$258,036
Adjustments to Cost							
REVENUE - REIMBURSED EXPENDITURES	D	368,000	0	0	0	0	0
10 OTHER OP - WATER	D	-105,000	0	0	0	0	0
12 TRANSFERS	D	-4,900,070	0	0	0	0	0
10 OTHER OP - ELECTRICITY	D	-330,000	0	0	0	0	0
Subtotal - Adjustments		-\$4,967,070	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		10,681,009	0	7,480,159	1,016,038	855,750	258,036

City of El Paso, Texas
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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
General Admin Distribution			0	0	0	0	0
Grand Total		\$10,681,009	\$0	\$7,480,159	\$1,016,038	\$855,750	\$258,036

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
Personnel Costs						
Salaries	S1	\$3,984,751	\$60,625	\$90,402	\$0	\$0
	<i>Salary % Split</i>		<i>1.52%</i>	<i>2.27%</i>	<i>0.00%</i>	<i>0.00%</i>
Fringe Benefits	S	1,356,765	20,642	30,781	0	0
Subtotal - Personnel Costs		\$5,341,516	\$81,267	\$121,183	\$0	\$0
Services & Supplies Cost						
03 CONTRACT SVCS - BLDGS FACILITIES MAINT CONTRAC	S	1,227,823	18,680	27,856	0	0
03 CONTRACT SVCS - MAINT SVCS CONTRACT- JANITORIAL	P	1,534,544	112,114	195,453	0	0
03 CONTRACT SVCS - PEST CONTROL CONTRACTS	S	40,000	609	907	0	0
03 CONTRACT SVCS - SECURITY CONTRACTS	P	734,463	131,204	0	222,031	78,167
04 INTERFUND SERVICES	S	106,851	1,626	2,424	0	0
05 LEASES - LAND - LEASES	P	43,216	18,133	0	0	0
05 LEASES - OFFICE EQUIPMENT-LEASES	S	3,500	53	79	0	0
05 LEASES - PARKING LOTS-LEASES	P	86,095	0	0	0	0
06 MATERIALS / SUPPLIES	S	191,565	2,915	4,346	0	0
07 MAINTENANCE & REPAIRS	S	1,371,436	20,865	31,114	0	0
10 OTHER OP - ELECTRICITY	D	330,000	0	0	0	0
10 OTHER OP - WATER	D	105,000	0	0	0	0
12 TRANSFERS	D	4,900,070	0	0	0	0
REVENUE - REIMBURSED EXPENDITURES	D	-368,000	0	0	0	0
Subtotal - Services & Supplies		\$10,306,563	\$306,198	\$262,180	\$222,031	\$78,167
Department Cost Total		\$15,648,079	\$387,465	\$383,364	\$222,031	\$78,167
Adjustments to Cost						
REVENUE - REIMBURSED EXPENDITURES	D	368,000	0	0	0	0
10 OTHER OP - WATER	D	-105,000	0	0	0	0
12 TRANSFERS	D	-4,900,070	0	0	0	0
10 OTHER OP - ELECTRICITY	D	-330,000	0	0	0	0
Subtotal - Adjustments		-\$4,967,070	\$0	\$0	\$0	\$0

City of El Paso, Texas
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A. Department Costs

Seq. 3: FACILITIES MAINT 532-31040

Description	Type	Amount	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
Total Costs After Adjustments		10,681,009	387,465	383,364	222,031	78,167
General Admin Distribution			0	0	0	0
Grand Total		\$10,681,009	\$387,465	\$383,364	\$222,031	\$78,167

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
1	Municipal Service Center	\$278	\$0	\$251	\$0	\$14	\$2
	Subtotal - BUILDING DEPRECIATION	278	0	251	0	14	2
2	Depreciation	196,241	0	177,227	0	9,834	1,743
	Subtotal - EQUIPMENT DEPRECIATION	196,241	0	177,227	0	9,834	1,743
3	Facilities Maintenance	0	542	490	0	27	5
3	Janitorial Services	0	11,352	10,252	0	569	101
3	Muni Svcs Center	0	63,109	56,994	0	3,162	560
3	MSC Security	0	12,821	11,579	0	642	114
	Subtotal - FACILITIES MAINT 532-31040	0	87,824	79,314	0	4,401	780
4	MSC	0	53,939	48,713	0	2,703	479
	Subtotal - PARKS BLDG MAINT 532-31130	0	53,939	48,713	0	2,703	479
5	Office of the Mayor	0	4,530	4,091	0	227	40
5	City Council	0	32,478	29,331	0	1,627	288
	Subtotal - MAYOR AND COUNCIL 101	0	37,008	33,422	0	1,854	329
9	Budget	0	22,747	20,543	0	1,140	202
	Subtotal - OMB 115-12000	0	22,747	20,543	0	1,140	202
10	Citywide Admin	0	11,533	10,415	0	578	102
	Subtotal - CITY MANAGER 115-12010	0	11,533	10,415	0	578	102
13	Performance	0	7,756	7,004	0	389	69
	Subtotal - PERFORMANCE OFFICE 115-12050	0	7,756	7,004	0	389	69
14	Clerk	0	2,719	2,456	0	136	24
14	Open Records Requests	0	1,552	1,401	0	78	14
	Subtotal - CITY CLERK 117	0	4,271	3,857	0	214	38
16	HR Services	0	47,648	43,031	0	2,388	423
16	Self Insurance Fund	0	5,830	5,265	0	292	52
	Subtotal - HUMAN RESOURCES 209	0	53,477	48,296	0	2,680	475
17	Financial Reporting	0	25,019	22,595	0	1,254	222
17	Treasury Management	0	1,679	1,516	0	84	15
17	Annual Audit	0	3,446	3,112	0	173	31
17	Asset Management	0	718	648	0	36	6
	Subtotal - OFFICE OF COMPTROLLER 210	0	30,861	27,871	0	1,546	274
18	Administration	0	16,669	15,054	0	835	148
18	Supply Chain Management	0	38,448	34,723	0	1,927	341
	Subtotal - PURCHASING 215	0	55,117	49,776	0	2,762	490
21	City-wide PC's	0	1,972	1,781	0	99	18

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
21	City-wide IT Contracts	0	127,761	115,382	0	6,402	1,135
21	Mail Room	0	2,230	2,014	0	112	20
21	Phone & Internet - Citywide	0	8,626	7,790	0	432	77
	Subtotal - INFORMATION TECHNOLOGY 239	0	140,590	126,968	0	7,045	1,249
37	GF Support	0	695,213	627,852	0	34,837	6,174
	Subtotal - SAM ADMIN SUPPORT 532-32060	0	695,213	627,852	0	34,837	6,174
48	General Expenses	0	2,048	1,850	0	103	18
48	Retirees Health Insurance	0	48,673	43,957	0	2,439	432
48	Property Insurance	0	11,162	10,080	0	559	99
48	Strategic Communications	0	16,750	15,127	0	839	149
48	General Liability Insurance	0	20,081	18,136	0	1,006	178
48	Auto Liability	0	3,574	3,228	0	179	32
48	Urban Planning & Design	0	15,122	13,657	0	758	134
	Subtotal - NON-DEPARTMENTAL 999	0	117,411	106,034	0	5,883	1,043
Total Incoming		\$196,519	\$1,317,745	\$1,367,543	\$0	\$75,880	\$13,449
C. Total Allocated			\$12,195,274	\$8,847,702	\$1,016,038	\$931,630	\$271,485
				72.55%	8.33%	7.64%	2.23%

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
1	Municipal Service Center	\$278	\$0	\$4	\$6	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	278	0	4	6	0	0
2	Depreciation	196,241	0	2,986	4,452	0	0
	Subtotal - EQUIPMENT DEPRECIATION	196,241	0	2,986	4,452	0	0
3	Facilities Maintenance	0	542	8	12	0	0
3	Janitorial Services	0	11,352	173	258	0	0
3	Muni Svcs Center	0	63,109	960	1,432	0	0
3	MSC Security	0	12,821	195	291	0	0
	Subtotal - FACILITIES MAINT 532-31040	0	87,824	1,336	1,992	0	0
4	MSC	0	53,939	821	1,224	0	0
	Subtotal - PARKS BLDG MAINT 532-31130	0	53,939	821	1,224	0	0
5	Office of the Mayor	0	4,530	69	103	0	0
5	City Council	0	32,478	494	737	0	0
	Subtotal - MAYOR AND COUNCIL 101	0	37,008	563	840	0	0
9	Budget	0	22,747	346	516	0	0
	Subtotal - OMB 115-12000	0	22,747	346	516	0	0
10	Citywide Admin	0	11,533	175	262	0	0
	Subtotal - CITY MANAGER 115-12010	0	11,533	175	262	0	0
13	Performance	0	7,756	118	176	0	0
	Subtotal - PERFORMANCE OFFICE 115-12050	0	7,756	118	176	0	0
14	Clerk	0	2,719	41	62	0	0
14	Open Records Requests	0	1,552	24	35	0	0
	Subtotal - CITY CLERK 117	0	4,271	65	97	0	0
16	HR Services	0	47,648	725	1,081	0	0
16	Self Insurance Fund	0	5,830	89	132	0	0
	Subtotal - HUMAN RESOURCES 209	0	53,477	814	1,213	0	0
17	Financial Reporting	0	25,019	381	568	0	0
17	Treasury Management	0	1,679	26	38	0	0
17	Annual Audit	0	3,446	52	78	0	0
17	Asset Management	0	718	11	16	0	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	30,861	470	700	0	0
18	Administration	0	16,669	254	378	0	0
18	Supply Chain Management	0	38,448	585	872	0	0
	Subtotal - PURCHASING 215	0	55,117	839	1,250	0	0
21	City-wide PC's	0	1,972	30	45	0	0

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
21	City-wide IT Contracts	0	127,761	1,944	2,899	0	0
21	Mail Room	0	2,230	34	51	0	0
21	Phone & Internet - Citywide	0	8,626	131	196	0	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	140,590	2,139	3,190	0	0
37	GF Support	0	695,213	10,577	15,772	0	0
	Subtotal - SAM ADMIN SUPPORT 532-32060	0	695,213	10,577	15,772	0	0
48	General Expenses	0	2,048	31	46	0	0
48	Retirees Health Insurance	0	48,673	741	1,104	0	0
48	Property Insurance	0	11,162	170	253	0	0
48	Strategic Communications	0	16,750	255	380	0	0
48	General Liability Insurance	0	20,081	306	456	0	0
48	Auto Liability	0	3,574	54	81	0	0
48	Urban Planning & Design	0	15,122	230	343	0	0
	Subtotal - NON-DEPARTMENTAL 999	0	117,411	1,786	2,664	0	0
Total Incoming		\$196,519	\$1,317,745	\$23,038	\$34,354	\$0	\$0
C. Total Allocated			\$12,195,274	\$410,504	\$417,718	\$222,031	\$78,167
				3.37%	3.43%	1.82%	0.64%

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Allocation Details

Cost Pool 1: Facilities Maintenance

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	3.00	0.01%	\$542	\$0	\$542	\$0	\$542
5	MAYOR AND COUNCIL 101	13.00	0.03%	2,350	0	2,350	365	2,716
8	MUNICIPAL COURT 111	289.50	0.68%	52,343	0	52,343	8,135	60,479
15	TAX 206	55.50	0.13%	10,035	0	10,035	1,560	11,594
18	PURCHASING 215	158.50	0.37%	28,658	0	28,658	4,454	33,112
19	ANIMAL SERVICES 225	1,044.00	2.47%	188,762	0	188,762	29,337	218,099
21	INFORMATION TECHNOLOGY 239	165.00	0.39%	29,833	0	29,833	4,637	34,470
23	CODE ENFORCEMENT 290	189.00	0.45%	34,172	0	34,172	5,311	39,483
24	POLICE 321	6,480.90	15.30%	1,171,786	0	1,171,786	182,119	1,353,905
25	FIRE 322	7,229.00	17.07%	1,307,047	0	1,307,047	203,141	1,510,189
26	ENVIRONMENTAL SERVICES 334	1,105.50	2.61%	199,881	0	199,881	31,066	230,947
27	PUBLIC HEALTH 341	2,905.00	6.86%	525,242	0	525,242	81,633	606,875
28	PARKS & RECREATION 451	14,891.73	35.16%	2,692,517	0	2,692,517	418,471	3,110,987
30	LIBRARY 453	3,690.45	8.71%	667,256	0	667,256	103,705	770,961
31	MUSUEM & CULT AFFAIRS 454	659.50	1.56%	119,242	0	119,242	18,533	137,774
34	ECONOMIC DEVELOPMENT 480	184.50	0.44%	33,359	0	33,359	5,185	38,543
35	ENGR TRAFFIC-ST 532-32020	1.50	0.00%	271	0	271	42	313
38	REAL ESTATE 532-32080	177.50	0.42%	32,093	0	32,093	4,988	37,081
39	STREET MAINTENANCE 532-32120	442.50	1.04%	80,007	0	80,007	12,435	92,441
40	FLEET 532-37020	1,621.67	3.83%	293,207	0	293,207	45,570	338,778
41	SUN METRO 560	1.00	0.00%	181	0	181	28	209
49	OTHER	1,044.50	2.47%	188,852	0	188,852	29,351	218,203
Subtotal		42,352.75	100.00%	\$7,657,637	\$0	\$7,657,637	\$1,190,065	\$8,847,702
Direct Bills						0		0
Total						\$7,657,637		\$8,847,702

Allocation Basis Units: Number of labor hours per department

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Allocation Details

Cost Pool 2: Janitorial Services

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,200.00	1.12%	\$11,352	\$0	\$11,352	\$0	\$11,352
24	POLICE 321	731,792.20	61.94%	629,317	0	629,317	0	629,317
25	FIRE 322	101,790.00	8.62%	87,536	0	87,536	0	87,536
26	ENVIRONMENTAL SERVICES 334	29,812.00	2.52%	25,637	0	25,637	0	25,637
28	PARKS & RECREATION 451	29,812.00	2.52%	25,637	0	25,637	0	25,637
31	MUSUEM & CULT AFFAIRS 454	245,265.60	20.76%	210,920	0	210,920	0	210,920
37	SAM ADMIN SUPPORT 532-32060	29,812.00	2.52%	25,637	0	25,637	0	25,637
Subtotal		1,181,483.80	100.00%	\$1,016,038	\$0	\$1,016,038	\$0	\$1,016,038
Direct Bills							0	0
Total						\$1,016,038		\$1,016,038

Allocation Basis Units: Annual janitorial costs per department

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Cost Pool 3: City Hall

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28.07	13.43%	\$116,234	\$0	\$116,234	\$8,867	\$125,101
6	CITY ATTORNEY 103	42.50	20.33%	175,955	0	175,955	13,423	189,378
9	OMB 115-12000	11.00	5.26%	45,541	0	45,541	3,474	49,016
10	CITY MANAGER 115-12010	9.00	4.30%	37,261	0	37,261	2,842	40,104
11	PUBLIC INFO OFFICE 115-12020	6.00	2.87%	24,841	0	24,841	1,895	26,736
13	PERFORMANCE OFFICE 115-12050	7.00	3.35%	28,981	0	28,981	2,211	31,192
14	CITY CLERK 117	8.00	3.83%	33,121	0	33,121	2,527	35,648
16	HUMAN RESOURCES 209	33.00	15.78%	136,624	0	136,624	10,422	147,047
17	OFFICE OF COMPTROLLER 210	41.00	19.61%	169,745	0	169,745	12,949	182,694
18	PURCHASING 215	23.50	11.24%	97,293	0	97,293	7,422	104,715
Subtotal		209.07	100.00%	\$865,597	\$0	\$865,597	\$66,032	\$931,630
Direct Bills						0		0
Total						\$865,597		\$931,630

Allocation Basis Units: FTE's per department occupying City 1

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Allocation Details

Cost Pool 4: Mulligan Building

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	INTERNAL AUDIT 116-12030	8.00	4.64%	\$12,048	\$0	\$12,048	\$543	\$12,591
16	HUMAN RESOURCES 209	23.50	13.62%	35,391	0	35,391	1,594	36,985
20	CAPITAL IMPROVEMENT 235	63.00	36.52%	94,877	0	94,877	4,274	99,151
21	INFORMATION TECHNOLOGY 239	78.00	45.22%	117,466	0	117,466	5,292	122,758
Subtotal		172.50	100.00%	\$259,782	\$0	\$259,782	\$11,703	\$271,485
Direct Bills						0		0
Total						\$259,782		\$271,485

Allocation Basis Units: FTE's per department occupying City 2

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Cost Pool 5: Texas Building & One Stop Shop

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	PLANNING & INSPECTIONS 280	6,600	8.22%	\$32,092	\$0	\$32,092	\$1,648	\$33,740
28	PARKS & RECREATION 451	35,200	43.84%	171,158	0	171,158	8,788	179,947
33	COMM & HUMAN DEV 471	38,500	47.95%	187,204	0	187,204	9,612	196,817
Subtotal		80,300	100.00%	\$390,455	\$0	\$390,455	\$20,049	\$410,504
Direct Bills						0		0
Total						\$390,455		\$410,504

Allocation Basis Units: Occupied square footage per department at TX Building & One Stop Shop

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Allocation Details

Cost Pool 6: Muni Svcs Center

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$63,109	\$0	\$63,109	\$0	\$63,109
23	CODE ENFORCEMENT 290	4,700	4.46%	17,304	0	17,304	1,593	18,897
26	ENVIRONMENTAL SERVICES 334	829	0.79%	3,052	0	3,052	281	3,333
28	PARKS & RECREATION 451	14,101	13.39%	51,917	0	51,917	4,780	56,696
37	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	15,776	0	15,776	1,453	17,229
39	STREET MAINTENANCE 532-32120	25,712	24.41%	94,665	0	94,665	8,716	103,381
40	FLEET 532-37020	38,568	36.61%	141,998	0	141,998	13,074	155,072
Subtotal		105,336	100.00%	\$387,822	\$0	\$387,822	\$29,896	\$417,718
Direct Bills						0		0
Total						\$387,822		\$417,718

Allocation Basis Units: Occupied square footage per department at MSC

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Cost Pool 7: El Paso Regional Communication Center

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	ANIMAL SERVICES 225	26,034	3.20%	\$7,109	\$0	\$7,109	\$0	\$7,109
23	CODE ENFORCEMENT 290	36	0.00%	10	0	10	0	10
24	POLICE 321	545,526	67.09%	148,957	0	148,957	0	148,957
25	FIRE 322	98,606	12.13%	26,925	0	26,925	0	26,925
26	ENVIRONMENTAL SERVICES 334	22	0.00%	6	0	6	0	6
27	PUBLIC HEALTH 341	23	0.00%	6	0	6	0	6
39	STREET MAINTENANCE 532-32120	60	0.01%	16	0	16	0	16
42	AVIATION 562	4,557	0.56%	1,244	0	1,244	0	1,244
49	OTHER	138,283	17.01%	37,758	0	37,758	0	37,758
Subtotal		813,147	100.00%	\$222,031	\$0	\$222,031	\$0	\$222,031
Direct Bills							0	0
Total						\$222,031		\$222,031

Allocation Basis Units: Calls for service per department

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Cost Pool 8: MSC Security

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.40%	\$12,821	\$0	\$12,821	\$0	\$12,821
23	CODE ENFORCEMENT 290	4,700	4.50%	3,515	0	3,515	0	3,515
28	PARKS & RECREATION 451	14,101	13.49%	10,547	0	10,547	0	10,547
37	SAM ADMIN SUPPORT 532-32060	4,285	4.10%	3,205	0	3,205	0	3,205
39	STREET MAINTENANCE 532-32120	25,712	24.60%	19,232	0	19,232	0	19,232
40	FLEET 532-37020	38,568	36.90%	28,847	0	28,847	0	28,847
Subtotal		104,507	100.00%	\$78,167	\$0	\$78,167	\$0	\$78,167
Direct Bills							0	0
Total						\$78,167		\$78,167

Allocation Basis Units: Occupied square footage per department, excl. ESD

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop Shop	Muni Svcs Center
3	FACILITIES MAINT 532-31040	\$542	\$11,352	\$0	\$0	\$0	\$63,109
5	MAYOR AND COUNCIL 101	2,716	0	125,101	0	0	0
6	CITY ATTORNEY 103	0	0	189,378	0	0	0
8	MUNICIPAL COURT 111	60,479	0	0	0	0	0
9	OMB 115-12000	0	0	49,016	0	0	0
10	CITY MANAGER 115-12010	0	0	40,104	0	0	0
11	PUBLIC INFO OFFICE 115-12020	0	0	26,736	0	0	0
12	INTERNAL AUDIT 116-12030	0	0	0	12,591	0	0
13	PERFORMANCE OFFICE 115-12050	0	0	31,192	0	0	0
14	CITY CLERK 117	0	0	35,648	0	0	0
15	TAX 206	11,594	0	0	0	0	0
16	HUMAN RESOURCES 209	0	0	147,047	36,985	0	0
17	OFFICE OF COMPTROLLER 210	0	0	182,694	0	0	0
18	PURCHASING 215	33,112	0	104,715	0	0	0
19	ANIMAL SERVICES 225	218,099	0	0	0	0	0
20	CAPITAL IMPROVEMENT 235	0	0	0	99,151	0	0
21	INFORMATION TECHNOLOGY 239	34,470	0	0	122,758	0	0
22	PLANNING & INSPECTIONS 280	0	0	0	0	33,740	0
23	CODE ENFORCEMENT 290	39,483	0	0	0	0	18,897
24	POLICE 321	1,353,905	629,317	0	0	0	0
25	FIRE 322	1,510,189	87,536	0	0	0	0
26	ENVIRONMENTAL SERVICES 334	230,947	25,637	0	0	0	3,333
27	PUBLIC HEALTH 341	606,875	0	0	0	0	0
28	PARKS & RECREATION 451	3,110,987	25,637	0	0	179,947	56,696
30	LIBRARY 453	770,961	0	0	0	0	0
31	MUSUEM & CULT AFFAIRS 454	137,774	210,920	0	0	0	0
33	COMM & HUMAN DEV 471	0	0	0	0	196,817	0
34	ECONOMIC DEVELOPMENT 480	38,543	0	0	0	0	0
35	ENGR TRAFFIC-ST 532-32020	313	0	0	0	0	0
37	SAM ADMIN SUPPORT 532-32060	0	25,637	0	0	0	17,229
38	REAL ESTATE 532-32080	37,081	0	0	0	0	0
39	STREET MAINTENANCE 532-32120	92,441	0	0	0	0	103,381
40	FLEET 532-37020	338,778	0	0	0	0	155,072

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop Shop	Muni Svcs Center
41	SUN METRO 560	209	0	0	0	0	0
42	AVIATION 562	0	0	0	0	0	0
49	OTHER	218,203	0	0	0	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$8,847,702	\$1,016,038	\$931,630	\$271,485	\$410,504	\$417,718

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	El Paso Regional Communication Center	MSC Security	Total
3	FACILITIES MAINT 532-31040	\$0	\$12,821	\$87,824
5	MAYOR AND COUNCIL 101	0	0	127,817
6	CITY ATTORNEY 103	0	0	189,378
8	MUNICIPAL COURT 111	0	0	60,479
9	OMB 115-12000	0	0	49,016
10	CITY MANAGER 115-12010	0	0	40,104
11	PUBLIC INFO OFFICE 115-12020	0	0	26,736
12	INTERNAL AUDIT 116-12030	0	0	12,591
13	PERFORMANCE OFFICE 115-12050	0	0	31,192
14	CITY CLERK 117	0	0	35,648
15	TAX 206	0	0	11,594
16	HUMAN RESOURCES 209	0	0	184,032
17	OFFICE OF COMPTROLLER 210	0	0	182,694
18	PURCHASING 215	0	0	137,827
19	ANIMAL SERVICES 225	7,109	0	225,208
20	CAPITAL IMPROVEMENT 235	0	0	99,151
21	INFORMATION TECHNOLOGY 239	0	0	157,228
22	PLANNING & INSPECTIONS 280	0	0	33,740
23	CODE ENFORCEMENT 290	10	3,515	61,906
24	POLICE 321	148,957	0	2,132,180
25	FIRE 322	26,925	0	1,624,649
26	ENVIRONMENTAL SERVICES 334	6	0	259,923
27	PUBLIC HEALTH 341	6	0	606,881
28	PARKS & RECREATION 451	0	10,547	3,383,815
30	LIBRARY 453	0	0	770,961
31	MUSUEM & CULT AFFAIRS 454	0	0	348,695
33	COMM & HUMAN DEV 471	0	0	196,817
34	ECONOMIC DEVELOPMENT 480	0	0	38,543
35	ENGR TRAFFIC-ST 532-32020	0	0	313
37	SAM ADMIN SUPPORT 532-32060	0	3,205	46,071
38	REAL ESTATE 532-32080	0	0	37,081
39	STREET MAINTENANCE 532-32120	16	19,232	215,070

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	El Paso Regional Communication Center	MSC Security	Total
40	FLEET 532-37020	0	28,847	522,697
41	SUN METRO 560	0	0	209
42	AVIATION 562	1,244	0	1,244
49	OTHER	37,758	0	255,962
Direct Bills		\$0	\$0	\$0
Total		\$222,031	\$78,167	\$12,195,274

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP
PARKS BLDG MAINT 532-31130

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Nature and Extent of Services

Parks Building Maintenance is a division of the City's Streets & Maintenance department, responsible for the administration of much of the City's utilities. Costs have been functionalized as follows:

- **SINGLE OCCUPANT** - Costs identified to this function are for utilities at locations where there is not more than one department located. These costs have been allocated based on the total utility expenditures per department.
- **CITY 1** - Costs identified to this function are representative of the cost of utility services provided to the City 1/City Hall building. These costs are allocated to occupants based on the number of FTE's per department occupying City 1.
- **CITY 2** - Costs identified to this function are representative of the cost of utility services provided to the City 2/Luther/Mulligan building. These costs are allocated to occupants based on the number of FTE's per department occupying City 2.
- **CITY 3 & 4** - Costs identified to this function are representative of the cost of utility services provided to the City 3 & 4/Texas and One Stop Shop buildings. These costs are allocated based on the total square footage occupied per department.
- **MSC** - Costs identified to this function are representative of the cost of utility services provided to the Municipal Service Center. These costs are allocated based on the total square footage occupied per department.

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 4: PARKS BLDG MAINT 532-31130

Description	Type	Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
03 CONTRACTUAL SVCS	D	179,020	0	0	0	0	0
10 OTHER OP - ELECTRICITY	P	9,274,373	0	8,722,376	168,424	95,569	72,787
10 OTHER OP - NATURAL GAS OTHER	P	1,157,409	0	1,088,522	21,019	11,927	9,084
10 OTHER OP - WATER	P	3,912,222	0	3,679,372	71,047	40,314	30,704
REVENUE - REIMBURSED EXPENDITURES	P	-60,000	0	-56,429	-1,090	-618	-471
Subtotal - Services & Supplies		\$14,463,024	\$0	\$13,433,841	\$259,400	\$147,191	\$112,103
Department Cost Total		\$14,463,024	\$0	\$13,433,841	\$259,400	\$147,191	\$112,103
Adjustments to Cost							
03 CONTRACTUAL SVCS	D	-179,020	0	0	0	0	0
Subtotal - Adjustments		-\$179,020	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		14,284,004	0	13,433,841	259,400	147,191	112,103
General Admin Distribution			0	0	0	0	0
Grand Total		\$14,284,004	\$0	\$13,433,841	\$259,400	\$147,191	\$112,103

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 4: PARKS BLDG MAINT 532-31130

Description	Type	Amount	MSC
Personnel Costs			
Salaries		\$0	\$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		\$0	\$0
Services & Supplies Cost			
03 CONTRACTUAL SVCS	D	179,020	0
10 OTHER OP - ELECTRICITY	P	9,274,373	215,217
10 OTHER OP - NATURAL GAS OTHER	P	1,157,409	26,858
10 OTHER OP - WATER	P	3,912,222	90,785
REVENUE - REIMBURSED EXPENDITURES	P	-60,000	-1,392
Subtotal - Services & Supplies		\$14,463,024	\$331,469
Department Cost Total		\$14,463,024	\$331,469
Adjustments to Cost			
03 CONTRACTUAL SVCS	D	-179,020	0
Subtotal - Adjustments		-\$179,020	\$0
Total Costs After Adjustments		14,284,004	331,469
General Admin Distribution			0
Grand Total		\$14,284,004	\$331,469

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Single Occupant	City 1	City 2	City 3 & 4
5	City Council	\$0	\$32,492	\$30,558	\$590	\$335	\$255
	Subtotal - MAYOR AND COUNCIL 101	0	32,492	30,558	590	335	255
9	Budget	0	20,626	19,399	375	213	162
	Subtotal - OMB 115-12000	0	20,626	19,399	375	213	162
14	Open Records Requests	0	1,552	1,460	28	16	12
	Subtotal - CITY CLERK 117	0	1,552	1,460	28	16	12
17	Financial Reporting	0	25,030	23,540	455	258	196
17	Treasury Management	0	2,261	2,126	41	23	18
17	Annual Audit	0	3,447	3,242	63	36	27
	Subtotal - OFFICE OF COMPTROLLER 210	0	30,738	28,908	558	317	241
18	Administration	0	436	410	8	4	3
18	Supply Chain Management	0	1,005	945	18	10	8
	Subtotal - PURCHASING 215	0	1,441	1,355	26	15	11
48	General Expenses	0	2,758	2,594	50	28	22
48	Urban Planning & Design	0	15,128	14,228	275	156	119
	Subtotal - NON-DEPARTMENTAL 999	0	17,887	16,822	325	184	140
Total Incoming		\$0	\$104,737	\$98,503	\$1,902	\$1,079	\$822
C. Total Allocated			\$14,388,741	\$13,532,344	\$261,302	\$148,270	\$112,925
				94.05%	1.82%	1.03%	0.78%

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department/Cost Pool	First Incoming	Second Incoming	MSC
5	City Council	\$0	\$32,492	\$754
	Subtotal - MAYOR AND COUNCIL 101	0	32,492	754
9	Budget	0	20,626	479
	Subtotal - OMB 115-12000	0	20,626	479
14	Open Records Requests	0	1,552	36
	Subtotal - CITY CLERK 117	0	1,552	36
17	Financial Reporting	0	25,030	581
17	Treasury Management	0	2,261	52
17	Annual Audit	0	3,447	80
	Subtotal - OFFICE OF COMPTROLLER 210	0	30,738	713
18	Administration	0	436	10
18	Supply Chain Management	0	1,005	23
	Subtotal - PURCHASING 215	0	1,441	33
48	General Expenses	0	2,758	64
48	Urban Planning & Design	0	15,128	351
	Subtotal - NON-DEPARTMENTAL 999	0	17,887	415
Total Incoming		\$0	\$104,737	\$2,430
C. Total Allocated			\$14,388,741	\$333,899
				2.32%

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details

Cost Pool 1: Single Occupant

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	ANIMAL SERVICES 225	9,308.12	0.07%	\$9,868	\$0	\$9,868	\$72	\$9,941
20	CAPITAL IMPROVEMENT 235	4,328.48	0.03%	4,589	0	4,589	34	4,623
21	INFORMATION TECHNOLOGY 239	18,543.44	0.15%	19,660	0	19,660	144	19,804
24	POLICE 321	572,869.57	4.52%	607,357	0	607,357	4,453	611,811
25	FIRE 322	818,494.23	6.46%	867,769	0	867,769	6,363	874,132
26	ENVIRONMENTAL SERVICES 334	22,385.36	0.18%	23,733	0	23,733	174	23,907
27	PUBLIC HEALTH 341	6,693.51	0.05%	7,096	0	7,096	52	7,149
28	PARKS & RECREATION 451	3,740,169.15	29.52%	3,965,334	0	3,965,334	29,076	3,994,410
29	ZOO 452	737,214.66	5.82%	781,596	0	781,596	5,731	787,327
30	LIBRARY 453	827,206.80	6.53%	877,006	0	877,006	6,431	883,437
31	MUSEUM & CULT AFFAIRS 454	398,185.18	3.14%	422,157	0	422,157	3,095	425,252
33	COMM & HUMAN DEV 471	75,507.14	0.60%	80,053	0	80,053	587	80,640
39	STREET MAINTENANCE 532-32120	43,757.08	0.35%	46,391	0	46,391	340	46,731
49	OTHER	5,396,359.95	42.59%	5,721,231	0	5,721,231	41,951	5,763,181
Subtotal		12,671,022.67	100.00%	\$13,433,841	\$0	\$13,433,841	\$98,503	\$13,532,344
Direct Bills							0	0
Total						\$13,433,841		\$13,532,344

Allocation Basis Units: Utility cost per department

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details
Cost Pool 2: City 1

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28.07	13.43%	\$34,833	\$0	\$34,833	\$255	\$35,088
6	CITY ATTORNEY 103	42.50	20.33%	52,730	0	52,730	387	53,117
9	OMB 115-12000	11.00	5.26%	13,648	0	13,648	100	13,748
10	CITY MANAGER 115-12010	9.00	4.30%	11,166	0	11,166	82	11,248
11	PUBLIC INFO OFFICE 115-12020	6.00	2.87%	7,444	0	7,444	55	7,499
13	PERFORMANCE OFFICE 115-12050	7.00	3.35%	8,685	0	8,685	64	8,749
14	CITY CLERK 117	8.00	3.83%	9,926	0	9,926	73	9,998
16	HUMAN RESOURCES 209	33.00	15.78%	40,943	0	40,943	300	41,243
17	OFFICE OF COMPTROLLER 210	41.00	19.61%	50,869	0	50,869	373	51,242
18	PURCHASING 215	23.50	11.24%	29,157	0	29,157	214	29,370
Subtotal		209.07	100.00%	\$259,400	\$0	\$259,400	\$1,902	\$261,302
Direct Bills						0		0
Total						\$259,400		\$261,302

Allocation Basis Units: FTE's per department occupying City 1

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Allocation Details
Cost Pool 3: City 2

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	INTERNAL AUDIT 116-12030	8.00	4.64%	\$6,826	\$0	\$6,826	\$50	\$6,876
16	HUMAN RESOURCES 209	23.50	13.62%	20,052	0	20,052	147	20,199
20	CAPITAL IMPROVEMENT 235	63.00	36.52%	53,757	0	53,757	394	54,151
21	INFORMATION TECHNOLOGY 239	78.00	45.22%	66,556	0	66,556	488	67,044
Subtotal		172.50	100.00%	\$147,191	\$0	\$147,191	\$1,079	\$148,270
Direct Bills						0		0
Total						\$147,191		\$148,270

Allocation Basis Units: FTE's per department occupying City 2

City of El Paso, Texas
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Allocation Details
Cost Pool 4: City 3 & 4

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	PLANNING & INSPECTIONS 280	6,600	8.22%	\$9,214	\$0	\$9,214	\$68	\$9,281
28	PARKS & RECREATION 451	35,200	43.84%	49,141	0	49,141	360	49,501
33	COMM & HUMAN DEV 471	38,500	47.95%	53,748	0	53,748	394	54,142
Subtotal		80,300	100.00%	\$112,103	\$0	\$112,103	\$822	\$112,925
Direct Bills						0		0
Total						\$112,103		\$112,925

Allocation Basis Units: Occupied square footage per department at TX Building & One Stop Shop

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details
Cost Pool 5: MSC

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$53,939	\$0	\$53,939	\$0	\$53,939
23	CODE ENFORCEMENT 290	4,700	4.46%	14,790	0	14,790	130	14,919
26	ENVIRONMENTAL SERVICES 334	829	0.79%	2,609	0	2,609	23	2,632
28	PARKS & RECREATION 451	14,101	13.39%	44,373	0	44,373	389	44,761
37	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	13,484	0	13,484	118	13,602
39	STREET MAINTENANCE 532-32120	25,712	24.41%	80,910	0	80,910	709	81,618
40	FLEET 532-37020	38,568	36.61%	121,365	0	121,365	1,063	122,428
Subtotal		105,336	100.00%	\$331,469	\$0	\$331,469	\$2,430	\$333,899
Direct Bills						0		0
Total						\$331,469		\$333,899

Allocation Basis Units: Occupied square footage per department at MSC

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$53,939	\$53,939
5	MAYOR AND COUNCIL 101	0	35,088	0	0	0	35,088
6	CITY ATTORNEY 103	0	53,117	0	0	0	53,117
9	OMB 115-12000	0	13,748	0	0	0	13,748
10	CITY MANAGER 115-12010	0	11,248	0	0	0	11,248
11	PUBLIC INFO OFFICE 115-12020	0	7,499	0	0	0	7,499
12	INTERNAL AUDIT 116-12030	0	0	6,876	0	0	6,876
13	PERFORMANCE OFFICE 115-12050	0	8,749	0	0	0	8,749
14	CITY CLERK 117	0	9,998	0	0	0	9,998
16	HUMAN RESOURCES 209	0	41,243	20,199	0	0	61,443
17	OFFICE OF COMPTROLLER 210	0	51,242	0	0	0	51,242
18	PURCHASING 215	0	29,370	0	0	0	29,370
19	ANIMAL SERVICES 225	9,941	0	0	0	0	9,941
20	CAPITAL IMPROVEMENT 235	4,623	0	54,151	0	0	58,774
21	INFORMATION TECHNOLOGY 239	19,804	0	67,044	0	0	86,848
22	PLANNING & INSPECTIONS 280	0	0	0	9,281	0	9,281
23	CODE ENFORCEMENT 290	0	0	0	0	14,919	14,919
24	POLICE 321	611,811	0	0	0	0	611,811
25	FIRE 322	874,132	0	0	0	0	874,132
26	ENVIRONMENTAL SERVICES 334	23,907	0	0	0	2,632	26,539
27	PUBLIC HEALTH 341	7,149	0	0	0	0	7,149
28	PARKS & RECREATION 451	3,994,410	0	0	49,501	44,761	4,088,672
29	ZOO 452	787,327	0	0	0	0	787,327
30	LIBRARY 453	883,437	0	0	0	0	883,437
31	MUSUEM & CULT AFFAIRS 454	425,252	0	0	0	0	425,252
33	COMM & HUMAN DEV 471	80,640	0	0	54,142	0	134,782
37	SAM ADMIN SUPPORT 532-32060	0	0	0	0	13,602	13,602
39	STREET MAINTENANCE 532-32120	46,731	0	0	0	81,618	128,350
40	FLEET 532-37020	0	0	0	0	122,428	122,428
49	OTHER	5,763,181	0	0	0	0	5,763,181
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$13,532,344	\$261,302	\$148,270	\$112,925	\$333,899	\$14,388,741

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP
MAYOR AND COUNCIL 101

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Nature and Extent of Services

The Mayor and City Council are the chief elected officials of the City of El Paso. They are responsible for the general supervision of all City operations. Costs have been functionalized as follows:

- **OFFICE OF THE MAYOR** - Costs have been allocated based on the number of FTE'S per department excluding MPO.
- **CITY COUNCIL** - Costs have been allocated based on the total budgeted operating expenditures per department, excluding MPO.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Seq. 5: MAYOR AND COUNCIL 101

A. Department Costs

Description	Type	Amount	General Admin	Office of the Mayor	City Council
Personnel Costs					
Salaries	S1	\$1,854,003	\$0	\$297,087	\$1,556,916
	<i>Salary % Split</i>		<i>0.00%</i>	<i>16.02%</i>	<i>83.98%</i>
Fringe Benefits	P	548,832	0	94,395	454,437
Subtotal - Personnel Costs		\$2,402,834	\$0	\$391,482	\$2,011,352
Services & Supplies Cost					
03 CONTRACTUAL SVCS	P	49,045	0	845	48,200
05 LEASES	P	3,600	0	3,600	0
06 MATERIALS / SUPPLIES	P	9,460	0	9,460	0
10 OTHER OPERATING	P	83,200	0	41,200	42,000
Subtotal - Services & Supplies		\$145,305	\$0	\$55,105	\$90,200
Department Cost Total		\$2,548,139	\$0	\$446,587	\$2,101,552
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		2,548,139	0	446,587	2,101,552
General Admin Distribution			0	0	0
Grand Total		\$2,548,139	\$0	\$446,587	\$2,101,552

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B. Incoming Costs (Default Spread Expenditures)

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Office of the Mayor	City Council
1	City Hall (City 1)	\$33,408	\$0	\$5,855	\$27,553
	Subtotal - BUILDING DEPRECIATION	33,408	0	5,855	27,553
3	Facilities Maintenance	2,350	365	476	2,240
3	City Hall	116,234	8,867	21,925	103,176
	Subtotal - FACILITIES MAINT 532-31040	118,585	9,232	22,401	105,416
4	City 1	34,833	255	6,150	28,939
	Subtotal - PARKS BLDG MAINT 532-31130	34,833	255	6,150	28,939
5	Office of the Mayor	0	2,120	371	1,748
5	City Council	0	5,331	934	4,397
	Subtotal - MAYOR AND COUNCIL 101	0	7,451	1,306	6,145
6	Legal Services	0	53,921	9,450	44,471
6	Outside Counsel	0	8,029	1,407	6,622
	Subtotal - CITY ATTORNEY 103	0	61,950	10,857	51,093
9	Budget	0	3,733	654	3,078
	Subtotal - OMB 115-12000	0	3,733	654	3,078
10	Citywide Admin	0	5,396	946	4,451
	Subtotal - CITY MANAGER 115-12010	0	5,396	946	4,451
12	Audit	0	35,469	6,216	29,253
	Subtotal - INTERNAL AUDIT 116-12030	0	35,469	6,216	29,253
13	Performance	0	3,629	636	2,993
	Subtotal - PERFORMANCE OFFICE 115-12050	0	3,629	636	2,993
14	Clerk	0	1,272	223	1,049
14	Open Records Requests	0	255	45	210
14	Support Services	0	473,676	83,016	390,659
	Subtotal - CITY CLERK 117	0	475,203	83,284	391,919
16	HR Services	0	22,295	3,907	18,388
16	Self Insurance Fund	0	2,728	478	2,250
	Subtotal - HUMAN RESOURCES 209	0	25,023	4,386	20,637
17	Financial Reporting	0	4,107	720	3,387
17	Treasury Management	0	490	86	404
17	Annual Audit	0	566	99	466
	Subtotal - OFFICE OF COMPTROLLER 210	0	5,163	905	4,258
18	Administration	0	6,537	1,146	5,391
18	Supply Chain Management	0	15,078	2,643	12,435
	Subtotal - PURCHASING 215	0	21,614	3,788	17,826
21	IT Services	0	125,805	22,049	103,757

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B. Incoming Costs (Default Spread Expenditures)

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Office of the Mayor	City Council
21	Records Management	0	504	88	416
21	GIS	0	34,244	6,002	28,242
21	City-wide PC's	0	923	162	761
21	City-wide IT Contracts	0	59,782	10,477	49,304
21	Postage	0	1,442	253	1,189
21	Mail Room	0	1,044	183	861
21	Wireless Communication	0	12,793	2,242	10,551
21	Phone & Internet - Citywide	0	13,457	2,358	11,099
	Subtotal - INFORMATION TECHNOLOGY 239	0	249,993	43,814	206,179
48	General Expenses	0	433	76	357
48	Retirees Health Insurance	0	22,775	3,992	18,783
48	Property Insurance	0	5,573	977	4,596
48	Strategic Communications	0	7,838	1,374	6,464
48	General Liability Insurance	0	9,396	1,647	7,750
48	Urban Planning & Design	0	2,482	435	2,047
	Subtotal - NON-DEPARTMENTAL 999	0	48,497	8,500	39,997
Total Incoming		\$186,825	\$952,608	\$199,697	\$939,736
C. Total Allocated			\$3,687,573	\$646,284	\$3,041,289
				17.53%	82.47%

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details

Cost Pool 1: Office of the Mayor

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$4,530	\$0	\$4,530	\$0	\$4,530
5	MAYOR AND COUNCIL 101	28.07	0.44%	2,120	0	2,120	0	2,120
6	CITY ATTORNEY 103	42.50	0.67%	3,209	0	3,209	1,133	4,342
8	MUNICIPAL COURT 111	84.30	1.33%	6,365	0	6,365	2,248	8,613
9	OMB 115-12000	11.00	0.17%	831	0	831	293	1,124
10	CITY MANAGER 115-12010	9.00	0.14%	680	0	680	240	920
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	453	0	453	160	613
12	INTERNAL AUDIT 116-12030	8.00	0.13%	604	0	604	213	817
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	529	0	529	187	715
14	CITY CLERK 117	8.00	0.13%	604	0	604	213	817
15	TAX 206	23.00	0.36%	1,737	0	1,737	613	2,350
16	HUMAN RESOURCES 209	56.50	0.89%	4,266	0	4,266	1,507	5,773
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	3,096	0	3,096	1,093	4,189
18	PURCHASING 215	23.50	0.37%	1,774	0	1,774	627	2,401
19	ANIMAL SERVICES 225	170.00	2.68%	12,835	0	12,835	4,534	17,369
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	4,757	0	4,757	1,680	6,437
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	5,889	0	5,889	2,080	7,969
22	PLANNING & INSPECTIONS 280	121.00	1.91%	9,136	0	9,136	3,227	12,362
23	CODE ENFORCEMENT 290	37.00	0.58%	2,794	0	2,794	987	3,780
24	POLICE 321	1,301.00	20.49%	98,227	0	98,227	34,695	132,922
25	FIRE 322	965.00	15.20%	72,859	0	72,859	25,734	98,593
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	32,013	0	32,013	11,307	43,320
27	PUBLIC HEALTH 341	257.25	4.05%	19,423	0	19,423	6,860	26,283
28	PARKS & RECREATION 451	491.95	7.75%	37,143	0	37,143	13,119	50,262
29	ZOO 452	139.50	2.20%	10,532	0	10,532	3,720	14,253
30	LIBRARY 453	170.80	2.69%	12,896	0	12,896	4,555	17,450
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	4,794	0	4,794	1,693	6,488
33	COMM & HUMAN DEV 471	49.00	0.77%	3,700	0	3,700	1,307	5,006
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	1,774	0	1,774	627	2,401
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	6,342	0	6,342	2,240	8,582
36	PAVEMENT MGMT 532-32040	21.00	0.33%	1,586	0	1,586	560	2,146
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	2,265	0	2,265	800	3,065

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Allocation Details

Cost Pool 1: Office of the Mayor

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	604	0	604	213	817
39	STREET MAINTENANCE 532-32120	74.00	1.17%	5,587	0	5,587	1,973	7,561
40	FLEET 532-37020	83.00	1.31%	6,267	0	6,267	2,213	8,480
41	SUN METRO 560	526.50	8.29%	39,751	0	39,751	14,041	53,792
42	AVIATION 562	197.50	3.11%	14,912	0	14,912	5,267	20,178
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	5,606	0	5,606	1,980	7,586
48	NON-DEPARTMENTAL 999	16.00	0.25%	1,208	0	1,208	427	1,635
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	1,661	0	1,661	587	2,248
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	13,439	0	13,439	4,747	18,186
53	FIRE - ADMINISTRATION 322	272.00	4.28%	20,536	0	20,536	7,254	27,790
Subtotal		6,348.63	100.00%	\$479,330	\$0	\$479,330	\$166,954	\$646,284
Direct Bills						0		0
Total						\$479,330		\$646,284

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details
Cost Pool 2: City Council

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.44%	\$32,478	\$0	\$32,478	\$0	\$32,478
4	PARKS BLDG MAINT 532-31130	13,885,702	1.44%	32,492	0	32,492	0	32,492
5	MAYOR AND COUNCIL 101	2,278,320	0.24%	5,331	0	5,331	0	5,331
6	CITY ATTORNEY 103	7,202,908	0.75%	16,855	0	16,855	6,059	22,914
8	MUNICIPAL COURT 111	7,067,334	0.73%	16,537	0	16,537	5,945	22,483
9	OMB 115-12000	1,030,878	0.11%	2,412	0	2,412	867	3,279
10	CITY MANAGER 115-12010	858,015	0.09%	2,008	0	2,008	722	2,730
11	PUBLIC INFO OFFICE 115-12020	563,616	0.06%	1,319	0	1,319	474	1,793
12	INTERNAL AUDIT 116-12030	1,000,577	0.10%	2,341	0	2,341	842	3,183
13	PERFORMANCE OFFICE 115-12050	592,164	0.06%	1,386	0	1,386	498	1,884
14	CITY CLERK 117	2,636,903	0.27%	6,170	0	6,170	2,218	8,389
15	TAX 206	2,566,358	0.27%	6,005	0	6,005	2,159	8,164
16	HUMAN RESOURCES 209	79,103,251	8.21%	185,098	0	185,098	66,545	251,644
17	OFFICE OF COMPTROLLER 210	3,868,910	0.40%	9,053	0	9,053	3,255	12,308
18	PURCHASING 215	2,299,583	0.24%	5,381	0	5,381	1,935	7,315
19	ANIMAL SERVICES 225	15,059,305	1.56%	35,238	0	35,238	12,669	47,907
20	CAPITAL IMPROVEMENT 235	21,170,335	2.20%	49,538	0	49,538	17,809	67,347
21	INFORMATION TECHNOLOGY 239	28,030,706	2.91%	65,591	0	65,591	23,581	89,171
22	PLANNING & INSPECTIONS 280	10,222,417	1.06%	23,920	0	23,920	8,600	32,520
24	POLICE 321	182,112,227	18.89%	426,135	0	426,135	153,201	579,336
25	FIRE 322	122,618,177	12.72%	286,922	0	286,922	103,152	390,073
26	ENVIRONMENTAL SERVICES 334	43,581,953	4.52%	101,980	0	101,980	36,663	138,643
27	PUBLIC HEALTH 341	25,196,984	2.61%	58,960	0	58,960	21,197	80,157
28	PARKS & RECREATION 451	51,759,342	5.37%	121,115	0	121,115	43,542	164,657
29	ZOO 452	10,921,359	1.13%	25,556	0	25,556	9,188	34,743
30	LIBRARY 453	12,965,847	1.35%	30,340	0	30,340	10,907	41,247
31	MUSUEM & CULT AFFAIRS 454	9,628,479	1.00%	22,530	0	22,530	8,100	30,630
32	DESTINATION EL PASO 457	22,913,500	2.38%	53,617	0	53,617	19,276	72,893
33	COMM & HUMAN DEV 471	4,593,203	0.48%	10,748	0	10,748	3,864	14,612
34	ECONOMIC DEVELOPMENT 480	17,897,949	1.86%	41,880	0	41,880	15,057	56,937
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.29%	29,101	0	29,101	10,462	39,564
36	PAVEMENT MGMT 532-32040	4,230,760	0.44%	9,900	0	9,900	3,559	13,459

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Allocation Details
Cost Pool 2: City Council

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.20%	4,404	0	4,404	1,583	5,988
38	REAL ESTATE 532-32080	1,084,436	0.11%	2,538	0	2,538	912	3,450
39	STREET MAINTENANCE 532-32120	11,294,853	1.17%	26,429	0	26,429	9,502	35,931
40	FLEET 532-37020	20,500,419	2.13%	47,970	0	47,970	17,246	65,216
41	SUN METRO 560	67,037,988	6.95%	156,866	0	156,866	56,395	213,261
42	AVIATION 562	40,438,599	4.20%	94,625	0	94,625	34,019	128,643
43	INTERNATIONAL BRIDGES 564	9,325,450	0.97%	21,821	0	21,821	7,845	29,666
47	DOWNTOWN DEV CORP 710	24,975	0.00%	58	0	58	21	79
48	NON-DEPARTMENTAL 999	17,344,554	1.80%	40,586	0	40,586	14,591	55,177
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.51%	11,549	0	11,549	4,152	15,701
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.46%	55,500	0	55,500	19,953	75,453
53	FIRE - ADMINISTRATION 322	32,202,437	3.34%	75,352	0	75,352	27,090	102,442
Subtotal		963,963,175	100.00%	\$2,255,635	\$0	\$2,255,635	\$785,654	\$3,041,289
Direct Bills						0		0
Total						\$2,255,635		\$3,041,289

Allocation Basis Units: Operating expenditures per department, excl. MPO

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department Name	Office of the Mayor	City Council	Total
3	FACILITIES MAINT 532-31040	\$4,530	\$32,478	\$37,008
4	PARKS BLDG MAINT 532-31130	0	32,492	32,492
5	MAYOR AND COUNCIL 101	2,120	5,331	7,451
6	CITY ATTORNEY 103	4,342	22,914	27,256
8	MUNICIPAL COURT 111	8,613	22,483	31,095
9	OMB 115-12000	1,124	3,279	4,403
10	CITY MANAGER 115-12010	920	2,730	3,649
11	PUBLIC INFO OFFICE 115-12020	613	1,793	2,406
12	INTERNAL AUDIT 116-12030	817	3,183	4,000
13	PERFORMANCE OFFICE 115-12050	715	1,884	2,599
14	CITY CLERK 117	817	8,389	9,206
15	TAX 206	2,350	8,164	10,514
16	HUMAN RESOURCES 209	5,773	251,644	257,416
17	OFFICE OF COMPTROLLER 210	4,189	12,308	16,497
18	PURCHASING 215	2,401	7,315	9,716
19	ANIMAL SERVICES 225	17,369	47,907	65,275
20	CAPITAL IMPROVEMENT 235	6,437	67,347	73,784
21	INFORMATION TECHNOLOGY 239	7,969	89,171	97,141
22	PLANNING & INSPECTIONS 280	12,362	32,520	44,882
23	CODE ENFORCEMENT 290	3,780	0	3,780
24	POLICE 321	132,922	579,336	712,258
25	FIRE 322	98,593	390,073	488,666
26	ENVIRONMENTAL SERVICES 334	43,320	138,643	181,963
27	PUBLIC HEALTH 341	26,283	80,157	106,440
28	PARKS & RECREATION 451	50,262	164,657	214,919
29	ZOO 452	14,253	34,743	48,996
30	LIBRARY 453	17,450	41,247	58,697
31	MUSUEM & CULT AFFAIRS 454	6,488	30,630	37,118
32	DESTINATION EL PASO 457	0	72,893	72,893
33	COMM & HUMAN DEV 471	5,006	14,612	19,618
34	ECONOMIC DEVELOPMENT 480	2,401	56,937	59,338
35	ENGR TRAFFIC-ST 532-32020	8,582	39,564	48,146
36	PAVEMENT MGMT 532-32040	2,146	13,459	15,604
37	SAM ADMIN SUPPORT 532-32060	3,065	5,988	9,053

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 5: MAYOR AND COUNCIL 101

Seq #	Department Name	Office of the Mayor	City Council	Total
38	REAL ESTATE 532-32080	817	3,450	4,267
39	STREET MAINTENANCE 532-32120	7,561	35,931	43,492
40	FLEET 532-37020	8,480	65,216	73,696
41	SUN METRO 560	53,792	213,261	267,053
42	AVIATION 562	20,178	128,643	148,822
43	INTERNATIONAL BRIDGES 564	7,586	29,666	37,252
47	DOWNTOWN DEV CORP 710	0	79	79
48	NON-DEPARTMENTAL 999	1,635	55,177	56,811
50	POLICE - OFFICE OF THE CHIEF 321-21000	2,248	15,701	17,948
52	POLICE - ADMINISTRATIVE SERVICES 321	18,186	75,453	93,639
53	FIRE - ADMINISTRATION 322	27,790	102,442	130,232
Direct Bills		\$0	\$0	\$0
Total		\$646,284	\$3,041,289	\$3,687,573

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CITY ATTORNEY 103

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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 have been functionalized as follows:

- **LEGAL SERVICES** – Costs identified to this function are representative of staff compensation and operational expenditures to provide legal services to the various city departments. These costs are allocated based on the total number of legal hours recorded per department.
- **OUTSIDE COUNSEL** – Costs identified to this function are representative of expenditures for the retention of external legal firms. These costs are allocated based on the total cost of outside counsel per department.
- **LITIGATION & PROSECUTION SERVICES** - Costs for these functions are allocated to General Government / Unallowable.

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A. Department Costs

Seq. 6: CITY ATTORNEY 103

Description	Type	Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution
Personnel Costs						
Salaries	S1	\$4,054,529	\$1,394,073	\$1,838,508	\$0	\$821,949
	<i>Salary % Split</i>		<i>34.38%</i>	<i>45.34%</i>	<i>0.00%</i>	<i>20.27%</i>
Fringe Benefits	S	1,200,753	412,856	544,476	0	243,421
Subtotal - Personnel Costs		\$5,255,283	\$1,806,929	\$2,382,984	\$0	\$1,065,369
Services & Supplies Cost						
03 CONTRACTUAL SVCS	P	421,000	0	30,000	310,000	81,000
05 LEASES	S	8,600	2,957	3,900	0	1,743
06 MATERIALS / SUPPLIES	S	89,500	30,773	40,583	0	18,144
08 MINOR EQUIP & FURNITURE	S	55,000	18,911	24,940	0	11,150
09 COMMUNICATIONS	S	500	172	227	0	101
10 OTHER OPERATING	S	99,800	34,314	45,254	0	20,232
11 NON-OPER	D	400,000	0	0	0	0
REVENUE - PREP & RELEASE OF LIENS	D	-19,701	0	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-11,556	0	-11,556	0	0
REVENUE - REIMBURSED EXPENDITURES	D	-125,155	0	0	0	0
Subtotal - Services & Supplies		\$917,988	\$87,127	\$133,347	\$310,000	\$132,370
Department Cost Total		\$6,173,270	\$1,894,056	\$2,516,331	\$310,000	\$1,197,740
Adjustments to Cost						
REVENUE - REIMBURSED EXPENDITURES	D	125,155	0	0	0	0
REVENUE - PREP & RELEASE OF LIENS	D	19,701	0	0	0	0
11 NON-OPER	D	-400,000	0	0	0	0
Subtotal - Adjustments		-\$255,144	\$0	\$0	\$0	\$0
Total Costs After Adjustments		5,918,126	1,894,056	2,516,331	310,000	1,197,740
General Admin Distribution			-1,894,056	1,308,887	0	585,169
Grand Total		\$5,918,126	-\$0	\$3,825,218	\$310,000	\$1,782,909

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B. Incoming Costs (Default Spread Salary)

Seq. 6: CITY ATTORNEY 103

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution
1	City Hall (City 1)	\$50,573	\$0	\$34,948	\$0	\$15,625
	Subtotal - BUILDING DEPRECIATION	50,573	0	34,948	0	15,625
3	City Hall	175,955	13,423	130,870	0	58,508
	Subtotal - FACILITIES MAINT 532-31040	175,955	13,423	130,870	0	58,508
4	City 1	52,730	387	36,706	0	16,410
	Subtotal - PARKS BLDG MAINT 532-31130	52,730	387	36,706	0	16,410
5	Office of the Mayor	3,209	1,133	3,001	0	1,342
5	City Council	16,855	6,059	15,835	0	7,079
	Subtotal - MAYOR AND COUNCIL 101	20,063	7,193	18,835	0	8,421
6	Legal Services	0	1,238,948	856,175	0	382,773
6	Outside Counsel	0	16,893	11,674	0	5,219
	Subtotal - CITY ATTORNEY 103	0	1,255,841	867,849	0	387,992
9	Budget	0	8,519	5,887	0	2,632
	Subtotal - OMB 115-12000	0	8,519	5,887	0	2,632
10	Citywide Admin	0	8,169	5,645	0	2,524
	Subtotal - CITY MANAGER 115-12010	0	8,169	5,645	0	2,524
12	Audit	0	1,515	1,047	0	468
	Subtotal - INTERNAL AUDIT 116-12030	0	1,515	1,047	0	468
13	Performance	0	5,494	3,796	0	1,697
	Subtotal - PERFORMANCE OFFICE 115-12050	0	5,494	3,796	0	1,697
14	Clerk	0	1,926	1,331	0	595
14	Open Records Requests	0	805	556	0	249
	Subtotal - CITY CLERK 117	0	2,731	1,887	0	844
16	HR Services	0	33,750	23,323	0	10,427
16	Self Insurance Fund	0	4,129	2,854	0	1,276
	Subtotal - HUMAN RESOURCES 209	0	37,880	26,177	0	11,703
17	Financial Reporting	0	12,984	8,972	0	4,011
17	Treasury Management	0	1,164	805	0	360
17	Annual Audit	0	1,788	1,236	0	552
	Subtotal - OFFICE OF COMPTROLLER 210	0	15,936	11,013	0	4,924
18	Administration	0	3,813	2,635	0	1,178
18	Supply Chain Management	0	8,795	6,078	0	2,717
	Subtotal - PURCHASING 215	0	12,608	8,713	0	3,895
21	IT Services	0	111,157	76,815	0	34,342
21	Records Management	0	22,168	15,319	0	6,849
21	City-wide PC's	0	1,397	965	0	432

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B. Incoming Costs (Default Spread Salary)

Seq. 6: CITY ATTORNEY 103

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution
21	City-wide IT Contracts	0	236,619	163,515	0	73,103
21	Postage	0	882	610	0	273
21	Mail Room	0	1,580	1,092	0	488
21	Wireless Communication	0	3,301	2,281	0	1,020
21	Phone & Internet - Citywide	0	26,569	18,361	0	8,209
	Subtotal - INFORMATION TECHNOLOGY 239	0	403,673	278,958	0	124,715
48	General Expenses	0	1,421	982	0	439
48	Retirees Health Insurance	0	34,477	23,825	0	10,652
48	Property Insurance	0	8,437	5,830	0	2,607
48	Strategic Communications	0	11,865	8,199	0	3,666
48	General Liability Insurance	0	14,224	9,830	0	4,395
48	Urban Planning & Design	0	7,848	5,423	0	2,425
	Subtotal - NON-DEPARTMENTAL 999	0	78,271	54,089	0	24,182
	Total Incoming	\$299,322	\$1,851,640	\$1,486,421	\$0	\$664,540
	C. Total Allocated		\$8,069,088	\$5,311,639	\$310,000	\$2,447,448
				65.83%	3.84%	30.33%

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Allocation Details
Cost Pool 1: Legal Services

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	295.90	1.34%	\$53,921	\$0	\$53,921	\$0	\$53,921
6	CITY ATTORNEY 103	6,798.95	30.73%	1,238,948	0	1,238,948	0	1,238,948
8	MUNICIPAL COURT 111	275.45	1.24%	50,194	0	50,194	23,448	73,642
9	OMB 115-12000	382.45	1.73%	69,692	0	69,692	32,556	102,248
10	CITY MANAGER 115-12010	429.05	1.94%	78,184	0	78,184	36,523	114,707
12	INTERNAL AUDIT 116-12030	129.00	0.58%	23,507	0	23,507	10,981	34,488
14	CITY CLERK 117	243.50	1.10%	44,372	0	44,372	20,728	65,100
15	TAX 206	278.85	1.26%	50,814	0	50,814	23,737	74,551
16	HUMAN RESOURCES 209	1,397.75	6.32%	254,707	0	254,707	118,983	373,689
17	OFFICE OF COMPTROLLER 210	432.35	1.95%	78,786	0	78,786	36,804	115,589
18	PURCHASING 215	823.25	3.72%	150,018	0	150,018	70,079	220,096
19	ANIMAL SERVICES 225	340.50	1.54%	62,048	0	62,048	28,985	91,033
20	CAPITAL IMPROVEMENT 235	602.95	2.72%	109,873	0	109,873	51,326	161,199
21	INFORMATION TECHNOLOGY 239	98.05	0.44%	17,867	0	17,867	8,346	26,214
22	PLANNING & INSPECTIONS 280	802.94	3.63%	146,317	0	146,317	68,350	214,667
24	POLICE 321	2,491.30	11.26%	453,980	0	453,980	212,070	666,051
25	FIRE 322	414.70	1.87%	75,569	0	75,569	35,301	110,870
26	ENVIRONMENTAL SERVICES 334	268.90	1.22%	49,001	0	49,001	22,890	71,891
27	PUBLIC HEALTH 341	407.85	1.84%	74,321	0	74,321	34,718	109,039
28	PARKS & RECREATION 451	264.45	1.20%	48,190	0	48,190	22,511	70,701
29	ZOO 452	16.55	0.07%	3,016	0	3,016	1,409	4,425
30	LIBRARY 453	41.65	0.19%	7,590	0	7,590	3,545	11,135
31	MUSEUM & CULT AFFAIRS 454	528.50	2.39%	96,307	0	96,307	44,988	141,295
32	DESTINATION EL PASO 457	16.50	0.07%	3,007	0	3,007	1,405	4,411
33	COMM & HUMAN DEV 471	324.15	1.46%	59,069	0	59,069	27,593	86,662
34	ECONOMIC DEVELOPMENT 480	752.05	3.40%	137,043	0	137,043	64,018	201,061
37	SAM ADMIN SUPPORT 532-32060	30.00	0.14%	5,467	0	5,467	2,554	8,021
38	REAL ESTATE 532-32080	360.84	1.63%	65,755	0	65,755	30,716	96,471
39	STREET MAINTENANCE 532-32120	215.60	0.97%	39,288	0	39,288	18,353	57,641
41	SUN METRO 560	627.75	2.84%	114,393	0	114,393	53,437	167,829
42	AVIATION 562	827.20	3.74%	150,738	0	150,738	70,415	221,153
43	INTERNATIONAL BRIDGES 564	125.50	0.57%	22,869	0	22,869	10,683	33,553

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Allocation Details
Cost Pool 1: Legal Services

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	CRRMA 700	1.50	0.01%	273	0	273	128	401
49	OTHER	1,080.75	4.88%	196,941	0	196,941	91,998	288,939
Subtotal		22,126.68	100.00%	\$4,032,064	\$0	\$4,032,064	\$1,279,575	\$5,311,639
Direct Bills						0		0
Total						\$4,032,064		\$5,311,639

Allocation Basis Units: Number of legal hours recorded per department

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Allocation Details

Cost Pool 2: Outside Counsel

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	41,289.76	2.59%	\$8,029	\$0	\$8,029	\$0	\$8,029
6	CITY ATTORNEY 103	86,873.25	5.45%	16,893	0	16,893	0	16,893
16	HUMAN RESOURCES 209	212,594.25	13.34%	41,341	0	41,341	0	41,341
22	PLANNING & INSPECTIONS 280	28,980.43	1.82%	5,635	0	5,635	0	5,635
24	POLICE 321	394,621.50	24.75%	76,737	0	76,737	0	76,737
25	FIRE 322	18,284.50	1.15%	3,556	0	3,556	0	3,556
26	ENVIRONMENTAL SERVICES 334	471.50	0.03%	92	0	92	0	92
28	PARKS & RECREATION 451	1,374.50	0.09%	267	0	267	0	267
29	ZOO 452	17,507.25	1.10%	3,404	0	3,404	0	3,404
41	SUN METRO 560	7,237.57	0.45%	1,407	0	1,407	0	1,407
49	OTHER	784,937.54	49.24%	152,638	0	152,638	0	152,638
Subtotal		1,594,172.05	100.00%	\$310,000	\$0	\$310,000	\$0	\$310,000
Direct Bills						0		0
Total						\$310,000		\$310,000

Allocation Basis Units: Cost of outside counsel by department

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Allocation Details

Cost Pool 3: Litigation & Prosecution

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$1,875,384	\$0	\$1,875,384	\$572,064	\$2,447,448
Subtotal		100	100.00%	\$1,875,384	\$0	\$1,875,384	\$572,064	\$2,447,448
Direct Bills						0		0
Total						\$1,875,384		\$2,447,448

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Legal Services	Outside Counsel	Litigation & Prosecution	Total
5	MAYOR AND COUNCIL 101	\$53,921	\$8,029	\$0	\$61,950
6	CITY ATTORNEY 103	1,238,948	16,893	0	1,255,841
8	MUNICIPAL COURT 111	73,642	0	0	73,642
9	OMB 115-12000	102,248	0	0	102,248
10	CITY MANAGER 115-12010	114,707	0	0	114,707
12	INTERNAL AUDIT 116-12030	34,488	0	0	34,488
14	CITY CLERK 117	65,100	0	0	65,100
15	TAX 206	74,551	0	0	74,551
16	HUMAN RESOURCES 209	373,689	41,341	0	415,030
17	OFFICE OF COMPTROLLER 210	115,589	0	0	115,589
18	PURCHASING 215	220,096	0	0	220,096
19	ANIMAL SERVICES 225	91,033	0	0	91,033
20	CAPITAL IMPROVEMENT 235	161,199	0	0	161,199
21	INFORMATION TECHNOLOGY 239	26,214	0	0	26,214
22	PLANNING & INSPECTIONS 280	214,667	5,635	0	220,302
24	POLICE 321	666,051	76,737	0	742,788
25	FIRE 322	110,870	3,556	0	114,426
26	ENVIRONMENTAL SERVICES 334	71,891	92	0	71,982
27	PUBLIC HEALTH 341	109,039	0	0	109,039
28	PARKS & RECREATION 451	70,701	267	0	70,968
29	ZOO 452	4,425	3,404	0	7,829
30	LIBRARY 453	11,135	0	0	11,135
31	MUSUEM & CULT AFFAIRS 454	141,295	0	0	141,295
32	DESTINATION EL PASO 457	4,411	0	0	4,411
33	COMM & HUMAN DEV 471	86,662	0	0	86,662
34	ECONOMIC DEVELOPMENT 480	201,061	0	0	201,061
37	SAM ADMIN SUPPORT 532-32060	8,021	0	0	8,021
38	REAL ESTATE 532-32080	96,471	0	0	96,471
39	STREET MAINTENANCE 532-32120	57,641	0	0	57,641
41	SUN METRO 560	167,829	1,407	0	169,237
42	AVIATION 562	221,153	0	0	221,153
43	INTERNATIONAL BRIDGES 564	33,553	0	0	33,553
46	CRRMA 700	401	0	0	401

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Legal Services	Outside Counsel	Litigation & Prosecution	Total
49	OTHER	288,939	152,638	0	441,577
51	GENERAL GOVERNMENT / UNALLOWABLE	0	0	2,447,448	2,447,448
Direct Bills		\$0	\$0	\$0	\$0
Total		\$5,311,639	\$310,000	\$2,447,448	\$8,069,088

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP
OMB 115-12000

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Nature and Extent of Services

The Office of Management & Budget develops and administers the budget process for the City of El Paso. The office develops the City's annual operating, debt service, and capital acquisition budgets and monitors expenditures throughout the fiscal year to ensure that all City departments remain within budget allocations. The office also prepares monthly financial reports of the City's comprehensive budgetary status including revenue and expenditure projections, income statements, cash flow analyses, and long-term projections. Costs have been functionalized as follows:

- **BUDGET** - Costs are allocated based upon the total operating expenditures per department, excluding MPO.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Seq. 9: OMB 115-12000

A. Department Costs

Description	Type	Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	\$975,756	\$0	\$975,756
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits	S	280,529	0	280,529
Subtotal - Personnel Costs		\$1,256,284	\$0	\$1,256,284
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	23,325	0	23,325
06 MATERIALS / SUPPLIES	S	2,900	0	2,900
08 MINOR EQUIP & FURNITURE	S	9,000	0	9,000
10 OTHER OPERATING	S	19,175	0	19,175
Subtotal - Services & Supplies		\$54,400	\$0	\$54,400
Department Cost Total		\$1,310,684	\$0	\$1,310,684
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,310,684	0	1,310,684
General Admin Distribution			0	0
Grand Total		\$1,310,684	\$0	\$1,310,684

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 9: OMB 115-12000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Budget
1	City Hall (City 1)	\$13,089	\$0	\$13,089
	Subtotal - BUILDING DEPRECIATION	13,089	0	13,089
3	City Hall	45,541	3,474	49,016
	Subtotal - FACILITIES MAINT 532-31040	45,541	3,474	49,016
4	City 1	13,648	100	13,748
	Subtotal - PARKS BLDG MAINT 532-31130	13,648	100	13,748
5	Office of the Mayor	831	293	1,124
5	City Council	2,412	867	3,279
	Subtotal - MAYOR AND COUNCIL 101	3,243	1,161	4,403
6	Legal Services	69,692	32,556	102,248
	Subtotal - CITY ATTORNEY 103	69,692	32,556	102,248
9	Budget	0	1,862	1,862
	Subtotal - OMB 115-12000	0	1,862	1,862
10	Citywide Admin	0	2,114	2,114
	Subtotal - CITY MANAGER 115-12010	0	2,114	2,114
12	Audit	0	107,166	107,166
	Subtotal - INTERNAL AUDIT 116-12030	0	107,166	107,166
13	Performance	0	1,422	1,422
	Subtotal - PERFORMANCE OFFICE 115-12050	0	1,422	1,422
14	Clerk	0	499	499
14	Open Records Requests	0	115	115
	Subtotal - CITY CLERK 117	0	614	614
16	HR Services	0	8,735	8,735
16	Self Insurance Fund	0	1,069	1,069
	Subtotal - HUMAN RESOURCES 209	0	9,804	9,804
17	Financial Reporting	0	1,858	1,858
17	Treasury Management	0	168	168
17	Annual Audit	0	256	256
	Subtotal - OFFICE OF COMPTROLLER 210	0	2,282	2,282
18	Administration	0	1,743	1,743
18	Supply Chain Management	0	4,021	4,021
	Subtotal - PURCHASING 215	0	5,764	5,764
21	Records Management	0	414	414
21	City-wide PC's	0	362	362
21	City-wide IT Contracts	0	50,536	50,536
21	Postage	0	34	34

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B. Incoming Costs (Default Spread Expenditures)

Seq. 9: OMB 115-12000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Budget
21	Mail Room	0	409	409
21	Phone & Internet - Citywide	0	3,796	3,796
	Subtotal - INFORMATION TECHNOLOGY 239	0	55,551	55,551
48	General Expenses	0	205	205
48	Retirees Health Insurance	0	8,923	8,923
48	Property Insurance	0	2,184	2,184
48	Strategic Communications	0	3,071	3,071
48	General Liability Insurance	0	3,682	3,682
48	Urban Planning & Design	0	1,123	1,123
	Subtotal - NON-DEPARTMENTAL 999	0	19,187	19,187
Total Incoming		\$145,214	\$243,056	\$388,269
C. Total Allocated			\$1,698,954	\$1,698,954
				100.00%

City of El Paso, Texas
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Allocation Details
Cost Pool 1: Budget

Seq. 9: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	16,016,079.25	1.56%	\$22,747	\$0	\$22,747	\$0	\$22,747
4	PARKS BLDG MAINT 532-31130	14,523,024.00	1.42%	20,626	0	20,626	0	20,626
5	MAYOR AND COUNCIL 101	2,628,139.48	0.26%	3,733	0	3,733	0	3,733
6	CITY ATTORNEY 103	5,998,302.32	0.59%	8,519	0	8,519	0	8,519
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	2,126,495.48	0.21%	3,020	0	3,020	525	3,545
8	MUNICIPAL COURT 111	7,862,449.39	0.77%	11,167	0	11,167	1,941	13,108
9	OMB 115-12000	1,310,684.36	0.13%	1,862	0	1,862	0	1,862
10	CITY MANAGER 115-12010	1,074,661.61	0.10%	1,526	0	1,526	265	1,792
12	INTERNAL AUDIT 116-12030	1,307,302.78	0.13%	1,857	0	1,857	323	2,179
13	PERFORMANCE OFFICE 115-12050	770,267.33	0.08%	1,094	0	1,094	190	1,284
14	CITY CLERK 117	929,409.20	0.09%	1,320	0	1,320	229	1,549
15	TAX 206	2,668,422.14	0.26%	3,790	0	3,790	659	4,449
16	HUMAN RESOURCES 209	80,071,469.01	7.81%	113,722	0	113,722	19,766	133,488
17	OFFICE OF COMPTROLLER 210	4,135,069.87	0.40%	5,873	0	5,873	1,021	6,894
18	PURCHASING 215	2,541,315.30	0.25%	3,609	0	3,609	627	4,237
19	ANIMAL SERVICES 225	16,236,945.91	1.58%	23,061	0	23,061	4,008	27,069
20	CAPITAL IMPROVEMENT 235	7,320,069.47	0.71%	10,396	0	10,396	1,807	12,203
21	INFORMATION TECHNOLOGY 239	29,357,914.97	2.86%	41,696	0	41,696	7,247	48,943
22	PLANNING & INSPECTIONS 280	9,685,062.80	0.94%	13,755	0	13,755	2,391	16,146
23	CODE ENFORCEMENT 290	10,902,255.13	1.06%	15,484	0	15,484	2,691	18,175
24	POLICE 321	189,080,501.05	18.45%	268,544	0	268,544	46,675	315,219
25	FIRE 322	119,601,624.36	11.67%	169,866	0	169,866	29,524	199,390
26	ENVIRONMENTAL SERVICES 334	52,437,752.14	5.12%	74,475	0	74,475	12,944	87,420
27	PUBLIC HEALTH 341	18,474,160.87	1.80%	26,238	0	26,238	4,560	30,799
28	PARKS & RECREATION 451	54,209,824.95	5.29%	76,992	0	76,992	13,382	90,374
29	ZOO 452	11,947,401.82	1.17%	16,968	0	16,968	2,949	19,918
30	LIBRARY 453	13,515,511.38	1.32%	19,196	0	19,196	3,336	22,532
31	MUSUEM & CULT AFFAIRS 454	9,162,451.55	0.89%	13,013	0	13,013	2,262	15,275
32	DESTINATION EL PASO 457	19,448,955.00	1.90%	27,623	0	27,623	4,801	32,424
33	COMM & HUMAN DEV 471	4,470,887.62	0.44%	6,350	0	6,350	1,104	7,453
34	ECONOMIC DEVELOPMENT 480	39,693,667.19	3.87%	56,375	0	56,375	9,799	66,174

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Allocation Details
Cost Pool 1: Budget

Seq. 9: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	ENGR TRAFFIC-ST 532-32020	13,706,651.02	1.34%	19,467	0	19,467	3,384	22,851
36	PAVEMENT MGMT 532-32040	5,277,404.59	0.51%	7,495	0	7,495	1,303	8,798
37	SAM ADMIN SUPPORT 532-32060	2,973,413.38	0.29%	4,223	0	4,223	734	4,957
39	STREET MAINTENANCE 532-32120	14,151,973.23	1.38%	20,100	0	20,100	3,493	23,593
40	FLEET 532-37020	19,900,911.99	1.94%	28,265	0	28,265	4,913	33,177
41	SUN METRO 560	84,264,662.00	8.22%	119,678	0	119,678	20,801	140,479
42	AVIATION 562	46,801,634.15	4.57%	66,471	0	66,471	11,553	78,024
43	INTERNATIONAL BRIDGES 564	10,318,215.39	1.01%	14,655	0	14,655	2,547	17,202
48	NON-DEPARTMENTAL 999	14,327,246.35	1.40%	20,348	0	20,348	3,537	23,885
50	POLICE - OFFICE OF THE CHIEF 321-21000	2,638,981.25	0.26%	3,748	0	3,748	651	4,399
52	POLICE - ADMINISTRATIVE SERVICES 321	25,066,910.95	2.45%	35,602	0	35,602	6,188	41,789
53	FIRE - ADMINISTRATION 322	36,155,158.53	3.53%	51,350	0	51,350	8,925	60,275
Subtotal		1,025,091,240.56	100.00%	\$1,455,898	\$0	\$1,455,898	\$243,056	\$1,698,954
Direct Bills							0	0
Total						\$1,455,898	\$1,698,954	

Allocation Basis Units: Budgeted operating expenditures, excl. MPO

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Allocation Summary

Seq. 9: OMB 115-12000

Seq #	Department Name	Budget	Total
3	FACILITIES MAINT 532-31040	\$22,747	\$22,747
4	PARKS BLDG MAINT 532-31130	20,626	20,626
5	MAYOR AND COUNCIL 101	3,733	3,733
6	CITY ATTORNEY 103	8,519	8,519
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	3,545	3,545
8	MUNICIPAL COURT 111	13,108	13,108
9	OMB 115-12000	1,862	1,862
10	CITY MANAGER 115-12010	1,792	1,792
12	INTERNAL AUDIT 116-12030	2,179	2,179
13	PERFORMANCE OFFICE 115-12050	1,284	1,284
14	CITY CLERK 117	1,549	1,549
15	TAX 206	4,449	4,449
16	HUMAN RESOURCES 209	133,488	133,488
17	OFFICE OF COMPTROLLER 210	6,894	6,894
18	PURCHASING 215	4,237	4,237
19	ANIMAL SERVICES 225	27,069	27,069
20	CAPITAL IMPROVEMENT 235	12,203	12,203
21	INFORMATION TECHNOLOGY 239	48,943	48,943
22	PLANNING & INSPECTIONS 280	16,146	16,146
23	CODE ENFORCEMENT 290	18,175	18,175
24	POLICE 321	315,219	315,219
25	FIRE 322	199,390	199,390
26	ENVIRONMENTAL SERVICES 334	87,420	87,420
27	PUBLIC HEALTH 341	30,799	30,799
28	PARKS & RECREATION 451	90,374	90,374
29	ZOO 452	19,918	19,918
30	LIBRARY 453	22,532	22,532
31	MUSUEM & CULT AFFAIRS 454	15,275	15,275
32	DESTINATION EL PASO 457	32,424	32,424
33	COMM & HUMAN DEV 471	7,453	7,453
34	ECONOMIC DEVELOPMENT 480	66,174	66,174
35	ENGR TRAFFIC-ST 532-32020	22,851	22,851
36	PAVEMENT MGMT 532-32040	8,798	8,798
37	SAM ADMIN SUPPORT 532-32060	4,957	4,957

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Allocation Summary

Seq. 9: OMB 115-12000

Seq #	Department Name	Budget	Total
39	STREET MAINTENANCE 532-32120	23,593	23,593
40	FLEET 532-37020	33,177	33,177
41	SUN METRO 560	140,479	140,479
42	AVIATION 562	78,024	78,024
43	INTERNATIONAL BRIDGES 564	17,202	17,202
48	NON-DEPARTMENTAL 999	23,885	23,885
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,399	4,399
52	POLICE - ADMINISTRATIVE SERVICES 321	41,789	41,789
53	FIRE - ADMINISTRATION 322	60,275	60,275
Direct Bills		\$0	\$0
Total		\$1,698,954	\$1,698,954

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CITY MANAGER 115-12010

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Nature and Extent of Services

The City Manager provides professional recommendations to, and implements the policies and direction of, the City Council. The City Manager 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 have been functionalized as follows:

- **CITYWIDE ADMIN** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

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Seq. 10: CITY MANAGER 115-12010

A. Department Costs

Description	Type	Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	\$766,997	\$0	\$766,997
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits	S	215,965	0	215,965
Subtotal - Personnel Costs		\$982,962	\$0	\$982,962
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	24,000	0	24,000
05 LEASES	S	11,000	0	11,000
06 MATERIALS / SUPPLIES	S	22,700	0	22,700
10 OTHER OPERATING	S	34,000	0	34,000
Subtotal - Services & Supplies		\$91,700	\$0	\$91,700
Department Cost Total		\$1,074,662	\$0	\$1,074,662
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,074,662	0	1,074,662
General Admin Distribution			0	0
Grand Total		\$1,074,662	\$0	\$1,074,662

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 10: CITY MANAGER 115-12010

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Admin
1	City Hall (City 1)	\$10,710	\$0	\$10,710
	Subtotal - BUILDING DEPRECIATION	10,710	0	10,710
2	Depreciation	4,074	0	4,074
	Subtotal - EQUIPMENT DEPRECIATION	4,074	0	4,074
3	City Hall	37,261	2,842	40,104
	Subtotal - FACILITIES MAINT 532-31040	37,261	2,842	40,104
4	City 1	11,166	82	11,248
	Subtotal - PARKS BLDG MAINT 532-31130	11,166	82	11,248
5	Office of the Mayor	680	240	920
5	City Council	2,008	722	2,730
	Subtotal - MAYOR AND COUNCIL 101	2,687	962	3,649
6	Legal Services	78,184	36,523	114,707
	Subtotal - CITY ATTORNEY 103	78,184	36,523	114,707
9	Budget	1,526	265	1,792
	Subtotal - OMB 115-12000	1,526	265	1,792
10	Citywide Admin	0	1,730	1,730
	Subtotal - CITY MANAGER 115-12010	0	1,730	1,730
13	Performance	0	1,163	1,163
	Subtotal - PERFORMANCE OFFICE 115-12050	0	1,163	1,163
14	Clerk	0	408	408
14	Open Records Requests	0	96	96
	Subtotal - CITY CLERK 117	0	504	504
16	HR Services	0	7,147	7,147
16	Self Insurance Fund	0	874	874
	Subtotal - HUMAN RESOURCES 209	0	8,022	8,022
17	Financial Reporting	0	1,547	1,547
17	Treasury Management	0	140	140
17	Annual Audit	0	213	213
17	Asset Management	0	42	42
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,942	1,942
18	Administration	0	1,089	1,089
18	Supply Chain Management	0	2,513	2,513
	Subtotal - PURCHASING 215	0	3,602	3,602
21	IT Services	0	149,932	149,932
21	Records Management	0	144	144
21	GIS	0	8,561	8,561

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 10: CITY MANAGER 115-12010

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Admin
21	City-wide PC's	0	296	296
21	City-wide IT Contracts	0	19,164	19,164
21	Postage	0	192	192
21	Mail Room	0	335	335
21	Wireless Communication	0	16,507	16,507
21	Phone & Internet - Citywide	0	13,112	13,112
	Subtotal - INFORMATION TECHNOLOGY 239	0	208,243	208,243
48	General Expenses	0	170	170
48	Retirees Health Insurance	0	7,301	7,301
48	Property Insurance	0	1,787	1,787
48	Strategic Communications	0	2,512	2,512
48	General Liability Insurance	0	3,012	3,012
48	Auto Liability	0	582	582
48	Urban Planning & Design	0	935	935
	Subtotal - NON-DEPARTMENTAL 999	0	16,299	16,299
Total Incoming		\$145,609	\$282,179	\$427,788
C. Total Allocated			\$1,502,449	\$1,502,449
				100.00%

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details
Cost Pool 1: Citywide Admin

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$11,533	\$0	\$11,533	\$0	\$11,533
5	MAYOR AND COUNCIL 101	28.07	0.44%	5,396	0	5,396	0	5,396
6	CITY ATTORNEY 103	42.50	0.67%	8,169	0	8,169	0	8,169
8	MUNICIPAL COURT 111	84.30	1.33%	16,203	0	16,203	3,838	20,041
9	OMB 115-12000	11.00	0.17%	2,114	0	2,114	0	2,114
10	CITY MANAGER 115-12010	9.00	0.14%	1,730	0	1,730	0	1,730
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	1,153	0	1,153	273	1,426
12	INTERNAL AUDIT 116-12030	8.00	0.13%	1,538	0	1,538	364	1,902
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	1,345	0	1,345	319	1,664
14	CITY CLERK 117	8.00	0.13%	1,538	0	1,538	364	1,902
15	TAX 206	23.00	0.36%	4,421	0	4,421	1,047	5,468
16	HUMAN RESOURCES 209	56.50	0.89%	10,860	0	10,860	2,572	13,432
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	7,881	0	7,881	1,867	9,747
18	PURCHASING 215	23.50	0.37%	4,517	0	4,517	1,070	5,587
19	ANIMAL SERVICES 225	170.00	2.68%	32,676	0	32,676	7,740	40,415
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	12,109	0	12,109	2,868	14,977
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	14,992	0	14,992	3,551	18,544
22	PLANNING & INSPECTIONS 280	121.00	1.91%	23,257	0	23,257	5,509	28,766
23	CODE ENFORCEMENT 290	37.00	0.58%	7,112	0	7,112	1,684	8,796
24	POLICE 321	1,301.00	20.49%	250,066	0	250,066	59,231	309,296
25	FIRE 322	965.00	15.20%	185,483	0	185,483	43,934	229,416
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	81,497	0	81,497	19,303	100,801
27	PUBLIC HEALTH 341	257.25	4.05%	49,446	0	49,446	11,712	61,158
28	PARKS & RECREATION 451	491.95	7.75%	94,558	0	94,558	22,397	116,955
29	ZOO 452	139.50	2.20%	26,813	0	26,813	6,351	33,164
30	LIBRARY 453	170.80	2.69%	32,830	0	32,830	7,776	40,606
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	12,205	0	12,205	2,891	15,096
33	COMM & HUMAN DEV 471	49.00	0.77%	9,418	0	9,418	2,231	11,649
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	4,517	0	4,517	1,070	5,587
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	16,146	0	16,146	3,824	19,970
36	PAVEMENT MGMT 532-32040	21.00	0.33%	4,036	0	4,036	956	4,992
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	5,766	0	5,766	1,366	7,132

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Allocation Details
Cost Pool 1: Citywide Admin

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	1,538	0	1,538	364	1,902
39	STREET MAINTENANCE 532-32120	74.00	1.17%	14,224	0	14,224	3,369	17,593
40	FLEET 532-37020	83.00	1.31%	15,953	0	15,953	3,779	19,732
41	SUN METRO 560	526.50	8.29%	101,199	0	101,199	23,970	125,169
42	AVIATION 562	197.50	3.11%	37,962	0	37,962	8,992	46,953
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	14,272	0	14,272	3,380	17,652
48	NON-DEPARTMENTAL 999	16.00	0.25%	3,075	0	3,075	728	3,804
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	4,229	0	4,229	1,002	5,230
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	34,213	0	34,213	8,104	42,317
53	FIRE - ADMINISTRATION 322	272.00	4.28%	52,281	0	52,281	12,383	64,665
Subtotal		6,348.63	100.00%	\$1,220,271	\$0	\$1,220,271	\$282,179	\$1,502,449
Direct Bills						0		0
Total						\$1,220,271		\$1,502,449

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Citywide Admin	Total
3	FACILITIES MAINT 532-31040	\$11,533	\$11,533
5	MAYOR AND COUNCIL 101	5,396	5,396
6	CITY ATTORNEY 103	8,169	8,169
8	MUNICIPAL COURT 111	20,041	20,041
9	OMB 115-12000	2,114	2,114
10	CITY MANAGER 115-12010	1,730	1,730
11	PUBLIC INFO OFFICE 115-12020	1,426	1,426
12	INTERNAL AUDIT 116-12030	1,902	1,902
13	PERFORMANCE OFFICE 115-12050	1,664	1,664
14	CITY CLERK 117	1,902	1,902
15	TAX 206	5,468	5,468
16	HUMAN RESOURCES 209	13,432	13,432
17	OFFICE OF COMPTROLLER 210	9,747	9,747
18	PURCHASING 215	5,587	5,587
19	ANIMAL SERVICES 225	40,415	40,415
20	CAPITAL IMPROVEMENT 235	14,977	14,977
21	INFORMATION TECHNOLOGY 239	18,544	18,544
22	PLANNING & INSPECTIONS 280	28,766	28,766
23	CODE ENFORCEMENT 290	8,796	8,796
24	POLICE 321	309,296	309,296
25	FIRE 322	229,416	229,416
26	ENVIRONMENTAL SERVICES 334	100,801	100,801
27	PUBLIC HEALTH 341	61,158	61,158
28	PARKS & RECREATION 451	116,955	116,955
29	ZOO 452	33,164	33,164
30	LIBRARY 453	40,606	40,606
31	MUSEUM & CULT AFFAIRS 454	15,096	15,096
33	COMM & HUMAN DEV 471	11,649	11,649
34	ECONOMIC DEVELOPMENT 480	5,587	5,587
35	ENGR TRAFFIC-ST 532-32020	19,970	19,970
36	PAVEMENT MGMT 532-32040	4,992	4,992
37	SAM ADMIN SUPPORT 532-32060	7,132	7,132
38	REAL ESTATE 532-32080	1,902	1,902
39	STREET MAINTENANCE 532-32120	17,593	17,593

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Allocation Summary

Seq. 10: CITY MANAGER 115-12010

Seq #	Department Name	Citywide Admin	Total
40	FLEET 532-37020	19,732	19,732
41	SUN METRO 560	125,169	125,169
42	AVIATION 562	46,953	46,953
43	INTERNATIONAL BRIDGES 564	17,652	17,652
48	NON-DEPARTMENTAL 999	3,804	3,804
50	POLICE - OFFICE OF THE CHIEF 321-21000	5,230	5,230
52	POLICE - ADMINISTRATIVE SERVICES 321	42,317	42,317
53	FIRE - ADMINISTRATION 322	64,665	64,665
Direct Bills		\$0	\$0
Total		\$1,502,449	\$1,502,449

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP
INTERNAL AUDIT 116-12030

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Nature and Extent of Services

The Internal Audit Office provides independent, objective assurance and consulting services designed to add value and improve the City of El Paso's operations. The Internal Audit Office helps the management team of the City of El Paso accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Costs have been functionalized as follows:

- **AUDIT** - Costs have been allocated based on the number of audit hours per department, excluding ESD and Sun Metro who pay directly for audit staff services.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 12: INTERNAL AUDIT 116-12030

Description	Type	Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	\$771,253	\$0	\$771,253
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits	S	230,790	0	230,790
Subtotal - Personnel Costs		\$1,002,043	\$0	\$1,002,043
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	273,000	0	273,000
04 INTERFUND SERVICES	S	500	0	500
05 LEASES	S	2,160	0	2,160
06 MATERIALS / SUPPLIES	S	6,000	0	6,000
10 OTHER OPERATING	S	23,600	0	23,600
Subtotal - Services & Supplies		\$305,260	\$0	\$305,260
Department Cost Total		\$1,307,303	\$0	\$1,307,303
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,307,303	0	1,307,303
General Admin Distribution			0	0
Grand Total		\$1,307,303	\$0	\$1,307,303

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
1	Mulligan Building (City 2)	\$25,290	\$0	\$25,290
	Subtotal - BUILDING DEPRECIATION	25,290	0	25,290
3	Mulligan Building	12,048	543	12,591
	Subtotal - FACILITIES MAINT 532-31040	12,048	543	12,591
4	City 2	6,826	50	6,876
	Subtotal - PARKS BLDG MAINT 532-31130	6,826	50	6,876
5	Office of the Mayor	604	213	817
5	City Council	2,341	842	3,183
	Subtotal - MAYOR AND COUNCIL 101	2,945	1,055	4,000
6	Legal Services	23,507	10,981	34,488
	Subtotal - CITY ATTORNEY 103	23,507	10,981	34,488
9	Budget	1,857	323	2,179
	Subtotal - OMB 115-12000	1,857	323	2,179
10	Citywide Admin	1,538	364	1,902
	Subtotal - CITY MANAGER 115-12010	1,538	364	1,902
13	Performance	0	1,034	1,034
	Subtotal - PERFORMANCE OFFICE 115-12050	0	1,034	1,034
14	Clerk	0	363	363
14	Open Records Requests	0	112	112
	Subtotal - CITY CLERK 117	0	474	474
16	HR Services	0	6,353	6,353
16	Self Insurance Fund	0	777	777
	Subtotal - HUMAN RESOURCES 209	0	7,130	7,130
17	Financial Reporting	0	1,804	1,804
17	Treasury Management	0	163	163
17	Annual Audit	0	248	248
	Subtotal - OFFICE OF COMPTROLLER 210	0	2,215	2,215
18	Administration	0	436	436
18	Supply Chain Management	0	1,005	1,005
	Subtotal - PURCHASING 215	0	1,441	1,441
21	IT Services	0	16,659	16,659
21	Records Management	0	108	108
21	City-wide PC's	0	263	263
21	City-wide IT Contracts	0	17,035	17,035
21	Postage	0	37	37
21	Mail Room	0	297	297

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
21	Wireless Communication	0	825	825
21	Phone & Internet - Citywide	0	4,141	4,141
	Subtotal - INFORMATION TECHNOLOGY 239	0	39,365	39,365
48	General Expenses	0	199	199
48	Retirees Health Insurance	0	6,490	6,490
48	Property Insurance	0	1,816	1,816
48	Strategic Communications	0	2,233	2,233
48	General Liability Insurance	0	2,678	2,678
48	Urban Planning & Design	0	1,090	1,090
	Subtotal - NON-DEPARTMENTAL 999	0	14,506	14,506
Total Incoming		\$74,011	\$79,482	\$153,493
C. Total Allocated			\$1,460,795	\$1,460,795
				100.00%

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Allocation Details
Cost Pool 1: Audit

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	187.25	2.57%	\$35,469	\$0	\$35,469	\$0	\$35,469
6	CITY ATTORNEY 103	8.00	0.11%	1,515	0	1,515	0	1,515
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	245.50	3.37%	46,503	0	46,503	2,988	49,491
9	OMB 115-12000	565.75	7.76%	107,166	0	107,166	0	107,166
15	TAX 206	468.50	6.42%	88,744	0	88,744	5,701	94,446
16	HUMAN RESOURCES 209	558.00	7.65%	105,698	0	105,698	6,791	112,488
17	OFFICE OF COMPTROLLER 210	1,151.50	15.79%	218,120	0	218,120	14,013	232,133
19	ANIMAL SERVICES 225	265.75	3.64%	50,339	0	50,339	3,234	53,573
20	CAPITAL IMPROVEMENT 235	341.00	4.68%	64,593	0	64,593	4,150	68,743
22	PLANNING & INSPECTIONS 280	96.75	1.33%	18,327	0	18,327	1,177	19,504
23	CODE ENFORCEMENT 290	212.50	2.91%	40,252	0	40,252	2,586	42,838
24	POLICE 321	495.25	6.79%	93,811	0	93,811	6,027	99,838
27	PUBLIC HEALTH 341	323.50	4.44%	61,278	0	61,278	3,937	65,215
28	PARKS & RECREATION 451	472.25	6.48%	89,455	0	89,455	5,747	95,202
29	ZOO 452	809.50	11.10%	153,337	0	153,337	9,851	163,188
32	DESTINATION EL PASO 457	43.50	0.60%	8,240	0	8,240	529	8,769
33	COMM & HUMAN DEV 471	1.25	0.02%	237	0	237	15	252
34	ECONOMIC DEVELOPMENT 480	115.75	1.59%	21,926	0	21,926	1,409	23,334
39	STREET MAINTENANCE 532-32120	223.25	3.06%	42,288	0	42,288	2,717	45,005
42	AVIATION 562	490.50	6.73%	92,912	0	92,912	5,969	98,881
49	OTHER	217.00	2.98%	41,105	0	41,105	2,641	43,745
Subtotal		7,292.25	100.00%	\$1,381,314	\$0	\$1,381,314	\$79,482	\$1,460,795
Direct Bills						0		0
Total						\$1,381,314		\$1,460,795

Allocation Basis Units: Audit hours per department, excl. ESD & Sun Metro

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 12: INTERNAL AUDIT 116-12030

Seq #	Department Name	Audit	Total
5	MAYOR AND COUNCIL 101	\$35,469	\$35,469
6	CITY ATTORNEY 103	1,515	1,515
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	49,491	49,491
9	OMB 115-12000	107,166	107,166
15	TAX 206	94,446	94,446
16	HUMAN RESOURCES 209	112,488	112,488
17	OFFICE OF COMPTROLLER 210	232,133	232,133
19	ANIMAL SERVICES 225	53,573	53,573
20	CAPITAL IMPROVEMENT 235	68,743	68,743
22	PLANNING & INSPECTIONS 280	19,504	19,504
23	CODE ENFORCEMENT 290	42,838	42,838
24	POLICE 321	99,838	99,838
27	PUBLIC HEALTH 341	65,215	65,215
28	PARKS & RECREATION 451	95,202	95,202
29	ZOO 452	163,188	163,188
32	DESTINATION EL PASO 457	8,769	8,769
33	COMM & HUMAN DEV 471	252	252
34	ECONOMIC DEVELOPMENT 480	23,334	23,334
39	STREET MAINTENANCE 532-32120	45,005	45,005
42	AVIATION 562	98,881	98,881
49	OTHER	43,745	43,745
Direct Bills		\$0	\$0
Total		\$1,460,795	\$1,460,795

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP
PERFORMANCE OFFICE 115-12050

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Nature and Extent of Services

The Performance Office is a division of the City Manager's Office that works to enhance the City's reputation as a high-performing organization by evaluating the performance of the various City departments and assisting them with the implementation of process improvements, as well as performing strategic planning functions. Costs have been functionalized as follows:

- **PERFORMANCE** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 13: PERFORMANCE OFFICE 115-12050

Description	Type	Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	\$557,316	\$0	\$557,316
	<i>Salary % Split</i>		<i>0.00%</i>	<i>100.00%</i>
Fringe Benefits	S	158,952	0	158,952
Subtotal - Personnel Costs		\$716,267	\$0	\$716,267
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	34,000	0	34,000
06 MATERIALS / SUPPLIES	S	4,000	0	4,000
10 OTHER OPERATING	S	16,000	0	16,000
Subtotal - Services & Supplies		\$54,000	\$0	\$54,000
Department Cost Total		\$770,267	\$0	\$770,267
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		770,267	0	770,267
General Admin Distribution			0	0
Grand Total		\$770,267	\$0	\$770,267

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Expenditures)

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Performance
1	City Hall (City 1)	\$8,330	\$0	\$8,330
	Subtotal - BUILDING DEPRECIATION	8,330	0	8,330
3	City Hall	28,981	2,211	31,192
	Subtotal - FACILITIES MAINT 532-31040	28,981	2,211	31,192
4	City 1	8,685	64	8,749
	Subtotal - PARKS BLDG MAINT 532-31130	8,685	64	8,749
5	Office of the Mayor	529	187	715
5	City Council	1,386	498	1,884
	Subtotal - MAYOR AND COUNCIL 101	1,914	685	2,599
9	Budget	1,094	190	1,284
	Subtotal - OMB 115-12000	1,094	190	1,284
10	Citywide Admin	1,345	319	1,664
	Subtotal - CITY MANAGER 115-12010	1,345	319	1,664
13	Performance	0	905	905
	Subtotal - PERFORMANCE OFFICE 115-12050	0	905	905
14	Clerk	0	317	317
14	Open Records Requests	0	66	66
	Subtotal - CITY CLERK 117	0	383	383
16	HR Services	0	5,559	5,559
16	Self Insurance Fund	0	680	680
	Subtotal - HUMAN RESOURCES 209	0	6,239	6,239
17	Financial Reporting	0	1,067	1,067
17	Treasury Management	0	96	96
17	Annual Audit	0	147	147
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,311	1,311
18	Administration	0	436	436
18	Supply Chain Management	0	1,005	1,005
	Subtotal - PURCHASING 215	0	1,441	1,441
21	City-wide PC's	0	230	230
21	City-wide IT Contracts	0	14,905	14,905
21	Postage	0	979	979
21	Mail Room	0	260	260
	Subtotal - INFORMATION TECHNOLOGY 239	0	16,375	16,375
48	General Expenses	0	118	118
48	Retirees Health Insurance	0	5,678	5,678
48	Property Insurance	0	1,390	1,390

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B. Incoming Costs (Default Spread Expenditures)

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Performance
48	Strategic Communications	0	1,954	1,954
48	General Liability Insurance	0	2,343	2,343
48	Urban Planning & Design	0	645	645
	Subtotal - NON-DEPARTMENTAL 999	0	12,128	12,128
	Total Incoming	\$50,349	\$42,250	\$92,599
	C. Total Allocated		\$862,866	\$862,866
				100.00%

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Allocation Details
Cost Pool 1: Performance

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$7,756	\$0	\$7,756	\$0	\$7,756
5	MAYOR AND COUNCIL 101	28.07	0.44%	3,629	0	3,629	0	3,629
6	CITY ATTORNEY 103	42.50	0.67%	5,494	0	5,494	0	5,494
8	MUNICIPAL COURT 111	84.30	1.33%	10,897	0	10,897	576	11,473
9	OMB 115-12000	11.00	0.17%	1,422	0	1,422	0	1,422
10	CITY MANAGER 115-12010	9.00	0.14%	1,163	0	1,163	0	1,163
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	776	0	776	41	817
12	INTERNAL AUDIT 116-12030	8.00	0.13%	1,034	0	1,034	0	1,034
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	905	0	905	0	905
14	CITY CLERK 117	8.00	0.13%	1,034	0	1,034	55	1,089
15	TAX 206	23.00	0.36%	2,973	0	2,973	157	3,130
16	HUMAN RESOURCES 209	56.50	0.89%	7,303	0	7,303	386	7,689
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	5,300	0	5,300	280	5,580
18	PURCHASING 215	23.50	0.37%	3,038	0	3,038	161	3,198
19	ANIMAL SERVICES 225	170.00	2.68%	21,974	0	21,974	1,162	23,136
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	8,143	0	8,143	430	8,574
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	10,082	0	10,082	533	10,615
22	PLANNING & INSPECTIONS 280	121.00	1.91%	15,640	0	15,640	827	16,467
23	CODE ENFORCEMENT 290	37.00	0.58%	4,783	0	4,783	253	5,035
24	POLICE 321	1,301.00	20.49%	168,166	0	168,166	8,890	177,056
25	FIRE 322	965.00	15.20%	124,735	0	124,735	6,594	131,329
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	54,806	0	54,806	2,897	57,703
27	PUBLIC HEALTH 341	257.25	4.05%	33,252	0	33,252	1,758	35,010
28	PARKS & RECREATION 451	491.95	7.75%	63,589	0	63,589	3,362	66,950
29	ZOO 452	139.50	2.20%	18,032	0	18,032	953	18,985
30	LIBRARY 453	170.80	2.69%	22,077	0	22,077	1,167	23,245
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	8,208	0	8,208	434	8,642
33	COMM & HUMAN DEV 471	49.00	0.77%	6,334	0	6,334	335	6,669
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	3,038	0	3,038	161	3,198
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	10,858	0	10,858	574	11,432
36	PAVEMENT MGMT 532-32040	21.00	0.33%	2,714	0	2,714	143	2,858
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	3,878	0	3,878	205	4,083

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Allocation Details
Cost Pool 1: Performance

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	1,034	0	1,034	55	1,089
39	STREET MAINTENANCE 532-32120	74.00	1.17%	9,565	0	9,565	506	10,071
40	FLEET 532-37020	83.00	1.31%	10,728	0	10,728	567	11,296
41	SUN METRO 560	526.50	8.29%	68,055	0	68,055	3,598	71,652
42	AVIATION 562	197.50	3.11%	25,529	0	25,529	1,350	26,878
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	9,597	0	9,597	507	10,105
48	NON-DEPARTMENTAL 999	16.00	0.25%	2,068	0	2,068	109	2,177
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	2,844	0	2,844	150	2,994
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	23,008	0	23,008	1,216	24,224
53	FIRE - ADMINISTRATION 322	272.00	4.28%	35,158	0	35,158	1,859	37,017
Subtotal		6,348.63	100.00%	\$820,616	\$0	\$820,616	\$42,250	\$862,866
Direct Bills						0		0
Total						\$820,616		\$862,866

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

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Allocation Summary

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Performance	Total
3	FACILITIES MAINT 532-31040	\$7,756	\$7,756
5	MAYOR AND COUNCIL 101	3,629	3,629
6	CITY ATTORNEY 103	5,494	5,494
8	MUNICIPAL COURT 111	11,473	11,473
9	OMB 115-12000	1,422	1,422
10	CITY MANAGER 115-12010	1,163	1,163
11	PUBLIC INFO OFFICE 115-12020	817	817
12	INTERNAL AUDIT 116-12030	1,034	1,034
13	PERFORMANCE OFFICE 115-12050	905	905
14	CITY CLERK 117	1,089	1,089
15	TAX 206	3,130	3,130
16	HUMAN RESOURCES 209	7,689	7,689
17	OFFICE OF COMPTROLLER 210	5,580	5,580
18	PURCHASING 215	3,198	3,198
19	ANIMAL SERVICES 225	23,136	23,136
20	CAPITAL IMPROVEMENT 235	8,574	8,574
21	INFORMATION TECHNOLOGY 239	10,615	10,615
22	PLANNING & INSPECTIONS 280	16,467	16,467
23	CODE ENFORCEMENT 290	5,035	5,035
24	POLICE 321	177,056	177,056
25	FIRE 322	131,329	131,329
26	ENVIRONMENTAL SERVICES 334	57,703	57,703
27	PUBLIC HEALTH 341	35,010	35,010
28	PARKS & RECREATION 451	66,950	66,950
29	ZOO 452	18,985	18,985
30	LIBRARY 453	23,245	23,245
31	MUSUEM & CULT AFFAIRS 454	8,642	8,642
33	COMM & HUMAN DEV 471	6,669	6,669
34	ECONOMIC DEVELOPMENT 480	3,198	3,198
35	ENGR TRAFFIC-ST 532-32020	11,432	11,432
36	PAVEMENT MGMT 532-32040	2,858	2,858
37	SAM ADMIN SUPPORT 532-32060	4,083	4,083
38	REAL ESTATE 532-32080	1,089	1,089
39	STREET MAINTENANCE 532-32120	10,071	10,071

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Summary

Seq. 13: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Performance	Total
40	FLEET 532-37020	11,296	11,296
41	SUN METRO 560	71,652	71,652
42	AVIATION 562	26,878	26,878
43	INTERNATIONAL BRIDGES 564	10,105	10,105
48	NON-DEPARTMENTAL 999	2,177	2,177
50	POLICE - OFFICE OF THE CHIEF 321-21000	2,994	2,994
52	POLICE - ADMINISTRATIVE SERVICES 321	24,224	24,224
53	FIRE - ADMINISTRATION 322	37,017	37,017
Direct Bills		\$0	\$0
Total		\$862,866	\$862,866

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP
CITY CLERK 117

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Nature and Extent of Services

The City 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 have been functionalized as follows:

- **CLERK** - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the City Clerk. These costs are allocated based on the number of FTE'S per department, excluding MPO and CRRMA.
- **OPEN RECORDS REQUESTS** - Costs identified to this function are representative of staff compensation and operational expenditures associated with fulfilling open records requests. These costs are allocated based on total operating expenditures per department, excluding MPO.
- **SUPPORT SERVICES** - Costs identified to this function are representative of operational support provided to the Planning & Inspections, Mayor & Council, Police, Public Health, and Sun Metro departments. These costs are allocated based on the total City Clerk staffing costs per supported department.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 14: CITY CLERK 117

Description	Type	Amount	General Admin	Clerk	Open Records Requests	Support Services
Personnel Costs						
Salaries	S1	\$604,315	\$154,282	\$135,850	\$50,883	\$263,300
	<i>Salary % Split</i>		<i>25.53%</i>	<i>22.48%</i>	<i>8.42%</i>	<i>43.57%</i>
Fringe Benefits	S	205,854	52,555	46,276	17,333	89,691
Subtotal - Personnel Costs		\$810,169	\$206,836	\$182,126	\$68,216	\$352,991
Services & Supplies Cost						
03 CONTRACT SVCS - DATA PROCESS SERVICES	S	11,000	2,808	2,473	926	4,793
CONTRACT						
03 CONTRACT SVCS - ELECTION CONTRACTS	D	0	0	0	0	0
03 CONTRACT SVCS - INTERPRETER SERVICES	P	15,900	0	0	0	15,900
03 CONTRACT SVCS - LEGAL NOTICES	D	68,000	0	0	0	0
CONTRACTS						
04 INTERFUND SERVICES	S	100	26	22	8	44
05 LEASES	S	4,000	1,021	899	337	1,743
06 MATERIALS / SUPPLIES	S	3,940	1,006	886	332	1,717
08 MINOR EQUIP & FURNITURE	S	6,200	1,583	1,394	522	2,701
10 OTHER OPERATING	S	10,100	2,579	2,270	850	4,401
REVENUE - ANNUAL REGISTRATION FEE-LOBBY	D	-1,000	0	0	0	0
REVENUE - PARKING FORFEITS FINES	D	-150	0	0	0	0
REVENUE - REIMBURSED EXPENDITURES	D	-13,000	0	0	0	0
Subtotal - Services & Supplies		\$105,090	\$9,022	\$7,944	\$2,976	\$31,298
Department Cost Total		\$915,259	\$215,858	\$190,070	\$71,192	\$384,288
Adjustments to Cost						
03 CONTRACT SVCS - ELECTION CONTRACTS	D	-0	0	0	0	0
REVENUE - REIMBURSED EXPENDITURES	D	13,000	0	0	0	0
REVENUE - PARKING FORFEITS FINES	D	150	0	0	0	0
03 CONTRACT SVCS - LEGAL NOTICES	D	-68,000	0	0	0	0
CONTRACTS						
REVENUE - ANNUAL REGISTRATION FEE-LOBBY	D	1,000	0	0	0	0
Subtotal - Adjustments		-\$53,850	\$0	\$0	\$0	\$0
Total Costs After Adjustments		861,409	215,858	190,070	71,192	384,288

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 14: CITY CLERK 117

Description	Type	Amount	General Admin	Clerk	Open Records Requests	Support Services
General Admin Distribution			-215,858	65,160	24,406	126,292
Grand Total		\$861,409	\$0	\$255,231	\$95,598	\$510,580

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Salary)

Seq. 14: CITY CLERK 117

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Clerk	Open Records Requests	Support Services
1	City Hall (City 1)	\$9,520	\$0	\$2,874	\$1,076	\$5,570
	Subtotal - BUILDING DEPRECIATION	9,520	0	2,874	1,076	5,570
3	City Hall	33,121	2,527	10,761	4,031	20,856
	Subtotal - FACILITIES MAINT 532-31040	33,121	2,527	10,761	4,031	20,856
4	City 1	9,926	73	3,018	1,130	5,850
	Subtotal - PARKS BLDG MAINT 532-31130	9,926	73	3,018	1,130	5,850
5	Office of the Mayor	604	213	247	92	478
5	City Council	6,170	2,218	2,532	948	4,908
	Subtotal - MAYOR AND COUNCIL 101	6,774	2,432	2,779	1,041	5,386
6	Legal Services	44,372	20,728	19,651	7,361	38,088
	Subtotal - CITY ATTORNEY 103	44,372	20,728	19,651	7,361	38,088
9	Budget	1,320	229	468	175	907
	Subtotal - OMB 115-12000	1,320	229	468	175	907
10	Citywide Admin	1,538	364	574	215	1,113
	Subtotal - CITY MANAGER 115-12010	1,538	364	574	215	1,113
13	Performance	1,034	55	329	123	637
	Subtotal - PERFORMANCE OFFICE 115-12050	1,034	55	329	123	637
14	Clerk	0	363	109	41	212
14	Open Records Requests	0	295	89	33	172
	Subtotal - CITY CLERK 117	0	657	198	74	385
16	HR Services	0	6,353	1,918	718	3,717
16	Self Insurance Fund	0	777	235	88	455
	Subtotal - HUMAN RESOURCES 209	0	7,130	2,152	806	4,172
17	Financial Reporting	0	4,753	1,435	537	2,781
17	Treasury Management	0	429	130	49	251
17	Annual Audit	0	655	198	74	383
	Subtotal - OFFICE OF COMPTROLLER 210	0	5,837	1,762	660	3,415
18	Administration	0	1,852	559	209	1,084
18	Supply Chain Management	0	4,272	1,290	483	2,499
	Subtotal - PURCHASING 215	0	6,124	1,849	692	3,583
21	IT Services	0	43,371	13,092	4,904	25,375
21	Records Management	0	11,336	3,422	1,282	6,632
21	City-wide PC's	0	263	79	30	154
21	City-wide IT Contracts	0	63,370	19,129	7,165	37,076
21	Postage	0	12,422	3,750	1,405	7,268

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B. Incoming Costs (Default Spread Salary)

Seq. 14: CITY CLERK 117

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Clerk	Open Records Requests	Support Services
21	Mail Room	0	297	90	34	174
21	Wireless Communication	0	1,238	374	140	724
	Subtotal - INFORMATION TECHNOLOGY 239	0	132,298	39,936	14,958	77,403
48	General Expenses	0	524	158	59	306
48	Retirees Health Insurance	0	6,490	1,959	734	3,797
48	Property Insurance	0	1,588	479	180	929
48	Strategic Communications	0	2,233	674	253	1,307
48	General Liability Insurance	0	2,678	808	303	1,567
48	Urban Planning & Design	0	2,873	867	325	1,681
	Subtotal - NON-DEPARTMENTAL 999	0	16,385	4,946	1,853	9,587
Total Incoming		\$107,604	\$194,839	\$91,298	\$34,196	\$176,950
C. Total Allocated			\$1,163,853	\$346,529	\$129,794	\$687,530
				29.77%	11.15%	59.07%

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Allocation Details

Cost Pool 1: Clerk

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$2,719	\$0	\$2,719	\$0	\$2,719
5	MAYOR AND COUNCIL 101	28.07	0.44%	1,272	0	1,272	0	1,272
6	CITY ATTORNEY 103	42.50	0.67%	1,926	0	1,926	0	1,926
8	MUNICIPAL COURT 111	84.30	1.33%	3,820	0	3,820	803	4,623
9	OMB 115-12000	11.00	0.17%	499	0	499	0	499
10	CITY MANAGER 115-12010	9.00	0.14%	408	0	408	0	408
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	272	0	272	57	329
12	INTERNAL AUDIT 116-12030	8.00	0.13%	363	0	363	0	363
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	317	0	317	0	317
14	CITY CLERK 117	8.00	0.13%	363	0	363	0	363
15	TAX 206	23.00	0.36%	1,042	0	1,042	219	1,261
16	HUMAN RESOURCES 209	56.50	0.89%	2,561	0	2,561	538	3,099
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	1,858	0	1,858	391	2,249
18	PURCHASING 215	23.50	0.37%	1,065	0	1,065	224	1,289
19	ANIMAL SERVICES 225	170.00	2.68%	7,704	0	7,704	1,619	9,323
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	2,855	0	2,855	600	3,455
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	3,535	0	3,535	743	4,278
22	PLANNING & INSPECTIONS 280	121.00	1.91%	5,484	0	5,484	1,152	6,636
23	CODE ENFORCEMENT 290	37.00	0.58%	1,677	0	1,677	352	2,029
24	POLICE 321	1,301.00	20.49%	58,960	0	58,960	12,392	71,352
25	FIRE 322	965.00	15.20%	43,733	0	43,733	9,191	52,924
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	19,215	0	19,215	4,038	23,254
27	PUBLIC HEALTH 341	257.25	4.05%	11,658	0	11,658	2,450	14,109
28	PARKS & RECREATION 451	491.95	7.75%	22,295	0	22,295	4,686	26,980
29	ZOO 452	139.50	2.20%	6,322	0	6,322	1,329	7,651
30	LIBRARY 453	170.80	2.69%	7,740	0	7,740	1,627	9,367
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	2,878	0	2,878	605	3,483
33	COMM & HUMAN DEV 471	49.00	0.77%	2,221	0	2,221	467	2,687
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	1,065	0	1,065	224	1,289
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	3,807	0	3,807	800	4,607
36	PAVEMENT MGMT 532-32040	21.00	0.33%	952	0	952	200	1,152
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	1,360	0	1,360	286	1,645

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Allocation Details
Cost Pool 1: Clerk

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	363	0	363	76	439
39	STREET MAINTENANCE 532-32120	74.00	1.17%	3,354	0	3,354	705	4,058
40	FLEET 532-37020	83.00	1.31%	3,761	0	3,761	791	4,552
41	SUN METRO 560	526.50	8.29%	23,860	0	23,860	5,015	28,875
42	AVIATION 562	197.50	3.11%	8,950	0	8,950	1,881	10,832
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	3,365	0	3,365	707	4,072
48	NON-DEPARTMENTAL 999	16.00	0.25%	725	0	725	152	877
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	997	0	997	210	1,207
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	8,067	0	8,067	1,695	9,762
53	FIRE - ADMINISTRATION 322	272.00	4.28%	12,327	0	12,327	2,591	14,917
Subtotal		6,348.63	100.00%	\$287,713	\$0	\$287,713	\$58,815	\$346,529
Direct Bills						0		0
Total						\$287,713		\$346,529

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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Allocation Details

Cost Pool 2: Open Records Requests

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.44%	\$1,552	\$0	\$1,552	\$0	\$1,552
4	PARKS BLDG MAINT 532-31130	13,885,702	1.44%	1,552	0	1,552	0	1,552
5	MAYOR AND COUNCIL 101	2,278,320	0.24%	255	0	255	0	255
6	CITY ATTORNEY 103	7,202,908	0.75%	805	0	805	0	805
8	MUNICIPAL COURT 111	7,067,334	0.73%	790	0	790	169	959
9	OMB 115-12000	1,030,878	0.11%	115	0	115	0	115
10	CITY MANAGER 115-12010	858,015	0.09%	96	0	96	0	96
11	PUBLIC INFO OFFICE 115-12020	563,616	0.06%	63	0	63	13	76
12	INTERNAL AUDIT 116-12030	1,000,577	0.10%	112	0	112	0	112
13	PERFORMANCE OFFICE 115-12050	592,164	0.06%	66	0	66	0	66
14	CITY CLERK 117	2,636,903	0.27%	295	0	295	0	295
15	TAX 206	2,566,358	0.27%	287	0	287	61	348
16	HUMAN RESOURCES 209	79,103,251	8.21%	8,843	0	8,843	1,893	10,736
17	OFFICE OF COMPTROLLER 210	3,868,910	0.40%	433	0	433	93	525
18	PURCHASING 215	2,299,583	0.24%	257	0	257	55	312
19	ANIMAL SERVICES 225	15,059,305	1.56%	1,684	0	1,684	360	2,044
20	CAPITAL IMPROVEMENT 235	21,170,335	2.20%	2,367	0	2,367	507	2,873
21	INFORMATION TECHNOLOGY 239	28,030,706	2.91%	3,134	0	3,134	671	3,804
22	PLANNING & INSPECTIONS 280	10,222,417	1.06%	1,143	0	1,143	245	1,387
24	POLICE 321	182,112,227	18.89%	20,359	0	20,359	4,358	24,717
25	FIRE 322	122,618,177	12.72%	13,708	0	13,708	2,934	16,642
26	ENVIRONMENTAL SERVICES 334	43,581,953	4.52%	4,872	0	4,872	1,043	5,915
27	PUBLIC HEALTH 341	25,196,984	2.61%	2,817	0	2,817	603	3,420
28	PARKS & RECREATION 451	51,759,342	5.37%	5,786	0	5,786	1,239	7,025
29	ZOO 452	10,921,359	1.13%	1,221	0	1,221	261	1,482
30	LIBRARY 453	12,965,847	1.35%	1,449	0	1,449	310	1,760
31	MUSUEM & CULT AFFAIRS 454	9,628,479	1.00%	1,076	0	1,076	230	1,307
32	DESTINATION EL PASO 457	22,913,500	2.38%	2,562	0	2,562	548	3,110
33	COMM & HUMAN DEV 471	4,593,203	0.48%	513	0	513	110	623
34	ECONOMIC DEVELOPMENT 480	17,897,949	1.86%	2,001	0	2,001	428	2,429
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.29%	1,390	0	1,390	298	1,688
36	PAVEMENT MGMT 532-32040	4,230,760	0.44%	473	0	473	101	574

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Allocation Details

Cost Pool 2: Open Records Requests

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.20%	210	0	210	45	255
38	REAL ESTATE 532-32080	1,084,436	0.11%	121	0	121	26	147
39	STREET MAINTENANCE 532-32120	11,294,853	1.17%	1,263	0	1,263	270	1,533
40	FLEET 532-37020	20,500,419	2.13%	2,292	0	2,292	491	2,782
41	SUN METRO 560	67,037,988	6.95%	7,494	0	7,494	1,604	9,099
42	AVIATION 562	40,438,599	4.20%	4,521	0	4,521	968	5,488
43	INTERNATIONAL BRIDGES 564	9,325,450	0.97%	1,043	0	1,043	223	1,266
47	DOWNTOWN DEV CORP 710	24,975	0.00%	3	0	3	1	3
48	NON-DEPARTMENTAL 999	17,344,554	1.80%	1,939	0	1,939	415	2,354
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.51%	552	0	552	118	670
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.46%	2,652	0	2,652	568	3,219
53	FIRE - ADMINISTRATION 322	32,202,437	3.34%	3,600	0	3,600	771	4,371
Subtotal		963,963,175	100.00%	\$107,764	\$0	\$107,764	\$22,030	\$129,794
Direct Bills						0		0
Total						\$107,764		\$129,794

Allocation Basis Units: Operating expenditures per department, excl. MPO

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Allocation Details

Cost Pool 3: Support Services

Seq. 14: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	215,781	82.59%	\$473,676	\$0	\$473,676	\$0	\$473,676
22	PLANNING & INSPECTIONS 280	26,742	10.24%	58,703	0	58,703	67,012	125,715
24	POLICE 321	6,113	2.34%	13,419	0	13,419	15,318	28,737
27	PUBLIC HEALTH 341	5,348	2.05%	11,740	0	11,740	13,401	25,141
41	SUN METRO 560	7,288	2.79%	15,998	0	15,998	18,263	34,261
Subtotal		261,272	100.00%	\$573,536	\$0	\$573,536	\$113,994	\$687,530
Direct Bills						0		0
Total						\$573,536		\$687,530

Allocation Basis Units: Staffing cost per department

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Allocation Summary

Seq. 14: CITY CLERK 117

Seq #	Department Name	Clerk	Open Records Requests	Support Services	Total
3	FACILITIES MAINT 532-31040	\$2,719	\$1,552	\$0	\$4,271
4	PARKS BLDG MAINT 532-31130	0	1,552	0	1,552
5	MAYOR AND COUNCIL 101	1,272	255	473,676	475,203
6	CITY ATTORNEY 103	1,926	805	0	2,731
8	MUNICIPAL COURT 111	4,623	959	0	5,583
9	OMB 115-12000	499	115	0	614
10	CITY MANAGER 115-12010	408	96	0	504
11	PUBLIC INFO OFFICE 115-12020	329	76	0	406
12	INTERNAL AUDIT 116-12030	363	112	0	474
13	PERFORMANCE OFFICE 115-12050	317	66	0	383
14	CITY CLERK 117	363	295	0	657
15	TAX 206	1,261	348	0	1,610
16	HUMAN RESOURCES 209	3,099	10,736	0	13,835
17	OFFICE OF COMPTROLLER 210	2,249	525	0	2,774
18	PURCHASING 215	1,289	312	0	1,601
19	ANIMAL SERVICES 225	9,323	2,044	0	11,367
20	CAPITAL IMPROVEMENT 235	3,455	2,873	0	6,328
21	INFORMATION TECHNOLOGY 239	4,278	3,804	0	8,082
22	PLANNING & INSPECTIONS 280	6,636	1,387	125,715	133,738
23	CODE ENFORCEMENT 290	2,029	0	0	2,029
24	POLICE 321	71,352	24,717	28,737	124,806
25	FIRE 322	52,924	16,642	0	69,566
26	ENVIRONMENTAL SERVICES 334	23,254	5,915	0	29,169
27	PUBLIC HEALTH 341	14,109	3,420	25,141	42,669
28	PARKS & RECREATION 451	26,980	7,025	0	34,005
29	ZOO 452	7,651	1,482	0	9,133
30	LIBRARY 453	9,367	1,760	0	11,127
31	MUSUEM & CULT AFFAIRS 454	3,483	1,307	0	4,789
32	DESTINATION EL PASO 457	0	3,110	0	3,110
33	COMM & HUMAN DEV 471	2,687	623	0	3,311
34	ECONOMIC DEVELOPMENT 480	1,289	2,429	0	3,718
35	ENGR TRAFFIC-ST 532-32020	4,607	1,688	0	6,295
36	PAVEMENT MGMT 532-32040	1,152	574	0	1,726

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Allocation Summary

Seq. 14: CITY CLERK 117

Seq #	Department Name	Clerk	Open Records Requests	Support Services	Total
37	SAM ADMIN SUPPORT 532-32060	1,645	255	0	1,901
38	REAL ESTATE 532-32080	439	147	0	586
39	STREET MAINTENANCE 532-32120	4,058	1,533	0	5,591
40	FLEET 532-37020	4,552	2,782	0	7,334
41	SUN METRO 560	28,875	9,099	34,261	72,235
42	AVIATION 562	10,832	5,488	0	16,320
43	INTERNATIONAL BRIDGES 564	4,072	1,266	0	5,338
47	DOWNTOWN DEV CORP 710	0	3	0	3
48	NON-DEPARTMENTAL 999	877	2,354	0	3,232
50	POLICE - OFFICE OF THE CHIEF 321-21000	1,207	670	0	1,876
52	POLICE - ADMINISTRATIVE SERVICES 321	9,762	3,219	0	12,981
53	FIRE - ADMINISTRATION 322	14,917	4,371	0	19,288
Direct Bills		\$0	\$0	\$0	\$0
Total		\$346,529	\$129,794	\$687,530	\$1,163,853

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HUMAN RESOURCES 209

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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. General Fund costs are allocated based on the number of FTE'S per department, excluding MPO. Costs have been functionalized as follows:

- **HR SERVICES** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.
- **SELF INSURANCE FUND** - Costs have been allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 16: HUMAN RESOURCES 209

Description	Type	Amount	General Admin	HR Services	Self Insurance Fund
Personnel Costs					
Salaries	S1	\$5,101,125	\$0	\$2,190,309	\$2,910,816
	<i>Salary % Split</i>		<i>0.00%</i>	<i>42.94%</i>	<i>57.06%</i>
Fringe Benefits	P	4,811,302	0	752,343	4,058,958
Subtotal - Personnel Costs		\$9,912,427	\$0	\$2,942,652	\$6,969,775
Services & Supplies Cost					
03 CONTRACTUAL SVCS	P	68,806,516	0	332,370	68,474,146
04 INTERFUND SERVICES	P	4,730	0	3,980	750
05 LEASES	P	18,000	0	14,000	4,000
06 MATERIALS / SUPPLIES	P	44,121	0	31,771	12,350
08 MINOR EQUIP & FURNITURE	P	49,900	0	29,000	20,900
09 COMMUNICATIONS	P	25	0	0	25
10 OTHER OPERATING	P	1,235,750	0	1,223,700	12,050
12 TRANSFERS	D	3,090,788	0	0	0
13 CREDIT DIRECT COSTS	P	-75,493,996	0	0	-75,493,996
Subtotal - Services & Supplies		-\$2,244,165	\$0	\$1,634,821	-\$6,969,775
Department Cost Total		\$7,668,262	\$0	\$4,577,473	\$0
Adjustments to Cost					
12 TRANSFERS	D	-3,090,788	0	0	0
Subtotal - Adjustments		-\$3,090,788	\$0	\$0	\$0
Total Costs After Adjustments		4,577,473	0	4,577,473	0
General Admin Distribution			0	0	0
Grand Total		\$4,577,473	\$0	\$4,577,473	\$0

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B. Incoming Costs (Default Spread Salary)

Seq. 16: HUMAN RESOURCES 209

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Self Insurance Fund
1	City Hall (City 1)	\$39,268	\$0	\$16,861	\$22,407
1	Mulligan Building (City 2)	74,290	0	31,898	42,391
	Subtotal - BUILDING DEPRECIATION	113,558	0	48,759	64,799
3	City Hall	136,624	10,422	63,139	83,908
3	Mulligan Building	35,391	1,594	15,880	21,104
	Subtotal - FACILITIES MAINT 532-31040	172,015	12,017	79,019	105,013
4	City 1	40,943	300	17,709	23,534
4	City 2	20,052	147	8,673	11,526
	Subtotal - PARKS BLDG MAINT 532-31130	60,995	447	26,382	35,061
5	Office of the Mayor	4,266	1,507	2,479	3,294
5	City Council	185,098	66,545	108,050	143,593
	Subtotal - MAYOR AND COUNCIL 101	189,364	68,052	110,529	146,887
6	Legal Services	254,707	118,983	160,454	213,236
6	Outside Counsel	41,341	0	17,751	23,590
	Subtotal - CITY ATTORNEY 103	296,048	118,983	178,205	236,826
9	Budget	113,722	19,766	57,317	76,171
	Subtotal - OMB 115-12000	113,722	19,766	57,317	76,171
10	Citywide Admin	10,860	2,572	5,767	7,665
	Subtotal - CITY MANAGER 115-12010	10,860	2,572	5,767	7,665
12	Audit	105,698	6,791	48,300	64,188
	Subtotal - INTERNAL AUDIT 116-12030	105,698	6,791	48,300	64,188
13	Performance	7,303	386	3,302	4,388
	Subtotal - PERFORMANCE OFFICE 115-12050	7,303	386	3,302	4,388
14	Clerk	2,561	538	1,330	1,768
14	Open Records Requests	8,843	1,893	4,610	6,126
	Subtotal - CITY CLERK 117	11,404	2,431	5,940	7,894
16	HR Services	0	44,868	19,265	25,603
16	Self Insurance Fund	0	5,489	2,357	3,132
	Subtotal - HUMAN RESOURCES 209	0	50,358	21,622	28,735
17	Financial Reporting	0	142,590	61,225	81,365
17	Treasury Management	0	6,736	2,892	3,844
17	Annual Audit	0	19,637	8,432	11,205
	Subtotal - OFFICE OF COMPTROLLER 210	0	168,964	72,549	96,414
18	Administration	0	10,677	4,584	6,092
18	Supply Chain Management	0	24,627	10,574	14,053
	Subtotal - PURCHASING 215	0	35,304	15,159	20,145

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B. Incoming Costs (Default Spread Salary)

Seq. 16: HUMAN RESOURCES 209

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Self Insurance Fund
21	IT Services	0	297,279	127,645	169,634
21	Records Management	0	26,037	11,180	14,857
21	Strategic Innovation	0	28,001	12,023	15,978
21	City-wide PC's	0	1,857	797	1,060
21	City-wide IT Contracts	0	749,459	321,801	427,658
21	Postage	0	6,487	2,785	3,702
21	Mail Room	0	2,100	902	1,199
21	Wireless Communication	0	6,190	2,658	3,532
21	Phone & Internet - Citywide	0	40,371	17,334	23,037
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,157,783	497,126	660,657
48	General Expenses	0	797	342	455
48	Retirees Health Insurance	0	30,421	13,062	17,359
48	Property Insurance	0	11,886	5,104	6,783
48	Strategic Communications	0	15,773	6,773	9,000
48	General Liability Insurance	0	12,551	5,389	7,162
48	Urban Planning & Design	0	86,183	37,005	49,178
	Subtotal - NON-DEPARTMENTAL 999	0	157,610	67,674	89,936
Total Incoming		\$1,080,967	\$1,801,462	\$1,237,650	\$1,644,778
C. Total Allocated			\$7,459,902	\$5,815,124	\$1,644,778
				77.95%	22.05%

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Allocation Details
Cost Pool 1: HR Services

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$47,648	\$0	\$47,648	\$0	\$47,648
5	MAYOR AND COUNCIL 101	28.07	0.44%	22,295	0	22,295	0	22,295
6	CITY ATTORNEY 103	42.50	0.67%	33,750	0	33,750	0	33,750
8	MUNICIPAL COURT 111	84.30	1.33%	66,945	0	66,945	10,657	77,602
9	OMB 115-12000	11.00	0.17%	8,735	0	8,735	0	8,735
10	CITY MANAGER 115-12010	9.00	0.14%	7,147	0	7,147	0	7,147
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	4,765	0	4,765	759	5,523
12	INTERNAL AUDIT 116-12030	8.00	0.13%	6,353	0	6,353	0	6,353
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	5,559	0	5,559	0	5,559
14	CITY CLERK 117	8.00	0.13%	6,353	0	6,353	0	6,353
15	TAX 206	23.00	0.36%	18,265	0	18,265	2,908	21,173
16	HUMAN RESOURCES 209	56.50	0.89%	44,868	0	44,868	0	44,868
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	32,559	0	32,559	5,183	37,742
18	PURCHASING 215	23.50	0.37%	18,662	0	18,662	2,971	21,633
19	ANIMAL SERVICES 225	170.00	2.68%	135,002	0	135,002	21,491	156,493
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	50,030	0	50,030	7,964	57,994
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	61,942	0	61,942	9,861	71,803
22	PLANNING & INSPECTIONS 280	121.00	1.91%	96,089	0	96,089	15,297	111,386
23	CODE ENFORCEMENT 290	37.00	0.58%	29,383	0	29,383	4,678	34,060
24	POLICE 321	1,301.00	20.49%	1,033,160	0	1,033,160	164,472	1,197,632
25	FIRE 322	965.00	15.20%	766,333	0	766,333	121,995	888,328
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	336,710	0	336,710	53,602	390,312
27	PUBLIC HEALTH 341	257.25	4.05%	204,289	0	204,289	32,522	236,811
28	PARKS & RECREATION 451	491.95	7.75%	390,671	0	390,671	62,192	452,863
29	ZOO 452	139.50	2.20%	110,781	0	110,781	17,636	128,416
30	LIBRARY 453	170.80	2.69%	135,637	0	135,637	21,593	157,229
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	50,427	0	50,427	8,028	58,455
33	COMM & HUMAN DEV 471	49.00	0.77%	38,912	0	38,912	6,195	45,107
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	18,662	0	18,662	2,971	21,633
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	66,707	0	66,707	10,619	77,326
36	PAVEMENT MGMT 532-32040	21.00	0.33%	16,677	0	16,677	2,655	19,331
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	23,824	0	23,824	3,793	27,616

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Allocation Details
Cost Pool 1: HR Services

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	6,353	0	6,353	1,011	7,364
39	STREET MAINTENANCE 532-32120	74.00	1.17%	58,765	0	58,765	9,355	68,121
40	FLEET 532-37020	83.00	1.31%	65,913	0	65,913	10,493	76,405
41	SUN METRO 560	526.50	8.29%	418,108	0	418,108	66,560	484,668
42	AVIATION 562	197.50	3.11%	156,840	0	156,840	24,968	181,808
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	58,964	0	58,964	9,387	68,351
48	NON-DEPARTMENTAL 999	16.00	0.25%	12,706	0	12,706	2,023	14,729
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	17,471	0	17,471	2,781	20,252
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	141,355	0	141,355	22,503	163,857
53	FIRE - ADMINISTRATION 322	272.00	4.28%	216,003	0	216,003	34,386	250,389
Subtotal		6,348.63	100.00%	\$5,041,616	\$0	\$5,041,616	\$773,507	\$5,815,124
Direct Bills						0		0
Total						\$5,041,616		\$5,815,124

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

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Allocation Details

Cost Pool 2: Self Insurance Fund

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$5,830	\$0	\$5,830	\$0	\$5,830
5	MAYOR AND COUNCIL 101	28.07	0.44%	2,728	0	2,728	0	2,728
6	CITY ATTORNEY 103	42.50	0.67%	4,129	0	4,129	0	4,129
8	MUNICIPAL COURT 111	84.30	1.33%	8,190	0	8,190	14,163	22,353
9	OMB 115-12000	11.00	0.17%	1,069	0	1,069	0	1,069
10	CITY MANAGER 115-12010	9.00	0.14%	874	0	874	0	874
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	583	0	583	1,008	1,591
12	INTERNAL AUDIT 116-12030	8.00	0.13%	777	0	777	0	777
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	680	0	680	0	680
14	CITY CLERK 117	8.00	0.13%	777	0	777	0	777
15	TAX 206	23.00	0.36%	2,235	0	2,235	3,864	6,099
16	HUMAN RESOURCES 209	56.50	0.89%	5,489	0	5,489	0	5,489
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	3,984	0	3,984	6,888	10,872
18	PURCHASING 215	23.50	0.37%	2,283	0	2,283	3,948	6,231
19	ANIMAL SERVICES 225	170.00	2.68%	16,517	0	16,517	28,561	45,078
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	6,121	0	6,121	10,584	16,705
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	7,578	0	7,578	13,104	20,683
22	PLANNING & INSPECTIONS 280	121.00	1.91%	11,756	0	11,756	20,329	32,085
23	CODE ENFORCEMENT 290	37.00	0.58%	3,595	0	3,595	6,216	9,811
24	POLICE 321	1,301.00	20.49%	126,403	0	126,403	218,576	344,979
25	FIRE 322	965.00	15.20%	93,758	0	93,758	162,126	255,884
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	41,195	0	41,195	71,235	112,430
27	PUBLIC HEALTH 341	257.25	4.05%	24,994	0	24,994	43,220	68,214
28	PARKS & RECREATION 451	491.95	7.75%	47,797	0	47,797	82,651	130,448
29	ZOO 452	139.50	2.20%	13,554	0	13,554	23,437	36,990
30	LIBRARY 453	170.80	2.69%	16,595	0	16,595	28,695	45,290
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	6,170	0	6,170	10,668	16,838
33	COMM & HUMAN DEV 471	49.00	0.77%	4,761	0	4,761	8,232	12,993
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	2,283	0	2,283	3,948	6,231
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	8,161	0	8,161	14,113	22,274
36	PAVEMENT MGMT 532-32040	21.00	0.33%	2,040	0	2,040	3,528	5,568
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	2,915	0	2,915	5,040	7,955

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Allocation Details

Cost Pool 2: Self Insurance Fund

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	777	0	777	1,344	2,121
39	STREET MAINTENANCE 532-32120	74.00	1.17%	7,190	0	7,190	12,432	19,622
40	FLEET 532-37020	83.00	1.31%	8,064	0	8,064	13,945	22,009
41	SUN METRO 560	526.50	8.29%	51,154	0	51,154	88,455	139,609
42	AVIATION 562	197.50	3.11%	19,189	0	19,189	33,181	52,370
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	7,214	0	7,214	12,474	19,688
48	NON-DEPARTMENTAL 999	16.00	0.25%	1,555	0	1,555	2,688	4,243
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	2,137	0	2,137	3,696	5,834
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	17,294	0	17,294	29,905	47,199
53	FIRE - ADMINISTRATION 322	272.00	4.28%	26,427	0	26,427	45,698	72,125
Subtotal		6,348.63	100.00%	\$616,824	\$0	\$616,824	\$1,027,955	\$1,644,778
Direct Bills						0		0
Total						\$616,824		\$1,644,778

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

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Allocation Summary

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	HR Services	Self Insurance Fund	Total
3	FACILITIES MAINT 532-31040	\$47,648	\$5,830	\$53,477
5	MAYOR AND COUNCIL 101	22,295	2,728	25,023
6	CITY ATTORNEY 103	33,750	4,129	37,880
8	MUNICIPAL COURT 111	77,602	22,353	99,956
9	OMB 115-12000	8,735	1,069	9,804
10	CITY MANAGER 115-12010	7,147	874	8,022
11	PUBLIC INFO OFFICE 115-12020	5,523	1,591	7,114
12	INTERNAL AUDIT 116-12030	6,353	777	7,130
13	PERFORMANCE OFFICE 115-12050	5,559	680	6,239
14	CITY CLERK 117	6,353	777	7,130
15	TAX 206	21,173	6,099	27,271
16	HUMAN RESOURCES 209	44,868	5,489	50,358
17	OFFICE OF COMPTROLLER 210	37,742	10,872	48,614
18	PURCHASING 215	21,633	6,231	27,864
19	ANIMAL SERVICES 225	156,493	45,078	201,571
20	CAPITAL IMPROVEMENT 235	57,994	16,705	74,700
21	INFORMATION TECHNOLOGY 239	71,803	20,683	92,486
22	PLANNING & INSPECTIONS 280	111,386	32,085	143,471
23	CODE ENFORCEMENT 290	34,060	9,811	43,871
24	POLICE 321	1,197,632	344,979	1,542,612
25	FIRE 322	888,328	255,884	1,144,212
26	ENVIRONMENTAL SERVICES 334	390,312	112,430	502,742
27	PUBLIC HEALTH 341	236,811	68,214	305,024
28	PARKS & RECREATION 451	452,863	130,448	583,311
29	ZOO 452	128,416	36,990	165,407
30	LIBRARY 453	157,229	45,290	202,520
31	MUSUEM & CULT AFFAIRS 454	58,455	16,838	75,293
33	COMM & HUMAN DEV 471	45,107	12,993	58,100
34	ECONOMIC DEVELOPMENT 480	21,633	6,231	27,864
35	ENGR TRAFFIC-ST 532-32020	77,326	22,274	99,600
36	PAVEMENT MGMT 532-32040	19,331	5,568	24,900
37	SAM ADMIN SUPPORT 532-32060	27,616	7,955	35,571
38	REAL ESTATE 532-32080	7,364	2,121	9,486
39	STREET MAINTENANCE 532-32120	68,121	19,622	87,743

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Allocation Summary

Seq. 16: HUMAN RESOURCES 209

Seq #	Department Name	HR Services	Self Insurance Fund	Total
40	FLEET 532-37020	76,405	22,009	98,414
41	SUN METRO 560	484,668	139,609	624,277
42	AVIATION 562	181,808	52,370	234,178
43	INTERNATIONAL BRIDGES 564	68,351	19,688	88,039
48	NON-DEPARTMENTAL 999	14,729	4,243	18,971
50	POLICE - OFFICE OF THE CHIEF 321-21000	20,252	5,834	26,086
52	POLICE - ADMINISTRATIVE SERVICES 321	163,857	47,199	211,057
53	FIRE - ADMINISTRATION 322	250,389	72,125	322,514
Direct Bills		\$0	\$0	\$0
Total		\$5,815,124	\$1,644,778	\$7,459,902

City of El Paso, Texas
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OFFICE OF COMPTROLLER 210

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Nature and Extent of Services

The Office of the Comptroller provides fiscal management, financial reporting, administer treasury services, and provide grant accounting information to City Management and elected officials so they can make informed decisions regarding the provision of City services. Costs have been functionalized as follows:

- **FINANCIAL REPORTING** - Costs identified to this function are representative of personnel and operating expenditures to prepare financial reports for the City. These costs are allocated based on the actual operating expenditures per department.
- **GRANT ACCOUNTING** - Costs identified to this function are representative of personnel and operating expenditures to perform grant accounting functions for the City. These costs are allocated based on grant expenditures per department.
- **TREASURY MANAGEMENT** - Costs identified to this function are representative of personnel and operating expenditures to perform treasury management functions for the City. These costs are allocated based on the total pooled cash & investments per department.
- **ANNUAL AUDIT** - These costs are allocated based on the total operating expenditures per department. Tax, Airport, Sun Metro, ESD, and International Bridges have been excluded from this allocation as they pay directly for their portion of the annual audit.
- **ASSET MANAGEMENT** – Costs identified to this function are representative of personnel and operating expenditures to manage the physical assets of the City. These costs are allocated based upon equipment depreciation amounts per department.
- **CITY AUCTIONS & QUICK COPY CENTER** – Costs for these functions have been allocated to General Government / Unallowable.

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 17: OFFICE OF COMPTROLLER 210

Description	Type	Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
Personnel Costs							
Salaries	S1	\$2,781,056	\$0	\$1,170,764	\$927,071	\$413,933	\$0
	<i>Salary % Split</i>		<i>0.00%</i>	<i>42.10%</i>	<i>33.34%</i>	<i>14.88%</i>	<i>0.00%</i>
Fringe Benefits	P	949,903	0	392,210	313,327	138,008	0
Subtotal - Personnel Costs		\$3,730,959	\$0	\$1,562,974	\$1,240,398	\$551,940	\$0
Services & Supplies Cost							
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	P	20,000	0	20,000	0	0	0
03 CONTRACT SVCS - PROFESSIONAL SERVICES	P	200,000	0	0	0	0	200,000
04 INTERFUND SERVICES	P	4,500	0	1,000	0	0	0
05 LEASES	P	2,500	0	2,500	0	0	0
06 MATERIALS / SUPPLIES	P	32,584	0	23,000	0	0	0
09 COMMUNICATIONS	P	2,840	0	2,840	0	0	0
10 OTHER OPERATING	P	31,000	0	16,100	9,300	5,600	0
REVENUE - PROCEEDS-SALE OF USED EQUIP	P	-194,365	0	0	0	0	0
Subtotal - Services & Supplies		\$99,059	\$0	\$65,440	\$9,300	\$5,600	\$200,000
Department Cost Total		\$3,830,018	\$0	\$1,628,414	\$1,249,698	\$557,540	\$200,000
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		3,830,018	0	1,628,414	1,249,698	557,540	200,000
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,830,018	\$0	\$1,628,414	\$1,249,698	\$557,540	\$200,000

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 17: OFFICE OF COMPTROLLER 210

Description	Type	Amount	Asset Management	City Auctions	Quick Copy Center
Personnel Costs					
Salaries	S1	\$2,781,056	\$78,031	\$56,612	\$134,644
	<i>Salary % Split</i>		<i>2.81%</i>	<i>2.04%</i>	<i>4.84%</i>
Fringe Benefits	P	949,903	30,819	22,360	53,179
Subtotal - Personnel Costs		\$3,730,959	\$108,851	\$78,972	\$187,823
Services & Supplies Cost					
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	P	20,000	0	0	0
03 CONTRACT SVCS - PROFESSIONAL SERVICES	P	200,000	0	0	0
04 INTERFUND SERVICES	P	4,500	0	1,750	1,750
05 LEASES	P	2,500	0	0	0
06 MATERIALS / SUPPLIES	P	32,584	0	4,792	4,792
09 COMMUNICATIONS	P	2,840	0	0	0
10 OTHER OPERATING	P	31,000	0	0	0
REVENUE - PROCEEDS-SALE OF USED EQUIP	P	-194,365	0	-194,365	0
Subtotal - Services & Supplies		\$99,059	\$0	-\$187,823	\$6,542
Department Cost Total		\$3,830,018	\$108,851	-\$108,851	\$194,365
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		3,830,018	108,851	-108,851	194,365
General Admin Distribution			0	0	0
Grand Total		\$3,830,018	\$108,851	-\$108,851	\$194,365

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
1	City Hall (City 1)	\$48,788	\$0	\$20,539	\$16,264	\$7,262	\$0
	Subtotal - BUILDING DEPRECIATION	48,788	0	20,539	16,264	7,262	0
2	Depreciation	4,305	0	1,812	1,435	641	0
	Subtotal - EQUIPMENT DEPRECIATION	4,305	0	1,812	1,435	641	0
3	City Hall	169,745	12,949	76,910	60,902	27,192	0
	Subtotal - FACILITIES MAINT 532-31040	169,745	12,949	76,910	60,902	27,192	0
4	City 1	50,869	373	21,572	17,082	7,627	0
	Subtotal - PARKS BLDG MAINT 532-31130	50,869	373	21,572	17,082	7,627	0
5	Office of the Mayor	3,096	1,093	1,763	1,396	623	0
5	City Council	9,053	3,255	5,181	4,103	1,832	0
	Subtotal - MAYOR AND COUNCIL 101	12,149	4,348	6,945	5,499	2,455	0
6	Legal Services	78,786	36,804	48,660	38,532	17,204	0
	Subtotal - CITY ATTORNEY 103	78,786	36,804	48,660	38,532	17,204	0
9	Budget	5,873	1,021	2,902	2,298	1,026	0
	Subtotal - OMB 115-12000	5,873	1,021	2,902	2,298	1,026	0
10	Citywide Admin	7,881	1,867	4,103	3,249	1,451	0
	Subtotal - CITY MANAGER 115-12010	7,881	1,867	4,103	3,249	1,451	0
12	Audit	218,120	14,013	97,723	77,382	34,551	0
	Subtotal - INTERNAL AUDIT 116-12030	218,120	14,013	97,723	77,382	34,551	0
13	Performance	5,300	280	2,349	1,860	830	0
	Subtotal - PERFORMANCE OFFICE 115-12050	5,300	280	2,349	1,860	830	0
14	Clerk	1,858	391	947	750	335	0
14	Open Records Requests	433	93	221	175	78	0
	Subtotal - CITY CLERK 117	2,291	483	1,168	925	413	0
16	HR Services	32,559	5,183	15,889	12,582	5,618	0
16	Self Insurance Fund	3,984	6,888	4,577	3,624	1,618	0
	Subtotal - HUMAN RESOURCES 209	36,543	12,071	20,466	16,206	7,236	0
17	Financial Reporting	0	6,974	2,936	2,325	1,038	0
17	Treasury Management	0	70,336	29,610	23,447	10,469	0
17	Annual Audit	0	960	404	320	143	0
17	Asset Management	0	16	7	5	2	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	78,286	32,957	26,097	11,652	0
18	Administration	0	5,447	2,293	1,816	811	0
18	Supply Chain Management	0	12,565	5,289	4,188	1,870	0
	Subtotal - PURCHASING 215	0	18,012	7,583	6,004	2,681	0
21	IT Services	0	199,622	84,037	66,545	29,712	0

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
21	Records Management	0	1,224	515	408	182	0
21	GIS	0	951	400	317	142	0
21	City-wide PC's	0	1,348	567	449	201	0
21	City-wide IT Contracts	0	278,915	117,417	92,977	41,514	0
21	Postage	0	10,353	4,358	3,451	1,541	0
21	Mail Room	0	1,524	642	508	227	0
21	Wireless Communication	0	6,190	2,606	2,063	921	0
21	Phone & Internet - Citywide	0	17,598	7,408	5,866	2,619	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	517,724	217,951	172,584	77,058	0
48	General Expenses	0	741	312	247	110	0
48	Retirees Health Insurance	0	28,392	11,953	9,465	4,226	0
48	Property Insurance	0	8,139	3,426	2,713	1,211	0
48	Strategic Communications	0	11,446	4,818	3,815	1,704	0
48	General Liability Insurance	0	11,714	4,931	3,905	1,744	0
48	Urban Planning & Design	0	4,215	1,774	1,405	627	0
	Subtotal - NON-DEPARTMENTAL 999	0	64,648	27,215	21,551	9,622	0
Total Incoming		\$640,647	\$762,879	\$590,854	\$467,869	\$208,901	\$0
C. Total Allocated			\$5,233,544	\$2,219,268	\$1,717,567	\$766,442	\$200,000
				42.40%	32.82%	14.64%	3.82%

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Asset Management	City Auctions	Quick Copy Center
1	City Hall (City 1)	\$48,788	\$0	\$1,369	\$993	\$2,362
	Subtotal - BUILDING DEPRECIATION	48,788	0	1,369	993	2,362
2	Depreciation	4,305	0	121	88	208
	Subtotal - EQUIPMENT DEPRECIATION	4,305	0	121	88	208
3	City Hall	169,745	12,949	5,126	3,719	8,845
	Subtotal - FACILITIES MAINT 532-31040	169,745	12,949	5,126	3,719	8,845
4	City 1	50,869	373	1,438	1,043	2,481
	Subtotal - PARKS BLDG MAINT 532-31130	50,869	373	1,438	1,043	2,481
5	Office of the Mayor	3,096	1,093	118	85	203
5	City Council	9,053	3,255	345	251	596
	Subtotal - MAYOR AND COUNCIL 101	12,149	4,348	463	336	799
6	Legal Services	78,786	36,804	3,243	2,353	5,596
	Subtotal - CITY ATTORNEY 103	78,786	36,804	3,243	2,353	5,596
9	Budget	5,873	1,021	193	140	334
	Subtotal - OMB 115-12000	5,873	1,021	193	140	334
10	Citywide Admin	7,881	1,867	273	198	472
	Subtotal - CITY MANAGER 115-12010	7,881	1,867	273	198	472
12	Audit	218,120	14,013	6,513	4,725	11,239
	Subtotal - INTERNAL AUDIT 116-12030	218,120	14,013	6,513	4,725	11,239
13	Performance	5,300	280	157	114	270
	Subtotal - PERFORMANCE OFFICE 115-12050	5,300	280	157	114	270
14	Clerk	1,858	391	63	46	109
14	Open Records Requests	433	93	15	11	25
	Subtotal - CITY CLERK 117	2,291	483	78	56	134
16	HR Services	32,559	5,183	1,059	768	1,827
16	Self Insurance Fund	3,984	6,888	305	221	526
	Subtotal - HUMAN RESOURCES 209	36,543	12,071	1,364	990	2,354
17	Financial Reporting	0	6,974	196	142	338
17	Treasury Management	0	70,336	1,974	1,432	3,405
17	Annual Audit	0	960	27	20	47
17	Asset Management	0	16	0	0	1
	Subtotal - OFFICE OF COMPTROLLER 210	0	78,286	2,197	1,594	3,790
18	Administration	0	5,447	153	111	264
18	Supply Chain Management	0	12,565	353	256	608
	Subtotal - PURCHASING 215	0	18,012	505	367	872
21	IT Services	0	199,622	5,601	4,064	9,665
21	Records Management	0	1,224	34	25	59

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B. Incoming Costs (Default Spread Salary)

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Asset Management	City Auctions	Quick Copy Center
21	GIS	0	951	27	19	46
21	City-wide PC's	0	1,348	38	27	65
21	City-wide IT Contracts	0	278,915	7,826	5,678	13,504
21	Postage	0	10,353	290	211	501
21	Mail Room	0	1,524	43	31	74
21	Wireless Communication	0	6,190	174	126	300
21	Phone & Internet - Citywide	0	17,598	494	358	852
	Subtotal - INFORMATION TECHNOLOGY 239	0	517,724	14,526	10,539	25,065
48	General Expenses	0	741	21	15	36
48	Retirees Health Insurance	0	28,392	797	578	1,375
48	Property Insurance	0	8,139	228	166	394
48	Strategic Communications	0	11,446	321	233	554
48	General Liability Insurance	0	11,714	329	238	567
48	Urban Planning & Design	0	4,215	118	86	204
	Subtotal - NON-DEPARTMENTAL 999	0	64,648	1,814	1,316	3,130
Total Incoming		\$640,647	\$762,879	\$39,380	\$28,571	\$67,951
C. Total Allocated			\$5,233,544	\$148,231	-\$80,280	\$262,316
				2.83%	-1.53%	5.01%

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Allocation Details

Cost Pool 1: Financial Reporting

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.32%	\$25,019	\$0	\$25,019	\$0	\$25,019
4	PARKS BLDG MAINT 532-31130	13,885,702	1.32%	25,030	0	25,030	0	25,030
5	MAYOR AND COUNCIL 101	2,278,320	0.22%	4,107	0	4,107	0	4,107
6	CITY ATTORNEY 103	7,202,908	0.68%	12,984	0	12,984	0	12,984
8	MUNICIPAL COURT 111	7,067,334	0.67%	12,739	0	12,739	2,449	15,189
9	OMB 115-12000	1,030,878	0.10%	1,858	0	1,858	0	1,858
10	CITY MANAGER 115-12010	858,015	0.08%	1,547	0	1,547	0	1,547
11	PUBLIC INFO OFFICE 115-12020	563,616	0.05%	1,016	0	1,016	195	1,211
12	INTERNAL AUDIT 116-12030	1,000,577	0.10%	1,804	0	1,804	0	1,804
13	PERFORMANCE OFFICE 115-12050	592,164	0.06%	1,067	0	1,067	0	1,067
14	CITY CLERK 117	2,636,903	0.25%	4,753	0	4,753	0	4,753
15	TAX 206	2,566,358	0.24%	4,626	0	4,626	889	5,515
16	HUMAN RESOURCES 209	79,103,251	7.51%	142,590	0	142,590	0	142,590
17	OFFICE OF COMPTROLLER 210	3,868,910	0.37%	6,974	0	6,974	0	6,974
18	PURCHASING 215	2,299,583	0.22%	4,145	0	4,145	797	4,942
19	ANIMAL SERVICES 225	15,059,305	1.43%	27,146	0	27,146	5,219	32,365
20	CAPITAL IMPROVEMENT 235	21,170,335	2.01%	38,161	0	38,161	7,337	45,498
21	INFORMATION TECHNOLOGY 239	28,030,706	2.66%	50,528	0	50,528	9,715	60,242
22	PLANNING & INSPECTIONS 280	10,222,417	0.97%	18,427	0	18,427	3,543	21,970
24	POLICE 321	182,112,227	17.29%	328,272	0	328,272	63,115	391,387
25	FIRE 322	122,618,177	11.64%	221,029	0	221,029	42,496	263,525
26	ENVIRONMENTAL SERVICES 334	43,581,953	4.14%	78,560	0	78,560	15,104	93,664
27	PUBLIC HEALTH 341	25,196,984	2.39%	45,420	0	45,420	8,733	54,152
28	PARKS & RECREATION 451	51,759,342	4.92%	93,300	0	93,300	17,938	111,239
29	ZOO 452	10,921,359	1.04%	19,687	0	19,687	3,785	23,472
30	LIBRARY 453	12,965,847	1.23%	23,372	0	23,372	4,494	27,866
31	MUSEUM & CULT AFFAIRS 454	9,628,479	0.91%	17,356	0	17,356	3,337	20,693
32	DESTINATION EL PASO 457	22,913,500	2.18%	41,303	0	41,303	7,941	49,245
33	COMM & HUMAN DEV 471	4,593,203	0.44%	8,280	0	8,280	1,592	9,872
34	ECONOMIC DEVELOPMENT 480	17,897,949	1.70%	32,263	0	32,263	6,203	38,465
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.18%	22,418	0	22,418	4,310	26,728
36	PAVEMENT MGMT 532-32040	4,230,760	0.40%	7,626	0	7,626	1,466	9,093

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Cost Pool 1: Financial Reporting

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.18%	3,393	0	3,393	652	4,045
38	REAL ESTATE 532-32080	1,084,436	0.10%	1,955	0	1,955	376	2,331
39	STREET MAINTENANCE 532-32120	11,294,853	1.07%	20,360	0	20,360	3,914	24,274
40	FLEET 532-37020	20,500,419	1.95%	36,954	0	36,954	7,105	44,059
41	SUN METRO 560	67,037,988	6.37%	120,841	0	120,841	23,234	144,075
42	AVIATION 562	40,438,599	3.84%	72,894	0	72,894	14,015	86,909
43	INTERNATIONAL BRIDGES 564	9,325,450	0.89%	16,810	0	16,810	3,232	20,042
44	METROPOLITAN PLANNING ORG 568	4,629,737	0.44%	8,345	0	8,345	1,605	9,950
45	EMPLOYEES PENSION 600	84,404,213	8.02%	152,145	0	152,145	29,252	181,398
47	DOWNTOWN DEV CORP 710	24,975	0.00%	45	0	45	9	54
48	NON-DEPARTMENTAL 999	17,344,554	1.65%	31,265	0	31,265	6,011	37,276
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.47%	8,896	0	8,896	1,710	10,607
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.25%	42,754	0	42,754	8,220	50,975
53	FIRE - ADMINISTRATION 322	32,202,437	3.06%	58,048	0	58,048	11,161	69,208
Subtotal		1,052,997,125	100.00%	\$1,898,113	\$0	\$1,898,113	\$321,156	\$2,219,268
Direct Bills							0	0
Total						\$1,898,113	\$321,156	\$2,219,268

Allocation Basis Units: Operating expenditures per department, including Employee Pension

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Cost Pool 2: Grant Accounting

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20	CAPITAL IMPROVEMENT 235	6,149,677.00	5.48%	\$80,182	\$0	\$80,182	\$13,935	\$94,118
21	INFORMATION TECHNOLOGY 239	1,701.00	0.00%	22	0	22	4	26
24	POLICE 321	14,105,222.00	12.57%	183,910	0	183,910	31,963	215,873
25	FIRE 322	5,084,593.00	4.53%	66,295	0	66,295	11,522	77,817
26	ENVIRONMENTAL SERVICES 334	725,411.00	0.65%	9,458	0	9,458	1,644	11,102
27	PUBLIC HEALTH 341	13,691,215.00	12.20%	178,512	0	178,512	31,025	209,537
30	LIBRARY 453	121,327.00	0.11%	1,582	0	1,582	275	1,857
31	MUSUEM & CULT AFFAIRS 454	90,497.00	0.08%	1,180	0	1,180	205	1,385
33	COMM & HUMAN DEV 471	12,774,692.00	11.38%	166,562	0	166,562	28,948	195,510
41	SUN METRO 560	29,563,550.00	26.34%	385,463	0	385,463	66,992	452,454
42	AVIATION 562	28,914,033.00	25.76%	376,994	0	376,994	65,520	442,514
49	OTHER	1,004,597.43	0.90%	13,098	0	13,098	2,276	15,375
Subtotal		112,226,515.43	100.00%	\$1,463,260	\$0	\$1,463,260	\$254,307	\$1,717,567
Direct Bills						0		0
Total						\$1,463,260		\$1,717,567

Allocation Basis Units: Grant expenditures per department

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Cost Pool 3: Treasury Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	99,012.20	0.26%	\$1,679	\$0	\$1,679	\$0	\$1,679
4	PARKS BLDG MAINT 532-31130	133,337.70	0.35%	2,261	0	2,261	0	2,261
5	MAYOR AND COUNCIL 101	28,923.43	0.08%	490	0	490	0	490
6	CITY ATTORNEY 103	68,682.52	0.18%	1,164	0	1,164	0	1,164
8	MUNICIPAL COURT 111	79,254.14	0.21%	1,344	0	1,344	268	1,612
9	OMB 115-12000	9,899.02	0.03%	168	0	168	0	168
10	CITY MANAGER 115-12010	8,239.10	0.02%	140	0	140	0	140
11	PUBLIC INFO OFFICE 115-12020	5,373.38	0.01%	91	0	91	18	109
12	INTERNAL AUDIT 116-12030	9,608.06	0.02%	163	0	163	0	163
13	PERFORMANCE OFFICE 115-12050	5,686.27	0.01%	96	0	96	0	96
14	CITY CLERK 117	25,320.91	0.07%	429	0	429	0	429
15	TAX 206	7,971,671.50	20.70%	135,158	0	135,158	26,961	162,119
16	HUMAN RESOURCES 209	397,310.51	1.03%	6,736	0	6,736	0	6,736
17	OFFICE OF COMPTROLLER 210	4,148,442.05	10.77%	70,336	0	70,336	0	70,336
18	PURCHASING 215	29,025.52	0.08%	492	0	492	98	590
19	ANIMAL SERVICES 225	2,978.19	0.01%	50	0	50	10	61
20	CAPITAL IMPROVEMENT 235	69,923.07	0.18%	1,186	0	1,186	236	1,422
21	INFORMATION TECHNOLOGY 239	258,206.29	0.67%	4,378	0	4,378	873	5,251
22	PLANNING & INSPECTIONS 280	84,493.78	0.22%	1,433	0	1,433	286	1,718
24	POLICE 321	4,614,584.14	11.98%	78,239	0	78,239	15,607	93,846
25	FIRE 322	1,195,545.43	3.10%	20,270	0	20,270	4,043	24,314
26	ENVIRONMENTAL SERVICES 334	895,120.68	2.32%	15,177	0	15,177	3,027	18,204
27	PUBLIC HEALTH 341	301,054.23	0.78%	5,104	0	5,104	1,018	6,122
28	PARKS & RECREATION 451	518,927.37	1.35%	8,798	0	8,798	1,755	10,553
29	ZOO 452	151,301.88	0.39%	2,565	0	2,565	512	3,077
30	LIBRARY 453	331,960.85	0.86%	5,628	0	5,628	1,123	6,751
31	MUSEUM & CULT AFFAIRS 454	814,351.09	2.11%	13,807	0	13,807	2,754	16,561
32	DESTINATION EL PASO 457	86,290.56	0.22%	1,463	0	1,463	292	1,755
33	COMM & HUMAN DEV 471	301,875.34	0.78%	5,118	0	5,118	1,021	6,139
35	ENGR TRAFFIC-ST 532-32020	119,423.12	0.31%	2,025	0	2,025	404	2,429
36	PAVEMENT MGMT 532-32040	11,752.96	0.03%	199	0	199	40	239
37	SAM ADMIN SUPPORT 532-32060	15,362.25	0.04%	260	0	260	52	312

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Cost Pool 3: Treasury Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	10,413.32	0.03%	177	0	177	35	212
39	STREET MAINTENANCE 532-32120	309,204.46	0.80%	5,242	0	5,242	1,046	6,288
40	FLEET 532-37020	42,569.16	0.11%	722	0	722	144	866
41	SUN METRO 560	1,158,283.49	3.01%	19,638	0	19,638	3,917	23,556
42	AVIATION 562	718,826.65	1.87%	12,188	0	12,188	2,431	14,619
43	INTERNATIONAL BRIDGES 564	289,354.98	0.75%	4,906	0	4,906	979	5,885
44	METROPOLITAN PLANNING ORG 568	0.00	0.00%	0	0	0	0	0
45	EMPLOYEES PENSION 600	331,649.23	0.86%	5,623	0	5,623	1,122	6,745
48	NON-DEPARTMENTAL 999	153,701.22	0.40%	2,606	0	2,606	520	3,126
49	OTHER	12,127,125.18	31.49%	205,613	0	205,613	41,014	246,627
50	POLICE - OFFICE OF THE CHIEF 321-21000	35,651.31	0.09%	604	0	604	121	725
52	POLICE - ADMINISTRATIVE SERVICES 321	221,360.99	0.57%	3,753	0	3,753	749	4,502
53	FIRE - ADMINISTRATION 322	316,882.13	0.82%	5,373	0	5,373	1,072	6,444
Subtotal		38,507,959.67	100.00%	\$652,895	\$0	\$652,895	\$113,547	\$766,442
Direct Bills							0	0
Total						\$652,895		\$766,442

Allocation Basis Units: Pooled cash & investments per department

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Allocation Details
Cost Pool 4: Annual Audit

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.72%	\$3,446	\$0	\$3,446	\$0	\$3,446
4	PARKS BLDG MAINT 532-31130	13,885,702	1.72%	3,447	0	3,447	0	3,447
5	MAYOR AND COUNCIL 101	2,278,320	0.28%	566	0	566	0	566
6	CITY ATTORNEY 103	7,202,908	0.89%	1,788	0	1,788	0	1,788
8	MUNICIPAL COURT 111	7,067,334	0.88%	1,754	0	1,754	0	1,754
9	OMB 115-12000	1,030,878	0.13%	256	0	256	0	256
10	CITY MANAGER 115-12010	858,015	0.11%	213	0	213	0	213
11	PUBLIC INFO OFFICE 115-12020	563,616	0.07%	140	0	140	0	140
12	INTERNAL AUDIT 116-12030	1,000,577	0.12%	248	0	248	0	248
13	PERFORMANCE OFFICE 115-12050	592,164	0.07%	147	0	147	0	147
14	CITY CLERK 117	2,636,903	0.33%	655	0	655	0	655
16	HUMAN RESOURCES 209	79,103,251	9.82%	19,637	0	19,637	0	19,637
17	OFFICE OF COMPTROLLER 210	3,868,910	0.48%	960	0	960	0	960
18	PURCHASING 215	2,299,583	0.29%	571	0	571	0	571
19	ANIMAL SERVICES 225	15,059,305	1.87%	3,738	0	3,738	0	3,738
20	CAPITAL IMPROVEMENT 235	21,170,335	2.63%	5,256	0	5,256	0	5,256
21	INFORMATION TECHNOLOGY 239	28,030,706	3.48%	6,959	0	6,959	0	6,959
22	PLANNING & INSPECTIONS 280	10,222,417	1.27%	2,538	0	2,538	0	2,538
24	POLICE 321	182,112,227	22.60%	45,209	0	45,209	0	45,209
25	FIRE 322	122,618,177	15.22%	30,440	0	30,440	0	30,440
27	PUBLIC HEALTH 341	25,196,984	3.13%	6,255	0	6,255	0	6,255
28	PARKS & RECREATION 451	51,759,342	6.42%	12,849	0	12,849	0	12,849
29	ZOO 452	10,921,359	1.36%	2,711	0	2,711	0	2,711
30	LIBRARY 453	12,965,847	1.61%	3,219	0	3,219	0	3,219
31	MUSUEM & CULT AFFAIRS 454	9,628,479	1.20%	2,390	0	2,390	0	2,390
32	DESTINATION EL PASO 457	22,913,500	2.84%	5,688	0	5,688	0	5,688
33	COMM & HUMAN DEV 471	4,593,203	0.57%	1,140	0	1,140	0	1,140
34	ECONOMIC DEVELOPMENT 480	17,897,949	2.22%	4,443	0	4,443	0	4,443
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.54%	3,087	0	3,087	0	3,087
36	PAVEMENT MGMT 532-32040	4,230,760	0.53%	1,050	0	1,050	0	1,050
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.23%	467	0	467	0	467
38	REAL ESTATE 532-32080	1,084,436	0.13%	269	0	269	0	269

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Cost Pool 4: Annual Audit

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	STREET MAINTENANCE 532-32120	11,294,853	1.40%	2,804	0	2,804	0	2,804
40	FLEET 532-37020	20,500,419	2.54%	5,089	0	5,089	0	5,089
44	METROPOLITAN PLANNING ORG 568	4,629,737	0.57%	1,149	0	1,149	0	1,149
47	DOWNTOWN DEV CORP 710	24,975	0.00%	6	0	6	0	6
48	NON-DEPARTMENTAL 999	17,344,554	2.15%	4,306	0	4,306	0	4,306
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.61%	1,225	0	1,225	0	1,225
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.94%	5,888	0	5,888	0	5,888
53	FIRE - ADMINISTRATION 322	32,202,437	4.00%	7,994	0	7,994	0	7,994
Subtotal		805,642,564	100.00%	\$200,000	\$0	\$200,000	\$0	\$200,000
Direct Bills							0	0
Total						\$200,000		\$200,000

Allocation Basis Units: Operating expenditures per department, excl. Tax, Airport, Sun Metro, ESD, & Int'l Bridges

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Allocation Details

Cost Pool 5: Asset Management

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	196,241.42	0.57%	\$718	\$0	\$718	\$0	\$718
8	MUNICIPAL COURT 111	11,231.36	0.03%	41	0	41	7	48
10	CITY MANAGER 115-12010	11,591.07	0.03%	42	0	42	0	42
15	TAX 206	4,251.56	0.01%	16	0	16	3	18
17	OFFICE OF COMPTROLLER 210	4,305.00	0.01%	16	0	16	0	16
19	ANIMAL SERVICES 225	63,621.61	0.18%	233	0	233	40	272
20	CAPITAL IMPROVEMENT 235	3,825,372.04	11.03%	13,987	0	13,987	2,375	16,362
21	INFORMATION TECHNOLOGY 239	1,690,811.56	4.87%	6,182	0	6,182	1,050	7,232
22	PLANNING & INSPECTIONS 280	134,775.80	0.39%	493	0	493	84	576
24	POLICE 321	2,627,295.01	7.57%	9,606	0	9,606	1,631	11,238
25	FIRE 322	4,145,627.79	11.95%	15,158	0	15,158	2,574	17,732
26	ENVIRONMENTAL SERVICES 334	8,885,874.99	25.62%	32,490	0	32,490	5,517	38,007
27	PUBLIC HEALTH 341	479,274.47	1.38%	1,752	0	1,752	298	2,050
28	PARKS & RECREATION 451	1,004,833.02	2.90%	3,674	0	3,674	624	4,298
29	ZOO 452	61,195.22	0.18%	224	0	224	38	262
30	LIBRARY 453	134,718.54	0.39%	493	0	493	84	576
31	MUSEUM & CULT AFFAIRS 454	63,084.46	0.18%	231	0	231	39	270
32	DESTINATION EL PASO 457	335,885.19	0.97%	1,228	0	1,228	209	1,437
35	ENGR TRAFFIC-ST 532-32020	87,308.31	0.25%	319	0	319	54	373
36	PAVEMENT MGMT 532-32040	12,217.53	0.04%	45	0	45	8	52
39	STREET MAINTENANCE 532-32120	1,181,789.86	3.41%	4,321	0	4,321	734	5,055
40	FLEET 532-37020	1,448,450.95	4.18%	5,296	0	5,296	899	6,195
41	SUN METRO 560	6,953,689.32	20.05%	25,425	0	25,425	4,318	29,743
42	AVIATION 562	874,972.67	2.52%	3,199	0	3,199	543	3,742
43	INTERNATIONAL BRIDGES 564	97,469.57	0.28%	356	0	356	61	417
48	NON-DEPARTMENTAL 999	44,662.20	0.13%	163	0	163	28	191
49	OTHER	305,799.45	0.88%	1,118	0	1,118	190	1,308
Subtotal		34,686,349.97	100.00%	\$126,826	\$0	\$126,826	\$21,405	\$148,231
Direct Bills							0	0
Total						\$126,826		\$148,231

Allocation Basis Units: Equipment depreciation per department

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Allocation Details
Cost Pool 6: City Auctions

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	-\$95,810	\$0	-\$95,810	\$15,530	-\$80,280
Subtotal		100	100.00%	-\$95,810	\$0	-\$95,810	\$15,530	-\$80,280
Direct Bills						0		0
Total						-\$95,810		-\$80,280

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Details

Cost Pool 7: Quick Copy Center

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$225,382	\$0	\$225,382	\$36,935	\$262,316
Subtotal		100	100.00%	\$225,382	\$0	\$225,382	\$36,935	\$262,316
Direct Bills						0		0
Total						\$225,382		\$262,316

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions
3	FACILITIES MAINT 532-31040	\$25,019	\$0	\$1,679	\$3,446	\$718	\$0
4	PARKS BLDG MAINT 532-31130	25,030	0	2,261	3,447	0	0
5	MAYOR AND COUNCIL 101	4,107	0	490	566	0	0
6	CITY ATTORNEY 103	12,984	0	1,164	1,788	0	0
8	MUNICIPAL COURT 111	15,189	0	1,612	1,754	48	0
9	OMB 115-12000	1,858	0	168	256	0	0
10	CITY MANAGER 115-12010	1,547	0	140	213	42	0
11	PUBLIC INFO OFFICE 115-12020	1,211	0	109	140	0	0
12	INTERNAL AUDIT 116-12030	1,804	0	163	248	0	0
13	PERFORMANCE OFFICE 115-12050	1,067	0	96	147	0	0
14	CITY CLERK 117	4,753	0	429	655	0	0
15	TAX 206	5,515	0	162,119	0	18	0
16	HUMAN RESOURCES 209	142,590	0	6,736	19,637	0	0
17	OFFICE OF COMPTROLLER 210	6,974	0	70,336	960	16	0
18	PURCHASING 215	4,942	0	590	571	0	0
19	ANIMAL SERVICES 225	32,365	0	61	3,738	272	0
20	CAPITAL IMPROVEMENT 235	45,498	94,118	1,422	5,256	16,362	0
21	INFORMATION TECHNOLOGY 239	60,242	26	5,251	6,959	7,232	0
22	PLANNING & INSPECTIONS 280	21,970	0	1,718	2,538	576	0
24	POLICE 321	391,387	215,873	93,846	45,209	11,238	0
25	FIRE 322	263,525	77,817	24,314	30,440	17,732	0
26	ENVIRONMENTAL SERVICES 334	93,664	11,102	18,204	0	38,007	0
27	PUBLIC HEALTH 341	54,152	209,537	6,122	6,255	2,050	0
28	PARKS & RECREATION 451	111,239	0	10,553	12,849	4,298	0
29	ZOO 452	23,472	0	3,077	2,711	262	0
30	LIBRARY 453	27,866	1,857	6,751	3,219	576	0
31	MUSUEM & CULT AFFAIRS 454	20,693	1,385	16,561	2,390	270	0
32	DESTINATION EL PASO 457	49,245	0	1,755	5,688	1,437	0
33	COMM & HUMAN DEV 471	9,872	195,510	6,139	1,140	0	0
34	ECONOMIC DEVELOPMENT 480	38,465	0	0	4,443	0	0
35	ENGR TRAFFIC-ST 532-32020	26,728	0	2,429	3,087	373	0
36	PAVEMENT MGMT 532-32040	9,093	0	239	1,050	52	0
37	SAM ADMIN SUPPORT 532-32060	4,045	0	312	467	0	0

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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions
38	REAL ESTATE 532-32080	2,331	0	212	269	0	0
39	STREET MAINTENANCE 532-32120	24,274	0	6,288	2,804	5,055	0
40	FLEET 532-37020	44,059	0	866	5,089	6,195	0
41	SUN METRO 560	144,075	452,454	23,556	0	29,743	0
42	AVIATION 562	86,909	442,514	14,619	0	3,742	0
43	INTERNATIONAL BRIDGES 564	20,042	0	5,885	0	417	0
44	METROPOLITAN PLANNING ORG 568	9,950	0	0	1,149	0	0
45	EMPLOYEES PENSION 600	181,398	0	6,745	0	0	0
47	DOWNTOWN DEV CORP 710	54	0	0	6	0	0
48	NON-DEPARTMENTAL 999	37,276	0	3,126	4,306	191	0
49	OTHER	0	15,375	246,627	0	1,308	0
50	POLICE - OFFICE OF THE CHIEF 321-21000	10,607	0	725	1,225	0	0
51	GENERAL GOVERNMENT / UNALLOWABLE	0	0	0	0	0	-80,280
52	POLICE - ADMINISTRATIVE SERVICES 321	50,975	0	4,502	5,888	0	0
53	FIRE - ADMINISTRATION 322	69,208	0	6,444	7,994	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$2,219,268	\$1,717,567	\$766,442	\$200,000	\$148,231	-\$80,280

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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Quick Copy Center	Total
3	FACILITIES MAINT 532-31040	\$0	\$30,861
4	PARKS BLDG MAINT 532-31130	0	30,738
5	MAYOR AND COUNCIL 101	0	5,163
6	CITY ATTORNEY 103	0	15,936
8	MUNICIPAL COURT 111	0	18,603
9	OMB 115-12000	0	2,282
10	CITY MANAGER 115-12010	0	1,942
11	PUBLIC INFO OFFICE 115-12020	0	1,460
12	INTERNAL AUDIT 116-12030	0	2,215
13	PERFORMANCE OFFICE 115-12050	0	1,311
14	CITY CLERK 117	0	5,837
15	TAX 206	0	167,652
16	HUMAN RESOURCES 209	0	168,964
17	OFFICE OF COMPTROLLER 210	0	78,286
18	PURCHASING 215	0	6,103
19	ANIMAL SERVICES 225	0	36,436
20	CAPITAL IMPROVEMENT 235	0	162,656
21	INFORMATION TECHNOLOGY 239	0	79,710
22	PLANNING & INSPECTIONS 280	0	26,802
24	POLICE 321	0	757,553
25	FIRE 322	0	413,828
26	ENVIRONMENTAL SERVICES 334	0	160,978
27	PUBLIC HEALTH 341	0	278,117
28	PARKS & RECREATION 451	0	138,939
29	ZOO 452	0	29,522
30	LIBRARY 453	0	40,268
31	MUSUEM & CULT AFFAIRS 454	0	41,300
32	DESTINATION EL PASO 457	0	58,124
33	COMM & HUMAN DEV 471	0	212,661
34	ECONOMIC DEVELOPMENT 480	0	42,909
35	ENGR TRAFFIC-ST 532-32020	0	32,618
36	PAVEMENT MGMT 532-32040	0	10,434
37	SAM ADMIN SUPPORT 532-32060	0	4,825
38	REAL ESTATE 532-32080	0	2,812

City of El Paso, Texas
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Allocation Summary

Seq. 17: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Quick Copy Center	Total
39	STREET MAINTENANCE 532-32120	0	38,421
40	FLEET 532-37020	0	56,209
41	SUN METRO 560	0	649,828
42	AVIATION 562	0	547,784
43	INTERNATIONAL BRIDGES 564	0	26,343
44	METROPOLITAN PLANNING ORG 568	0	11,099
45	EMPLOYEES PENSION 600	0	188,142
47	DOWNTOWN DEV CORP 710	0	60
48	NON-DEPARTMENTAL 999	0	44,899
49	OTHER	0	263,310
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	12,557
51	GENERAL GOVERNMENT / UNALLOWABLE	262,316	182,036
52	POLICE - ADMINISTRATIVE SERVICES 321	0	61,364
53	FIRE - ADMINISTRATION 322	0	83,647
Direct Bills		\$0	\$0
Total		\$262,316	\$5,233,544

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PURCHASING 215

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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 have been functionalized as follows:

- **ADMINISTRATION** - Costs identified to this function are representative of staff compensation and operational expenditures associated with the procurement of goods and services. These costs are allocated based on the total number of purchase orders issued per department.
- **SUPPLY CHAIN MANAGEMENT** - Costs identified to this function are representative of staff compensation and operational expenditures to perform supply chain management functions for the City. These costs are allocated based on the total number of purchase orders processed per department, excluding those departments who pay for their own purchasing staff (Airport, Environmental Services, Streets, Fleet, and Sun Metro).

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A. Department Costs

Seq. 18: PURCHASING 215

Description	Type	Amount	General Admin	Administration	Supply Chain Management
Personnel Costs					
Salaries	S1	\$1,792,931	\$0	\$576,849	\$1,216,081
	<i>Salary % Split</i>		<i>0.00%</i>	<i>32.17%</i>	<i>67.83%</i>
Fringe Benefits	P	551,170	0	170,686	380,484
Subtotal - Personnel Costs		\$2,344,100	\$0	\$747,535	\$1,596,565
Services & Supplies Cost					
03 CONTRACTUAL SVCS	P	30,700	0	30,700	0
05 LEASES	P	4,500	0	4,500	0
06 MATERIALS / SUPPLIES	P	7,940	0	7,940	0
08 MINOR EQUIP & FURNITURE	P	14,500	0	14,500	0
10 OTHER OPERATING	P	74,575	0	74,575	0
REVENUE - HIRE EL PASO FIRST FEE	D	-5,000	0	0	0
Subtotal - Services & Supplies		\$127,215	\$0	\$132,215	\$0
Department Cost Total		\$2,471,315	\$0	\$879,750	\$1,596,565
Adjustments to Cost					
REVENUE - HIRE EL PASO FIRST FEE	D	5,000	0	0	0
Subtotal - Adjustments		\$5,000	\$0	\$0	\$0
Total Costs After Adjustments		2,476,315	0	879,750	1,596,565
General Admin Distribution			0	0	0
Grand Total		\$2,476,315	\$0	\$879,750	\$1,596,565

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B. Incoming Costs (Default Spread Salary)

Seq. 18: PURCHASING 215

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Administration	Supply Chain Management
1	City Hall (City 1)	\$27,964	\$0	\$8,997	\$18,967
	Subtotal - BUILDING DEPRECIATION	27,964	0	8,997	18,967
3	Facilities Maintenance	28,658	4,454	10,653	22,459
3	City Hall	97,293	7,422	33,691	71,025
	Subtotal - FACILITIES MAINT 532-31040	125,951	11,876	44,344	93,483
4	City 1	29,157	214	9,449	19,921
	Subtotal - PARKS BLDG MAINT 532-31130	29,157	214	9,449	19,921
5	Office of the Mayor	1,774	627	772	1,628
5	City Council	5,381	1,935	2,354	4,962
	Subtotal - MAYOR AND COUNCIL 101	7,155	2,561	3,126	6,590
6	Legal Services	150,018	70,079	70,813	149,284
	Subtotal - CITY ATTORNEY 103	150,018	70,079	70,813	149,284
9	Budget	3,609	627	1,363	2,874
	Subtotal - OMB 115-12000	3,609	627	1,363	2,874
10	Citywide Admin	4,517	1,070	1,797	3,789
	Subtotal - CITY MANAGER 115-12010	4,517	1,070	1,797	3,789
13	Performance	3,038	161	1,029	2,169
	Subtotal - PERFORMANCE OFFICE 115-12050	3,038	161	1,029	2,169
14	Clerk	1,065	224	415	874
14	Open Records Requests	257	55	100	212
	Subtotal - CITY CLERK 117	1,322	279	515	1,086
16	HR Services	18,662	2,971	6,960	14,673
16	Self Insurance Fund	2,283	3,948	2,005	4,227
	Subtotal - HUMAN RESOURCES 209	20,945	6,919	8,965	18,899
17	Financial Reporting	4,145	797	1,590	3,352
17	Treasury Management	492	98	190	400
17	Annual Audit	571	0	184	387
	Subtotal - OFFICE OF COMPTROLLER 210	5,208	895	1,964	4,140
18	Administration	0	3,268	1,052	2,217
18	Supply Chain Management	0	7,539	2,426	5,113
	Subtotal - PURCHASING 215	0	10,807	3,477	7,330
21	IT Services	0	60,030	19,314	40,716
21	Records Management	0	6,442	2,073	4,369
21	City-wide PC's	0	772	249	524
21	City-wide IT Contracts	0	272,144	87,558	184,586

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B. Incoming Costs (Default Spread Salary)

Seq. 18: PURCHASING 215

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Administration	Supply Chain Management
21	Postage	0	223	72	151
21	Mail Room	0	874	281	593
21	Wireless Communication	0	10,317	3,319	6,997
21	Phone & Internet - Citywide	0	1,035	333	702
	Subtotal - INFORMATION TECHNOLOGY 239	0	351,837	113,199	238,639
48	General Expenses	0	404	130	274
48	Retirees Health Insurance	0	19,064	6,133	12,930
48	Property Insurance	0	4,665	1,501	3,164
48	Strategic Communications	0	6,560	2,111	4,450
48	General Liability Insurance	0	7,865	2,531	5,335
48	Auto Liability	0	872	281	592
48	Urban Planning & Design	0	2,505	806	1,699
	Subtotal - NON-DEPARTMENTAL 999	0	41,936	13,492	28,444
Total Incoming		\$378,884	\$499,261	\$282,530	\$595,614
C. Total Allocated			\$3,354,460	\$1,162,281	\$2,192,179
				34.65%	65.35%

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Allocation Details
Cost Pool 1: Administration

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	153	1.66%	\$16,669	\$0	\$16,669	\$0	\$16,669
4	PARKS BLDG MAINT 532-31130	4	0.04%	436	0	436	0	436
5	MAYOR AND COUNCIL 101	60	0.65%	6,537	0	6,537	0	6,537
6	CITY ATTORNEY 103	35	0.38%	3,813	0	3,813	0	3,813
8	MUNICIPAL COURT 111	39	0.42%	4,249	0	4,249	719	4,968
9	OMB 115-12000	16	0.17%	1,743	0	1,743	0	1,743
10	CITY MANAGER 115-12010	10	0.11%	1,089	0	1,089	0	1,089
11	PUBLIC INFO OFFICE 115-12020	7	0.08%	763	0	763	129	892
12	INTERNAL AUDIT 116-12030	4	0.04%	436	0	436	0	436
13	PERFORMANCE OFFICE 115-12050	4	0.04%	436	0	436	0	436
14	CITY CLERK 117	17	0.18%	1,852	0	1,852	0	1,852
15	TAX 206	32	0.35%	3,486	0	3,486	590	4,076
16	HUMAN RESOURCES 209	98	1.07%	10,677	0	10,677	0	10,677
17	OFFICE OF COMPTROLLER 210	50	0.54%	5,447	0	5,447	0	5,447
18	PURCHASING 215	30	0.33%	3,268	0	3,268	0	3,268
19	ANIMAL SERVICES 225	265	2.88%	28,871	0	28,871	4,885	33,756
20	CAPITAL IMPROVEMENT 235	57	0.62%	6,210	0	6,210	1,051	7,261
21	INFORMATION TECHNOLOGY 239	363	3.95%	39,547	0	39,547	6,692	46,240
22	PLANNING & INSPECTIONS 280	101	1.10%	11,004	0	11,004	1,862	12,866
24	POLICE 321	960	10.44%	104,588	0	104,588	17,698	122,287
25	FIRE 322	88	0.96%	9,587	0	9,587	1,622	11,210
26	ENVIRONMENTAL SERVICES 334	733	7.97%	79,858	0	79,858	13,513	93,371
27	PUBLIC HEALTH 341	430	4.68%	46,847	0	46,847	7,927	54,774
28	PARKS & RECREATION 451	634	6.90%	69,072	0	69,072	11,688	80,760
29	ZOO 452	522	5.68%	56,870	0	56,870	9,623	66,493
30	LIBRARY 453	954	10.38%	103,935	0	103,935	17,588	121,522
31	MUSEUM & CULT AFFAIRS 454	879	9.56%	95,764	0	95,764	16,205	111,969
32	DESTINATION EL PASO 457	1	0.01%	109	0	109	18	127
33	COMM & HUMAN DEV 471	120	1.31%	13,074	0	13,074	2,212	15,286
34	ECONOMIC DEVELOPMENT 480	30	0.33%	3,268	0	3,268	553	3,821
35	ENGR TRAFFIC-ST 532-32020	149	1.62%	16,233	0	16,233	2,747	18,980
36	PAVEMENT MGMT 532-32040	17	0.18%	1,852	0	1,852	313	2,165

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Allocation Details
Cost Pool 1: Administration

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	122	1.33%	13,291	0	13,291	2,249	15,541
38	REAL ESTATE 532-32080	21	0.23%	2,288	0	2,288	387	2,675
39	STREET MAINTENANCE 532-32120	93	1.01%	10,132	0	10,132	1,715	11,847
40	FLEET 532-37020	162	1.76%	17,649	0	17,649	2,987	20,636
41	SUN METRO 560	366	3.98%	39,874	0	39,874	6,747	46,622
42	AVIATION 562	464	5.05%	50,551	0	50,551	8,554	59,105
43	INTERNATIONAL BRIDGES 564	479	5.21%	52,185	0	52,185	8,831	61,016
44	METROPOLITAN PLANNING ORG 568	14	0.15%	1,525	0	1,525	258	1,783
45	EMPLOYEES PENSION 600	2	0.02%	218	0	218	37	255
48	NON-DEPARTMENTAL 999	92	1.00%	10,023	0	10,023	1,696	11,719
50	POLICE - OFFICE OF THE CHIEF 321-21000	45	0.49%	4,903	0	4,903	830	5,732
52	POLICE - ADMINISTRATIVE SERVICES 321	232	2.52%	25,276	0	25,276	4,277	29,553
53	FIRE - ADMINISTRATION 322	240	2.61%	26,147	0	26,147	4,425	30,572
Subtotal		9,194	100.00%	\$1,001,651	\$0	\$1,001,651	\$160,630	\$1,162,281
Direct Bills						0		0
Total						\$1,001,651		\$1,162,281

Allocation Basis Units: Number of purchase order issued per department

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Allocation Details

Cost Pool 2: Supply Chain Management

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	153	2.07%	\$38,448	\$0	\$38,448	\$0	\$38,448
4	PARKS BLDG MAINT 532-31130	4	0.05%	1,005	0	1,005	0	1,005
5	MAYOR AND COUNCIL 101	60	0.81%	15,078	0	15,078	0	15,078
6	CITY ATTORNEY 103	35	0.47%	8,795	0	8,795	0	8,795
8	MUNICIPAL COURT 111	39	0.53%	9,800	0	9,800	1,915	11,716
9	OMB 115-12000	16	0.22%	4,021	0	4,021	0	4,021
10	CITY MANAGER 115-12010	10	0.14%	2,513	0	2,513	0	2,513
11	PUBLIC INFO OFFICE 115-12020	7	0.09%	1,759	0	1,759	344	2,103
12	INTERNAL AUDIT 116-12030	4	0.05%	1,005	0	1,005	0	1,005
13	PERFORMANCE OFFICE 115-12050	4	0.05%	1,005	0	1,005	0	1,005
14	CITY CLERK 117	17	0.23%	4,272	0	4,272	0	4,272
15	TAX 206	32	0.43%	8,041	0	8,041	1,572	9,613
16	HUMAN RESOURCES 209	98	1.33%	24,627	0	24,627	0	24,627
17	OFFICE OF COMPTROLLER 210	50	0.68%	12,565	0	12,565	0	12,565
18	PURCHASING 215	30	0.41%	7,539	0	7,539	0	7,539
19	ANIMAL SERVICES 225	265	3.59%	66,593	0	66,593	13,015	79,608
20	CAPITAL IMPROVEMENT 235	57	0.77%	14,324	0	14,324	2,799	17,123
21	INFORMATION TECHNOLOGY 239	363	4.92%	91,220	0	91,220	17,828	109,048
22	PLANNING & INSPECTIONS 280	101	1.37%	25,381	0	25,381	4,960	30,341
24	POLICE 321	960	13.02%	241,243	0	241,243	47,148	288,391
25	FIRE 322	88	1.19%	22,114	0	22,114	4,322	26,436
27	PUBLIC HEALTH 341	430	5.83%	108,057	0	108,057	21,118	129,175
28	PARKS & RECREATION 451	634	8.60%	159,321	0	159,321	31,137	190,458
29	ZOO 452	522	7.08%	131,176	0	131,176	25,637	156,812
30	LIBRARY 453	954	12.93%	239,735	0	239,735	46,853	286,588
31	MUSUEM & CULT AFFAIRS 454	879	11.92%	220,888	0	220,888	43,170	264,058
32	DESTINATION EL PASO 457	1	0.01%	251	0	251	49	300
33	COMM & HUMAN DEV 471	120	1.63%	30,155	0	30,155	5,894	36,049
34	ECONOMIC DEVELOPMENT 480	30	0.41%	7,539	0	7,539	1,473	9,012
35	ENGR TRAFFIC-ST 532-32020	149	2.02%	37,443	0	37,443	7,318	44,761
36	PAVEMENT MGMT 532-32040	17	0.23%	4,272	0	4,272	835	5,107
37	SAM ADMIN SUPPORT 532-32060	122	1.65%	30,658	0	30,658	5,992	36,650

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Allocation Details

Cost Pool 2: Supply Chain Management

Seq. 18: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	21	0.28%	5,277	0	5,277	1,031	6,309
43	INTERNATIONAL BRIDGES 564	479	6.49%	120,370	0	120,370	23,525	143,895
44	METROPOLITAN PLANNING ORG 568	14	0.19%	3,518	0	3,518	688	4,206
45	EMPLOYEES PENSION 600	2	0.03%	503	0	503	98	601
48	NON-DEPARTMENTAL 999	92	1.25%	23,119	0	23,119	4,518	27,637
50	POLICE - OFFICE OF THE CHIEF 321-21000	45	0.61%	11,308	0	11,308	2,210	13,518
52	POLICE - ADMINISTRATIVE SERVICES 321	232	3.15%	58,300	0	58,300	11,394	69,694
53	FIRE - ADMINISTRATION 322	240	3.25%	60,311	0	60,311	11,787	72,098
Subtotal		7,376	100.00%	\$1,853,548	\$0	\$1,853,548	\$338,631	\$2,192,179
Direct Bills						0		0
Total						\$1,853,548		\$2,192,179

Allocation Basis Units: Total PO's, excl. Airport, ESD, Fleet, Streets, & Sun Metro

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Allocation Summary

Seq. 18: PURCHASING 215

Seq #	Department Name	Administration	Supply Chain Management	Total
3	FACILITIES MAINT 532-31040	\$16,669	\$38,448	\$55,117
4	PARKS BLDG MAINT 532-31130	436	1,005	1,441
5	MAYOR AND COUNCIL 101	6,537	15,078	21,614
6	CITY ATTORNEY 103	3,813	8,795	12,608
8	MUNICIPAL COURT 111	4,968	11,716	16,684
9	OMB 115-12000	1,743	4,021	5,764
10	CITY MANAGER 115-12010	1,089	2,513	3,602
11	PUBLIC INFO OFFICE 115-12020	892	2,103	2,995
12	INTERNAL AUDIT 116-12030	436	1,005	1,441
13	PERFORMANCE OFFICE 115-12050	436	1,005	1,441
14	CITY CLERK 117	1,852	4,272	6,124
15	TAX 206	4,076	9,613	13,689
16	HUMAN RESOURCES 209	10,677	24,627	35,304
17	OFFICE OF COMPTROLLER 210	5,447	12,565	18,012
18	PURCHASING 215	3,268	7,539	10,807
19	ANIMAL SERVICES 225	33,756	79,608	113,364
20	CAPITAL IMPROVEMENT 235	7,261	17,123	24,384
21	INFORMATION TECHNOLOGY 239	46,240	109,048	155,287
22	PLANNING & INSPECTIONS 280	12,866	30,341	43,207
24	POLICE 321	122,287	288,391	410,677
25	FIRE 322	11,210	26,436	37,645
26	ENVIRONMENTAL SERVICES 334	93,371	0	93,371
27	PUBLIC HEALTH 341	54,774	129,175	183,949
28	PARKS & RECREATION 451	80,760	190,458	271,218
29	ZOO 452	66,493	156,812	223,306
30	LIBRARY 453	121,522	286,588	408,111
31	MUSUEM & CULT AFFAIRS 454	111,969	264,058	376,026
32	DESTINATION EL PASO 457	127	300	428
33	COMM & HUMAN DEV 471	15,286	36,049	51,335
34	ECONOMIC DEVELOPMENT 480	3,821	9,012	12,834
35	ENGR TRAFFIC-ST 532-32020	18,980	44,761	63,741
36	PAVEMENT MGMT 532-32040	2,165	5,107	7,272
37	SAM ADMIN SUPPORT 532-32060	15,541	36,650	52,190

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Allocation Summary

Seq. 18: PURCHASING 215

Seq #	Department Name	Administration	Supply Chain Management	Total
38	REAL ESTATE 532-32080	2,675	6,309	8,984
39	STREET MAINTENANCE 532-32120	11,847	0	11,847
40	FLEET 532-37020	20,636	0	20,636
41	SUN METRO 560	46,622	0	46,622
42	AVIATION 562	59,105	0	59,105
43	INTERNATIONAL BRIDGES 564	61,016	143,895	204,911
44	METROPOLITAN PLANNING ORG 568	1,783	4,206	5,989
45	EMPLOYEES PENSION 600	255	601	856
48	NON-DEPARTMENTAL 999	11,719	27,637	39,357
50	POLICE - OFFICE OF THE CHIEF 321-21000	5,732	13,518	19,250
52	POLICE - ADMINISTRATIVE SERVICES 321	29,553	69,694	99,247
53	FIRE - ADMINISTRATION 322	30,572	72,098	102,669
Direct Bills		\$0	\$0	\$0
Total		\$1,162,281	\$2,192,179	\$3,354,460

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INFORMATION TECHNOLOGY 239

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Nature and Extent of Services

The Information Technology Department provides innovation and technology implementation management and support services to all City departments so they can transform the service experience for the community. Costs have been functionalized as follows:

- **IT SERVICES** - Costs identified to this function are representative of staff compensation and operational expenditures to provide application management, infrastructure management, and client services to the City. These costs are allocated based on the total number of IT tickets per department.
- **RECORDS MANAGEMENT** - Costs identified to this function are representative of staff compensation and operational expenditures to provide records management services to the various City departments. These costs are allocated based on the number of boxes and map cases stored per department.
- **STRATEGIC INNOVATION** - Costs identified to this function are representative of staff compensation and operational expenditures to manage special projects for the City. These costs are allocated based on the number of strategic projects per department.
- **GIS** - Costs identified to this function are representative of staff compensation to provide GIS services to City departments. These costs are allocated based on the number of maps produced per department.
- **CITY-WIDE PC'S** – Costs identified to this function are for the purchase of computers that can be used by any department and have been allocated citywide based on the number of FTE's per department, excluding grant funded positions and the MPO and CRRMA departments.
- **CITY-WIDE IT CONTRACTS** - Costs identified to this function are representative of contractual service expenditures for the City. These costs are allocated based on the value of IT contracts per department. Contracts that benefit the entire City have been allocated based on the number of FTE's per department.
- **POSTAGE** - Costs are allocated based upon the number of pieces of mail sent per department, excluding Airport, International Bridge, Tax, ESD, Pension and Sun Metro who pay their own directly.
- **MAIL ROOM** - Costs identified to this function are representative of staff compensation to provide mail room services to City departments. These costs are allocated based on the number of FTE's per department, excluding MPO and CRRMA.
- **WIRELESS COMMUNICATION** – Costs are allocated based on wireless phone charges per department.
- **PHONE & INTERNET – CITYWIDE** – Citywide phone and internet charges have been allocated based on the number of phones per department.
- **PUBLIC SAFETY** – Costs associated with Public Safety have been allocated based on the number of actual FTEs for Police, Fire, Code Services and Animal Services.

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A. Department Costs

Seq. 21: INFORMATION TECHNOLOGY 239

Description	Type	Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS
Personnel Costs							
Salaries	S1	\$6,473,368	\$659,059	\$4,874,713	\$57,680	\$528,313	\$115,914
	<i>Salary % Split</i>		<i>10.18%</i>	<i>75.30%</i>	<i>0.89%</i>	<i>8.16%</i>	<i>1.79%</i>
Fringe Benefits	P	2,153,764	205,566	1,634,090	27,007	159,369	38,856
Subtotal - Personnel Costs		\$8,627,132	\$864,625	\$6,508,802	\$84,687	\$687,682	\$154,770
Services & Supplies Cost							
03 CONTRACTUAL SVCS	P	17,539,414	9,250	0	100,000	0	0
04 INTERFUND SERVICES	P	225,289	45,289	0	0	0	0
05 LEASES	P	247,411	199,095	0	48,316	0	0
06 MATERIALS / SUPPLIES	P	249,080	74,788	155,142	8,500	100	0
08 MINOR EQUIP & FURNITURE	P	200,000	0	0	0	0	0
09 COMMUNICATIONS	P	2,198,444	750	500	0	0	0
10 OTHER OPERATING	P	71,145	37,590	31,400	2,000	155	0
REVENUE - REIMBURSED EXPENDITURES	D	-395,383	0	0	0	0	0
REVENUE - SOFTWARE MNTC FEE ACCELA	P	-370,000	0	0	0	0	0
Subtotal - Services & Supplies		\$19,965,400	\$366,762	\$187,042	\$158,816	\$255	\$0
Department Cost Total		\$28,592,532	\$1,231,387	\$6,695,844	\$243,503	\$687,937	\$154,770
Adjustments to Cost							
REVENUE - REIMBURSED EXPENDITURES	D	395,383	0	0	0	0	0
Subtotal - Adjustments		\$395,383	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		28,987,915	1,231,387	6,695,844	243,503	687,937	154,770
General Admin Distribution			-1,231,387	1,032,395	12,216	111,889	24,549
Grand Total		\$28,987,915	\$0	\$7,728,239	\$255,719	\$799,826	\$179,319

City of El Paso, Texas
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A. Department Costs

Seq. 21: INFORMATION TECHNOLOGY 239

Description	Type	Amount	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication
Personnel Costs							
Salaries	S1	\$6,473,368	\$0	\$0	\$0	\$110,952	\$0
	<i>Salary % Split</i>		<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>1.71%</i>	<i>0.00%</i>
Fringe Benefits	P	2,153,764	0	0	0	51,949	0
Subtotal - Personnel Costs		\$8,627,132	\$0	\$0	\$0	\$162,901	\$0
Services & Supplies Cost							
03 CONTRACTUAL SVCS	P	17,539,414	0	17,430,164	0	0	0
04 INTERFUND SERVICES	P	225,289	0	0	180,000	0	0
05 LEASES	P	247,411	0	0	0	0	0
06 MATERIALS / SUPPLIES	P	249,080	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	200,000	200,000	0	0	0	0
09 COMMUNICATIONS	P	2,198,444	0	0	0	0	680,000
10 OTHER OPERATING	P	71,145	0	0	0	0	0
REVENUE - REIMBURSED EXPENDITURES	D	-395,383	0	0	0	0	0
REVENUE - SOFTWARE MNTC FEE ACCELA	P	-370,000	0	-370,000	0	0	0
Subtotal - Services & Supplies		\$19,965,400	\$200,000	\$17,060,164	\$180,000	\$0	\$680,000
Department Cost Total		\$28,592,532	\$200,000	\$17,060,164	\$180,000	\$162,901	\$680,000
Adjustments to Cost							
REVENUE - REIMBURSED EXPENDITURES	D	395,383	0	0	0	0	0
Subtotal - Adjustments		\$395,383	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		28,987,915	200,000	17,060,164	180,000	162,901	680,000
General Admin Distribution			0	0	0	23,498	0
Grand Total		\$28,987,915	\$200,000	\$17,060,164	\$180,000	\$186,399	\$680,000

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Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 21: INFORMATION TECHNOLOGY 239

Description	Type	Amount	Phone & Internet - Citywide	Public Safety
Personnel Costs				
Salaries	S1	\$6,473,368	\$0	\$126,737
	<i>Salary % Split</i>		<i>0.00%</i>	<i>1.96%</i>
Fringe Benefits	P	2,153,764	0	36,927
Subtotal - Personnel Costs		\$8,627,132	\$0	\$163,664
Services & Supplies Cost				
03 CONTRACTUAL SVCS	P	17,539,414	0	0
04 INTERFUND SERVICES	P	225,289	0	0
05 LEASES	P	247,411	0	0
06 MATERIALS / SUPPLIES	P	249,080	0	10,550
08 MINOR EQUIP & FURNITURE	P	200,000	0	0
09 COMMUNICATIONS	P	2,198,444	1,517,194	0
10 OTHER OPERATING	P	71,145	0	0
REVENUE - REIMBURSED EXPENDITURES	D	-395,383	0	0
REVENUE - SOFTWARE MNTC FEE ACCELA	P	-370,000	0	0
Subtotal - Services & Supplies		\$19,965,400	\$1,517,194	\$10,550
Department Cost Total		\$28,592,532	\$1,517,194	\$174,214
Adjustments to Cost				
REVENUE - REIMBURSED EXPENDITURES	D	395,383	0	0
Subtotal - Adjustments		\$395,383	\$0	\$0
Total Costs After Adjustments		28,987,915	1,517,194	174,214
General Admin Distribution			0	26,841
Grand Total		\$28,987,915	\$1,517,194	\$201,055

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS
1	Mulligan Building (City 2)	\$246,578	\$0	\$206,731	\$2,446	\$22,405	\$4,916
	Subtotal - BUILDING DEPRECIATION	246,578	0	206,731	2,446	22,405	4,916
2	Depreciation	1,688,521	0	1,415,655	16,751	153,426	33,662
	Subtotal - EQUIPMENT DEPRECIATION	1,688,521	0	1,415,655	16,751	153,426	33,662
3	Facilities Maintenance	29,833	4,637	28,899	342	3,132	687
3	Mulligan Building	117,466	5,292	102,921	1,218	11,154	2,447
	Subtotal - FACILITIES MAINT 532-31040	147,299	9,929	131,820	1,560	14,286	3,134
4	Single Occupant	19,660	144	16,604	196	1,799	395
4	City 2	66,556	488	56,210	665	6,092	1,337
	Subtotal - PARKS BLDG MAINT 532-31130	86,216	632	72,813	862	7,891	1,731
5	Office of the Mayor	5,889	2,080	6,681	79	724	159
5	City Council	65,591	23,581	74,761	885	8,102	1,778
	Subtotal - MAYOR AND COUNCIL 101	71,480	25,661	81,443	964	8,827	1,937
6	Legal Services	17,867	8,346	21,978	260	2,382	523
	Subtotal - CITY ATTORNEY 103	17,867	8,346	21,978	260	2,382	523
9	Budget	41,696	7,247	41,034	486	4,447	976
	Subtotal - OMB 115-12000	41,696	7,247	41,034	486	4,447	976
10	Citywide Admin	14,992	3,551	15,547	184	1,685	370
	Subtotal - CITY MANAGER 115-12010	14,992	3,551	15,547	184	1,685	370
13	Performance	10,082	533	8,900	105	965	212
	Subtotal - PERFORMANCE OFFICE 115-12050	10,082	533	8,900	105	965	212
14	Clerk	3,535	743	3,587	42	389	85
14	Open Records Requests	3,134	671	3,190	38	346	76
	Subtotal - CITY CLERK 117	6,669	1,414	6,776	80	734	161
16	HR Services	61,942	9,861	60,199	712	6,524	1,431
16	Self Insurance Fund	7,578	13,104	17,340	205	1,879	412
	Subtotal - HUMAN RESOURCES 209	69,520	22,965	77,540	917	8,404	1,844
17	Financial Reporting	50,528	9,715	50,507	598	5,474	1,201
17	Grant Accounting	22	4	22	0	2	1
17	Treasury Management	4,378	873	4,403	52	477	105
17	Annual Audit	6,959	0	5,834	69	632	139
17	Asset Management	6,182	1,050	6,063	72	657	144
	Subtotal - OFFICE OF COMPTROLLER 210	68,068	11,642	66,829	791	7,243	1,589
18	Administration	39,547	6,692	38,767	459	4,202	922
18	Supply Chain Management	91,220	17,828	91,426	1,082	9,909	2,174
	Subtotal - PURCHASING 215	130,767	24,520	130,193	1,541	14,110	3,096

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS
21	IT Services	0	949,283	795,878	9,417	86,256	18,925
21	Records Management	0	8,673	7,271	86	788	173
21	Strategic Innovation	0	84,004	70,429	833	7,633	1,675
21	GIS	0	28,537	23,925	283	2,593	569
21	City-wide PC's	0	2,564	2,150	25	233	51
21	City-wide IT Contracts	0	166,089	139,249	1,648	15,092	3,311
21	Postage	0	1,149	963	11	104	23
21	Mail Room	0	2,900	2,431	29	263	58
21	Wireless Communication	0	30,125	25,257	299	2,737	601
21	Phone & Internet - Citywide	0	9,316	7,811	92	847	186
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,282,640	1,075,364	12,724	116,546	25,571
48	General Expenses	0	5,211	4,369	52	473	104
48	Retirees Health Insurance	0	63,275	53,049	628	5,749	1,261
48	Property Insurance	0	27,741	23,258	275	2,521	553
48	Strategic Communications	0	21,775	18,256	216	1,979	434
48	General Liability Insurance	0	26,106	21,887	259	2,372	520
48	Auto Liability	0	3,755	3,148	37	341	75
48	Urban Planning & Design	0	30,539	25,604	303	2,775	609
	Subtotal - NON-DEPARTMENTAL 999	0	178,402	149,572	1,770	16,210	3,557
	Total Incoming	\$2,599,756	\$1,577,481	\$3,502,193	\$41,440	\$379,561	\$83,277
	C. Total Allocated		\$33,165,152	\$11,230,432	\$297,159	\$1,179,387	\$262,596
				33.86%	0.90%	3.56%	0.79%

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1	Mulligan Building (City 2)	\$246,578	\$0	\$0	\$0	\$0	\$4,705
	Subtotal - BUILDING DEPRECIATION	246,578	0	0	0	0	4,705
2	Depreciation	1,688,521	0	0	0	0	32,221
	Subtotal - EQUIPMENT DEPRECIATION	1,688,521	0	0	0	0	32,221
3	Facilities Maintenance	29,833	4,637	0	0	0	658
3	Mulligan Building	117,466	5,292	0	0	0	2,343
	Subtotal - FACILITIES MAINT 532-31040	147,299	9,929	0	0	0	3,000
4	Single Occupant	19,660	144	0	0	0	378
4	City 2	66,556	488	0	0	0	1,279
	Subtotal - PARKS BLDG MAINT 532-31130	86,216	632	0	0	0	1,657
5	Office of the Mayor	5,889	2,080	0	0	0	152
5	City Council	65,591	23,581	0	0	0	1,702
	Subtotal - MAYOR AND COUNCIL 101	71,480	25,661	0	0	0	1,854
6	Legal Services	17,867	8,346	0	0	0	500
	Subtotal - CITY ATTORNEY 103	17,867	8,346	0	0	0	500
9	Budget	41,696	7,247	0	0	0	934
	Subtotal - OMB 115-12000	41,696	7,247	0	0	0	934
10	Citywide Admin	14,992	3,551	0	0	0	354
	Subtotal - CITY MANAGER 115-12010	14,992	3,551	0	0	0	354
13	Performance	10,082	533	0	0	0	203
	Subtotal - PERFORMANCE OFFICE 115-12050	10,082	533	0	0	0	203
14	Clerk	3,535	743	0	0	0	82
14	Open Records Requests	3,134	671	0	0	0	73
	Subtotal - CITY CLERK 117	6,669	1,414	0	0	0	154
16	HR Services	61,942	9,861	0	0	0	1,370
16	Self Insurance Fund	7,578	13,104	0	0	0	395
	Subtotal - HUMAN RESOURCES 209	69,520	22,965	0	0	0	1,765
17	Financial Reporting	50,528	9,715	0	0	0	1,150
17	Grant Accounting	22	4	0	0	0	0
17	Treasury Management	4,378	873	0	0	0	100
17	Annual Audit	6,959	0	0	0	0	133
17	Asset Management	6,182	1,050	0	0	0	138
	Subtotal - OFFICE OF COMPTROLLER 210	68,068	11,642	0	0	0	1,521
18	Administration	39,547	6,692	0	0	0	882
18	Supply Chain Management	91,220	17,828	0	0	0	2,081
	Subtotal - PURCHASING 215	130,767	24,520	0	0	0	2,963

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
21	IT Services	0	949,283	0	0	0	18,115
21	Records Management	0	8,673	0	0	0	166
21	Strategic Innovation	0	84,004	0	0	0	1,603
21	GIS	0	28,537	0	0	0	545
21	City-wide PC's	0	2,564	0	0	0	49
21	City-wide IT Contracts	0	166,089	0	0	0	3,169
21	Postage	0	1,149	0	0	0	22
21	Mail Room	0	2,900	0	0	0	55
21	Wireless Communication	0	30,125	0	0	0	575
21	Phone & Internet - Citywide	0	9,316	0	0	0	178
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,282,640	0	0	0	24,476
48	General Expenses	0	5,211	0	0	0	99
48	Retirees Health Insurance	0	63,275	0	0	0	1,207
48	Property Insurance	0	27,741	0	0	0	529
48	Strategic Communications	0	21,775	0	0	0	416
48	General Liability Insurance	0	26,106	0	0	0	498
48	Auto Liability	0	3,755	0	0	0	72
48	Urban Planning & Design	0	30,539	0	0	0	583
	Subtotal - NON-DEPARTMENTAL 999	0	178,402	0	0	0	3,404
Total Incoming		\$2,599,756	\$1,577,481	\$0	\$0	\$0	\$79,712
C. Total Allocated			\$33,165,152	\$200,000	\$17,060,164	\$180,000	\$266,112
				0.60%	51.44%	0.54%	0.80%

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety
1	Mulligan Building (City 2)	\$246,578	\$0	\$0	\$0	\$5,375
	Subtotal - BUILDING DEPRECIATION	246,578	0	0	0	5,375
2	Depreciation	1,688,521	0	0	0	36,805
	Subtotal - EQUIPMENT DEPRECIATION	1,688,521	0	0	0	36,805
3	Facilities Maintenance	29,833	4,637	0	0	751
3	Mulligan Building	117,466	5,292	0	0	2,676
	Subtotal - FACILITIES MAINT 532-31040	147,299	9,929	0	0	3,427
4	Single Occupant	19,660	144	0	0	432
4	City 2	66,556	488	0	0	1,461
	Subtotal - PARKS BLDG MAINT 532-31130	86,216	632	0	0	1,893
5	Office of the Mayor	5,889	2,080	0	0	174
5	City Council	65,591	23,581	0	0	1,944
	Subtotal - MAYOR AND COUNCIL 101	71,480	25,661	0	0	2,117
6	Legal Services	17,867	8,346	0	0	571
	Subtotal - CITY ATTORNEY 103	17,867	8,346	0	0	571
9	Budget	41,696	7,247	0	0	1,067
	Subtotal - OMB 115-12000	41,696	7,247	0	0	1,067
10	Citywide Admin	14,992	3,551	0	0	404
	Subtotal - CITY MANAGER 115-12010	14,992	3,551	0	0	404
13	Performance	10,082	533	0	0	231
	Subtotal - PERFORMANCE OFFICE 115-12050	10,082	533	0	0	231
14	Clerk	3,535	743	0	0	93
14	Open Records Requests	3,134	671	0	0	83
	Subtotal - CITY CLERK 117	6,669	1,414	0	0	176
16	HR Services	61,942	9,861	0	0	1,565
16	Self Insurance Fund	7,578	13,104	0	0	451
	Subtotal - HUMAN RESOURCES 209	69,520	22,965	0	0	2,016
17	Financial Reporting	50,528	9,715	0	0	1,313
17	Grant Accounting	22	4	0	0	1
17	Treasury Management	4,378	873	0	0	114
17	Annual Audit	6,959	0	0	0	152
17	Asset Management	6,182	1,050	0	0	158
	Subtotal - OFFICE OF COMPTROLLER 210	68,068	11,642	0	0	1,737
18	Administration	39,547	6,692	0	0	1,008
18	Supply Chain Management	91,220	17,828	0	0	2,377
	Subtotal - PURCHASING 215	130,767	24,520	0	0	3,385

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B. Incoming Costs (Default Spread Salary)

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety
21	IT Services	0	949,283	0	0	20,692
21	Records Management	0	8,673	0	0	189
21	Strategic Innovation	0	84,004	0	0	1,831
21	GIS	0	28,537	0	0	622
21	City-wide PC's	0	2,564	0	0	56
21	City-wide IT Contracts	0	166,089	0	0	3,620
21	Postage	0	1,149	0	0	25
21	Mail Room	0	2,900	0	0	63
21	Wireless Communication	0	30,125	0	0	657
21	Phone & Internet - Citywide	0	9,316	0	0	203
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,282,640	0	0	27,958
48	General Expenses	0	5,211	0	0	114
48	Retirees Health Insurance	0	63,275	0	0	1,379
48	Property Insurance	0	27,741	0	0	605
48	Strategic Communications	0	21,775	0	0	475
48	General Liability Insurance	0	26,106	0	0	569
48	Auto Liability	0	3,755	0	0	82
48	Urban Planning & Design	0	30,539	0	0	666
	Subtotal - NON-DEPARTMENTAL 999	0	178,402	0	0	3,889
Total Incoming		\$2,599,756	\$1,577,481	\$0	\$0	\$91,053
C. Total Allocated			\$33,165,152	\$680,000	\$1,517,194	\$292,108
				2.05%	4.57%	0.88%

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Allocation Details
Cost Pool 1: IT Services

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	438	1.27%	\$125,805	\$0	\$125,805	\$0	\$125,805
6	CITY ATTORNEY 103	387	1.12%	111,157	0	111,157	0	111,157
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	119	0.34%	34,180	0	34,180	5,683	39,863
8	MUNICIPAL COURT 111	944	2.74%	271,142	0	271,142	45,080	316,222
10	CITY MANAGER 115-12010	522	1.51%	149,932	0	149,932	0	149,932
11	PUBLIC INFO OFFICE 115-12020	1	0.00%	287	0	287	48	335
12	INTERNAL AUDIT 116-12030	58	0.17%	16,659	0	16,659	0	16,659
14	CITY CLERK 117	151	0.44%	43,371	0	43,371	0	43,371
15	TAX 206	247	0.72%	70,945	0	70,945	11,795	82,740
16	HUMAN RESOURCES 209	1,035	3.00%	297,279	0	297,279	0	297,279
17	OFFICE OF COMPTROLLER 210	695	2.01%	199,622	0	199,622	0	199,622
18	PURCHASING 215	209	0.61%	60,030	0	60,030	0	60,030
19	ANIMAL SERVICES 225	824	2.39%	236,675	0	236,675	39,350	276,024
20	CAPITAL IMPROVEMENT 235	530	1.54%	152,230	0	152,230	25,310	177,540
21	INFORMATION TECHNOLOGY 239	3,305	9.58%	949,283	0	949,283	0	949,283
22	PLANNING & INSPECTIONS 280	920	2.67%	264,248	0	264,248	43,934	308,182
23	CODE ENFORCEMENT 290	170	0.49%	48,828	0	48,828	8,118	56,947
24	POLICE 321	8,139	23.59%	2,337,735	0	2,337,735	388,673	2,726,409
25	FIRE 322	2,501	7.25%	718,353	0	718,353	119,434	837,787
26	ENVIRONMENTAL SERVICES 334	1,087	3.15%	312,215	0	312,215	51,909	364,124
27	PUBLIC HEALTH 341	2,437	7.06%	699,971	0	699,971	116,378	816,348
28	PARKS & RECREATION 451	1,575	4.57%	452,381	0	452,381	75,213	527,595
29	ZOO 452	648	1.88%	186,123	0	186,123	30,945	217,068
30	LIBRARY 453	1,388	4.02%	398,670	0	398,670	66,283	464,953
31	MUSEUM & CULT AFFAIRS 454	743	2.15%	213,409	0	213,409	35,482	248,891
33	COMM & HUMAN DEV 471	706	2.05%	202,782	0	202,782	33,715	236,496
34	ECONOMIC DEVELOPMENT 480	400	1.16%	114,891	0	114,891	19,102	133,992
37	SAM ADMIN SUPPORT 532-32060	1,701	4.93%	488,572	0	488,572	81,230	569,802
38	REAL ESTATE 532-32080	42	0.12%	12,064	0	12,064	2,006	14,069
41	SUN METRO 560	698	2.02%	200,484	0	200,484	33,333	233,817
42	AVIATION 562	972	2.82%	279,184	0	279,184	46,417	325,601

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Allocation Details
Cost Pool 1: IT Services

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43	INTERNATIONAL BRIDGES 564	488	1.41%	140,166	0	140,166	23,304	163,471
44	METROPOLITAN PLANNING ORG 568	71	0.21%	20,393	0	20,393	3,391	23,784
45	EMPLOYEES PENSION 600	248	0.72%	71,232	0	71,232	11,843	83,075
46	CRRMA 700	23	0.07%	6,606	0	6,606	1,098	7,705
48	NON-DEPARTMENTAL 999	47	0.14%	13,500	0	13,500	2,244	15,744
49	OTHER	26	0.08%	7,468	0	7,468	1,242	8,710
Subtotal		34,495	100.00%	\$9,907,873	\$0	\$9,907,873	\$1,322,559	\$11,230,432
Direct Bills							0	0
Total						\$9,907,873		\$11,230,432

Allocation Basis Units: Number of IT tickets per department

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Allocation Details

Cost Pool 2: Records Management

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28	0.18%	\$504	\$0	\$504	\$0	\$504
6	CITY ATTORNEY 103	1,232	7.87%	22,168	0	22,168	0	22,168
8	MUNICIPAL COURT 111	1,919	12.27%	34,530	0	34,530	2,643	37,173
9	OMB 115-12000	23	0.15%	414	0	414	0	414
10	CITY MANAGER 115-12010	8	0.05%	144	0	144	0	144
12	INTERNAL AUDIT 116-12030	6	0.04%	108	0	108	0	108
14	CITY CLERK 117	630	4.03%	11,336	0	11,336	0	11,336
15	TAX 206	356	2.28%	6,406	0	6,406	490	6,896
16	HUMAN RESOURCES 209	1,447	9.25%	26,037	0	26,037	0	26,037
17	OFFICE OF COMPTROLLER 210	68	0.43%	1,224	0	1,224	0	1,224
18	PURCHASING 215	358	2.29%	6,442	0	6,442	0	6,442
19	ANIMAL SERVICES 225	88	0.56%	1,583	0	1,583	121	1,705
20	CAPITAL IMPROVEMENT 235	2,841	18.16%	51,120	0	51,120	3,913	55,033
21	INFORMATION TECHNOLOGY 239	482	3.08%	8,673	0	8,673	0	8,673
22	PLANNING & INSPECTIONS 280	2,460	15.72%	44,264	0	44,264	3,388	47,652
25	FIRE 322	62	0.40%	1,116	0	1,116	85	1,201
26	ENVIRONMENTAL SERVICES 334	3	0.02%	54	0	54	4	58
27	PUBLIC HEALTH 341	1,717	10.97%	30,895	0	30,895	2,365	33,260
28	PARKS & RECREATION 451	63	0.40%	1,134	0	1,134	87	1,220
30	LIBRARY 453	26	0.17%	468	0	468	36	504
31	MUSUEM & CULT AFFAIRS 454	17	0.11%	306	0	306	23	329
33	COMM & HUMAN DEV 471	980	6.26%	17,634	0	17,634	1,350	18,983
34	ECONOMIC DEVELOPMENT 480	63	0.40%	1,134	0	1,134	87	1,220
37	SAM ADMIN SUPPORT 532-32060	268	1.71%	4,822	0	4,822	369	5,191
41	SUN METRO 560	109	0.70%	1,961	0	1,961	150	2,111
42	AVIATION 562	280	1.79%	5,038	0	5,038	386	5,424
43	INTERNATIONAL BRIDGES 564	63	0.40%	1,134	0	1,134	87	1,220
44	METROPOLITAN PLANNIG ORG 568	48	0.31%	864	0	864	66	930
Subtotal		15,645	100.00%	\$281,510	\$0	\$281,510	\$15,649	\$297,159
Direct Bills						0		0
Total						\$281,510		\$297,159

Allocation Basis Units: Number of boxes and map cases stored per department

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Allocation Details
Cost Pool 3: Strategic Innovation

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	MUNICIPAL COURT 111	1	1.35%	\$14,001	\$0	\$14,001	\$2,172	\$16,172
16	HUMAN RESOURCES 209	2	2.70%	28,001	0	28,001	0	28,001
19	ANIMAL SERVICES 225	1	1.35%	14,001	0	14,001	2,172	16,172
21	INFORMATION TECHNOLOGY 239	6	8.11%	84,004	0	84,004	0	84,004
22	PLANNING & INSPECTIONS 280	1	1.35%	14,001	0	14,001	2,172	16,172
23	CODE ENFORCEMENT 290	1	1.35%	14,001	0	14,001	2,172	16,172
24	POLICE 321	15	20.27%	210,010	0	210,010	32,576	242,587
25	FIRE 322	21	28.38%	294,014	0	294,014	45,607	339,621
26	ENVIRONMENTAL SERVICES 334	2	2.70%	28,001	0	28,001	4,344	32,345
27	PUBLIC HEALTH 341	6	8.11%	84,004	0	84,004	13,031	97,035
28	PARKS & RECREATION 451	3	4.05%	42,002	0	42,002	6,515	48,517
29	ZOO 452	1	1.35%	14,001	0	14,001	2,172	16,172
30	LIBRARY 453	1	1.35%	14,001	0	14,001	2,172	16,172
31	MUSUEM & CULT AFFAIRS 454	1	1.35%	14,001	0	14,001	2,172	16,172
34	ECONOMIC DEVELOPMENT 480	1	1.35%	14,001	0	14,001	2,172	16,172
37	SAM ADMIN SUPPORT 532-32060	2	2.70%	28,001	0	28,001	4,344	32,345
41	SUN METRO 560	3	4.05%	42,002	0	42,002	6,515	48,517
42	AVIATION 562	1	1.35%	14,001	0	14,001	2,172	16,172
43	INTERNATIONAL BRIDGES 564	5	6.76%	70,003	0	70,003	10,859	80,862
Subtotal		74	100.00%	\$1,036,051	\$0	\$1,036,051	\$143,337	\$1,179,387
Direct Bills						0		0
Total						\$1,036,051		\$1,179,387

Allocation Basis Units: Number of strategic projects per department

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Allocation Details
Cost Pool 4: GIS

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	36	14.81%	\$34,244	\$0	\$34,244	\$0	\$34,244
10	CITY MANAGER 115-12010	9	3.70%	8,561	0	8,561	0	8,561
17	OFFICE OF COMPTROLLER 210	1	0.41%	951	0	951	0	951
19	ANIMAL SERVICES 225	7	2.88%	6,659	0	6,659	1,318	7,977
20	CAPITAL IMPROVEMENT 235	1	0.41%	951	0	951	188	1,140
21	INFORMATION TECHNOLOGY 239	30	12.35%	28,537	0	28,537	0	28,537
22	PLANNING & INSPECTIONS 280	13	5.35%	12,366	0	12,366	2,448	14,814
23	CODE ENFORCEMENT 290	1	0.41%	951	0	951	188	1,140
24	POLICE 321	28	11.52%	26,634	0	26,634	5,273	31,907
25	FIRE 322	6	2.47%	5,707	0	5,707	1,130	6,837
26	ENVIRONMENTAL SERVICES 334	2	0.82%	1,902	0	1,902	377	2,279
27	PUBLIC HEALTH 341	4	1.65%	3,805	0	3,805	753	4,558
28	PARKS & RECREATION 451	10	4.12%	9,512	0	9,512	1,883	11,395
30	LIBRARY 453	6	2.47%	5,707	0	5,707	1,130	6,837
31	MUSUEM & CULT AFFAIRS 454	2	0.82%	1,902	0	1,902	377	2,279
33	COMM & HUMAN DEV 471	44	18.11%	41,854	0	41,854	8,286	50,140
34	ECONOMIC DEVELOPMENT 480	9	3.70%	8,561	0	8,561	1,695	10,256
37	SAM ADMIN SUPPORT 532-32060	9	3.70%	8,561	0	8,561	1,695	10,256
41	SUN METRO 560	19	7.82%	18,073	0	18,073	3,578	21,651
42	AVIATION 562	1	0.41%	951	0	951	188	1,140
49	OTHER	5	2.06%	4,756	0	4,756	942	5,698
Subtotal		243	100.00%	\$231,147	\$0	\$231,147	\$31,449	\$262,596
Direct Bills						0		0
Total						\$231,147		\$262,596

Allocation Basis Units: Number of maps produced per department

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Allocation Details
Cost Pool 5: City-wide PC's

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.99%	\$1,972	\$0	\$1,972	\$0	\$1,972
5	MAYOR AND COUNCIL 101	28.07	0.46%	923	0	923	0	923
6	CITY ATTORNEY 103	42.50	0.70%	1,397	0	1,397	0	1,397
8	MUNICIPAL COURT 111	84.30	1.39%	2,771	0	2,771	0	2,771
9	OMB 115-12000	11.00	0.18%	362	0	362	0	362
10	CITY MANAGER 115-12010	9.00	0.15%	296	0	296	0	296
11	PUBLIC INFO OFFICE 115-12020	6.00	0.10%	197	0	197	0	197
12	INTERNAL AUDIT 116-12030	8.00	0.13%	263	0	263	0	263
13	PERFORMANCE OFFICE 115-12050	7.00	0.12%	230	0	230	0	230
14	CITY CLERK 117	8.00	0.13%	263	0	263	0	263
15	TAX 206	23.00	0.38%	756	0	756	0	756
16	HUMAN RESOURCES 209	56.50	0.93%	1,857	0	1,857	0	1,857
17	OFFICE OF COMPTROLLER 210	41.00	0.67%	1,348	0	1,348	0	1,348
18	PURCHASING 215	23.50	0.39%	772	0	772	0	772
19	ANIMAL SERVICES 225	170.00	2.79%	5,588	0	5,588	0	5,588
20	CAPITAL IMPROVEMENT 235	63.00	1.04%	2,071	0	2,071	0	2,071
21	INFORMATION TECHNOLOGY 239	78.00	1.28%	2,564	0	2,564	0	2,564
22	PLANNING & INSPECTIONS 280	121.00	1.99%	3,977	0	3,977	0	3,977
23	CODE ENFORCEMENT 290	37.00	0.61%	1,216	0	1,216	0	1,216
24	POLICE 321	1,234.00	20.28%	40,561	0	40,561	0	40,561
25	FIRE 322	965.00	15.86%	31,719	0	31,719	0	31,719
26	ENVIRONMENTAL SERVICES 334	424.00	6.97%	13,937	0	13,937	0	13,937
27	PUBLIC HEALTH 341	87.25	1.43%	2,868	0	2,868	0	2,868
28	PARKS & RECREATION 451	491.95	8.09%	16,170	0	16,170	0	16,170
29	ZOO 452	139.50	2.29%	4,585	0	4,585	0	4,585
30	LIBRARY 453	170.80	2.81%	5,614	0	5,614	0	5,614
31	MUSEUM & CULT AFFAIRS 454	63.50	1.04%	2,087	0	2,087	0	2,087
33	COMM & HUMAN DEV 471	22.00	0.36%	723	0	723	0	723
34	ECONOMIC DEVELOPMENT 480	23.50	0.39%	772	0	772	0	772
35	ENGR TRAFFIC-ST 532-32020	84.00	1.38%	2,761	0	2,761	0	2,761
36	PAVEMENT MGMT 532-32040	21.00	0.35%	690	0	690	0	690
37	SAM ADMIN SUPPORT 532-32060	30.00	0.49%	986	0	986	0	986

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Allocation Details
Cost Pool 5: City-wide PC's

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	263	0	263	0	263
39	STREET MAINTENANCE 532-32120	74.00	1.22%	2,432	0	2,432	0	2,432
40	FLEET 532-37020	83.00	1.36%	2,728	0	2,728	0	2,728
41	SUN METRO 560	526.50	8.65%	17,306	0	17,306	0	17,306
42	AVIATION 562	197.50	3.25%	6,492	0	6,492	0	6,492
43	INTERNATIONAL BRIDGES 564	74.25	1.22%	2,441	0	2,441	0	2,441
48	NON-DEPARTMENTAL 999	16.00	0.26%	526	0	526	0	526
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.36%	723	0	723	0	723
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.93%	5,851	0	5,851	0	5,851
53	FIRE - ADMINISTRATION 322	272.00	4.47%	8,941	0	8,941	0	8,941
Subtotal		6,084.63	100.00%	\$200,000	\$0	\$200,000	\$0	\$200,000
Direct Bills							0	0
Total						\$200,000		\$200,000

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA & Grants

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Allocation Details

Cost Pool 6: City-wide IT Contracts

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	108,380.15	0.75%	\$127,761	\$0	\$127,761	\$0	\$127,761
5	MAYOR AND COUNCIL 101	50,712.88	0.35%	59,782	0	59,782	0	59,782
6	CITY ATTORNEY 103	200,724.35	1.39%	236,619	0	236,619	0	236,619
8	MUNICIPAL COURT 111	152,274.10	1.05%	179,504	0	179,504	0	179,504
9	OMB 115-12000	42,870.09	0.30%	50,536	0	50,536	0	50,536
10	CITY MANAGER 115-12010	16,257.02	0.11%	19,164	0	19,164	0	19,164
11	PUBLIC INFO OFFICE 115-12020	10,838.01	0.07%	12,776	0	12,776	0	12,776
12	INTERNAL AUDIT 116-12030	14,450.69	0.10%	17,035	0	17,035	0	17,035
13	PERFORMANCE OFFICE 115-12050	12,644.35	0.09%	14,905	0	14,905	0	14,905
14	CITY CLERK 117	53,757.31	0.37%	63,370	0	63,370	0	63,370
15	TAX 206	41,545.72	0.29%	48,975	0	48,975	0	48,975
16	HUMAN RESOURCES 209	635,768.82	4.39%	749,459	0	749,459	0	749,459
17	OFFICE OF COMPTROLLER 210	236,604.37	1.63%	278,915	0	278,915	0	278,915
18	PURCHASING 215	230,860.89	1.60%	272,144	0	272,144	0	272,144
19	ANIMAL SERVICES 225	307,077.08	2.12%	361,990	0	361,990	-0	361,990
20	CAPITAL IMPROVEMENT 235	160,011.48	1.11%	188,625	0	188,625	0	188,625
21	INFORMATION TECHNOLOGY 239	140,894.19	0.97%	166,089	0	166,089	0	166,089
22	PLANNING & INSPECTIONS 280	348,653.53	2.41%	411,001	0	411,001	-0	411,001
23	CODE ENFORCEMENT 290	66,834.42	0.46%	78,786	0	78,786	0	78,786
24	POLICE 321	3,012,711.49	20.82%	3,551,455	0	3,551,455	-0	3,551,455
25	FIRE 322	2,227,785.42	15.39%	2,626,166	0	2,626,166	-0	2,626,166
26	ENVIRONMENTAL SERVICES 334	765,886.36	5.29%	902,845	0	902,845	-0	902,845
27	PUBLIC HEALTH 341	580,378.91	4.01%	684,164	0	684,164	-0	684,164
28	PARKS & RECREATION 451	910,476.88	6.29%	1,073,292	0	1,073,292	-0	1,073,292
29	ZOO 452	251,983.84	1.74%	297,045	0	297,045	-0	297,045
30	LIBRARY 453	594,034.20	4.10%	700,262	0	700,262	-0	700,262
31	MUSEUM & CULT AFFAIRS 454	190,840.70	1.32%	224,968	0	224,968	0	224,968
33	COMM & HUMAN DEV 471	88,510.45	0.61%	104,338	0	104,338	0	104,338
34	ECONOMIC DEVELOPMENT 480	79,158.74	0.55%	93,314	0	93,314	0	93,314
35	ENGR TRAFFIC-ST 532-32020	151,732.20	1.05%	178,866	0	178,866	0	178,866
36	PAVEMENT MGMT 532-32040	37,933.05	0.26%	44,716	0	44,716	0	44,716
37	SAM ADMIN SUPPORT 532-32060	54,190.07	0.37%	63,881	0	63,881	0	63,881

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Cost Pool 6: City-wide IT Contracts

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	14,450.69	0.10%	17,035	0	17,035	0	17,035
39	STREET MAINTENANCE 532-32120	184,153.85	1.27%	217,085	0	217,085	0	217,085
40	FLEET 532-37020	149,925.87	1.04%	176,736	0	176,736	0	176,736
41	SUN METRO 560	951,035.78	6.57%	1,121,103	0	1,121,103	-0	1,121,103
42	AVIATION 562	356,751.31	2.47%	420,547	0	420,547	-0	420,547
43	INTERNATIONAL BRIDGES 564	134,120.43	0.93%	158,104	0	158,104	0	158,104
44	METROPOLITAN PLANNING ORG 568	19,869.69	0.14%	23,423	0	23,423	0	23,423
46	CRRMA 700	3,612.67	0.02%	4,259	0	4,259	0	4,259
48	NON-DEPARTMENTAL 999	28,901.37	0.20%	34,070	0	34,070	0	34,070
50	POLICE - OFFICE OF THE CHIEF 321-21000	39,739.39	0.27%	46,846	0	46,846	0	46,846
52	POLICE - ADMINISTRATIVE SERVICES 321	321,527.77	2.22%	379,025	0	379,025	-0	379,025
53	FIRE - ADMINISTRATION 322	491,323.33	3.39%	579,184	0	579,184	-0	579,184
Subtotal		14,472,193.91	100.00%	\$17,060,164	\$0	\$17,060,164	-\$0	\$17,060,164
Direct Bills						0		0
Total						\$17,060,164		\$17,060,164

Allocation Basis Units: IT contract value per department, Citywide on FTE's

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Allocation Details
Cost Pool 7: Postage

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	3,814.00	0.80%	\$1,442	\$0	\$1,442	\$0	\$1,442
6	CITY ATTORNEY 103	2,334.00	0.49%	882	0	882	0	882
8	MUNICIPAL COURT 111	163,462.00	34.33%	61,799	0	61,799	0	61,799
9	OMB 115-12000	91.00	0.02%	34	0	34	0	34
10	CITY MANAGER 115-12010	509.00	0.11%	192	0	192	0	192
12	INTERNAL AUDIT 116-12030	98.00	0.02%	37	0	37	0	37
13	PERFORMANCE OFFICE 115-12050	2,589.00	0.54%	979	0	979	0	979
14	CITY CLERK 117	32,857.00	6.90%	12,422	0	12,422	0	12,422
16	HUMAN RESOURCES 209	17,159.00	3.60%	6,487	0	6,487	0	6,487
17	OFFICE OF COMPTROLLER 210	27,383.00	5.75%	10,353	0	10,353	0	10,353
18	PURCHASING 215	590.00	0.12%	223	0	223	0	223
19	ANIMAL SERVICES 225	3,535.00	0.74%	1,336	0	1,336	0	1,336
20	CAPITAL IMPROVEMENT 235	56,982.00	11.97%	21,543	0	21,543	0	21,543
21	INFORMATION TECHNOLOGY 239	3,039.00	0.64%	1,149	0	1,149	0	1,149
22	PLANNING & INSPECTIONS 280	66,138.22	13.89%	25,005	0	25,005	0	25,005
23	CODE ENFORCEMENT 290	7,311.00	1.54%	2,764	0	2,764	0	2,764
24	POLICE 321	17,979.00	3.78%	6,797	0	6,797	0	6,797
25	FIRE 322	7,149.00	1.50%	2,703	0	2,703	0	2,703
27	PUBLIC HEALTH 341	8,512.00	1.79%	3,218	0	3,218	0	3,218
28	PARKS & RECREATION 451	330.84	0.07%	125	0	125	0	125
29	ZOO 452	129.00	0.03%	49	0	49	0	49
30	LIBRARY 453	4,315.00	0.91%	1,631	0	1,631	0	1,631
31	MUSUEM & CULT AFFAIRS 454	1,678.00	0.35%	634	0	634	0	634
32	DESTINATION EL PASO 457	33.00	0.01%	12	0	12	0	12
33	COMM & HUMAN DEV 471	20,049.95	4.21%	7,580	0	7,580	0	7,580
34	ECONOMIC DEVELOPMENT 480	11,968.00	2.51%	4,525	0	4,525	0	4,525
37	SAM ADMIN SUPPORT 532-32060	15,903.00	3.34%	6,012	0	6,012	0	6,012
44	METROPOLITAN PLANNIG ORG 568	56.00	0.01%	21	0	21	0	21
46	CRRMA 700	98.00	0.02%	37	0	37	0	37
49	OTHER	17.00	0.00%	6	0	6	0	6
Subtotal		476,109.00	100.00%	\$180,000	\$0	\$180,000	\$0	\$180,000
Direct Bills						0		0

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Allocation Details
Cost Pool 7: Postage

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
						\$180,000		\$180,000

Allocation Basis Units: Number of pieces of mail by department, excl. Airport, Int'l Bridge, Tax, ESD, Pension, & Sun Metro

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Allocation Details
Cost Pool 8: Mail Room

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$2,230	\$0	\$2,230	\$0	\$2,230
5	MAYOR AND COUNCIL 101	28.07	0.44%	1,044	0	1,044	0	1,044
6	CITY ATTORNEY 103	42.50	0.67%	1,580	0	1,580	0	1,580
8	MUNICIPAL COURT 111	84.30	1.33%	3,134	0	3,134	425	3,558
9	OMB 115-12000	11.00	0.17%	409	0	409	0	409
10	CITY MANAGER 115-12010	9.00	0.14%	335	0	335	0	335
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	223	0	223	30	253
12	INTERNAL AUDIT 116-12030	8.00	0.13%	297	0	297	0	297
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	260	0	260	0	260
14	CITY CLERK 117	8.00	0.13%	297	0	297	0	297
15	TAX 206	23.00	0.36%	855	0	855	116	971
16	HUMAN RESOURCES 209	56.50	0.89%	2,100	0	2,100	0	2,100
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	1,524	0	1,524	0	1,524
18	PURCHASING 215	23.50	0.37%	874	0	874	0	874
19	ANIMAL SERVICES 225	170.00	2.68%	6,320	0	6,320	856	7,176
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	2,342	0	2,342	317	2,659
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	2,900	0	2,900	0	2,900
22	PLANNING & INSPECTIONS 280	121.00	1.91%	4,498	0	4,498	609	5,108
23	CODE ENFORCEMENT 290	37.00	0.58%	1,375	0	1,375	186	1,562
24	POLICE 321	1,301.00	20.49%	48,365	0	48,365	6,553	54,918
25	FIRE 322	965.00	15.20%	35,874	0	35,874	4,861	40,735
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	15,762	0	15,762	2,136	17,898
27	PUBLIC HEALTH 341	257.25	4.05%	9,563	0	9,563	1,296	10,859
28	PARKS & RECREATION 451	491.95	7.75%	18,288	0	18,288	2,478	20,766
29	ZOO 452	139.50	2.20%	5,186	0	5,186	703	5,889
30	LIBRARY 453	170.80	2.69%	6,349	0	6,349	860	7,210
31	MUSUEM & CULT AFFAIRS 454	63.50	1.00%	2,361	0	2,361	320	2,680
33	COMM & HUMAN DEV 471	49.00	0.77%	1,822	0	1,822	247	2,068
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	874	0	874	118	992
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	3,123	0	3,123	423	3,546
36	PAVEMENT MGMT 532-32040	21.00	0.33%	781	0	781	106	886
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	1,115	0	1,115	151	1,266

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Allocation Details
Cost Pool 8: Mail Room

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	297	0	297	40	338
39	STREET MAINTENANCE 532-32120	74.00	1.17%	2,751	0	2,751	373	3,124
40	FLEET 532-37020	83.00	1.31%	3,086	0	3,086	418	3,504
41	SUN METRO 560	526.50	8.29%	19,573	0	19,573	2,652	22,225
42	AVIATION 562	197.50	3.11%	7,342	0	7,342	995	8,337
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	2,760	0	2,760	374	3,134
48	NON-DEPARTMENTAL 999	16.00	0.25%	595	0	595	81	675
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	818	0	818	111	929
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	6,617	0	6,617	897	7,514
53	FIRE - ADMINISTRATION 322	272.00	4.28%	10,112	0	10,112	1,370	11,482
Subtotal		6,348.63	100.00%	\$236,009	\$0	\$236,009	\$30,102	\$266,112
Direct Bills						0		0
Total						\$236,009		\$266,112

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

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Cost Pool 9: Wireless Communication

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	14,132.28	1.88%	\$12,793	\$0	\$12,793	\$0	\$12,793
6	CITY ATTORNEY 103	3,647.04	0.49%	3,301	0	3,301	0	3,301
8	MUNICIPAL COURT 111	8,661.72	1.15%	7,841	0	7,841	0	7,841
10	CITY MANAGER 115-12010	18,235.20	2.43%	16,507	0	16,507	0	16,507
12	INTERNAL AUDIT 116-12030	911.76	0.12%	825	0	825	0	825
14	CITY CLERK 117	1,367.64	0.18%	1,238	0	1,238	0	1,238
15	TAX 206	1,367.64	0.18%	1,238	-1,368	-130	0	-130
16	HUMAN RESOURCES 209	6,838.20	0.91%	6,190	0	6,190	0	6,190
17	OFFICE OF COMPTROLLER 210	6,838.20	0.91%	6,190	0	6,190	0	6,190
18	PURCHASING 215	11,397.00	1.52%	10,317	0	10,317	0	10,317
19	ANIMAL SERVICES 225	41,029.20	5.46%	37,140	0	37,140	0	37,140
20	CAPITAL IMPROVEMENT 235	26,896.92	3.58%	24,347	0	24,347	0	24,347
21	INFORMATION TECHNOLOGY 239	33,279.24	4.43%	30,125	0	30,125	0	30,125
22	PLANNING & INSPECTIONS 280	39,821.40	5.30%	36,047	0	36,047	0	36,047
24	POLICE 321	63,367.32	8.44%	57,361	0	57,361	0	57,361
25	FIRE 322	72,484.92	9.65%	65,614	0	65,614	0	65,614
27	PUBLIC HEALTH 341	51,514.44	6.86%	46,631	0	46,631	0	46,631
28	PARKS & RECREATION 451	53,337.96	7.10%	48,282	0	48,282	0	48,282
29	ZOO 452	16,867.56	2.25%	15,269	0	15,269	0	15,269
30	LIBRARY 453	5,014.68	0.67%	4,539	0	4,539	0	4,539
31	MUSUEM & CULT AFFAIRS 454	9,573.48	1.27%	8,666	-9,573	-907	0	-907
33	COMM & HUMAN DEV 471	6,382.32	0.85%	5,777	0	5,777	0	5,777
34	ECONOMIC DEVELOPMENT 480	15,499.92	2.06%	14,031	0	14,031	0	14,031
37	SAM ADMIN SUPPORT 532-32060	113,970.00	15.17%	103,167	0	103,167	0	103,167
41	SUN METRO 560	109,168.80	14.53%	98,821	-109,169	-10,348	0	-10,348
43	INTERNATIONAL BRIDGES 564	18,691.08	2.49%	16,919	-18,691	-1,772	0	-1,772
46	CRRMA 700	911.76	0.12%	825	0	825	0	825
Subtotal		751,207.68	100.00%	\$680,000	-\$138,801	\$541,199	\$0	\$541,199
Direct Bills						138,801		138,801
Total						\$680,000		\$680,000

Allocation Basis Units: Wireless phone charges per department

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Allocation Details

Cost Pool 10: Phone & Internet - Citywide

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	25	0.57%	\$8,626	\$0	\$8,626	\$0	\$8,626
5	MAYOR AND COUNCIL 101	39	0.89%	13,457	0	13,457	0	13,457
6	CITY ATTORNEY 103	77	1.75%	26,569	0	26,569	0	26,569
8	MUNICIPAL COURT 111	127	2.89%	43,822	0	43,822	0	43,822
9	OMB 115-12000	11	0.25%	3,796	0	3,796	0	3,796
10	CITY MANAGER 115-12010	38	0.86%	13,112	0	13,112	0	13,112
11	PUBLIC INFO OFFICE 115-12020	7	0.16%	2,415	0	2,415	0	2,415
12	INTERNAL AUDIT 116-12030	12	0.27%	4,141	0	4,141	0	4,141
15	TAX 206	27	0.61%	9,316	-1,011	8,305	0	8,305
16	HUMAN RESOURCES 209	117	2.66%	40,371	0	40,371	0	40,371
17	OFFICE OF COMPTROLLER 210	51	1.16%	17,598	0	17,598	0	17,598
18	PURCHASING 215	3	0.07%	1,035	0	1,035	0	1,035
19	ANIMAL SERVICES 225	89	2.02%	30,710	0	30,710	0	30,710
20	CAPITAL IMPROVEMENT 235	57	1.30%	19,668	0	19,668	0	19,668
21	INFORMATION TECHNOLOGY 239	27	0.61%	9,316	0	9,316	0	9,316
22	PLANNING & INSPECTIONS 280	41	0.93%	14,147	0	14,147	0	14,147
24	POLICE 321	1,337	30.41%	461,335	0	461,335	-0	461,335
25	FIRE 322	294	6.69%	101,445	0	101,445	0	101,445
26	ENVIRONMENTAL SERVICES 334	153	3.48%	52,793	-10,203	42,590	0	42,590
27	PUBLIC HEALTH 341	422	9.60%	145,612	0	145,612	0	145,612
28	PARKS & RECREATION 451	219	4.98%	75,566	0	75,566	0	75,566
29	ZOO 452	93	2.12%	32,090	0	32,090	0	32,090
30	LIBRARY 453	210	4.78%	72,461	0	72,461	0	72,461
31	MUSUEM & CULT AFFAIRS 454	65	1.48%	22,428	0	22,428	0	22,428
33	COMM & HUMAN DEV 471	169	3.84%	58,314	0	58,314	0	58,314
34	ECONOMIC DEVELOPMENT 480	20	0.45%	6,901	0	6,901	0	6,901
37	SAM ADMIN SUPPORT 532-32060	203	4.62%	70,046	0	70,046	0	70,046
41	SUN METRO 560	199	4.53%	68,665	-13,478	55,188	0	55,188
42	AVIATION 562	176	4.00%	60,729	-7,548	53,181	0	53,181
43	INTERNATIONAL BRIDGES 564	50	1.14%	17,253	0	17,253	0	17,253
44	METROPOLITAN PLANNIG ORG 568	17	0.39%	5,866	0	5,866	0	5,866
45	EMPLOYEES PENSION 600	19	0.43%	6,556	0	6,556	0	6,556

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Allocation Details

Cost Pool 10: Phone & Internet - Citywide

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	OTHER	3	0.07%	1,035	0	1,035	0	1,035
Subtotal		4,397	100.00%	\$1,517,194	-\$32,240	\$1,484,954	-\$0	\$1,484,954
Direct Bills						32,240		32,240
Total						\$1,517,194		\$1,517,194

Allocation Basis Units: Number of phones per department

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Allocation Details
Cost Pool 11: Public Safety

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	ANIMAL SERVICES 225	170	5.77%	\$14,877	\$0	\$14,877	\$1,985	\$16,862
23	CODE ENFORCEMENT 290	37	1.26%	3,238	0	3,238	432	3,670
24	POLICE 321	1,301	44.18%	113,853	0	113,853	15,190	129,043
25	FIRE 322	965	32.77%	84,449	0	84,449	11,267	95,716
50	POLICE - OFFICE OF THE CHIEF 321-21000	22	0.75%	1,925	0	1,925	257	2,182
52	POLICE - ADMINISTRATIVE SERVICES 321	178	6.04%	15,577	0	15,577	2,078	17,655
53	FIRE - ADMINISTRATION 322	272	9.24%	23,803	0	23,803	3,176	26,979
Subtotal		2,945	100.00%	\$257,723	\$0	\$257,723	\$34,385	\$292,108
Direct Bills						0		0
Total						\$257,723		\$292,108

Allocation Basis Units: Number of Actual FTE's for Police, Fire, Code Services and Animal Svcs

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Allocation Summary

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$1,972	\$127,761
5	MAYOR AND COUNCIL 101	125,805	504	0	34,244	923	59,782
6	CITY ATTORNEY 103	111,157	22,168	0	0	1,397	236,619
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	39,863	0	0	0	0	0
8	MUNICIPAL COURT 111	316,222	37,173	16,172	0	2,771	179,504
9	OMB 115-12000	0	414	0	0	362	50,536
10	CITY MANAGER 115-12010	149,932	144	0	8,561	296	19,164
11	PUBLIC INFO OFFICE 115-12020	335	0	0	0	197	12,776
12	INTERNAL AUDIT 116-12030	16,659	108	0	0	263	17,035
13	PERFORMANCE OFFICE 115-12050	0	0	0	0	230	14,905
14	CITY CLERK 117	43,371	11,336	0	0	263	63,370
15	TAX 206	82,740	6,896	0	0	756	48,975
16	HUMAN RESOURCES 209	297,279	26,037	28,001	0	1,857	749,459
17	OFFICE OF COMPTROLLER 210	199,622	1,224	0	951	1,348	278,915
18	PURCHASING 215	60,030	6,442	0	0	772	272,144
19	ANIMAL SERVICES 225	276,024	1,705	16,172	7,977	5,588	361,990
20	CAPITAL IMPROVEMENT 235	177,540	55,033	0	1,140	2,071	188,625
21	INFORMATION TECHNOLOGY 239	949,283	8,673	84,004	28,537	2,564	166,089
22	PLANNING & INSPECTIONS 280	308,182	47,652	16,172	14,814	3,977	411,001
23	CODE ENFORCEMENT 290	56,947	0	16,172	1,140	1,216	78,786
24	POLICE 321	2,726,409	0	242,587	31,907	40,561	3,551,455
25	FIRE 322	837,787	1,201	339,621	6,837	31,719	2,626,166
26	ENVIRONMENTAL SERVICES 334	364,124	58	32,345	2,279	13,937	902,845
27	PUBLIC HEALTH 341	816,348	33,260	97,035	4,558	2,868	684,164
28	PARKS & RECREATION 451	527,595	1,220	48,517	11,395	16,170	1,073,292
29	ZOO 452	217,068	0	16,172	0	4,585	297,045
30	LIBRARY 453	464,953	504	16,172	6,837	5,614	700,262
31	MUSUEM & CULT AFFAIRS 454	248,891	329	16,172	2,279	2,087	224,968
32	DESTINATION EL PASO 457	0	0	0	0	0	0
33	COMM & HUMAN DEV 471	236,496	18,983	0	50,140	723	104,338
34	ECONOMIC DEVELOPMENT 480	133,992	1,220	16,172	10,256	772	93,314
35	ENGR TRAFFIC-ST 532-32020	0	0	0	0	2,761	178,866
36	PAVEMENT MGMT 532-32040	0	0	0	0	690	44,716

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Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts
37	SAM ADMIN SUPPORT 532-32060	569,802	5,191	32,345	10,256	986	63,881
38	REAL ESTATE 532-32080	14,069	0	0	0	263	17,035
39	STREET MAINTENANCE 532-32120	0	0	0	0	2,432	217,085
40	FLEET 532-37020	0	0	0	0	2,728	176,736
41	SUN METRO 560	233,817	2,111	48,517	21,651	17,306	1,121,103
42	AVIATION 562	325,601	5,424	16,172	1,140	6,492	420,547
43	INTERNATIONAL BRIDGES 564	163,471	1,220	80,862	0	2,441	158,104
44	METROPOLITAN PLANNING ORG 568	23,784	930	0	0	0	23,423
45	EMPLOYEES PENSION 600	83,075	0	0	0	0	0
46	CRRMA 700	7,705	0	0	0	0	4,259
48	NON-DEPARTMENTAL 999	15,744	0	0	0	526	34,070
49	OTHER	8,710	0	0	5,698	0	0
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	723	46,846
52	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	5,851	379,025
53	FIRE - ADMINISTRATION 322	0	0	0	0	8,941	579,184
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$11,230,432	\$297,159	\$1,179,387	\$262,596	\$200,000	\$17,060,164

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Allocation Summary

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide	Public Safety	Total
3	FACILITIES MAINT 532-31040	\$0	\$2,230	\$0	\$8,626	\$0	\$140,590
5	MAYOR AND COUNCIL 101	1,442	1,044	12,793	13,457	0	249,993
6	CITY ATTORNEY 103	882	1,580	3,301	26,569	0	403,673
7	STRATEGIC & LEGISLATIVE AFFAIRS 105	0	0	0	0	0	39,863
8	MUNICIPAL COURT 111	61,799	3,558	7,841	43,822	0	668,862
9	OMB 115-12000	34	409	0	3,796	0	55,551
10	CITY MANAGER 115-12010	192	335	16,507	13,112	0	208,243
11	PUBLIC INFO OFFICE 115-12020	0	253	0	2,415	0	15,977
12	INTERNAL AUDIT 116-12030	37	297	825	4,141	0	39,365
13	PERFORMANCE OFFICE 115-12050	979	260	0	0	0	16,375
14	CITY CLERK 117	12,422	297	1,238	0	0	132,298
15	TAX 206	0	971	-130	8,305	0	148,514
16	HUMAN RESOURCES 209	6,487	2,100	6,190	40,371	0	1,157,783
17	OFFICE OF COMPTROLLER 210	10,353	1,524	6,190	17,598	0	517,724
18	PURCHASING 215	223	874	10,317	1,035	0	351,837
19	ANIMAL SERVICES 225	1,336	7,176	37,140	30,710	16,862	762,680
20	CAPITAL IMPROVEMENT 235	21,543	2,659	24,347	19,668	0	492,626
21	INFORMATION TECHNOLOGY 239	1,149	2,900	30,125	9,316	0	1,282,640
22	PLANNING & INSPECTIONS 280	25,005	5,108	36,047	14,147	0	882,105
23	CODE ENFORCEMENT 290	2,764	1,562	0	0	3,670	162,257
24	POLICE 321	6,797	54,918	57,361	461,335	129,043	7,302,373
25	FIRE 322	2,703	40,735	65,614	101,445	95,716	4,149,545
26	ENVIRONMENTAL SERVICES 334	0	17,898	0	42,590	0	1,376,076
27	PUBLIC HEALTH 341	3,218	10,859	46,631	145,612	0	1,844,553
28	PARKS & RECREATION 451	125	20,766	48,282	75,566	0	1,822,929
29	ZOO 452	49	5,889	15,269	32,090	0	588,166
30	LIBRARY 453	1,631	7,210	4,539	72,461	0	1,280,184
31	MUSUEM & CULT AFFAIRS 454	634	2,680	-907	22,428	0	519,562
32	DESTINATION EL PASO 457	12	0	0	0	0	12
33	COMM & HUMAN DEV 471	7,580	2,068	5,777	58,314	0	484,421
34	ECONOMIC DEVELOPMENT 480	4,525	992	14,031	6,901	0	282,176
35	ENGR TRAFFIC-ST 532-32020	0	3,546	0	0	0	185,172
36	PAVEMENT MGMT 532-32040	0	886	0	0	0	46,293

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Allocation Summary

Seq. 21: INFORMATION TECHNOLOGY 239

Seq #	Department Name	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide	Public Safety	Total
37	SAM ADMIN SUPPORT 532-32060	6,012	1,266	103,167	70,046	0	862,952
38	REAL ESTATE 532-32080	0	338	0	0	0	31,705
39	STREET MAINTENANCE 532-32120	0	3,124	0	0	0	222,641
40	FLEET 532-37020	0	3,504	0	0	0	182,968
41	SUN METRO 560	0	22,225	-10,348	55,188	0	1,511,570
42	AVIATION 562	0	8,337	0	53,181	0	836,893
43	INTERNATIONAL BRIDGES 564	0	3,134	-1,772	17,253	0	424,713
44	METROPOLITAN PLANNING ORG 568	21	0	0	5,866	0	54,023
45	EMPLOYEES PENSION 600	0	0	0	6,556	0	89,631
46	CRRMA 700	37	0	825	0	0	12,826
48	NON-DEPARTMENTAL 999	0	675	0	0	0	51,015
49	OTHER	6	0	0	1,035	0	15,449
50	POLICE - OFFICE OF THE CHIEF 321-21000	0	929	0	0	2,182	50,680
52	POLICE - ADMINISTRATIVE SERVICES 321	0	7,514	0	0	17,655	410,045
53	FIRE - ADMINISTRATION 322	0	11,482	0	0	26,979	626,585
Direct Bills		\$0	\$0	\$138,801	\$32,240	\$0	\$171,041
Total		\$180,000	\$266,112	\$680,000	\$1,517,194	\$292,108	\$33,165,152

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SAM ADMIN SUPPORT 532-32060

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Nature and Extent of Services

Streets and Maintenance Administration Support & Data Management is a Division of the City's Streets & Maintenance department tasked with providing administration support and data management functions. Costs have been functionalized as follows:

GF SUPPORT - Costs identified to this function are representative of staffing and operational expenditures to provide administration support & data management services to the General Fund divisions of the Streets and Maintenance Department. These costs are allocated based on the total number of actual FTE's supported per division, excluding Fleet.

SUPPLY SUPPORT FUND – Costs associated with this fund are allocated to General Government / Unallowable.

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A. Department Costs

Seq. 37: SAM ADMIN SUPPORT 532-32060

Description	Type	Amount	General Admin	GF Support	Supply Support Fund
Personnel Costs					
Salaries	S1	\$2,095,648	\$0	\$1,453,453	\$642,195
	<i>Salary % Split</i>		<i>0.00%</i>	<i>69.36%</i>	<i>30.64%</i>
Fringe Benefits	P	698,966	0	488,039	210,927
Subtotal - Personnel Costs		\$2,794,613	\$0	\$1,941,491	\$853,122
Services & Supplies Cost					
03 CONTRACTUAL SVCS	P	8,000	0	8,000	0
04 INTERFUND SERVICES	P	3,000	0	3,000	0
06 MATERIALS / SUPPLIES	P	89,800	0	89,800	0
10 OTHER OPERATING	P	78,000	0	78,000	0
12 TRANSFERS	D	1,500,000	0	0	0
Subtotal - Services & Supplies		\$1,678,800	\$0	\$178,800	\$0
Department Cost Total		\$4,473,413	\$0	\$2,120,291	\$853,122
Adjustments to Cost					
12 TRANSFERS	D	-1,500,000	0	0	0
Subtotal - Adjustments		-\$1,500,000	\$0	\$0	\$0
Total Costs After Adjustments		2,973,413	0	2,120,291	853,122
General Admin Distribution			0	0	0
Grand Total		\$2,973,413	\$0	\$2,120,291	\$853,122

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B. Incoming Costs (Default Spread Salary)

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Support	Supply Support Fund
1	Municipal Service Center	\$69	\$0	\$48	\$21
	Subtotal - BUILDING DEPRECIATION	69	0	48	21
3	Janitorial Services	25,637	0	17,781	7,856
3	Muni Svcs Center	15,776	1,453	11,949	5,280
3	MSC Security	3,205	0	2,223	982
	Subtotal - FACILITIES MAINT 532-31040	44,619	1,453	31,953	14,118
4	MSC	13,484	118	9,434	4,168
	Subtotal - PARKS BLDG MAINT 532-31130	13,484	118	9,434	4,168
5	Office of the Mayor	2,265	800	2,126	939
5	City Council	4,404	1,583	4,153	1,835
	Subtotal - MAYOR AND COUNCIL 101	6,669	2,383	6,279	2,774
6	Legal Services	5,467	2,554	5,563	2,458
	Subtotal - CITY ATTORNEY 103	5,467	2,554	5,563	2,458
9	Budget	4,223	734	3,438	1,519
	Subtotal - OMB 115-12000	4,223	734	3,438	1,519
10	Citywide Admin	5,766	1,366	4,947	2,186
	Subtotal - CITY MANAGER 115-12010	5,766	1,366	4,947	2,186
13	Performance	3,878	205	2,832	1,251
	Subtotal - PERFORMANCE OFFICE 115-12050	3,878	205	2,832	1,251
14	Clerk	1,360	286	1,141	504
14	Open Records Requests	210	45	177	78
	Subtotal - CITY CLERK 117	1,570	331	1,318	582
16	HR Services	23,824	3,793	19,154	8,463
16	Self Insurance Fund	2,915	5,040	5,517	2,438
	Subtotal - HUMAN RESOURCES 209	26,739	8,833	24,671	10,901
17	Financial Reporting	3,393	652	2,806	1,240
17	Treasury Management	260	52	217	96
17	Annual Audit	467	0	324	143
	Subtotal - OFFICE OF COMPTROLLER 210	4,121	704	3,346	1,479
18	Administration	13,291	2,249	10,778	4,762
18	Supply Chain Management	30,658	5,992	25,419	11,231
	Subtotal - PURCHASING 215	43,949	8,241	36,197	15,993
21	IT Services	488,572	81,230	395,191	174,612
21	Records Management	4,822	369	3,601	1,591
21	Strategic Innovation	28,001	4,344	22,433	9,912

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B. Incoming Costs (Default Spread Salary)

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Support	Supply Support Fund
21	GIS	8,561	1,695	7,113	3,143
21	City-wide PC's	986	0	684	302
21	City-wide IT Contracts	63,881	0	44,305	19,576
21	Postage	6,012	0	4,170	1,842
21	Mail Room	1,115	151	878	388
21	Wireless Communication	103,167	0	71,552	31,615
21	Phone & Internet - Citywide	70,046	0	48,581	21,465
	Subtotal - INFORMATION TECHNOLOGY 239	775,163	87,789	598,507	264,445
48	General Expenses	0	318	220	97
48	Retirees Health Insurance	0	24,336	16,879	7,458
48	Property Insurance	0	2,790	1,935	855
48	Strategic Communications	0	8,375	5,809	2,566
48	General Liability Insurance	0	10,041	6,964	3,077
48	Auto Liability	0	29,101	20,183	8,918
48	Urban Planning & Design	0	2,051	1,422	628
	Subtotal - NON-DEPARTMENTAL 999	0	77,012	53,412	23,600
Total Incoming		\$935,717	\$191,722	\$781,944	\$345,495
C. Total Allocated			\$4,100,852	\$2,902,235	\$1,198,617
				70.77%	29.23%

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Allocation Details
Cost Pool 1: GF Support

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60	25.10%	\$695,213	\$0	\$695,213	\$0	\$695,213
35	ENGR TRAFFIC-ST 532-32020	84	35.15%	973,298	0	973,298	62,399	1,035,697
36	PAVEMENT MGMT 532-32040	21	8.79%	243,325	0	243,325	15,600	258,924
39	STREET MAINTENANCE 532-32120	74	30.96%	857,429	0	857,429	54,971	912,400
Subtotal		239	100.00%	\$2,769,265	\$0	\$2,769,265	\$132,970	\$2,902,235
Direct Bills						0		0
Total						\$2,769,265		\$2,902,235

Allocation Basis Units: Number of Actual FTE's supported per division, excl. Fleet

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Allocation Details

Cost Pool 2: Supply Support Fund

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOVERNMENT / UNALLOWABLE	100	100.00%	\$1,139,865	\$0	\$1,139,865	\$58,752	\$1,198,617
Subtotal		100	100.00%	\$1,139,865	\$0	\$1,139,865	\$58,752	\$1,198,617
Direct Bills						0		0
Total						\$1,139,865		\$1,198,617

Allocation Basis Units: Direct to GENERAL GOVERNMENT / UNALLOWABLE

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Allocation Summary

Seq. 37: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	GF Support	Supply Support Fund	Total
3	FACILITIES MAINT 532-31040	\$695,213	\$0	\$695,213
35	ENGR TRAFFIC-ST 532-32020	1,035,697	0	1,035,697
36	PAVEMENT MGMT 532-32040	258,924	0	258,924
39	STREET MAINTENANCE 532-32120	912,400	0	912,400
51	GENERAL GOVERNMENT / UNALLOWABLE	0	1,198,617	1,198,617
Direct Bills		\$0	\$0	\$0
Total		\$2,902,235	\$1,198,617	\$4,100,852

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NON-DEPARTMENTAL 999

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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. The department also includes costs for Strategic Communications which assist media personnel with requests for information from the city. Costs have been functionalized as follows:

- **GENERAL EXPENSES** – Costs identified to this function are allocated based on the general fund operating expenditures per department.
- **RETIREEES HEALTH INSURANCE** - Costs identified to this function are allocated based on the number of actual general fund FTE's per department.
- **PROPERTY INSURANCE** - Costs identified to this function have been allocated based on the total insurance property premiums per General Fund departments.
- **STRATEGIC COMMUNICATIONS** – Costs identified to this function are allocated based on the number of FTE's per department, excluding MPO & CRRMA.
- **GENERAL LIABILITY INSURANCE** - Costs are allocated based on the total number of general fund FTE's per department.
- **AUTO LIABILITY** - Costs are allocated to departments that do not pay directly based on their count of vehicles.
- **URBAN PLANNING & DESIGN** - Costs identified to this function are allocated on actual operating expenditures per department, excluding MPO.
- **GENERAL GOVERNMENT** - Costs identified to this function have not been allocated in this plan.

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Strategic Communications
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
01 SALARIES & WAGES	P	-1,699,453	0	0	0	0	1,257,874
02 FRINGE BENEFITS	P	-9,598,921	0	0	0	0	394,484
02 FRINGE BENEFITS - RETIREES HEALTH PLAN	P	3,360,000	0	0	3,360,000	0	0
03 CONTRACTUAL SVCS	P	8,698,500	0	0	0	0	21,500
EQUIP MAINT-INTERFUND SVCS	P	8,000	0	0	0	0	0
OFFICE EQUIPMENT-LEASES	P	5,000	0	0	0	0	5,000
MATERIALS / SUPPLIES	P	448,500	0	0	0	0	2,000
08 MINOR EQUIP & FURNITURE	P	113,732	0	0	0	0	0
10 OTHER OPER - GENERAL LIABILITY INSURANCE EX	P	1,895,984	0	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	750,000	0	0	0	0	0
10 OTHER OPER - OTHER SERVICES CHARGES EXPENSE	P	20,000	0	20,000	0	0	0
10 OTHER OPER - PROFESSIONAL LICENSES & MEMBER	P	85,400	0	85,000	0	0	0
10 OTHER OPER - PROPERTY INSURANCE EXPENSE	P	1,300,000	0	0	0	1,300,000	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	958,000	0	0	0	0	0
SEMINARS CONTINUING EDUCATION	P	21,359	0	0	0	0	0
10 OTHER OPER - TRAVEL EXPENSES - EMPLOYEES	P	30,000	0	0	0	0	5,000
11 NON-OPER	D	1,050,000	0	0	0	0	0
12 TRANSFERS	D	15,240,500	0	0	0	0	0
13 CAPITAL	D	147,094	0	0	0	0	0
Subtotal - Services & Supplies		\$22,833,695	\$0	\$105,000	\$3,360,000	\$1,300,000	\$1,685,858

City of El Paso, Texas
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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Strategic Communications
Department Cost Total		\$22,833,695	\$0	\$105,000	\$3,360,000	\$1,300,000	\$1,685,858
Adjustments to Cost							
13 CAPITAL	D	-147,094	0	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	-750,000	0	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	-958,000	0	0	0	0	0
12 TRANSFERS	D	-15,240,500	0	0	0	0	0
11 NON-OPER	D	-1,050,000	0	0	0	0	0
Subtotal - Adjustments		-\$18,145,594	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		4,688,101	0	105,000	3,360,000	1,300,000	1,685,858
General Admin Distribution			0	0	0	0	0
Grand Total		\$4,688,101	\$0	\$105,000	\$3,360,000	\$1,300,000	\$1,685,858

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	General Liability Insurance	Auto Liability	Urban Planning & Design	General Government
Personnel Costs						
Salaries		\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost						
01 SALARIES & WAGES	P	-1,699,453	0	0	750,377	-3,707,704
02 FRINGE BENEFITS	P	-9,598,921	0	0	229,039	-10,222,444
02 FRINGE BENEFITS - RETIREES HEALTH PLAN	P	3,360,000	0	0	0	0
03 CONTRACTUAL SVCS	P	8,698,500	0	0	0	8,677,000
EQUIP MAINT-INTERFUND SVCS	P	8,000	0	0	4,000	4,000
OFFICE EQUIPMENT-LEASES	P	5,000	0	0	0	0
MATERIALS / SUPPLIES	P	448,500	0	0	6,000	440,500
08 MINOR EQUIP & FURNITURE	P	113,732	0	0	2,826	110,906
10 OTHER OPER - GENERAL LIABILITY INSURANCE EX	P	1,895,984	1,386,261	458,327	0	51,396
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	750,000	0	0	0	0
10 OTHER OPER - OTHER SERVICES CHARGES EXPENSE	P	20,000	0	0	0	0
10 OTHER OPER - PROFESSIONAL LICENSES & MEMBER	P	85,400	0	0	400	0
10 OTHER OPER - PROPERTY INSURANCE EXPENSE	P	1,300,000	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	958,000	0	0	0	0
SEMINARS CONTINUING EDUCATION	P	21,359	0	0	6,359	15,000
10 OTHER OPER - TRAVEL EXPENSES - EMPLOYEES	P	30,000	0	0	0	25,000
11 NON-OPER	D	1,050,000	0	0	0	0
12 TRANSFERS	D	15,240,500	0	0	0	0
13 CAPITAL	D	147,094	0	0	0	0
Subtotal - Services & Supplies		\$22,833,695	\$1,386,261	\$458,327	\$999,001	-\$4,606,346

City of El Paso, Texas
Central Service Cost Allocation Plan - FY 26 Budget Full CAP

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A. Department Costs

Seq. 48: NON-DEPARTMENTAL 999

Description	Type	Amount	General Liability Insurance	Auto Liability	Urban Planning & Design	General Government
Department Cost Total		\$22,833,695	\$1,386,261	\$458,327	\$999,001	-\$4,606,346
Adjustments to Cost						
13 CAPITAL	D	-147,094	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	-750,000	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	-958,000	0	0	0	0
12 TRANSFERS	D	-15,240,500	0	0	0	0
11 NON-OPER	D	-1,050,000	0	0	0	0
Subtotal - Adjustments		-\$18,145,594	\$0	\$0	\$0	\$0
Total Costs After Adjustments		4,688,101	1,386,261	458,327	999,001	-4,606,346
General Admin Distribution			0	0	0	0
Grand Total		\$4,688,101	\$1,386,261	\$458,327	\$999,001	-\$4,606,346

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B. Incoming Costs (Default Spread Expenditures)

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	Strategic Communications
2	Depreciation	\$36,065	\$0	\$808	\$25,848	\$10,001	\$12,969
	Subtotal - EQUIPMENT DEPRECIATION	36,065	0	808	25,848	10,001	12,969
5	Office of the Mayor	1,208	427	37	1,172	453	588
5	City Council	40,586	14,591	1,236	39,545	15,300	19,842
	Subtotal - MAYOR AND COUNCIL 101	41,794	15,018	1,272	40,717	15,754	20,430
9	Budget	20,348	3,537	535	17,119	6,623	8,589
	Subtotal - OMB 115-12000	20,348	3,537	535	17,119	6,623	8,589
10	Citywide Admin	3,075	728	85	2,726	1,055	1,368
	Subtotal - CITY MANAGER 115-12010	3,075	728	85	2,726	1,055	1,368
13	Performance	2,068	109	49	1,561	604	783
	Subtotal - PERFORMANCE OFFICE 115-12050	2,068	109	49	1,561	604	783
14	Clerk	725	152	20	629	243	316
14	Open Records Requests	1,939	415	53	1,687	653	847
	Subtotal - CITY CLERK 117	2,664	567	72	2,316	896	1,162
16	HR Services	12,706	2,023	330	10,556	4,084	5,297
16	Self Insurance Fund	1,555	2,688	95	3,041	1,176	1,526
	Subtotal - HUMAN RESOURCES 209	14,261	4,711	425	13,597	5,261	6,822
17	Financial Reporting	31,265	6,011	835	26,716	10,337	13,405
17	Treasury Management	2,606	520	70	2,240	867	1,124
17	Annual Audit	4,306	0	96	3,086	1,194	1,548
17	Asset Management	163	28	4	137	53	69
	Subtotal - OFFICE OF COMPTROLLER 210	38,340	6,559	1,006	32,179	12,450	16,146
18	Administration	10,023	1,696	262	8,399	3,250	4,214
18	Supply Chain Management	23,119	4,518	619	19,808	7,664	9,939
	Subtotal - PURCHASING 215	33,142	6,214	881	28,207	10,913	14,153
21	IT Services	13,500	2,244	353	11,284	4,366	5,662
21	City-wide PC's	526	0	12	377	146	189
21	City-wide IT Contracts	34,070	0	763	24,418	9,447	12,252
21	Mail Room	595	81	15	484	187	243
	Subtotal - INFORMATION TECHNOLOGY 239	48,690	2,325	1,143	36,563	14,146	18,345
48	General Expenses	0	3,180	71	2,279	882	1,143
48	Retirees Health Insurance	0	7,301	164	5,233	2,025	2,625
48	Strategic Communications	0	4,467	100	3,201	1,239	1,606
48	General Liability Insurance	0	3,012	67	2,159	835	1,083
48	Urban Planning & Design	0	18,897	423	13,544	5,240	6,795

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B. Incoming Costs (Default Spread Expenditures)

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	Strategic Communications
	Subtotal - NON-DEPARTMENTAL 999	0	36,856	825	26,415	10,220	13,254
	Total Incoming	\$240,447	\$76,625	\$7,102	\$227,248	\$87,923	\$114,020
	C. Total Allocated		\$5,005,173	\$112,102	\$3,587,248	\$1,387,923	\$1,799,878
				2.24%	71.67%	27.73%	35.96%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Liability Insurance	Auto Liability	Urban Planning & Design	General Government
2	Depreciation	\$36,065	\$0	\$10,664	\$3,526	\$7,685	-\$35,436
	Subtotal - EQUIPMENT DEPRECIATION	36,065	0	10,664	3,526	7,685	-35,436
5	Office of the Mayor	1,208	427	483	160	348	-1,606
5	City Council	40,586	14,591	16,316	5,394	11,758	-54,214
	Subtotal - MAYOR AND COUNCIL 101	41,794	15,018	16,799	5,554	12,106	-55,821
9	Budget	20,348	3,537	7,063	2,335	5,090	-23,469
	Subtotal - OMB 115-12000	20,348	3,537	7,063	2,335	5,090	-23,469
10	Citywide Admin	3,075	728	1,125	372	811	-3,737
	Subtotal - CITY MANAGER 115-12010	3,075	728	1,125	372	811	-3,737
13	Performance	2,068	109	644	213	464	-2,140
	Subtotal - PERFORMANCE OFFICE 115-12050	2,068	109	644	213	464	-2,140
14	Clerk	725	152	259	86	187	-862
14	Open Records Requests	1,939	415	696	230	502	-2,313
	Subtotal - CITY CLERK 117	2,664	567	956	316	689	-3,175
16	HR Services	12,706	2,023	4,355	1,440	3,139	-14,472
16	Self Insurance Fund	1,555	2,688	1,255	415	904	-4,169
	Subtotal - HUMAN RESOURCES 209	14,261	4,711	5,610	1,855	4,043	-18,641
17	Financial Reporting	31,265	6,011	11,022	3,644	7,943	-36,626
17	Treasury Management	2,606	520	924	306	666	-3,071
17	Annual Audit	4,306	0	1,273	421	918	-4,231
17	Asset Management	163	28	56	19	41	-188
	Subtotal - OFFICE OF COMPTROLLER 210	38,340	6,559	13,276	4,389	9,568	-44,116
18	Administration	10,023	1,696	3,465	1,146	2,497	-11,515
18	Supply Chain Management	23,119	4,518	8,172	2,702	5,889	-27,155
	Subtotal - PURCHASING 215	33,142	6,214	11,638	3,848	8,387	-38,670
21	IT Services	13,500	2,244	4,655	1,539	3,355	-15,470
21	City-wide PC's	526	0	156	51	112	-517
21	City-wide IT Contracts	34,070	0	10,074	3,331	7,260	-33,475
21	Mail Room	595	81	200	66	144	-664
	Subtotal - INFORMATION TECHNOLOGY 239	48,690	2,325	15,085	4,987	10,871	-50,125
48	General Expenses	0	3,180	940	311	678	-3,124
48	Retirees Health Insurance	0	7,301	2,159	714	1,556	-7,174
48	Strategic Communications	0	4,467	1,321	437	952	-4,389
48	General Liability Insurance	0	3,012	891	294	642	-2,960
48	Urban Planning & Design	0	18,897	5,588	1,847	4,027	-18,567

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B. Incoming Costs (Default Spread Expenditures)

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Liability Insurance	Auto Liability	Urban Planning & Design	General Government
	Subtotal - NON-DEPARTMENTAL 999	0	36,856	10,898	3,603	7,854	-36,214
	Total Incoming	\$240,447	\$76,625	\$93,758	\$30,998	\$67,566	-\$311,543
	C. Total Allocated		\$5,005,173	\$1,480,018	\$489,325	\$1,066,567	-\$4,917,889
				29.57%	9.78%	21.31%	-98.26% Not Allocated

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Allocation Details

Cost Pool 1: General Expenses

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	10,311,067	1.86%	\$2,048	\$0	\$2,048	\$0	\$2,048
4	PARKS BLDG MAINT 532-31130	13,885,702	2.50%	2,758	0	2,758	0	2,758
5	MAYOR AND COUNCIL 101	2,178,248	0.39%	433	0	433	0	433
6	CITY ATTORNEY 103	7,152,553	1.29%	1,421	0	1,421	0	1,421
8	MUNICIPAL COURT 111	6,271,994	1.13%	1,246	0	1,246	23	1,269
9	OMB 115-12000	1,030,878	0.19%	205	0	205	0	205
10	CITY MANAGER 115-12010	858,015	0.15%	170	0	170	0	170
11	PUBLIC INFO OFFICE 115-12020	559,580	0.10%	111	0	111	2	113
12	INTERNAL AUDIT 116-12030	1,000,577	0.18%	199	0	199	0	199
13	PERFORMANCE OFFICE 115-12050	592,164	0.11%	118	0	118	0	118
14	CITY CLERK 117	2,636,903	0.47%	524	0	524	0	524
16	HUMAN RESOURCES 209	4,009,855	0.72%	797	0	797	0	797
17	OFFICE OF COMPTROLLER 210	3,732,606	0.67%	741	0	741	0	741
18	PURCHASING 215	2,033,236	0.37%	404	0	404	0	404
20	CAPITAL IMPROVEMENT 235	7,281,744	1.31%	1,447	0	1,447	27	1,474
21	INFORMATION TECHNOLOGY 239	26,229,865	4.72%	5,211	0	5,211	0	5,211
22	PLANNING & INSPECTIONS 280	8,799,128	1.58%	1,748	0	1,748	33	1,781
24	POLICE 321	157,733,935	28.39%	31,334	0	31,334	585	31,919
25	FIRE 322	114,169,755	20.55%	22,680	0	22,680	424	23,103
27	PUBLIC HEALTH 341	8,263,160	1.49%	1,641	0	1,641	31	1,672
28	PARKS & RECREATION 451	45,194,061	8.13%	8,978	0	8,978	168	9,145
29	ZOO 452	8,524,525	1.53%	1,693	0	1,693	32	1,725
30	LIBRARY 453	12,292,946	2.21%	2,442	0	2,442	46	2,488
31	MUSUEM & CULT AFFAIRS 454	7,263,920	1.31%	1,443	0	1,443	27	1,470
33	COMM & HUMAN DEV 471	1,660,332	0.30%	330	0	330	6	336
34	ECONOMIC DEVELOPMENT 480	2,737,297	0.49%	544	0	544	10	554
35	ENGR TRAFFIC-ST 532-32020	12,436,647	2.24%	2,471	0	2,471	46	2,517
36	PAVEMENT MGMT 532-32040	1,223,946	0.22%	243	0	243	5	248
37	SAM ADMIN SUPPORT 532-32060	1,599,815	0.29%	318	0	318	0	318
38	REAL ESTATE 532-32080	1,084,436	0.20%	215	0	215	4	219
39	STREET MAINTENANCE 532-32120	7,160,870	1.29%	1,422	0	1,422	27	1,449
48	NON-DEPARTMENTAL 999	16,006,346	2.88%	3,180	0	3,180	0	3,180

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Cost Pool 1: General Expenses

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50	POLICE - OFFICE OF THE CHIEF 321-21000	3,712,705	0.67%	738	0	738	14	751
52	POLICE - ADMINISTRATIVE SERVICES 321	23,052,391	4.15%	4,579	0	4,579	86	4,665
53	FIRE - ADMINISTRATION 322	32,999,901	5.94%	6,555	0	6,555	122	6,678
Subtotal		555,681,103	100.00%	\$110,385	\$0	\$110,385	\$1,716	\$112,102
Direct Bills						0		0
Total						\$110,385		\$112,102

Allocation Basis Units: General Fund operating expenditures per department

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Allocation Details

Cost Pool 2: Retirees Health Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	1.38%	\$48,673	\$0	\$48,673	\$0	\$48,673
5	MAYOR AND COUNCIL 101	28.07	0.64%	22,775	0	22,775	0	22,775
6	CITY ATTORNEY 103	42.50	0.98%	34,477	0	34,477	0	34,477
8	MUNICIPAL COURT 111	81.30	1.87%	65,952	0	65,952	1,125	67,077
9	OMB 115-12000	11.00	0.25%	8,923	0	8,923	0	8,923
10	CITY MANAGER 115-12010	9.00	0.21%	7,301	0	7,301	0	7,301
11	PUBLIC INFO OFFICE 115-12020	6.00	0.14%	4,867	0	4,867	83	4,950
12	INTERNAL AUDIT 116-12030	8.00	0.18%	6,490	0	6,490	0	6,490
13	PERFORMANCE OFFICE 115-12050	7.00	0.16%	5,678	0	5,678	0	5,678
14	CITY CLERK 117	8.00	0.18%	6,490	0	6,490	0	6,490
16	HUMAN RESOURCES 209	37.50	0.86%	30,421	0	30,421	0	30,421
17	OFFICE OF COMPTROLLER 210	35.00	0.80%	28,392	0	28,392	0	28,392
18	PURCHASING 215	23.50	0.54%	19,064	0	19,064	0	19,064
20	CAPITAL IMPROVEMENT 235	63.00	1.45%	51,106	0	51,106	872	51,978
21	INFORMATION TECHNOLOGY 239	78.00	1.79%	63,275	0	63,275	0	63,275
22	PLANNING & INSPECTIONS 280	121.00	2.78%	98,157	0	98,157	1,675	99,832
23	CODE ENFORCEMENT 290	37.00	0.85%	30,015	0	30,015	512	30,527
24	POLICE 321	1,098.00	25.22%	890,713	0	890,713	15,197	905,910
25	FIRE 322	925.00	21.24%	750,373	0	750,373	12,803	763,176
27	PUBLIC HEALTH 341	86.25	1.98%	69,967	0	69,967	1,194	71,161
28	PARKS & RECREATION 451	489.95	11.25%	397,454	0	397,454	6,781	404,236
29	ZOO 452	139.50	3.20%	113,164	0	113,164	1,931	115,095
30	LIBRARY 453	168.80	3.88%	136,933	0	136,933	2,336	139,269
31	MUSUEM & CULT AFFAIRS 454	56.50	1.30%	45,834	0	45,834	782	46,616
33	COMM & HUMAN DEV 471	21.00	0.48%	17,035	0	17,035	291	17,326
34	ECONOMIC DEVELOPMENT 480	23.50	0.54%	19,064	0	19,064	325	19,389
35	ENGR TRAFFIC-ST 532-32020	84.00	1.93%	68,142	0	68,142	1,163	69,305
36	PAVEMENT MGMT 532-32040	21.00	0.48%	17,035	0	17,035	291	17,326
37	SAM ADMIN SUPPORT 532-32060	30.00	0.69%	24,336	0	24,336	0	24,336
39	STREET MAINTENANCE 532-32120	74.00	1.70%	60,030	0	60,030	1,024	61,054
48	NON-DEPARTMENTAL 999	9.00	0.21%	7,301	0	7,301	0	7,301
50	POLICE - OFFICE OF THE CHIEF 321-	22.00	0.51%	17,847	0	17,847	304	18,151

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Cost Pool 2: Retirees Health Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	21000							
52	POLICE - ADMINISTRATIVE SERVICES	178.00	4.09%	144,396	0	144,396	2,464	146,860
	321							
53	FIRE - ADMINISTRATION 322	272.00	6.25%	220,650	0	220,650	3,765	224,415
Subtotal		4,354.37	100.00%	\$3,532,331	\$0	\$3,532,331	\$54,918	\$3,587,248
Direct Bills						0		0
Total						\$3,532,331		\$3,587,248

Allocation Basis Units: Number of Actual GF FTE's per department

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Allocation Details

Cost Pool 3: Property Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	5,266,439.30	0.82%	\$11,162	\$0	\$11,162	\$0	\$11,162
5	MAYOR AND COUNCIL 101	2,629,577.21	0.41%	5,573	0	5,573	0	5,573
6	CITY ATTORNEY 103	3,980,660.07	0.62%	8,437	0	8,437	0	8,437
8	MUNICIPAL COURT 111	7,422,811.00	1.15%	15,732	0	15,732	262	15,994
9	OMB 115-12000	1,030,288.49	0.16%	2,184	0	2,184	0	2,184
10	CITY MANAGER 115-12010	842,963.31	0.13%	1,787	0	1,787	0	1,787
11	PUBLIC INFO OFFICE 115-12020	561,975.54	0.09%	1,191	0	1,191	20	1,211
12	INTERNAL AUDIT 116-12030	856,988.66	0.13%	1,816	0	1,816	0	1,816
13	PERFORMANCE OFFICE 115-12050	655,638.13	0.10%	1,390	0	1,390	0	1,390
14	CITY CLERK 117	749,300.72	0.12%	1,588	0	1,588	0	1,588
16	HUMAN RESOURCES 209	5,608,269.66	0.87%	11,886	0	11,886	0	11,886
17	OFFICE OF COMPTROLLER 210	3,840,166.19	0.60%	8,139	0	8,139	0	8,139
18	PURCHASING 215	2,201,070.86	0.34%	4,665	0	4,665	0	4,665
20	CAPITAL IMPROVEMENT 235	7,934,510.70	1.23%	16,817	0	16,817	280	17,096
21	INFORMATION TECHNOLOGY 239	13,088,749.44	2.03%	27,741	0	27,741	0	27,741
22	PLANNING & INSPECTIONS 280	932,370.00	0.14%	1,976	0	1,976	33	2,009
23	CODE ENFORCEMENT 290	1,444,038.55	0.22%	3,061	0	3,061	51	3,111
24	POLICE 321	94,542,839.00	14.66%	200,378	0	200,378	3,333	203,711
25	FIRE 322	82,753,709.00	12.83%	175,392	0	175,392	2,917	178,309
26	ENVIRONMENTAL SERVICES 334	254,703.82	0.04%	540	0	540	9	549
28	PARKS & RECREATION 451	237,593,956.88	36.85%	503,567	0	503,567	8,375	511,942
29	ZOO 452	40,743,697.00	6.32%	86,354	0	86,354	1,436	87,790
30	LIBRARY 453	101,707,524.00	15.77%	215,563	0	215,563	3,585	219,149
33	COMM & HUMAN DEV 471	6,244,260.00	0.97%	13,234	0	13,234	220	13,454
37	SAM ADMIN SUPPORT 532-32060	1,316,533.01	0.20%	2,790	0	2,790	0	2,790
39	STREET MAINTENANCE 532-32120	8,774,830.57	1.36%	18,598	0	18,598	309	18,907
40	FLEET 532-37020	11,849,718.86	1.84%	25,115	0	25,115	418	25,533
Subtotal		644,827,590.00	100.00%	\$1,366,676	\$0	\$1,366,676	\$21,248	\$1,387,923
Direct Bills							0	0
Total						\$1,366,676		\$1,387,923

Allocation Basis Units: Insured property premium for General Fund departments

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Cost Pool 4: Strategic Communications

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	0.95%	\$16,750	\$0	\$16,750	\$0	\$16,750
5	MAYOR AND COUNCIL 101	28.07	0.44%	7,838	0	7,838	0	7,838
6	CITY ATTORNEY 103	42.50	0.67%	11,865	0	11,865	0	11,865
8	MUNICIPAL COURT 111	84.30	1.33%	23,534	0	23,534	392	23,925
9	OMB 115-12000	11.00	0.17%	3,071	0	3,071	0	3,071
10	CITY MANAGER 115-12010	9.00	0.14%	2,512	0	2,512	0	2,512
11	PUBLIC INFO OFFICE 115-12020	6.00	0.09%	1,675	0	1,675	28	1,703
12	INTERNAL AUDIT 116-12030	8.00	0.13%	2,233	0	2,233	0	2,233
13	PERFORMANCE OFFICE 115-12050	7.00	0.11%	1,954	0	1,954	0	1,954
14	CITY CLERK 117	8.00	0.13%	2,233	0	2,233	0	2,233
15	TAX 206	23.00	0.36%	6,421	0	6,421	107	6,528
16	HUMAN RESOURCES 209	56.50	0.89%	15,773	0	15,773	0	15,773
17	OFFICE OF COMPTROLLER 210	41.00	0.65%	11,446	0	11,446	0	11,446
18	PURCHASING 215	23.50	0.37%	6,560	0	6,560	0	6,560
19	ANIMAL SERVICES 225	170.00	2.68%	47,458	0	47,458	790	48,248
20	CAPITAL IMPROVEMENT 235	63.00	0.99%	17,587	0	17,587	293	17,880
21	INFORMATION TECHNOLOGY 239	78.00	1.23%	21,775	0	21,775	0	21,775
22	PLANNING & INSPECTIONS 280	121.00	1.91%	33,779	0	33,779	562	34,341
23	CODE ENFORCEMENT 290	37.00	0.58%	10,329	0	10,329	172	10,501
24	POLICE 321	1,301.00	20.49%	363,196	0	363,196	6,045	369,241
25	FIRE 322	965.00	15.20%	269,396	0	269,396	4,484	273,880
26	ENVIRONMENTAL SERVICES 334	424.00	6.68%	118,367	0	118,367	1,970	120,337
27	PUBLIC HEALTH 341	257.25	4.05%	71,816	0	71,816	1,195	73,011
28	PARKS & RECREATION 451	491.95	7.75%	137,336	0	137,336	2,286	139,622
29	ZOO 452	139.50	2.20%	38,944	0	38,944	648	39,592
30	LIBRARY 453	170.80	2.69%	47,682	0	47,682	794	48,475
31	MUSEUM & CULT AFFAIRS 454	63.50	1.00%	17,727	0	17,727	295	18,022
33	COMM & HUMAN DEV 471	49.00	0.77%	13,679	0	13,679	228	13,907
34	ECONOMIC DEVELOPMENT 480	23.50	0.37%	6,560	0	6,560	109	6,670
35	ENGR TRAFFIC-ST 532-32020	84.00	1.32%	23,450	0	23,450	390	23,840
36	PAVEMENT MGMT 532-32040	21.00	0.33%	5,862	0	5,862	98	5,960
37	SAM ADMIN SUPPORT 532-32060	30.00	0.47%	8,375	0	8,375	0	8,375

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Cost Pool 4: Strategic Communications

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	REAL ESTATE 532-32080	8.00	0.13%	2,233	0	2,233	37	2,271
39	STREET MAINTENANCE 532-32120	74.00	1.17%	20,658	0	20,658	344	21,002
40	FLEET 532-37020	83.00	1.31%	23,171	0	23,171	386	23,556
41	SUN METRO 560	526.50	8.29%	146,981	0	146,981	2,446	149,428
42	AVIATION 562	197.50	3.11%	55,135	0	55,135	918	56,053
43	INTERNATIONAL BRIDGES 564	74.25	1.17%	20,728	0	20,728	345	21,073
48	NON-DEPARTMENTAL 999	16.00	0.25%	4,467	0	4,467	0	4,467
50	POLICE - OFFICE OF THE CHIEF 321-21000	22.00	0.35%	6,142	0	6,142	102	6,244
52	POLICE - ADMINISTRATIVE SERVICES 321	178.00	2.80%	49,692	0	49,692	827	50,519
53	FIRE - ADMINISTRATION 322	272.00	4.28%	75,933	0	75,933	1,264	77,197
Subtotal		6,348.63	100.00%	\$1,772,324	\$0	\$1,772,324	\$27,555	\$1,799,878
Direct Bills						0		0
Total						\$1,772,324		\$1,799,878

Allocation Basis Units: Number of FTE's per department, excl. MPO & CRRMA

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Cost Pool 5: General Liability Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	60.00	1.38%	\$20,081	\$0	\$20,081	\$0	\$20,081
5	MAYOR AND COUNCIL 101	28.07	0.64%	9,396	0	9,396	0	9,396
6	CITY ATTORNEY 103	42.50	0.98%	14,224	0	14,224	0	14,224
8	MUNICIPAL COURT 111	81.30	1.87%	27,210	0	27,210	464	27,674
9	OMB 115-12000	11.00	0.25%	3,682	0	3,682	0	3,682
10	CITY MANAGER 115-12010	9.00	0.21%	3,012	0	3,012	0	3,012
11	PUBLIC INFO OFFICE 115-12020	6.00	0.14%	2,008	0	2,008	34	2,042
12	INTERNAL AUDIT 116-12030	8.00	0.18%	2,678	0	2,678	0	2,678
13	PERFORMANCE OFFICE 115-12050	7.00	0.16%	2,343	0	2,343	0	2,343
14	CITY CLERK 117	8.00	0.18%	2,678	0	2,678	0	2,678
16	HUMAN RESOURCES 209	37.50	0.86%	12,551	0	12,551	0	12,551
17	OFFICE OF COMPTROLLER 210	35.00	0.80%	11,714	0	11,714	0	11,714
18	PURCHASING 215	23.50	0.54%	7,865	0	7,865	0	7,865
20	CAPITAL IMPROVEMENT 235	63.00	1.45%	21,085	0	21,085	360	21,445
21	INFORMATION TECHNOLOGY 239	78.00	1.79%	26,106	0	26,106	0	26,106
22	PLANNING & INSPECTIONS 280	121.00	2.78%	40,497	0	40,497	691	41,188
23	CODE ENFORCEMENT 290	37.00	0.85%	12,383	0	12,383	211	12,595
24	POLICE 321	1,098.00	25.22%	367,488	0	367,488	6,270	373,758
25	FIRE 322	925.00	21.24%	309,587	0	309,587	5,282	314,869
27	PUBLIC HEALTH 341	86.25	1.98%	28,867	0	28,867	493	29,359
28	PARKS & RECREATION 451	489.95	11.25%	163,981	0	163,981	2,798	166,779
29	ZOO 452	139.50	3.20%	46,689	0	46,689	797	47,486
30	LIBRARY 453	168.80	3.88%	56,495	0	56,495	964	57,459
31	MUSUEM & CULT AFFAIRS 454	56.50	1.30%	18,910	0	18,910	323	19,233
33	COMM & HUMAN DEV 471	21.00	0.48%	7,028	0	7,028	120	7,148
34	ECONOMIC DEVELOPMENT 480	23.50	0.54%	7,865	0	7,865	134	7,999
35	ENGR TRAFFIC-ST 532-32020	84.00	1.93%	28,114	0	28,114	480	28,594
36	PAVEMENT MGMT 532-32040	21.00	0.48%	7,028	0	7,028	120	7,148
37	SAM ADMIN SUPPORT 532-32060	30.00	0.69%	10,041	0	10,041	0	10,041
39	STREET MAINTENANCE 532-32120	74.00	1.70%	24,767	0	24,767	423	25,190
48	NON-DEPARTMENTAL 999	9.00	0.21%	3,012	0	3,012	0	3,012
50	POLICE - OFFICE OF THE CHIEF 321-	22.00	0.51%	7,363	0	7,363	126	7,489

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Cost Pool 5: General Liability Insurance

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	21000							
52	POLICE - ADMINISTRATIVE SERVICES	178.00	4.09%	59,575	0	59,575	1,016	60,591
	321							
53	FIRE - ADMINISTRATION 322	272.00	6.25%	91,035	0	91,035	1,553	92,589
Subtotal		4,354.37	100.00%	\$1,457,360	\$0	\$1,457,360	\$22,658	\$1,480,018
Direct Bills						0		0
Total						\$1,457,360		\$1,480,018

Allocation Basis Units: Number of Actual GF FTE's per department

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Cost Pool 6: Auto Liability

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	3,454	0.74%	\$3,574	\$0	\$3,574	\$0	\$3,574
10	CITY MANAGER 115-12010	562	0.12%	582	0	582	0	582
18	PURCHASING 215	843	0.18%	872	0	872	0	872
19	ANIMAL SERVICES 225	3,341	0.72%	3,457	0	3,457	58	3,516
20	CAPITAL IMPROVEMENT 235	10,975	2.36%	11,357	0	11,357	192	11,549
21	INFORMATION TECHNOLOGY 239	3,629	0.78%	3,755	0	3,755	0	3,755
22	PLANNING & INSPECTIONS 280	2,529	0.54%	2,617	0	2,617	44	2,661
23	CODE ENFORCEMENT 290	2,529	0.54%	2,617	0	2,617	44	2,661
25	FIRE 322	131,764	28.30%	136,350	0	136,350	2,301	138,651
26	ENVIRONMENTAL SERVICES 334	9,797	2.10%	10,138	0	10,138	171	10,309
28	PARKS & RECREATION 451	27,142	5.83%	28,087	0	28,087	474	28,561
29	ZOO 452	4,667	1.00%	4,829	0	4,829	81	4,911
30	LIBRARY 453	3,593	0.77%	3,718	0	3,718	63	3,781
31	MUSUEM & CULT AFFAIRS 454	1,381	0.30%	1,429	0	1,429	24	1,453
33	COMM & HUMAN DEV 471	6,391	1.37%	6,613	0	6,613	112	6,725
35	ENGR TRAFFIC-ST 532-32020	281	0.06%	291	0	291	5	296
37	SAM ADMIN SUPPORT 532-32060	28,122	6.04%	29,101	0	29,101	0	29,101
39	STREET MAINTENANCE 532-32120	199,846	42.92%	206,801	0	206,801	3,490	210,291
40	FLEET 532-37020	12,435	2.67%	12,868	0	12,868	217	13,085
49	OTHER	12,348	2.65%	12,778	0	12,778	216	12,993
Subtotal		465,629	100.00%	\$481,834	\$0	\$481,834	\$7,491	\$489,325
Direct Bills						0		0
Total						\$481,834		\$489,325

Allocation Basis Units: TML allocated dollars per department

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Allocation Details

Cost Pool 7: Urban Planning & Design

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,879,699	1.44%	\$15,122	\$0	\$15,122	\$0	\$15,122
4	PARKS BLDG MAINT 532-31130	13,885,702	1.44%	15,128	0	15,128	0	15,128
5	MAYOR AND COUNCIL 101	2,278,320	0.24%	2,482	0	2,482	0	2,482
6	CITY ATTORNEY 103	7,202,908	0.75%	7,848	0	7,848	0	7,848
8	MUNICIPAL COURT 111	7,067,334	0.73%	7,700	0	7,700	146	7,846
9	OMB 115-12000	1,030,878	0.11%	1,123	0	1,123	0	1,123
10	CITY MANAGER 115-12010	858,015	0.09%	935	0	935	0	935
11	PUBLIC INFO OFFICE 115-12020	563,616	0.06%	614	0	614	12	626
12	INTERNAL AUDIT 116-12030	1,000,577	0.10%	1,090	0	1,090	0	1,090
13	PERFORMANCE OFFICE 115-12050	592,164	0.06%	645	0	645	0	645
14	CITY CLERK 117	2,636,903	0.27%	2,873	0	2,873	0	2,873
15	TAX 206	2,566,358	0.27%	2,796	0	2,796	53	2,849
16	HUMAN RESOURCES 209	79,103,251	8.21%	86,183	0	86,183	0	86,183
17	OFFICE OF COMPTROLLER 210	3,868,910	0.40%	4,215	0	4,215	0	4,215
18	PURCHASING 215	2,299,583	0.24%	2,505	0	2,505	0	2,505
19	ANIMAL SERVICES 225	15,059,305	1.56%	16,407	0	16,407	312	16,719
20	CAPITAL IMPROVEMENT 235	21,170,335	2.20%	23,065	0	23,065	439	23,504
21	INFORMATION TECHNOLOGY 239	28,030,706	2.91%	30,539	0	30,539	0	30,539
22	PLANNING & INSPECTIONS 280	10,222,417	1.06%	11,137	0	11,137	212	11,349
24	POLICE 321	182,112,227	18.89%	198,411	0	198,411	3,773	202,185
25	FIRE 322	122,618,177	12.72%	133,593	0	133,593	2,541	136,133
26	ENVIRONMENTAL SERVICES 334	43,581,953	4.52%	47,483	0	47,483	903	48,386
27	PUBLIC HEALTH 341	25,196,984	2.61%	27,452	0	27,452	522	27,974
28	PARKS & RECREATION 451	51,759,342	5.37%	56,392	0	56,392	1,072	57,464
29	ZOO 452	10,921,359	1.13%	11,899	0	11,899	226	12,125
30	LIBRARY 453	12,965,847	1.35%	14,126	0	14,126	269	14,395
31	MUSUEM & CULT AFFAIRS 454	9,628,479	1.00%	10,490	0	10,490	199	10,690
32	DESTINATION EL PASO 457	22,913,500	2.38%	24,964	0	24,964	475	25,439
33	COMM & HUMAN DEV 471	4,593,203	0.48%	5,004	0	5,004	95	5,099
34	ECONOMIC DEVELOPMENT 480	17,897,949	1.86%	19,500	0	19,500	371	19,871
35	ENGR TRAFFIC-ST 532-32020	12,436,647	1.29%	13,550	0	13,550	258	13,807
36	PAVEMENT MGMT 532-32040	4,230,760	0.44%	4,609	0	4,609	88	4,697

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Cost Pool 7: Urban Planning & Design

Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	SAM ADMIN SUPPORT 532-32060	1,882,196	0.20%	2,051	0	2,051	0	2,051
38	REAL ESTATE 532-32080	1,084,436	0.11%	1,181	0	1,181	22	1,204
39	STREET MAINTENANCE 532-32120	11,294,853	1.17%	12,306	0	12,306	234	12,540
40	FLEET 532-37020	20,500,419	2.13%	22,335	0	22,335	425	22,760
41	SUN METRO 560	67,037,988	6.95%	73,038	0	73,038	1,389	74,427
42	AVIATION 562	40,438,599	4.20%	44,058	0	44,058	838	44,896
43	INTERNATIONAL BRIDGES 564	9,325,450	0.97%	10,160	0	10,160	193	10,353
47	DOWNTOWN DEV CORP 710	24,975	0.00%	27	0	27	1	28
48	NON-DEPARTMENTAL 999	17,344,554	1.80%	18,897	0	18,897	0	18,897
50	POLICE - OFFICE OF THE CHIEF 321-21000	4,935,405	0.51%	5,377	0	5,377	102	5,479
52	POLICE - ADMINISTRATIVE SERVICES 321	23,718,455	2.46%	25,841	0	25,841	491	26,333
53	FIRE - ADMINISTRATION 322	32,202,437	3.34%	35,085	0	35,085	667	35,752
Subtotal		963,963,175	100.00%	\$1,050,238	\$0	\$1,050,238	\$16,328	\$1,066,567
Direct Bills						0		0
Total						\$1,050,238		\$1,066,567

Allocation Basis Units: Operating expenditures per department, excl. MPO

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Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	General Expenses	Retirees Health Insurance	Property Insurance	Strategic Communications	General Liability Insurance	Auto Liability
3	FACILITIES MAINT 532-31040	\$2,048	\$48,673	\$11,162	\$16,750	\$20,081	\$3,574
4	PARKS BLDG MAINT 532-31130	2,758	0	0	0	0	0
5	MAYOR AND COUNCIL 101	433	22,775	5,573	7,838	9,396	0
6	CITY ATTORNEY 103	1,421	34,477	8,437	11,865	14,224	0
8	MUNICIPAL COURT 111	1,269	67,077	15,994	23,925	27,674	0
9	OMB 115-12000	205	8,923	2,184	3,071	3,682	0
10	CITY MANAGER 115-12010	170	7,301	1,787	2,512	3,012	582
11	PUBLIC INFO OFFICE 115-12020	113	4,950	1,211	1,703	2,042	0
12	INTERNAL AUDIT 116-12030	199	6,490	1,816	2,233	2,678	0
13	PERFORMANCE OFFICE 115-12050	118	5,678	1,390	1,954	2,343	0
14	CITY CLERK 117	524	6,490	1,588	2,233	2,678	0
15	TAX 206	0	0	0	6,528	0	0
16	HUMAN RESOURCES 209	797	30,421	11,886	15,773	12,551	0
17	OFFICE OF COMPTROLLER 210	741	28,392	8,139	11,446	11,714	0
18	PURCHASING 215	404	19,064	4,665	6,560	7,865	872
19	ANIMAL SERVICES 225	0	0	0	48,248	0	3,516
20	CAPITAL IMPROVEMENT 235	1,474	51,978	17,096	17,880	21,445	11,549
21	INFORMATION TECHNOLOGY 239	5,211	63,275	27,741	21,775	26,106	3,755
22	PLANNING & INSPECTIONS 280	1,781	99,832	2,009	34,341	41,188	2,661
23	CODE ENFORCEMENT 290	0	30,527	3,111	10,501	12,595	2,661
24	POLICE 321	31,919	905,910	203,711	369,241	373,758	0
25	FIRE 322	23,103	763,176	178,309	273,880	314,869	138,651
26	ENVIRONMENTAL SERVICES 334	0	0	549	120,337	0	10,309
27	PUBLIC HEALTH 341	1,672	71,161	0	73,011	29,359	0
28	PARKS & RECREATION 451	9,145	404,236	511,942	139,622	166,779	28,561
29	ZOO 452	1,725	115,095	87,790	39,592	47,486	4,911
30	LIBRARY 453	2,488	139,269	219,149	48,475	57,459	3,781
31	MUSUEM & CULT AFFAIRS 454	1,470	46,616	0	18,022	19,233	1,453
32	DESTINATION EL PASO 457	0	0	0	0	0	0
33	COMM & HUMAN DEV 471	336	17,326	13,454	13,907	7,148	6,725
34	ECONOMIC DEVELOPMENT 480	554	19,389	0	6,670	7,999	0
35	ENGR TRAFFIC-ST 532-32020	2,517	69,305	0	23,840	28,594	296
36	PAVEMENT MGMT 532-32040	248	17,326	0	5,960	7,148	0

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Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	General Expenses	Retirees Health Insurance	Property Insurance	Strategic Communications	General Liability Insurance	Auto Liability
37	SAM ADMIN SUPPORT 532-32060	318	24,336	2,790	8,375	10,041	29,101
38	REAL ESTATE 532-32080	219	0	0	2,271	0	0
39	STREET MAINTENANCE 532-32120	1,449	61,054	18,907	21,002	25,190	210,291
40	FLEET 532-37020	0	0	25,533	23,556	0	13,085
41	SUN METRO 560	0	0	0	149,428	0	0
42	AVIATION 562	0	0	0	56,053	0	0
43	INTERNATIONAL BRIDGES 564	0	0	0	21,073	0	0
47	DOWNTOWN DEV CORP 710	0	0	0	0	0	0
48	NON-DEPARTMENTAL 999	3,180	7,301	0	4,467	3,012	0
49	OTHER	0	0	0	0	0	12,993
50	POLICE - OFFICE OF THE CHIEF 321-21000	751	18,151	0	6,244	7,489	0
52	POLICE - ADMINISTRATIVE SERVICES 321	4,665	146,860	0	50,519	60,591	0
53	FIRE - ADMINISTRATION 322	6,678	224,415	0	77,197	92,589	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$112,102	\$3,587,248	\$1,387,923	\$1,799,878	\$1,480,018	\$489,325

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Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Urban Planning & Design	Total
3	FACILITIES MAINT 532-31040	\$15,122	\$117,411
4	PARKS BLDG MAINT 532-31130	15,128	17,887
5	MAYOR AND COUNCIL 101	2,482	48,497
6	CITY ATTORNEY 103	7,848	78,271
8	MUNICIPAL COURT 111	7,846	143,786
9	OMB 115-12000	1,123	19,187
10	CITY MANAGER 115-12010	935	16,299
11	PUBLIC INFO OFFICE 115-12020	626	10,645
12	INTERNAL AUDIT 116-12030	1,090	14,506
13	PERFORMANCE OFFICE 115-12050	645	12,128
14	CITY CLERK 117	2,873	16,385
15	TAX 206	2,849	9,377
16	HUMAN RESOURCES 209	86,183	157,610
17	OFFICE OF COMPTROLLER 210	4,215	64,648
18	PURCHASING 215	2,505	41,936
19	ANIMAL SERVICES 225	16,719	68,483
20	CAPITAL IMPROVEMENT 235	23,504	144,926
21	INFORMATION TECHNOLOGY 239	30,539	178,402
22	PLANNING & INSPECTIONS 280	11,349	193,161
23	CODE ENFORCEMENT 290	0	59,396
24	POLICE 321	202,185	2,086,724
25	FIRE 322	136,133	1,828,121
26	ENVIRONMENTAL SERVICES 334	48,386	179,580
27	PUBLIC HEALTH 341	27,974	203,178
28	PARKS & RECREATION 451	57,464	1,317,749
29	ZOO 452	12,125	308,724
30	LIBRARY 453	14,395	485,016
31	MUSUEM & CULT AFFAIRS 454	10,690	97,483
32	DESTINATION EL PASO 457	25,439	25,439
33	COMM & HUMAN DEV 471	5,099	63,996
34	ECONOMIC DEVELOPMENT 480	19,871	54,482
35	ENGR TRAFFIC-ST 532-32020	13,807	138,358
36	PAVEMENT MGMT 532-32040	4,697	35,379

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Seq. 48: NON-DEPARTMENTAL 999

Seq #	Department Name	Urban Planning & Design	Total
37	SAM ADMIN SUPPORT 532-32060	2,051	77,012
38	REAL ESTATE 532-32080	1,204	3,694
39	STREET MAINTENANCE 532-32120	12,540	350,432
40	FLEET 532-37020	22,760	84,934
41	SUN METRO 560	74,427	223,855
42	AVIATION 562	44,896	100,949
43	INTERNATIONAL BRIDGES 564	10,353	31,426
47	DOWNTOWN DEV CORP 710	28	28
48	NON-DEPARTMENTAL 999	18,897	36,856
49	OTHER	0	12,993
50	POLICE - OFFICE OF THE CHIEF 321-21000	5,479	38,115
52	POLICE - ADMINISTRATIVE SERVICES 321	26,333	288,967
53	FIRE - ADMINISTRATION 322	35,752	436,630
Direct Bills		\$0	\$0
Total		\$1,066,567	\$9,923,062

MGT

