



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

FY 2017
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2017

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**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
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All Monetary Values are US Dollars



MAXCAP 2017 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

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Section A: Cost Allocation Methodology and Process

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Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF EL PASO, TEXAS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2017.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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- Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule _4 includes:

- Statistical measurement used as a basis for allocation

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

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

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

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

A.2.6 Tracking Costs within the CAP

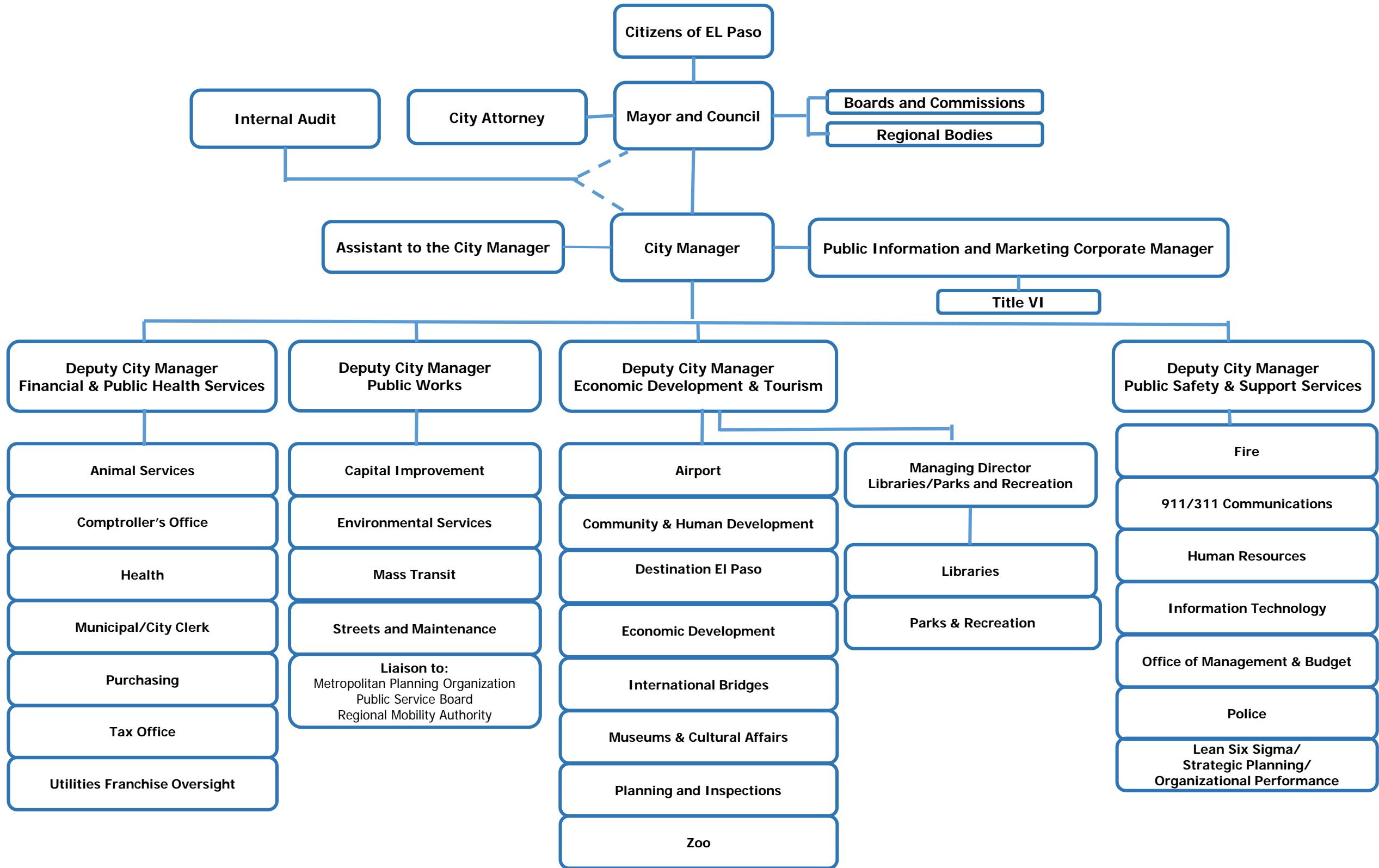
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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

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

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

Section B: Organizational Chart



Section C: Cost Allocation Plan

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Schedule A - Allocated Costs By Department**

Central Service Departments	PLANNING & INSPECTION	ANIMAL SERVICES	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL CLERK
BUILDING DEPRECIATION	36,928	0	0	0	0
EQUIPMENT DEPRECIATION	393,020	0	0	0	9,970
NONDEPARTMENTAL	265,447	0	16,750	12,565	157,431
CITY MANAGER	59,424	128,207	69,541	7,663	45,279
STREETS & MAINTENANCE	77,969	0	6,402	1,687	69,200
MUNICIPAL CLERK-CITY CLERK	95,017	1,651	407	499	1,075
MAYOR AND COUNCIL	31,971	32,207	6,716	5,365	21,079
OFFICE OF THE COMPTROLLER	140,015	54,506	10,903	10,440	28,457
PURCHASING	2,952	0	7,884	17,253	34,019
HUMAN RESOURCES	64,464	63,269	15,623	5,243	48,987
CITY ATTORNEY OFFICE	317,029	31,668	158,277	28,529	21,062
INFORMATION TECHNOLOGY	767,632	74,863	162,194	34,848	365,741
RISK MANAGEMENT	6,739	6,613	1,218	548	4,337
Allocated Costs for Fiscal 2017	2,258,607	392,984	455,915	124,640	806,637

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Schedule A - Allocated Costs By Department**

Central Service Departments	POLICE*	FIRE DEPT	ENVIRONMENTAL SERVICES	CAPITAL IMPROVEMENT	PUBLIC HEALTH
BUILDING DEPRECIATION	0	0	704	224,031	0
EQUIPMENT DEPRECIATION	90,984	1,156,338	0	0	47,731
NONDEPARTMENTAL	3,129,558	2,613,112	450,764	154,976	340,329
CITY MANAGER	651,878	522,448	224,868	37,538	105,971
STREETS & MAINTENANCE	1,772,687	1,953,516	111,035	165,075	524,835
MUNICIPAL CLERK-CITY CLERK	24,142	19,345	27,504	1,029	3,170
MAYOR AND COUNCIL	386,806	312,574	120,273	18,942	65,463
OFFICE OF THE COMPTROLLER	522,509	187,571	205,036	16,495	160,960
PURCHASING	164,267	132,146	130,176	116,859	139,545
HUMAN RESOURCES	727,423	619,284	182,226	55,572	160,290
CITY ATTORNEY OFFICE	187,374	58,649	82,569	102,509	91,989
INFORMATION TECHNOLOGY	2,523,859	1,001,890	1,231,920	355,980	845,511
RISK MANAGEMENT	69,482	56,210	19,066	3,745	13,943
Allocated Costs for Fiscal 2017	10,250,969	8,633,083	2,786,141	1,252,751	2,499,737

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Schedule A - Allocated Costs By Department**

Central Service Departments	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	DESTINATION EL PASO
BUILDING DEPRECIATION	88,837	0	0	0	0
EQUIPMENT DEPRECIATION	198,819	3,820	28,386	24,160	0
NONDEPARTMENTAL	932,170	264,166	641,125	146,217	0
CITY MANAGER	150,602	44,823	57,528	74,546	34,940
STREETS & MAINTENANCE	5,841,585	524,196	909,610	455,099	0
MUNICIPAL CLERK-CITY CLERK	4,416	1,282	1,715	800	1,814
MAYOR AND COUNCIL	92,813	27,564	35,533	13,869	13,503
OFFICE OF THE COMPTROLLER	138,166	36,939	44,971	36,292	8,765
PURCHASING	116,859	83,324	36,481	104,527	0
HUMAN RESOURCES	203,950	62,409	84,492	25,618	0
CITY ATTORNEY OFFICE	318,185	10,215	17,566	90,090	8,294
INFORMATION TECHNOLOGY	1,014,047	402,167	632,912	159,070	1,069
RISK MANAGEMENT	19,956	5,977	7,565	2,625	0
Allocated Costs for Fiscal 2017	9,120,405	1,466,882	2,497,884	1,132,913	68,385

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Schedule A - Allocated Costs By Department**

Central Service Departments	ECONOMIC DEVELOPMENT	SUN METRO	AIRPORT	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION
BUILDING DEPRECIATION	114,241	0	0	211,076	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	13,046	606,235	288,979	56,577	0
CITY MANAGER	47,609	310,423	210,410	44,850	26,530
STREETS & MAINTENANCE	93,198	0	0	172,234	0
MUNICIPAL CLERK-CITY CLERK	1,830	11,884	6,323	594	0
MAYOR AND COUNCIL	16,772	185,006	81,916	10,272	0
OFFICE OF THE COMPTROLLER	13,764	77,846	496,887	85,105	0
PURCHASING	19,224	143,980	117,848	28,595	0
HUMAN RESOURCES	11,432	307,411	111,068	22,389	789
CITY ATTORNEY OFFICE	1,435	63,592	148,401	138,020	0
INFORMATION TECHNOLOGY	48,637	300,408	355,559	173,753	94,282
RISK MANAGEMENT	1,043	32,169	11,621	1,935	0
Allocated Costs for Fiscal 2017	382,231	2,038,954	1,829,012	945,400	121,601

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Schedule A - Allocated Costs By Department

Central Service Departments	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated	Direct Billed	Unallocated
BUILDING DEPRECIATION	0	0	675,817	0	0
EQUIPMENT DEPRECIATION	0	0	1,953,228	0	0
NONDEPARTMENTAL	56,535	137,234	10,283,216	0	681,829
CITY MANAGER	35,472	18,961	2,909,511	0	362,895
STREETS & MAINTENANCE	0	4,922	12,683,250	0	49,208,705
MUNICIPAL CLERK-CITY CLERK	1,724	0	206,221	0	111,651
MAYOR AND COUNCIL	23,467	0	1,502,111	0	0
OFFICE OF THE COMPTROLLER	33,685	271,730	2,581,042	0	0
PURCHASING	16,270	0	1,412,209	0	0
HUMAN RESOURCES	33,785	0	2,805,724	0	0
CITY ATTORNEY OFFICE	33,482	56,123	1,965,058	0	1,681,574
INFORMATION TECHNOLOGY	51,743	537,615	11,135,700	0	0
RISK MANAGEMENT	3,532	0	268,324	0	0
Allocated Costs for Fiscal 2017	289,695	1,026,585	50,381,411	0	52,046,654

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Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	(1,449,545)	0	
EQUIPMENT DEPRECIATION	(6,588,327)	0	
NONDEPARTMENTAL	0	16,018,859	
CITY MANAGER	50,000	0	
STREETS & MAINTENANCE	0	12,866,513	
MUNICIPAL CLERK-CITY CLERK	0	425,000	
MAYOR AND COUNCIL	0	0	
OFFICE OF THE COMPTROLLER	0	0	
PURCHASING	0	0	
HUMAN RESOURCES	0	0	
CITY ATTORNEY OFFICE	2,000	551,399	
INFORMATION TECHNOLOGY	0	2,255,715	
RISK MANAGEMENT	10,665,172	42,964	
Allocated Costs for Fiscal 2017	2,679,300	32,160,450	137,267,815

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Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,449,545		0	
EQUIPMENT DEPRECIATION	0		6,588,327		0	
NONDEPARTMENTAL	28,624,984	(16,018,859)	0	(681,829)	0	
CITY MANAGER	3,268,688		(50,000)	(362,895)	0	
STREETS & MAINTENANCE	69,929,758	(12,866,513)	0	(49,208,705)	0	
MUNICIPAL CLERK-CITY CLERK	803,857	(425,000)	0	(111,651)	0	
MAYOR AND COUNCIL	1,250,721		0		0	
OFFICE OF THE COMPTROLLER	2,746,553		0		0	
PURCHASING	1,514,828		0		0	
HUMAN RESOURCES	2,089,065		0		0	
CITY ATTORNEY OFFICE	4,018,023	(551,399)	(2,000)	(1,681,574)	0	
INFORMATION TECHNOLOGY	12,313,202	(2,255,715)	0		0	
RISK MANAGEMENT	10,708,136	(42,964)	(10,665,172)		0	
PLANNING & INSPECTION						2,258,607
ANIMAL SERVICES						392,984
TAX OFFICE						455,915
METRO PLANNING ORGAN.- M.P.O.						124,640
MUNICIPAL CLERK						806,637
POLICE*						10,250,969
FIRE DEPT						8,633,083
ENVIRONMENTAL SERVICES						2,786,141
CAPITAL IMPROVEMENT						1,252,751
PUBLIC HEALTH						2,499,737
PARKS AND RECREATION						9,120,405
ZOO						1,466,882
LIBRARY						2,497,884
DEPT OF MUSEUMS & CULTURAL AFF						1,132,913
DESTINATION EL PASO						68,385
ECONOMIC DEVELOPMENT						382,231
SUN METRO						2,038,954
AIRPORT						1,829,012
COMMUNITY/HUMAN DEVELOPMENT						945,400
PENSION ADMINISTRATION						121,601
INTERNATIONAL BRIDGES						289,695
ALL OTHERS						1,026,585
Totals	137,267,815	(32,160,450)	(2,679,300)	(52,046,654)	0	50,381,411

Deviation: 0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	STREETS & MAINTENANCE DEPARTMENT
1.4.4 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT	FY 2016 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	ANNUAL BUDGET BOOK
3.4.2 MOTOR POOL	MOTOR POOL USAGE COSTS PER DEPARTMENT, ACCOUNT 523010	FY 16 TRIAL BALANCE
3.4.3 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT	IT ADMIN
3.4.4 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
3.4.5 LIABILITY INS	GENERAL FUND INSURED PROPERTY VALUES PER DEPT	INSURED PROPERTY LISTING - RISK
3.4.6 FICA MATCH	TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY	CITY OF EL PASO BUDGET
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
4.4.4 PERFORMANCE OFFICE	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
STREETS & MAINTENANCE		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
5.4.4 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
5.4.5 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	STREETS & MAINTENANCE DEPARTMENT
5.4.6 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	STREETS & MAINTENANCE DEPARTMENT
5.4.7 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	STREETS & MAINTENANCE DEPARTMENT
5.4.8 MSC	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
MUNICIPAL CLERK-CITY CLERK		
6.4.1 MAYOR/COUNCIL	DIRECT ALLOCATION TO MAYOR/COUNCIL	DIRECT ALLOCATION
6.4.2 ENV SVCS SUPPORT	DIRECT ALLOCATION TO ENVIRONMENTAL SVCS	DIRECT ALLOCATION
6.4.3 PLANNING	DIRECT ALLOCATION TO PLANNING & INSPECTION	DIRECT ALLOCATION
6.4.4 OPEN RECORDS REQUESTS	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
MAYOR AND COUNCIL		
7.4.1 CITY ADMIN	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
7.4.2 BUDGET REVIEW	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
OFFICE OF THE COMPTROLLER		
8.4.1 FISCAL OPERATIONS	TOTAL GENERAL LEDGER TRANSACTIONS	OFFICE OF THE COMPTROLLER
8.4.2 TREASURY	TOTAL POOLED CASH INVESTMENTS	OFFICE OF THE COMPTROLLER
8.4.3 GRANTS	TOTAL GRANT EXPENDITURES (Excl. Health and HUD)	SINGLE AUDIT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
8.4.4 ANNUAL AUDIT	TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)	OFFICE OF THE COMPTROLLER
8.4.5 CAPITAL ASSESTS	DEPRECIATION OF EQUIPMENT	FY 2016 FIXED ASSET SCHEDULE (CAFR)
PURCHASING		
9.4.1 PURCHASING	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	PURCHASING - P.O. REPORT
HUMAN RESOURCES		
10.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
10.4.2 TUITION	TUITION REIMBURSEMENT FOR GF DEPARTMENTS	HR
CITY ATTORNEY OFFICE		
11.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
11.4.2 OUTSIDE COUNSEL	COST OF OUTSIDE COUNSEL PER DEPARTMENT	CITY ATTORNEY
INFORMATION TECHNOLOGY		
12.4.1 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.2 CLIENT SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.3 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.4 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.5 STR INNOVATION & ENTERPR	NUMBER OF STRATEGIC PROJECTS PER DEPT	IT
12.4.6 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
12.4.7 RECORDS MANAGEMENT	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
12.4.8 QUICK COPY	FY 16 MAILROOM CHARGES BY DEPARTMENT, ACCOUNT 523040	FY 16 TRIAL BALANCE
12.4.9 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT	POSTAL CLASS REPORT
RISK MANAGEMENT		
13.4.1 RISK MGMT	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	1,449,545			
Total Departmental Cost Adjustments:	1,449,545		1,449,545	
Total To Be Allocated:	1,449,545		1,449,545	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	CITY 1	CITY 2	CITY 3 & 4
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION	1,449,545	0	461,874	524,979	449,288
Functional Cost	1,449,545	0	461,874	524,979	449,288
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,449,545	0	461,874	524,979	449,288
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,449,545	0	461,874	524,979	449,288

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

SERVICE CENTER

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	30.50	14.635317	67,597		67,597		67,597
MUNICIPAL CLERK-CITY CLERK	6.00	2.879079	13,298		13,298		13,298
MAYOR AND COUNCIL	24.00	11.516315	53,191		53,191		53,191
OFFICE OF THE COMPTROLLER	40.00	19.193858	88,651		88,651		88,651
PURCHASING	28.00	13.435701	62,056		62,056		62,056
HUMAN RESOURCES	37.90	18.186180	83,997		83,997		83,997
CITY ATTORNEY OFFICE	42.00	20.153550	93,084		93,084		93,084
Schedule .4 Total for CITY 1	208.40	100.000000	461,874		461,874	0	461,874

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.00	4.551920	23,897		23,897		23,897
OFFICE OF THE COMPTROLLER	2.00	1.137980	5,974		5,974		5,974
INFORMATION TECHNOLOGY	90.75	51.635847	271,077		271,077		271,077
CAPITAL IMPROVEMENT	75.00	42.674253	224,031		224,031		224,031
Schedule .4 Total for CITY 2	175.75	100.000000	524,979		524,979	0	524,979

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	8.219178	36,928		36,928		36,928
PARKS AND RECREATION	15,557	19.373599	87,043		87,043		87,043
ECONOMIC DEVELOPMENT	20,418	25.427148	114,241		114,241		114,241
COMMUNITY/HUMAN DEVELOPMENT	37,725	46.980075	211,076		211,076		211,076
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	449,288		449,288	0	449,288

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4
Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - SERVICE CENTER

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	91,494	67,597	23,897	0	0
STREETS & MAINTENANCE	10,906	0	0	0	10,906
MUNICIPAL CLERK-CITY CLERK	13,298	13,298	0	0	0
MAYOR AND COUNCIL	53,191	53,191	0	0	0
OFFICE OF THE COMPTROLLER	94,625	88,651	5,974	0	0
PURCHASING	62,056	62,056	0	0	0
HUMAN RESOURCES	83,997	83,997	0	0	0
CITY ATTORNEY OFFICE	93,084	93,084	0	0	0
INFORMATION TECHNOLOGY	271,077	0	271,077	0	0
PLANNING & INSPECTION	36,928	0	0	36,928	0
ENVIRONMENTAL SERVICES	704	0	0	0	704
CAPITAL IMPROVEMENT	224,031	0	224,031	0	0
PARKS AND RECREATION	88,837	0	0	87,043	1,794
ECONOMIC DEVELOPMENT	114,241	0	0	114,241	0
COMMUNITY/HUMAN DEVELOPMENT	211,076	0	0	211,076	0
Direct Bill	0	0	0	0	0
Total	1,449,545	461,874	524,979	449,288	13,404

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	6,588,327			
Total Departmental Cost Adjustments:	6,588,327		6,588,327	
Total To Be Allocated:	6,588,327		6,588,327	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION**

	Total	G&A	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION	6,588,327	0	6,588,327
Functional Cost			
	6,588,327	0	6,588,327
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,588,327	0	6,588,327
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	6,588,327	0	6,588,327

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	54,608	0.828860	54,608		54,608		54,608
CITY MANAGER	18,728	0.284260	18,728		18,728		18,728
STREETS & MAINTENANCE	2,574,793	39.081137	2,574,793		2,574,793		2,574,793
INFORMATION TECHNOLOGY	1,986,970	30.158946	1,986,970		1,986,970		1,986,970
PLANNING & INSPECTION	393,020	5.965399	393,020		393,020		393,020
MUNICIPAL CLERK	9,970	0.151328	9,970		9,970		9,970
POLICE*	90,984	1.380988	90,984		90,984		90,984
FIRE DEPT	1,156,338	17.551315	1,156,338		1,156,338		1,156,338
PUBLIC HEALTH	47,731	0.724478	47,731		47,731		47,731
PARKS AND RECREATION	198,819	3.017746	198,819		198,819		198,819
ZOO	3,820	0.057981	3,820		3,820		3,820
LIBRARY	28,386	0.430853	28,386		28,386		28,386
DEPT OF MUSEUMS & CULTURAL AFF	24,160	0.366709	24,160		24,160		24,160
Schedule .4 Total for FIXED ASSETS	6,588,327	100.000000	6,588,327		6,588,327	0	6,588,327

Allocation Basis: DEPRECIATION OF EQUIPMENT
Allocation Source: FY 2016 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	54,608	54,608
CITY MANAGER	18,728	18,728
STREETS & MAINTENANCE	2,574,793	2,574,793
INFORMATION TECHNOLOGY	1,986,970	1,986,970
PLANNING & INSPECTION	393,020	393,020
MUNICIPAL CLERK	9,970	9,970
POLICE*	90,984	90,984
FIRE DEPT	1,156,338	1,156,338
PUBLIC HEALTH	47,731	47,731
PARKS AND RECREATION	198,819	198,819
ZOO	3,820	3,820
LIBRARY	28,386	28,386
DEPT OF MUSEUMS & CULTURAL AFF	24,160	24,160
Direct Bill	0	0
Total	<u>6,588,327</u>	<u>6,588,327</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department NONDEPARTMENTAL

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,624,984			28,624,984
Deductions:				
INTERLOCAL AGREEMENTS	-221,889			
APPRAISAL SERVICES	-3,209,474			
OPER CONT RESERVES	-500,000			
SALARY ADJUSTMENT RESERVE	-400,000			
BILLING/COLLECT AGEN CONTRACTS	-438,098			
TRANSFERS	-10,249,398			
DAMAGES SETTLEMENTS	-1,000,000			
Total Deductions:	-16,018,859			-16,018,859
Inbound Costs:				
EQUIPMENT DEPRECIATION	54,608		54,608	
NONDEPARTMENTAL		10,413	10,413	
CITY MANAGER		28,966	28,966	
MUNICIPAL CLERK-CITY CLERK		3,348	3,348	
MAYOR AND COUNCIL		22,276	22,276	
OFFICE OF THE COMPTROLLER		68,282	68,282	
HUMAN RESOURCES		2,403	2,403	
RISK MANAGEMENT		254	254	
Total Allocated Additions:	54,608	135,942	190,550	190,550
Total To Be Allocated:	12,660,733	135,942		12,796,675

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MOTOR POOL	CITYWIDE IT CONTRACTS
Wages & Benefits					
SALARIES & WAGES	324,949	0	0	0	0
FRINGE BENEFITS	86,139	0	0	0	0
*SALARY ADJUSTMENT RESERVE	400,000	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,677,717	0	0	0	0
FICA CITY MATCH - CIVILIAN	(750,000)	0	0	0	0
*INTERLOCAL AGREEMENTS	221,889	0	0	0	0
*APPRAISAL SERVICES	3,209,474	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	1,712,919	0	0	0	1,712,919
OUTSIDE CONTRACTS	825,000	0	0	0	800,000
DATA PROCESS SERVICES CONTRACT	5,198,161	0	0	0	5,198,161
PRINT SHOP - INTERFUND SVC	100	0	0	0	0
LAND - LEASES	18,000	0	0	18,000	0
LIABILITY INSURANCE	788,504	0	0	0	0
*OPER CONT RESERVES	500,000	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	25,000	0	25,000	0	0
SUPPLIES	(165,010)	0	0	0	0
PROPERTY INS PMNTS	384,146	0	0	0	0
PROF LICENSES	85,500	0	80,000	0	0
COMMUNITY SERVICE PROJECTS	384,000	0	0	0	0
SEMINARS CONTINUING ED	4,500	0	0	0	0
TRAVEL EXPENSES	6,500	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	438,098	0	0	0	0
*TRANSFERS	10,249,398	0	0	0	0
*DAMAGES SETTLEMENTS	1,000,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	28,624,984				
Deductions					
*Total Disallowed Costs	(16,018,859)	0	0	0	0
Functional Cost	12,606,125	0	105,000	18,000	7,711,080
Allocation Step 1					
Inbound - All Others	54,608	54,608	0	0	0
Reallocate Admin Costs		(54,608)	455	78	33,404
Unallocated Costs	(674,587)	0	0	0	0
1st Allocation	11,986,146	0	105,455	18,078	7,744,484
Allocation Step 2					
Inbound - All Others	135,942	135,942	0	0	0
Reallocate Admin Costs		(135,942)	1,131	192	83,158
Unallocated Costs	(7,242)	0	0	0	0
2nd Allocation	128,700	0	1,131	192	83,158
Total For NONDEPARTMENTAL					
Schedule .3 Total	12,114,846	0	106,586	18,270	7,827,642

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	RETIREES INSURANCE	LIABILITY INS	FICA MATCH	RESILIENCY & SUSTAINABILITY**	PEG**
Wages & Benefits					
SALARIES & WAGES	0	0	0	225,049	99,900
FRINGE BENEFITS	0	0	0	59,893	26,246
*SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,677,717	0	0	0	0
FICA CITY MATCH - CIVILIAN	0	0	(750,000)	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS	0	0	0	25,000	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
PRINT SHOP - INTERFUND SVC	0	0	0	100	0
LAND - LEASES	0	0	0	0	0
LIABILITY INSURANCE	0	788,504	0	0	0
*OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
SUPPLIES	0	0	0	34,990	0
PROPERTY INS PMNTS	0	384,146	0	0	0
PROF LICENSES	0	0	0	5,500	0
COMMUNITY SERVICE PROJECTS	0	0	0	25,000	0
SEMINARS CONTINUING ED	0	0	0	4,500	0
TRAVEL EXPENSES	0	0	0	6,500	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*DAMAGES SETTLEMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	3,677,717	1,172,650	(750,000)	386,532	126,146
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	15,931	5,080	(3,249)	1,674	546
Unallocated Costs	0	0	0	(388,206)	(126,692)
1st Allocation	3,693,648	1,177,730	(753,249)	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	39,660	12,646	(8,087)	4,168	1,361
Unallocated Costs	0	0	0	(4,168)	(1,361)
2nd Allocation	39,660	12,646	(8,087)	0	0
Total For NONDEPARTMENTAL					
Schedule .3 Total	3,733,308	1,190,376	(761,336)	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

GENERAL GOVT**

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	0
FRINGE BENEFITS	0
*SALARY ADJUSTMENT RESERVE	0
Other Expense & Cost -----	
RETIRESS HEALTH	0
FICA CITY MATCH - CIVILIAN	0
*INTERLOCAL AGREEMENTS	0
*APPRAISAL SERVICES	0
OFFICE EQUIP MAINT CONTRACTS	0
OUTSIDE CONTRACTS	0
DATA PROCESS SERVICES CONTRACT	0
PRINT SHOP - INTERFUND SVC	0
LAND - LEASES	0
LIABILITY INSURANCE	0
*OPER CONT RESERVES	0
OTHER SERVICES/CHARGES EXPENSE	0
SUPPLIES	(200,000)
PROPERTY INS PMNTS	0
PROF LICENSES	0
COMMUNITY SERVICE PROJECTS	359,000
SEMINARS CONTINUING ED	0
TRAVEL EXPENSES	0
*BILLING/COLLECT AGEN CONTRACTS	0
*TRANSFERS	0
*DAMAGES SETTLEMENTS	0
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Functional Cost	159,000
Allocation Step 1 -----	
Inbound - All Others	0
Reallocate Admin Costs	689
Unallocated Costs	(159,689)
1st Allocation	0
Allocation Step 2 -----	
Inbound - All Others	0
Reallocate Admin Costs	1,713
Unallocated Costs	(1,713)
2nd Allocation	0
Total For NONDEPARTMENTAL -----	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	17,375,587	4.811820	5,074		5,074		5,074
CITY MANAGER	3,268,690	0.905198	954		954	9	963
STREETS & MAINTENANCE	32,637,686	9.038351	9,531		9,531	106	9,637
MUNICIPAL CLERK-CITY CLERK	803,856	0.222612	235		235	2	237
MAYOR AND COUNCIL	1,250,720	0.346362	366		366	4	370
OFFICE OF THE COMPTROLLER	2,746,554	0.760603	802		802	8	810
PURCHASING	1,514,828	0.419501	442		442	4	446
HUMAN RESOURCES	2,089,065	0.578525	610		610	6	616
CITY ATTORNEY OFFICE	3,466,625	0.960012	1,012		1,012	10	1,022
INFORMATION TECHNOLOGY	10,057,488	2.785219	2,937		2,937	31	2,968
PLANNING & INSPECTION	7,608,691	2.107074	2,222		2,222	23	2,245
MUNICIPAL CLERK	4,692,939	1.299615	1,371		1,371	13	1,384
POLICE*	122,351,463	33.882778	35,732		35,732	436	36,168
FIRE DEPT	99,459,689	27.543362	29,046		29,046	324	29,370
CAPITAL IMPROVEMENT	5,534,612	1.532700	1,616		1,616	15	1,631
PUBLIC HEALTH	5,712,180	1.581873	1,668		1,668	15	1,683
PARKS AND RECREATION	21,864,373	6.054899	6,386		6,386	70	6,456
ZOO	4,604,901	1.275235	1,345		1,345	13	1,358
LIBRARY	9,317,403	2.580268	2,721		2,721	28	2,749
DEPT OF MUSEUMS & CULTURAL AFF	2,445,369	0.677196	714		714	8	722
ECONOMIC DEVELOPMENT	1,840,395	0.509660	537		537	5	542
COMMUNITY/HUMAN DEVELOPMENT	459,093	0.127137	134		134	1	135
Schedule .4 Total for GENERAL EXPENSE	361,102,207	100.000000	105,455		105,455	1,131	106,586

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	1,043	2.164170	392		392	4	396
STREETS & MAINTENANCE	4,666	9.681703	1,751		1,751	16	1,767
MUNICIPAL CLERK-CITY CLERK	34	0.070548	13		13		13
OFFICE OF THE COMPTROLLER	403	0.836204	152		152	1	153
PURCHASING	5	0.010375	2		2		2
HUMAN RESOURCES	23	0.047724	9		9		9
INFORMATION TECHNOLOGY	17,818	36.971406	6,681		6,681	86	6,767
RISK MANAGEMENT	200	0.414989	75		75		75
PLANNING & INSPECTION	4,542	9.424410	1,703		1,703	15	1,718
MUNICIPAL CLERK	3,600	7.469810	1,351		1,351	12	1,363
FIRE DEPT	6	0.012450	2		2		2
PUBLIC HEALTH	217	0.450264	81		81		81
PARKS AND RECREATION	7,200	14.939619	2,701		2,701	27	2,728
DEPT OF MUSEUMS & CULTURAL AFF	1,034	2.145495	388		388	4	392
ECONOMIC DEVELOPMENT	69	0.143171	26		26		26
COMMUNITY/HUMAN DEVELOPMENT	7,334	15.217662	2,751		2,751	27	2,778
Schedule .4 Total for MOTOR POOL	48,194	100.000000	18,078		18,078	192	18,270

Allocation Basis: MOTOR POOL USAGE COSTS PER DEPARTMENT, ACCOUNT 523010
Allocation Source: FY 16 TRIAL BALANCE

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	1,893	0.026749	2,072		2,072		2,072
CITY MANAGER	73,604	1.040072	80,548		80,548	865	81,413
STREETS & MAINTENANCE	488,663	6.905121	534,766		534,766	5,744	540,510
MUNICIPAL CLERK-CITY CLERK	5,680	0.080262	6,216		6,216	63	6,279
MAYOR AND COUNCIL	28,162	0.397947	30,819		30,819	328	31,147
OFFICE OF THE COMPTROLLER	112,407	1.588383	123,012		123,012	1,321	124,333
PURCHASING	18,932	0.267521	20,718		20,718	219	20,937
HUMAN RESOURCES	403,968	5.708327	442,081		442,081	4,749	446,830
CITY ATTORNEY OFFICE	65,924	0.931548	72,143		72,143	773	72,916
INFORMATION TECHNOLOGY	61,293	0.866109	67,075		67,075	716	67,791
RISK MANAGEMENT	3,786	0.053499	4,143		4,143	43	4,186
PLANNING & INSPECTION	171,599	2.424804	187,789		187,789	2,015	189,804
TAX OFFICE	15,146	0.214023	16,574		16,574	176	16,750
METRO PLANNING ORGAN.- M.P.O.	11,359	0.160510	12,431		12,431	134	12,565
MUNICIPAL CLERK	79,881	1.128770	87,417		87,417	938	88,355
POLICE*	1,702,758	24.061061	1,863,408		1,863,408	20,061	1,883,469
FIRE DEPT	1,358,741	19.199881	1,486,932		1,486,932	15,974	1,502,906
ENVIRONMENTAL SERVICES	406,756	5.747723	445,132		445,132	4,782	449,914
CAPITAL IMPROVEMENT	81,164	1.146899	88,821		88,821	951	89,772
PUBLIC HEALTH	243,508	3.440924	266,481		266,481	2,858	269,339
PARKS AND RECREATION	362,290	5.119390	396,470		396,470	4,256	400,726
ZOO	99,532	1.406451	108,923		108,923	1,167	110,090
LIBRARY	336,105	4.749379	367,814		367,814	3,946	371,760
DEPT OF MUSEUMS & CULTURAL AFF	46,478	0.656764	50,863		50,863	544	51,407
SUN METRO	548,084	7.744778	599,793		599,793	6,442	606,235
AIRPORT	261,262	3.691799	285,911		285,911	3,068	288,979
COMMUNITY/HUMAN DEVELOPMENT	36,728	0.518990	40,193		40,193	429	40,622
INTERNATIONAL BRIDGES	51,117	0.722316	55,939		55,939	596	56,535
Schedule .4 Total for CITYWIDE IT CONTRACTS	7,076,820	100.000000	7,744,484		7,744,484	83,158	7,827,642

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.75	0.144542	5,339		5,339		5,339
CITY MANAGER	33.63	0.845381	31,226		31,226	332	31,558
STREETS & MAINTENANCE	280.60	7.053636	260,537		260,537	2,798	263,335
MUNICIPAL CLERK-CITY CLERK	6.00	0.150826	5,571		5,571	57	5,628
MAYOR AND COUNCIL	24.00	0.603305	22,284		22,284	236	22,520
OFFICE OF THE COMPTROLLER	36.30	0.912498	33,704		33,704	360	34,064
PURCHASING	22.00	0.553029	20,427		20,427	218	20,645
HUMAN RESOURCES	28.20	0.708883	26,184		26,184	281	26,465
CITY ATTORNEY OFFICE	35.80	0.899929	33,240		33,240	355	33,595
INFORMATION TECHNOLOGY	89.75	2.256108	83,332		83,332	896	84,228
PLANNING & INSPECTION	120.00	3.016523	111,420		111,420	1,197	112,617
MUNICIPAL CLERK	84.80	2.131676	78,737		78,737	848	79,585
POLICE*	1,302.50	32.741843	1,209,369		1,209,369	13,045	1,222,414
FIRE DEPT	1,065.53	26.784965	989,342		989,342	10,638	999,980
CAPITAL IMPROVEMENT	75.00	1.885327	69,637		69,637	748	70,385
PUBLIC HEALTH	68.03	1.710117	63,165		63,165	677	63,842
PARKS AND RECREATION	387.64	9.744375	359,923		359,923	3,867	363,790
ZOO	100.00	2.513769	92,849		92,849	997	93,846
LIBRARY	151.50	3.808360	140,668		140,668	1,511	142,179
DEPT OF MUSEUMS & CULTURAL AFF	34.48	0.866748	32,015		32,015	341	32,356
ECONOMIC DEVELOPMENT	20.03	0.503508	18,598		18,598	197	18,795
COMMUNITY/HUMAN DEVELOPMENT	6.55	0.164652	6,081		6,081	61	6,142
Schedule .4 Total for RETIREES INSURANCE	3,978.09	100.000000	3,693,648		3,693,648	39,660	3,733,308

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	2,603,889	0.643010	7,573		7,573	80	7,653
STREETS & MAINTENANCE	4,762,264	1.176004	13,850		13,850	147	13,997
MUNICIPAL CLERK-CITY CLERK	351,295	0.086750	1,021		1,021	9	1,030
MAYOR AND COUNCIL	1,741,836	0.430133	5,066		5,066	51	5,117
OFFICE OF THE COMPTROLLER	1,697,924	0.419289	4,938		4,938	51	4,989
PURCHASING	1,170,982	0.289165	3,406		3,406	34	3,440
HUMAN RESOURCES	2,052,146	0.506762	5,969		5,969	60	6,029
CITY ATTORNEY OFFICE	2,049,218	0.506039	5,960		5,960	60	6,020
INFORMATION TECHNOLOGY	10,525,749	2.599252	30,612		30,612	325	30,937
PLANNING & INSPECTION	944,444	0.233223	2,747		2,747	27	2,774
MUNICIPAL CLERK	5,999,066	1.481423	17,447		17,447	183	17,630
POLICE*	30,510,506	7.534334	88,734		88,734	949	89,683
FIRE DEPT	52,231,606	12.898192	151,906		151,906	1,629	153,535
ENVIRONMENTAL SERVICES	289,513	0.071493	842		842	8	850
CAPITAL IMPROVEMENT	6,976,800	1.722867	20,291		20,291	216	20,507
PUBLIC HEALTH	10,263,378	2.534462	29,849		29,849	317	30,166
PARKS AND RECREATION	101,939,905	25.173271	296,472		296,472	3,236	299,708
ZOO	32,419,088	8.005643	94,285		94,285	1,010	95,295
LIBRARY	61,104,959	15.089398	177,713		177,713	1,907	179,620
DEPT OF MUSEUMS & CULTURAL AFF	25,141,570	6.208517	73,119		73,119	782	73,901
ECONOMIC DEVELOPMENT	333,333	0.082314	969		969	9	978
COMMUNITY/HUMAN DEVELOPMENT	3,157,778	0.779789	9,184		9,184	99	9,283
ALL OTHERS	46,685,687	11.528670	135,777		135,777	1,457	137,234
Schedule .4 Total for LIABILITY INS	404,952,936	100.000000	1,177,730		1,177,730	12,646	1,190,376

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - FICA MATCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.75	0.275108	(2,072)		(2,072)		(2,072)
CITY MANAGER	33.63	1.609022	(12,120)		(12,120)	(131)	(12,251)
STREETS & MAINTENANCE	280.60	13.425259	(101,125)		(101,125)	(1,086)	(102,211)
MUNICIPAL CLERK-CITY CLERK	6.00	0.287069	(2,162)		(2,162)	(22)	(2,184)
MAYOR AND COUNCIL	24.00	1.148276	(8,649)		(8,649)	(94)	(8,743)
OFFICE OF THE COMPTROLLER	36.30	1.736767	(13,082)		(13,082)	(140)	(13,222)
PURCHASING	22.00	1.052586	(7,928)		(7,928)	(84)	(8,012)
HUMAN RESOURCES	28.20	1.349224	(10,163)		(10,163)	(108)	(10,271)
CITY ATTORNEY OFFICE	35.80	1.712845	(12,902)		(12,902)	(138)	(13,040)
INFORMATION TECHNOLOGY	89.75	4.294073	(32,346)		(32,346)	(346)	(32,692)
PLANNING & INSPECTION	120.00	5.741380	(43,247)		(43,247)	(464)	(43,711)
MUNICIPAL CLERK	84.80	4.057242	(30,561)		(30,561)	(325)	(30,886)
POLICE*	280.50	13.420475	(101,090)		(101,090)	(1,086)	(102,176)
FIRE DEPT	199.53	9.546479	(71,909)		(71,909)	(772)	(72,681)
CAPITAL IMPROVEMENT	75.00	3.588362	(27,030)		(27,030)	(289)	(27,319)
PUBLIC HEALTH	68.03	3.254884	(24,518)		(24,518)	(264)	(24,782)
PARKS AND RECREATION	387.64	18.546568	(139,701)		(139,701)	(1,537)	(141,238)
ZOO	100.00	4.784483	(36,039)		(36,039)	(384)	(36,423)
LIBRARY	151.50	7.248492	(54,600)		(54,600)	(583)	(55,183)
DEPT OF MUSEUMS & CULTURAL AFF	34.48	1.649690	(12,427)		(12,427)	(134)	(12,561)
ECONOMIC DEVELOPMENT	20.03	0.958332	(7,218)		(7,218)	(77)	(7,295)
COMMUNITY/HUMAN DEVELOPMENT	6.55	0.313384	(2,360)		(2,360)	(23)	(2,383)
Schedule .4 Total for FICA MATCH	2,090.09	100.000000	(753,249)		(753,249)	(8,087)	(761,336)

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	MOTOR POOL	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
NONDEPARTMENTAL	10,413	5,074	0	2,072	5,339
CITY MANAGER	109,732	963	396	81,413	31,558
STREETS & MAINTENANCE	727,035	9,637	1,767	540,510	263,335
MUNICIPAL CLERK-CITY CLERK	11,003	237	13	6,279	5,628
MAYOR AND COUNCIL	50,411	370	0	31,147	22,520
OFFICE OF THE COMPTROLLER	151,127	810	153	124,333	34,064
PURCHASING	37,458	446	2	20,937	20,645
HUMAN RESOURCES	469,678	616	9	446,830	26,465
CITY ATTORNEY OFFICE	100,513	1,022	0	72,916	33,595
INFORMATION TECHNOLOGY	159,999	2,968	6,767	67,791	84,228
RISK MANAGEMENT	4,261	0	75	4,186	0
PLANNING & INSPECTION	265,447	2,245	1,718	189,804	112,617
TAX OFFICE	16,750	0	0	16,750	0
METRO PLANNING ORGAN.- M.P.O.	12,565	0	0	12,565	0
MUNICIPAL CLERK	157,431	1,384	1,363	88,355	79,585
POLICE*	3,129,558	36,168	0	1,883,469	1,222,414
FIRE DEPT	2,613,112	29,370	2	1,502,906	999,980
ENVIRONMENTAL SERVICES	450,764	0	0	449,914	0
CAPITAL IMPROVEMENT	154,976	1,631	0	89,772	70,385
PUBLIC HEALTH	340,329	1,683	81	269,339	63,842
PARKS AND RECREATION	932,170	6,456	2,728	400,726	363,790
ZOO	264,166	1,358	0	110,090	93,846
LIBRARY	641,125	2,749	0	371,760	142,179
DEPT OF MUSEUMS & CULTURAL AFF	146,217	722	392	51,407	32,356
ECONOMIC DEVELOPMENT	13,046	542	26	0	18,795
SUN METRO	606,235	0	0	606,235	0
AIRPORT	288,979	0	0	288,979	0
COMMUNITY/HUMAN DEVELOPMENT	56,577	135	2,778	40,622	6,142
INTERNATIONAL BRIDGES	56,535	0	0	56,535	0
ALL OTHERS	137,234	0	0	0	0
Direct Bill	0	0	0	0	0
Total	12,114,846	106,586	18,270	7,827,642	3,733,308

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS	FICA MATCH
NONDEPARTMENTAL	0	(2,072)
CITY MANAGER	7,653	(12,251)
STREETS & MAINTENANCE	13,997	(102,211)
MUNICIPAL CLERK-CITY CLERK	1,030	(2,184)
MAYOR AND COUNCIL	5,117	(8,743)
OFFICE OF THE COMPTROLLER	4,989	(13,222)
PURCHASING	3,440	(8,012)
HUMAN RESOURCES	6,029	(10,271)
CITY ATTORNEY OFFICE	6,020	(13,040)
INFORMATION TECHNOLOGY	30,937	(32,692)
RISK MANAGEMENT	0	0
PLANNING & INSPECTION	2,774	(43,711)
TAX OFFICE	0	0
METRO PLANNING ORGAN.- M.P.O.	0	0
MUNICIPAL CLERK	17,630	(30,886)
POLICE*	89,683	(102,176)
FIRE DEPT	153,535	(72,681)
ENVIRONMENTAL SERVICES	850	0
CAPITAL IMPROVEMENT	20,507	(27,319)
PUBLIC HEALTH	30,166	(24,782)
PARKS AND RECREATION	299,708	(141,238)
ZOO	95,295	(36,423)
LIBRARY	179,620	(55,183)
DEPT OF MUSEUMS & CULTURAL AFF	73,901	(12,561)
ECONOMIC DEVELOPMENT	978	(7,295)
SUN METRO	0	0
AIRPORT	0	0
COMMUNITY/HUMAN DEVELOPMENT	9,283	(2,383)
INTERNATIONAL BRIDGES	0	0
ALL OTHERS	137,234	0
Direct Bill	0	0
Total	1,190,376	(761,336)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY MANAGER

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

- City Manager - Costs associated with the general supervision of the City's Departments are allocated based upon the number of employees assigned to each department.
- Internal Audit - Costs associated with Internal Audit of the City's financial policies and procedures are allocated based upon the audit hours spent auditing various departments.
- Management and Budget – Costs associated with preparing the annual budget have been allocated based on total expenditures per department.
- Performance Office - Costs associated with the performance office have been allocated based on the number of employees assigned to each department.
- Public Information Office – Costs of the public information office have not been allocated within this plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,268,688			3,268,688
Cost Adjustments:				
REIMBUSED EXPENDITURES	-50,000			
Total Departmental Cost Adjustments:	-50,000			-50,000
Inbound Costs:				
BUILDING DEPRECIATION	91,494		91,494	
EQUIPMENT DEPRECIATION	18,728		18,728	
NONDEPARTMENTAL	108,573	1,159	109,732	
CITY MANAGER		13,894	13,894	
STREETS & MAINTENANCE		90,575	90,575	
MUNICIPAL CLERK-CITY CLERK		583	583	
MAYOR AND COUNCIL		8,647	8,647	
OFFICE OF THE COMPTROLLER		9,708	9,708	
PURCHASING		12,821	12,821	
HUMAN RESOURCES		22,219	22,219	
CITY ATTORNEY OFFICE		68,624	68,624	
INFORMATION TECHNOLOGY		320,399	320,399	
RISK MANAGEMENT		1,651	1,651	
Total Allocated Additions:	218,795	550,280	769,075	769,075
Total To Be Allocated:	3,437,483	550,280		3,987,763

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	Total	G&A	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	2,283,861	0	746,849	461,487	660,467
FRINGE BENEFITS	629,479	0	204,860	127,604	166,623
Other Expense & Cost					
CONTRACTUAL SERVICES	214,887	0	35,001	64,886	75,500
MATERIALS/SUPPLIES	45,614	0	22,700	14,014	2,900
OPERATING EXP	94,847	0	34,000	17,097	27,750
Departmental Total					
Expenditures Per Financial Statement	3,268,688				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
REIMBURSED EXPENDITURES	(50,000)	0	0	(50,000)	0
Functional Cost					
	3,218,688	0	1,043,410	635,088	933,240
Allocation Step 1					
Inbound - All Others	218,795	0	71,547	44,218	63,277
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(316,357)	0	0	0	0
1st Allocation	3,121,126	0	1,114,957	679,306	996,517
Allocation Step 2					
Inbound - All Others	550,280	0	180,101	111,151	159,104
Unallocated Costs	(46,538)	0	0	0	0
2nd Allocation	503,742	0	180,101	111,151	159,104
Total For CITY MANAGER					
Schedule .3 Total	3,624,868	0	1,295,058	790,457	1,155,621

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	PERFORMANCE OFFICE	PUBLIC INFOR**
Wages & Benefits		
SALARIES & WAGES	221,796	193,262
FRINGE BENEFITS	57,306	73,086
Other Expense & Cost		
CONTRACTUAL SERVICES	12,500	27,000
MATERIALS/SUPPLIES	1,500	4,500
OPERATING EXP	16,000	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
REIMBUSED EXPENDITURES	0	0
Functional Cost	309,102	297,848
Allocation Step 1		
Inbound - All Others	21,244	18,509
Reallocate Admin Costs	0	0
Unallocated Costs	0	(316,357)
1st Allocation	330,346	0
Allocation Step 2		
Inbound - All Others	53,386	46,538
Unallocated Costs	0	(46,538)
2nd Allocation	53,386	0
Total For CITY MANAGER		
Schedule .3 Total	383,732	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.097997	1,093		1,093		1,093
CITY MANAGER	38.50	0.628814	7,011		7,011		7,011
STREETS & MAINTENANCE	433.00	7.072113	78,851		78,851	12,827	91,678
MUNICIPAL CLERK-CITY CLERK	6.00	0.097997	1,093		1,093	176	1,269
MAYOR AND COUNCIL	24.00	0.391988	4,371		4,371	707	5,078
OFFICE OF THE COMPTROLLER	42.00	0.685979	7,648		7,648	1,243	8,891
PURCHASING	28.00	0.457319	5,100		5,100	828	5,928
HUMAN RESOURCES	37.90	0.619014	6,902		6,902	1,122	8,024
CITY ATTORNEY OFFICE	42.00	0.685979	7,648		7,648	1,243	8,891
INFORMATION TECHNOLOGY	90.75	1.482204	16,525		16,525	2,683	19,208
RISK MANAGEMENT	6.00	0.097997	1,093		1,093	176	1,269
PLANNING & INSPECTION	135.00	2.204931	24,583		24,583	3,994	28,577
ANIMAL SERVICES	132.50	2.164099	24,128		24,128	3,925	28,053
TAX OFFICE	24.50	0.400154	4,462		4,462	722	5,184
METRO PLANNING ORGAN.- M.P.O.	11.00	0.179661	2,004		2,004	321	2,325
MUNICIPAL CLERK	86.90	1.419322	15,825		15,825	2,567	18,392
POLICE*	1,388.00	22.669957	252,756		252,756	41,206	293,962
FIRE DEPT	1,124.80	18.371160	204,830		204,830	33,327	238,157
ENVIRONMENTAL SERVICES	381.60	6.232606	69,492		69,492	11,308	80,800
CAPITAL IMPROVEMENT	75.00	1.224962	13,657		13,657	2,220	15,877
PUBLIC HEALTH	279.00	4.556858	50,807		50,807	8,259	59,066
PARKS AND RECREATION	399.44	6.523983	72,740		72,740	11,836	84,576
ZOO	119.75	1.955856	21,807		21,807	3,546	25,353
LIBRARY	151.50	2.474423	27,589		27,589	4,484	32,073
DEPT OF MUSEUMS & CULTURAL AFF	52.60	0.859107	9,579		9,579	1,554	11,133
ECONOMIC DEVELOPMENT	21.00	0.342989	3,825		3,825	616	4,441
SUN METRO	643.75	10.514255	117,230		117,230	19,078	136,308
AIRPORT	232.60	3.799015	42,358		42,358	6,891	49,249
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.633714	7,066		7,066	1,150	8,216
INTERNATIONAL BRIDGES	70.75	1.155547	12,884		12,884	2,092	14,976
Schedule .4 Total for CITY MANAGER	6,122.64	100.000000	1,114,957		1,114,957	180,101	1,295,058

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	807	10.299936	69,969		69,969	11,448	81,417
MAYOR AND COUNCIL	535	6.828334	46,385		46,385	7,586	53,971
PURCHASING	224	2.858966	19,422		19,422	3,172	22,594
INFORMATION TECHNOLOGY	651	8.308870	56,442		56,442	9,227	65,669
PLANNING & INSPECTION	77	0.982770	6,676		6,676	1,093	7,769
ANIMAL SERVICES	758	9.674537	65,720		65,720	10,752	76,472
TAX OFFICE	585	7.466496	50,721		50,721	8,293	59,014
MUNICIPAL CLERK	113	1.442246	9,798		9,798	1,600	11,398
POLICE*	477	6.088066	41,357		41,357	6,762	48,119
FIRE DEPT	340	4.339502	29,478		29,478	4,822	34,300
ENVIRONMENTAL SERVICES	411	5.245692	35,635		35,635	5,830	41,465
CAPITAL IMPROVEMENT	73	0.931717	6,329		6,329	1,031	7,360
DEPT OF MUSEUMS & CULTURAL AFF	522	6.662412	45,258		45,258	7,401	52,659
DESTINATION EL PASO	179	2.284620	15,518		15,518	2,531	18,049
ECONOMIC DEVELOPMENT	246	3.139757	21,329		21,329	3,487	24,816
SUN METRO	232	2.961072	20,115		20,115	3,286	23,401
AIRPORT	870	11.104024	75,430		75,430	12,413	87,843
COMMUNITY/HUMAN DEVELOPMENT	284	3.624761	24,622		24,622	4,028	28,650
PENSION ADMINISTRATION	263	3.356733	22,802		22,802	3,728	26,530
ALL OTHERS	188	2.399489	16,300		16,300	2,661	18,961
Schedule .4 Total for INTERNAL AUDIT	7,835	100.000000	679,306		679,306	111,151	790,457

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	18,742,059	2.764526	27,549		27,549		27,549
CITY MANAGER	3,268,690	0.482144	4,806		4,806		4,806
STREETS & MAINTENANCE	64,886,892	9.571066	95,377		95,377	15,737	111,114
MUNICIPAL CLERK-CITY CLERK	803,856	0.118572	1,181		1,181	191	1,372
MAYOR AND COUNCIL	1,330,720	0.196286	1,956		1,956	316	2,272
OFFICE OF THE COMPTROLLER	2,942,610	0.434046	4,327		4,327	712	5,039
PURCHASING	1,514,828	0.223443	2,226		2,226	358	2,584
HUMAN RESOURCES	2,089,065	0.308145	3,071		3,071	500	3,571
CITY ATTORNEY OFFICE	3,663,428	0.540370	5,385		5,385	886	6,271
INFORMATION TECHNOLOGY	10,057,488	1.483518	14,784		14,784	2,435	17,219
RISK MANAGEMENT	61,135,071	9.017658	89,861		89,861	14,828	104,689
PLANNING & INSPECTION	8,531,917	1.258491	12,541		12,541	2,069	14,610
ANIMAL SERVICES	8,978,236	1.324324	13,197		13,197	2,174	15,371
TAX OFFICE	2,228,346	0.328690	3,275		3,275	537	3,812
METRO PLANNING ORGAN.- M.P.O.	2,719,667	0.401161	3,998		3,998	655	4,653
MUNICIPAL CLERK	5,861,944	0.864659	8,616		8,616	1,420	10,036
POLICE*	129,940,367	19.166706	190,996		190,996	31,609	222,605
FIRE DEPT	104,778,539	15.455238	154,013		154,013	25,413	179,426
ENVIRONMENTAL SERVICES	45,938,103	6.776047	67,525		67,525	11,140	78,665
CAPITAL IMPROVEMENT	5,607,996	0.827201	8,244		8,244	1,357	9,601
PUBLIC HEALTH	17,174,124	2.533249	25,243		25,243	4,163	29,406
PARKS AND RECREATION	23,924,156	3.528905	35,166		35,166	5,802	40,968
ZOO	6,985,321	1.030362	10,268		10,268	1,691	11,959
LIBRARY	9,317,403	1.374353	13,696		13,696	2,258	15,954
DEPT OF MUSEUMS & CULTURAL AFF	4,357,898	0.642807	6,406		6,406	1,057	7,463
DESTINATION EL PASO	9,866,319	1.455320	14,503		14,503	2,388	16,891
ECONOMIC DEVELOPMENT	9,952,198	1.467987	14,629		14,629	2,409	17,038
SUN METRO	64,430,781	9.503788	94,707		94,707	15,623	110,330
AIRPORT	34,296,117	5.058809	50,413		50,413	8,315	58,728
COMMUNITY/HUMAN DEVELOPMENT	3,244,996	0.478649	4,771		4,771	787	5,558
INTERNATIONAL BRIDGES	9,379,284	1.383480	13,787		13,787	2,274	16,061
Schedule .4 Total for MGMNT & BUDGET	677,948,419	100.000000	996,517		996,517	159,104	1,155,621

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - PERFORMANCE OFFICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.097997	324		324		324
CITY MANAGER	38.50	0.628814	2,077		2,077		2,077
STREETS & MAINTENANCE	433.00	7.072113	23,362		23,362	3,799	27,161
MUNICIPAL CLERK-CITY CLERK	6.00	0.097997	324		324	50	374
MAYOR AND COUNCIL	24.00	0.391988	1,295		1,295	207	1,502
OFFICE OF THE COMPTROLLER	42.00	0.685979	2,265		2,265	361	2,626
PURCHASING	28.00	0.457319	1,511		1,511	240	1,751
HUMAN RESOURCES	37.90	0.619014	2,044		2,044	326	2,370
CITY ATTORNEY OFFICE	42.00	0.685979	2,265		2,265	361	2,626
INFORMATION TECHNOLOGY	90.75	1.482204	4,898		4,898	797	5,695
RISK MANAGEMENT	6.00	0.097997	324		324	50	374
PLANNING & INSPECTION	135.00	2.204931	7,283		7,283	1,185	8,468
ANIMAL SERVICES	132.50	2.164099	7,148		7,148	1,163	8,311
TAX OFFICE	24.50	0.400154	1,322		1,322	209	1,531
METRO PLANNING ORGAN.- M.P.O.	11.00	0.179661	593		593	92	685
MUNICIPAL CLERK	86.90	1.419322	4,689		4,689	764	5,453
POLICE*	1,388.00	22.669957	74,889		74,889	12,303	87,192
FIRE DEPT	1,124.80	18.371160	60,688		60,688	9,877	70,565
ENVIRONMENTAL SERVICES	381.60	6.232606	20,589		20,589	3,349	23,938
CAPITAL IMPROVEMENT	75.00	1.224962	4,047		4,047	653	4,700
PUBLIC HEALTH	279.00	4.556858	15,053		15,053	2,446	17,499
PARKS AND RECREATION	399.44	6.523983	21,553		21,553	3,505	25,058
ZOO	119.75	1.955856	6,462		6,462	1,049	7,511
LIBRARY	151.50	2.474423	8,174		8,174	1,327	9,501
DEPT OF MUSEUMS & CULTURAL AFF	52.60	0.859107	2,838		2,838	453	3,291
ECONOMIC DEVELOPMENT	21.00	0.342989	1,132		1,132	182	1,314
SUN METRO	643.75	10.514255	34,734		34,734	5,650	40,384
AIRPORT	232.60	3.799015	12,551		12,551	2,039	14,590
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.633714	2,094		2,094	332	2,426
INTERNATIONAL BRIDGES	70.75	1.155547	3,818		3,818	617	4,435
Schedule .4 Total for PERFORMANCE OFFICE	6,122.64	100.000000	330,346		330,346	53,386	383,732

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	28,966	1,093	0	27,549	324
CITY MANAGER	13,894	7,011	0	4,806	2,077
STREETS & MAINTENANCE	311,370	91,678	81,417	111,114	27,161
MUNICIPAL CLERK-CITY CLERK	3,015	1,269	0	1,372	374
MAYOR AND COUNCIL	62,823	5,078	53,971	2,272	1,502
OFFICE OF THE COMPTROLLER	16,556	8,891	0	5,039	2,626
PURCHASING	32,857	5,928	22,594	2,584	1,751
HUMAN RESOURCES	13,965	8,024	0	3,571	2,370
CITY ATTORNEY OFFICE	17,788	8,891	0	6,271	2,626
INFORMATION TECHNOLOGY	107,791	19,208	65,669	17,219	5,695
RISK MANAGEMENT	106,332	1,269	0	104,689	374
PLANNING & INSPECTION	59,424	28,577	7,769	14,610	8,468
ANIMAL SERVICES	128,207	28,053	76,472	15,371	8,311
TAX OFFICE	69,541	5,184	59,014	3,812	1,531
METRO PLANNING ORGAN.- M.P.O.	7,663	2,325	0	4,653	685
MUNICIPAL CLERK	45,279	18,392	11,398	10,036	5,453
POLICE*	651,878	293,962	48,119	222,605	87,192
FIRE DEPT	522,448	238,157	34,300	179,426	70,565
ENVIRONMENTAL SERVICES	224,868	80,800	41,465	78,665	23,938
CAPITAL IMPROVEMENT	37,538	15,877	7,360	9,601	4,700
PUBLIC HEALTH	105,971	59,066	0	29,406	17,499
PARKS AND RECREATION	150,602	84,576	0	40,968	25,058
ZOO	44,823	25,353	0	11,959	7,511
LIBRARY	57,528	32,073	0	15,954	9,501
DEPT OF MUSEUMS & CULTURAL AFF	74,546	11,133	52,659	7,463	3,291
DESTINATION EL PASO	34,940	0	18,049	16,891	0
ECONOMIC DEVELOPMENT	47,609	4,441	24,816	17,038	1,314
SUN METRO	310,423	136,308	23,401	110,330	40,384
AIRPORT	210,410	49,249	87,843	58,728	14,590
COMMUNITY/HUMAN DEVELOPMENT	44,850	8,216	28,650	5,558	2,426
PENSION ADMINISTRATION	26,530	0	26,530	0	0
INTERNATIONAL BRIDGES	35,472	14,976	0	16,061	4,435
ALL OTHERS	18,961	0	18,961	0	0
Direct Bill	0	0	0	0	0
Total	3,624,868	1,295,058	790,457	1,155,621	383,732

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department STREETS & MAINTENANCE

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

- Facilities – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
- Department Janitorial – Costs for the janitorial contract have been allocated to buildings/departments based on the yearly contract building breakdown.
- City 1 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 1 are allocated based on the number of fte's in each occupying department.
- City 2 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 2 are allocated based on the number of fte's in each occupying department.
- City 3 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 3 are allocated based on the number of fte's in each occupying department.
- City 4 - Costs for the utilities, security services, parking lot leases, land leases, and janitorial services at City 4 are allocated based on the amount of square footage occupied per department.
- Department Utilities – Utility costs for buildings that have one department occupying space have been allocated to those departments based on the actual amounts paid.
- MSC – Utility costs for the Municipal Service Center have been allocated based on the amount of square footage per department.
- Engineering Traffic, Pavement Management, and Streets - These costs are related to the Streets portion of the department and have not been allocated within this plan.
- Fleet Services Fund – The Fleet Services Fund is responsible for the maintenance and services of most City-owned vehicles and equipment. The Department is operated as an internal service fund whereby departments pay directly for the services rendered. No costs have been allocated within this plan.
- Other Utilities – Utilities costs for Street Lighting and other un-identifiable buildings have not been allocated in this cost plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	69,929,758			69,929,758
Deductions:				
OUTSIDE CONTRACTS -NOC	-292,480			
MAIL ROOM CHARGES	-180,000			
UTILITIES - BALLPARK	-440,150			
INTEREST EXPENSE	-391,298			
PRINCIPAL PAYMENT EXPENSE	-3,290,854			
CAPITAL OUTLAY	-7,828,678			
TRANSFERS	-443,053			
Total Deductions:	<u>-12,866,513</u>			-12,866,513
Inbound Costs:				
BUILDING DEPRECIATION	10,906		10,906	
EQUIPMENT DEPRECIATION	2,574,793		2,574,793	
NONDEPARTMENTAL	719,310	7,725	727,035	
CITY MANAGER	267,559	43,811	311,370	
STREETS & MAINTENANCE		1,117,665	1,117,665	
MUNICIPAL CLERK-CITY CLERK		11,594	11,594	
MAYOR AND COUNCIL		129,529	129,529	
OFFICE OF THE COMPTROLLER		684,615	684,615	
PURCHASING		276,557	276,557	
HUMAN RESOURCES		182,345	182,345	
CITY ATTORNEY OFFICE		65,326	65,326	
INFORMATION TECHNOLOGY		555,717	555,717	
RISK MANAGEMENT		18,576	18,576	
Total Allocated Additions:	<u>3,572,568</u>	<u>3,093,460</u>	6,666,028	6,666,028
Total To Be Allocated:	<u>60,635,813</u>	<u>3,093,460</u>		<u>63,729,273</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Wages & Benefits					
SALARIES & WAGES	14,170,908	506,010	2,332,247	0	0
FRINGE BENEFITS	5,844,802	180,529	1,041,674	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	6,723,849	11,094	1,090,686	0	0
*OUTSIDE CONTRACTS -NOC	292,480	0	0	0	0
*MAIL ROOM CHARGES	180,000	0	0	0	0
PARKING LOT LEASES	67,291	0	0	0	24,749
LAND LEASES	63,042	0	0	0	23,187
MAINT SVCS CONTRACT- JANITORIAL	822,000	0	0	558,017	64,473
SECURITY CONTRACTS	216,000	0	0	0	79,445
MATERIALS/SUPPLIES	18,122,033	15,450	1,117,834	0	0
OPERATING EXPENSES	609,014	45,454	452,020	0	0
UTILITIES	10,424,306	0	0	0	109,455
*UTILITIES - BALLPARK	440,150	0	0	0	0
*INTEREST EXPENSE	391,298	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	3,290,854	0	0	0	0
*CAPITAL OUTLAY	7,828,678	0	0	0	0
*TRANSFERS	443,053	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	69,929,758				
Deductions					
*Total Disallowed Costs	(12,866,513)	0	0	0	0
Functional Cost	57,063,245	758,537	6,034,461	558,017	301,309
Allocation Step 1					
Inbound - All Others	3,572,568	127,534	588,043	0	0
Reallocate Admin Costs		(886,071)	98,209	8,274	4,469
Unallocated Costs	(46,649,751)	0	0	0	0
1st Allocation	13,986,062	0	6,720,713	566,291	305,778
Allocation Step 2					
Inbound - All Others	3,093,460	110,351	509,071	0	0
Reallocate Admin Costs		(110,351)	12,233	1,026	553
Unallocated Costs	(2,558,954)	0	0	0	0
2nd Allocation	534,506	0	521,304	1,026	553
Total For STREETS & MAINTENANCE					
Schedule .3 Total	14,520,568	0	7,242,017	567,317	306,331

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
*MAIL ROOM CHARGES	0	0	0	0	0
PARKING LOT LEASES	18,586	21,984	1,972	0	0
LAND LEASES	17,412	20,596	1,847	0	0
MAINT SVCS CONTRACT- JANITORIAL	48,394	57,249	5,127	0	88,740
SECURITY CONTRACTS	59,659	70,567	6,329	0	0
MATERIALS/SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	134,474	87,564	17,721	5,363,306	278,329
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	278,525	257,960	32,996	5,363,306	367,069
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,130	3,825	489	79,536	5,444
Unallocated Costs	0	0	0	0	0
1st Allocation	282,655	261,785	33,485	5,442,842	372,513
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	512	475	57	9,907	672
Unallocated Costs	0	0	0	0	0
2nd Allocation	512	475	57	9,907	672
Total For STREETS & MAINTENANCE					
Schedule .3 Total	283,167	262,260	33,542	5,452,749	373,185

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	OTHER UTILITIES**
Wages & Benefits					
SALARIES & WAGES	2,489,257	730,671	3,605,413	4,507,310	0
FRINGE BENEFITS	931,786	282,725	1,553,385	1,854,703	0
Other Expense & Cost					
CONTRACTUAL SVCS	633,948	2,174,527	210,048	2,603,546	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
*MAIL ROOM CHARGES	0	0	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	0	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	1,457,700	39,849	13,751,755	1,739,445	0
OPERATING EXPENSES	0	0	105,040	6,500	0
UTILITIES	0	0	0	0	4,433,457
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,512,691	3,227,772	19,225,641	10,711,504	4,433,457
Allocation Step 1					
Inbound - All Others	627,699	184,345	908,859	1,136,088	0
Reallocate Admin Costs	91,060	50,600	298,591	175,697	65,747
Unallocated Costs	(6,231,450)	(3,462,717)	(20,433,091)	(12,023,289)	(4,499,204)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	543,483	159,571	786,989	983,995	0
Reallocate Admin Costs	11,341	6,301	37,205	21,883	8,186
Unallocated Costs	(554,824)	(165,872)	(824,194)	(1,005,878)	(8,186)
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	326.75	0.490400	32,958		32,958		32,958
STREETS & MAINTENANCE	5,680.09	8.524908	572,935		572,935		572,935
MUNICIPAL CLERK-CITY CLERK	40.41	0.060649	4,076		4,076	343	4,419
MAYOR AND COUNCIL	335.13	0.502977	33,803		33,803	2,873	36,676
OFFICE OF THE COMPTROLLER	279.71	0.419800	28,214		28,214	2,398	30,612
PURCHASING	188.56	0.282998	19,019		19,019	1,608	20,627
HUMAN RESOURCES	255.23	0.383059	25,745		25,745	2,185	27,930
CITY ATTORNEY OFFICE	282.85	0.424513	28,529		28,529	2,426	30,955
INFORMATION TECHNOLOGY	500.38	0.750990	50,470		50,470	4,285	54,755
PLANNING & INSPECTION	405.87	0.609146	40,939		40,939	3,488	44,427
TAX OFFICE	58.50	0.087799	5,900		5,900	502	6,402
METRO PLANNING ORGAN.- M.P.O.	15.50	0.023263	1,563		1,563	124	1,687
MUNICIPAL CLERK	632.28	0.948951	63,775		63,775	5,425	69,200
POLICE*	7,292.78	10.945298	735,601		735,601	62,704	798,305
FIRE DEPT	10,813.90	16.229937	1,090,768		1,090,768	92,989	1,183,757
ENVIRONMENTAL SERVICES	654.06	0.981640	65,973		65,973	5,615	71,588
CAPITAL IMPROVEMENT	387.65	0.581801	39,100		39,100	3,328	42,428
PUBLIC HEALTH	4,794.56	7.195869	483,613		483,613	41,222	524,835
PARKS AND RECREATION	28,494.18	42.765214	2,874,136		2,874,136	245,185	3,119,321
LIBRARY	4,257.44	6.389738	429,436		429,436	36,609	466,045
DEPT OF MUSEUMS & CULTURAL AFF	353.70	0.530847	35,676		35,676	3,034	38,710
ECONOMIC DEVELOPMENT	187.81	0.281873	18,944		18,944	1,603	20,547
COMMUNITY/HUMAN DEVELOPMENT	347.00	0.520792	35,000		35,000	2,976	37,976
ALL OTHERS	45.00	0.067538	4,540		4,540	382	4,922
Schedule .4 Total for FACILITIES	66,629.34	100.000000	6,720,713		6,720,713	521,304	7,242,017

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	41,460	7.531732	42,651		42,651		42,651
POLICE*	309,138	56.158816	318,024		318,024	629	318,653
FIRE DEPT	63,305	11.500152	65,124		65,124	120	65,244
PARKS AND RECREATION	4,437	0.806037	4,565		4,565	7	4,572
DEPT OF MUSEUMS & CULTURAL AFF	132,131	24.003263	135,927		135,927	270	136,197
Schedule .4 Total for DEPT JANITORIAL	550,471	100.000000	566,291		566,291	1,026	567,317

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	30.50	14.635317	44,752		44,752		44,752
MUNICIPAL CLERK-CITY CLERK	6.00	2.879079	8,803		8,803	16	8,819
MAYOR AND COUNCIL	24.00	11.516315	35,213		35,213	72	35,285
OFFICE OF THE COMPTROLLER	40.00	19.193858	58,690		58,690	116	58,806
PURCHASING	28.00	13.435701	41,082		41,082	83	41,165
HUMAN RESOURCES	37.90	18.186180	55,608		55,608	110	55,718
CITY ATTORNEY OFFICE	42.00	20.153550	61,630		61,630	156	61,786
Schedule .4 Total for CITY 1	208.40	100.000000	305,778		305,778	553	306,331

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.00	4.551920	12,865		12,865		12,865
OFFICE OF THE COMPTROLLER	2.00	1.137980	3,216		3,216	4	3,220
INFORMATION TECHNOLOGY	90.75	51.635847	145,954		145,954	289	146,243
CAPITAL IMPROVEMENT	75.00	42.674253	120,620		120,620	219	120,839
Schedule .4 Total for CITY 2	175.75	100.000000	282,655		282,655	512	283,167

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS AND RECREATION	16.00	21.108179	55,257		55,257	94	55,351
ECONOMIC DEVELOPMENT	21.00	27.704485	72,525		72,525	126	72,651
COMMUNITY/HUMAN DEVELOPMENT	38.80	51.187336	134,003		134,003	255	134,258
Schedule .4 Total for CITY 3	75.80	100.000000	261,785		261,785	475	262,260

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	100.000000	33,485		33,485	57	33,542
Schedule .4 Total for CITY 4	6,600	100.000000	33,485		33,485	57	33,542

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	189,254	3.655921	198,985		198,985		198,985
INFORMATION TECHNOLOGY	11,453	0.221244	12,042		12,042	20	12,062
POLICE*	622,493	12.025032	654,503		654,503	1,226	655,729
FIRE DEPT	668,798	12.919531	703,191		703,191	1,324	704,515
ENVIRONMENTAL SERVICES	18,714	0.361508	19,676		19,676	33	19,709
CAPITAL IMPROVEMENT	1,717	0.033168	1,806		1,806	2	1,808
PARKS AND RECREATION	2,479,512	47.898070	2,607,017		2,607,017	4,971	2,611,988
ZOO	497,634	9.613064	523,223		523,223	973	524,196
LIBRARY	421,081	8.134248	442,734		442,734	831	443,565
DEPT OF MUSEUMS & CULTURAL AFF	265,987	5.138214	279,665		279,665	527	280,192
Schedule .4 Total for DEPT UTILITIES	5,176,643	100.000000	5,442,842		5,442,842	9,907	5,452,749

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - MSC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	303,094		303,094		303,094
ENVIRONMENTAL SERVICES	5,529	5.248918	19,553		19,553	185	19,738
PARKS AND RECREATION	14,101	13.386686	49,866		49,866	487	50,353
Schedule .4 Total for MSC	105,336	100.000000	372,513		372,513	672	373,185

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	CITY 1	CITY 2
CITY MANAGER	90,575	32,958	0	44,752	12,865
STREETS & MAINTENANCE	1,117,665	572,935	42,651	0	0
MUNICIPAL CLERK-CITY CLERK	13,238	4,419	0	8,819	0
MAYOR AND COUNCIL	71,961	36,676	0	35,285	0
OFFICE OF THE COMPTROLLER	92,638	30,612	0	58,806	3,220
PURCHASING	61,792	20,627	0	41,165	0
HUMAN RESOURCES	83,648	27,930	0	55,718	0
CITY ATTORNEY OFFICE	92,741	30,955	0	61,786	0
INFORMATION TECHNOLOGY	213,060	54,755	0	0	146,243
PLANNING & INSPECTION	77,969	44,427	0	0	0
TAX OFFICE	6,402	6,402	0	0	0
METRO PLANNING ORGAN.- M.P.O.	1,687	1,687	0	0	0
MUNICIPAL CLERK	69,200	69,200	0	0	0
POLICE*	1,772,687	798,305	318,653	0	0
FIRE DEPT	1,953,516	1,183,757	65,244	0	0
ENVIRONMENTAL SERVICES	111,035	71,588	0	0	0
CAPITAL IMPROVEMENT	165,075	42,428	0	0	120,839
PUBLIC HEALTH	524,835	524,835	0	0	0
PARKS AND RECREATION	5,841,585	3,119,321	4,572	0	0
ZOO	524,196	0	0	0	0
LIBRARY	909,610	466,045	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	455,099	38,710	136,197	0	0
ECONOMIC DEVELOPMENT	93,198	20,547	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	172,234	37,976	0	0	0
ALL OTHERS	4,922	4,922	0	0	0
Direct Bill	0	0	0	0	0
Total	14,520,568	7,242,017	567,317	306,331	283,167

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE

Receiving Department	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	0	0	0	0
STREETS & MAINTENANCE	0	0	198,985	303,094
MUNICIPAL CLERK-CITY CLERK	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0
OFFICE OF THE COMPTROLLER	0	0	0	0
PURCHASING	0	0	0	0
HUMAN RESOURCES	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0
INFORMATION TECHNOLOGY	0	0	12,062	0
PLANNING & INSPECTION	0	33,542	0	0
TAX OFFICE	0	0	0	0
METRO PLANNING ORGAN.- M.P.O.	0	0	0	0
MUNICIPAL CLERK	0	0	0	0
POLICE*	0	0	655,729	0
FIRE DEPT	0	0	704,515	0
ENVIRONMENTAL SERVICES	0	0	19,709	19,738
CAPITAL IMPROVEMENT	0	0	1,808	0
PUBLIC HEALTH	0	0	0	0
PARKS AND RECREATION	55,351	0	2,611,988	50,353
ZOO	0	0	524,196	0
LIBRARY	0	0	443,565	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	280,192	0
ECONOMIC DEVELOPMENT	72,651	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	134,258	0	0	0
ALL OTHERS	0	0	0	0
Direct Bill	0	0	0	0
Total	262,260	33,542	5,452,749	373,185

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MUNICIPAL CLERK-CITY CLERK

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MUNICIPAL CLERK-CITY CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	803,857			803,857
Deductions:				
LEGAL NOTICES CONTRACTS	-200,000			
ELECTIONS CONTRACTS	-225,000			
Total Deductions:	-425,000			-425,000
Inbound Costs:				
BUILDING DEPRECIATION	13,298		13,298	
NONDEPARTMENTAL	10,894	109	11,003	
CITY MANAGER	2,598	417	3,015	
STREETS & MAINTENANCE	12,879	359	13,238	
MUNICIPAL CLERK-CITY CLERK		144	144	
MAYOR AND COUNCIL		1,683	1,683	
OFFICE OF THE COMPTROLLER		2,579	2,579	
HUMAN RESOURCES		2,403	2,403	
INFORMATION TECHNOLOGY		4,085	4,085	
RISK MANAGEMENT		254	254	
Total Allocated Additions:	39,669	12,033	51,702	51,702
Total To Be Allocated:	418,526	12,033		430,559

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	Total	G&A	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING
Wages & Benefits					
SALARIES & WAGES	240,414	105,038	20,363	6,563	32,215
FRINGE BENEFITS	85,603	37,400	7,251	2,337	11,471
Other Expense & Cost					
CONTRACTUAL SERVICES	15,400	6,728	1,304	420	2,064
INTERPRETER SERVICES	19,500	0	11,700	0	0
*LEGAL NOTICES CONTRACTS	200,000	0	0	0	0
*ELECTIONS CONTRACTS	225,000	0	0	0	0
MATERIALS/SUPPLIES	3,840	1,677	325	105	515
OPERATING EXP	14,100	6,160	1,194	385	1,889
Departmental Total					
Expenditures Per Financial Statement	803,857				
Deductions					
*Total Disallowed Costs	(425,000)	0	0	0	0
Functional Cost					
	378,857	157,003	42,137	9,810	48,154
Allocation Step 1					
Inbound - All Others	39,669	39,669	0	0	0
Reallocate Admin Costs		(196,672)	37,354	8,697	42,687
Unallocated Costs	(108,540)	0	0	0	0
1st Allocation	309,986	0	79,491	18,507	90,841
Allocation Step 2					
Inbound - All Others	12,033	12,033	0	0	0
Reallocate Admin Costs		(12,033)	2,284	525	2,607
Unallocated Costs	(3,111)	0	0	0	0
2nd Allocation	8,922	0	2,284	525	2,607
Total For MUNICIPAL CLERK-CITY CLERK					
Schedule .3 Total	318,908	0	81,775	19,032	93,448

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	OPEN RECORDS REQUESTS	LEGAL NOTICES**	CRRMA**	INTERPRETER SVCS-PUBLIC**
Wages & Benefits				
SALARIES & WAGES	42,962	9,424	3,149	20,700
FRINGE BENEFITS	15,297	3,356	1,121	7,370
Other Expense & Cost				
CONTRACTUAL SERVICES	2,752	604	202	1,326
INTERPRETER SERVICES	0	0	0	7,800
*LEGAL NOTICES CONTRACTS	0	0	0	0
*ELECTIONS CONTRACTS	0	0	0	0
MATERIALS/SUPPLIES	686	151	50	331
OPERATING EXP	2,520	553	185	1,214
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
 Functional Cost	 64,217	 14,088	 4,707	 38,741
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	56,930	12,489	4,173	34,342
Unallocated Costs	0	(26,577)	(8,880)	(73,083)
1st Allocation	121,147	0	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	3,506	764	248	2,099
Unallocated Costs	0	(764)	(248)	(2,099)
2nd Allocation	3,506	0	0	0
Total For MUNICIPAL CLERK-CITY CLERK				
Schedule .3 Total	124,653	0	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - MAYOR/COUNCIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MAYOR AND COUNCIL	100	100.000000	79,491		79,491	2,284	81,775
Schedule .4 Total for MAYOR/COUNCIL	100	100.000000	79,491		79,491	2,284	81,775

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - ENV SVCS SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENVIRONMENTAL SERVICES	100	100.000000	18,507		18,507	525	19,032
Schedule .4 Total for ENV SVCS SUPPORT	100	100.000000	18,507		18,507	525	19,032

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	100	100.000000	90,841		90,841	2,607	93,448
Schedule .4 Total for PLANNING	100	100.000000	90,841		90,841	2,607	93,448

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK**

Activity - OPEN RECORDS REQUESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	18,742,059	2.764526	3,348		3,348		3,348
CITY MANAGER	3,268,690	0.482144	583		583		583
STREETS & MAINTENANCE	64,886,892	9.571066	11,594		11,594		11,594
MUNICIPAL CLERK-CITY CLERK	803,856	0.118572	144		144		144
MAYOR AND COUNCIL	1,330,720	0.196286	237		237	7	244
OFFICE OF THE COMPTROLLER	2,942,610	0.434046	526		526	15	541
PURCHASING	1,514,828	0.223443	271		271	7	278
HUMAN RESOURCES	2,089,065	0.308145	373		373	9	382
CITY ATTORNEY OFFICE	3,663,428	0.540370	655		655	17	672
INFORMATION TECHNOLOGY	10,057,488	1.483518	1,796		1,796	53	1,849
RISK MANAGEMENT	61,135,071	9.017658	10,923		10,923	354	11,277
PLANNING & INSPECTION	8,531,917	1.258491	1,524		1,524	45	1,569
ANIMAL SERVICES	8,978,236	1.324324	1,603		1,603	48	1,651
TAX OFFICE	2,228,346	0.328690	397		397	10	407
METRO PLANNING ORGAN.- M.P.O.	2,719,667	0.401161	486		486	13	499
MUNICIPAL CLERK	5,861,944	0.864659	1,046		1,046	29	1,075
POLICE*	129,940,367	19.166706	23,238		23,238	904	24,142
FIRE DEPT	104,778,539	15.455238	18,723		18,723	622	19,345
ENVIRONMENTAL SERVICES	45,938,103	6.776047	8,207		8,207	265	8,472
CAPITAL IMPROVEMENT	5,607,996	0.827201	1,002		1,002	27	1,029
PUBLIC HEALTH	17,174,124	2.533249	3,071		3,071	99	3,170
PARKS AND RECREATION	23,924,156	3.528905	4,276		4,276	140	4,416
ZOO	6,985,321	1.030362	1,247		1,247	35	1,282
LIBRARY	9,317,403	1.374353	1,665		1,665	50	1,715
DEPT OF MUSEUMS & CULTURAL AFF	4,357,898	0.642807	779		779	21	800
DESTINATION EL PASO	9,866,319	1.455320	1,762		1,762	52	1,814
ECONOMIC DEVELOPMENT	9,952,198	1.467987	1,777		1,777	53	1,830
SUN METRO	64,430,781	9.503788	11,513		11,513	371	11,884
AIRPORT	34,296,117	5.058809	6,129		6,129	194	6,323
COMMUNITY/HUMAN DEVELOPMENT	3,244,996	0.478649	578		578	16	594
INTERNATIONAL BRIDGES	9,379,284	1.383480	1,674		1,674	50	1,724
Schedule .4 Total for OPEN RECORDS REQUESTS	677,948,419	100.000000	121,147		121,147	3,506	124,653

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING	OPEN RECORDS REQUESTS
NONDEPARTMENTAL	3,348	0	0	0	3,348
CITY MANAGER	583	0	0	0	583
STREETS & MAINTENANCE	11,594	0	0	0	11,594
MUNICIPAL CLERK-CITY CLERK	144	0	0	0	144
MAYOR AND COUNCIL	82,019	81,775	0	0	244
OFFICE OF THE COMPTROLLER	541	0	0	0	541
PURCHASING	278	0	0	0	278
HUMAN RESOURCES	382	0	0	0	382
CITY ATTORNEY OFFICE	672	0	0	0	672
INFORMATION TECHNOLOGY	1,849	0	0	0	1,849
RISK MANAGEMENT	11,277	0	0	0	11,277
PLANNING & INSPECTION	95,017	0	0	93,448	1,569
ANIMAL SERVICES	1,651	0	0	0	1,651
TAX OFFICE	407	0	0	0	407
METRO PLANNING ORGAN.- M.P.O.	499	0	0	0	499
MUNICIPAL CLERK	1,075	0	0	0	1,075
POLICE*	24,142	0	0	0	24,142
FIRE DEPT	19,345	0	0	0	19,345
ENVIRONMENTAL SERVICES	27,504	0	19,032	0	8,472
CAPITAL IMPROVEMENT	1,029	0	0	0	1,029
PUBLIC HEALTH	3,170	0	0	0	3,170
PARKS AND RECREATION	4,416	0	0	0	4,416
ZOO	1,282	0	0	0	1,282
LIBRARY	1,715	0	0	0	1,715
DEPT OF MUSEUMS & CULTURAL AFF	800	0	0	0	800
DESTINATION EL PASO	1,814	0	0	0	1,814
ECONOMIC DEVELOPMENT	1,830	0	0	0	1,830
SUN METRO	11,884	0	0	0	11,884
AIRPORT	6,323	0	0	0	6,323
COMMUNITY/HUMAN DEVELOPMENT	594	0	0	0	594
INTERNATIONAL BRIDGES	1,724	0	0	0	1,724
Direct Bill	0	0	0	0	0
Total	318,908	81,775	19,032	93,448	124,653

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MAYOR AND COUNCIL

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MAYOR AND COUNCIL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,250,721			1,250,721
Inbound Costs:				
BUILDING DEPRECIATION	53,191		53,191	
NONDEPARTMENTAL	49,886	525	50,411	
CITY MANAGER	54,007	8,816	62,823	
STREETS & MAINTENANCE	69,016	2,945	71,961	
MUNICIPAL CLERK-CITY CLERK	79,728	2,291	82,019	
MAYOR AND COUNCIL		4,574	4,574	
OFFICE OF THE COMPTROLLER		11,001	11,001	
HUMAN RESOURCES		16,747	16,747	
CITY ATTORNEY OFFICE		134,880	134,880	
INFORMATION TECHNOLOGY		77,944	77,944	
RISK MANAGEMENT		1,028	1,028	
Total Allocated Additions:	<u>305,828</u>	<u>260,751</u>	<u>566,579</u>	566,579
Total To Be Allocated:	<u>1,556,549</u>	<u>260,751</u>		<u>1,817,300</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MAYOR AND COUNCIL

	Total	G&A	CITY ADMIN	BUDGET REVIEW
Wages & Benefits				
SALARIES & WAGES	879,068	0	439,534	439,534
FRINGE BENEFITS	268,348	0	134,174	134,174
Other Expense & Cost				
CONTRACTUAL SERVICES	52,645	0	26,323	26,322
MATERIALS/SUPPLIES	9,460	0	4,730	4,730
OPERATING EXP	41,200	0	20,600	20,600
Departmental Total				
Expenditures Per Financial Statement	1,250,721			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	1,250,721	0	625,361	625,360
Allocation Step 1				
Inbound - All Others	305,828	0	152,930	152,898
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,556,549	0	778,291	778,258
Allocation Step 2				
Inbound - All Others	260,751	0	130,613	130,138
2nd Allocation	260,751	0	130,613	130,138
Total For MAYOR AND COUNCIL				
Schedule .3 Total	1,817,300	0	908,904	908,396

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.097997	761		761		761
CITY MANAGER	38.50	0.628814	4,893		4,893		4,893
STREETS & MAINTENANCE	433.00	7.072113	55,041		55,041		55,041
MUNICIPAL CLERK-CITY CLERK	6.00	0.097997	761		761		761
MAYOR AND COUNCIL	24.00	0.391988	3,048		3,048		3,048
OFFICE OF THE COMPTROLLER	42.00	0.685979	5,339		5,339	971	6,310
PURCHASING	28.00	0.457319	3,559		3,559	648	4,207
HUMAN RESOURCES	37.90	0.619014	4,817		4,817	877	5,694
CITY ATTORNEY OFFICE	42.00	0.685979	5,339		5,339	971	6,310
INFORMATION TECHNOLOGY	90.75	1.482204	11,537		11,537	2,109	13,646
RISK MANAGEMENT	6.00	0.097997	761		761	135	896
PLANNING & INSPECTION	135.00	2.204931	17,160		17,160	3,138	20,298
ANIMAL SERVICES	132.50	2.164099	16,842		16,842	3,079	19,921
TAX OFFICE	24.50	0.400154	3,111		3,111	563	3,674
METRO PLANNING ORGAN.- M.P.O.	11.00	0.179661	1,398		1,398	251	1,649
MUNICIPAL CLERK	86.90	1.419322	11,044		11,044	2,013	13,057
POLICE*	1,388.00	22.669957	176,458		176,458	32,379	208,837
FIRE DEPT	1,124.80	18.371160	142,980		142,980	26,159	169,139
ENVIRONMENTAL SERVICES	381.60	6.232606	48,508		48,508	8,879	57,387
CAPITAL IMPROVEMENT	75.00	1.224962	9,534		9,534	1,734	11,268
PUBLIC HEALTH	279.00	4.556858	35,466		35,466	6,487	41,953
PARKS AND RECREATION	399.44	6.523983	50,774		50,774	9,289	60,063
ZOO	119.75	1.955856	15,223		15,223	2,781	18,004
LIBRARY	151.50	2.474423	19,260		19,260	3,527	22,787
DEPT OF MUSEUMS & CULTURAL AFF	52.60	0.859107	6,685		6,685	1,221	7,906
ECONOMIC DEVELOPMENT	21.00	0.342989	2,670		2,670	482	3,152
SUN METRO	643.75	10.514255	81,829		81,829	14,976	96,805
AIRPORT	232.60	3.799015	29,566		29,566	5,406	34,972
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.633714	4,934		4,934	898	5,832
INTERNATIONAL BRIDGES	70.75	1.155547	8,993		8,993	1,640	10,633
Schedule .4 Total for CITY ADMIN	6,122.64	100.000000	778,291		778,291	130,613	908,904

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	18,742,059	2.764526	21,515		21,515		21,515
CITY MANAGER	3,268,690	0.482144	3,754		3,754		3,754
STREETS & MAINTENANCE	64,886,892	9.571066	74,488		74,488		74,488
MUNICIPAL CLERK-CITY CLERK	803,856	0.118572	922		922		922
MAYOR AND COUNCIL	1,330,720	0.196286	1,526		1,526		1,526
OFFICE OF THE COMPTROLLER	2,942,610	0.434046	3,378		3,378	645	4,023
PURCHASING	1,514,828	0.223443	1,738		1,738	325	2,063
HUMAN RESOURCES	2,089,065	0.308145	2,398		2,398	457	2,855
CITY ATTORNEY OFFICE	3,663,428	0.540370	4,206		4,206	808	5,014
INFORMATION TECHNOLOGY	10,057,488	1.483518	11,547		11,547	2,219	13,766
RISK MANAGEMENT	61,135,071	9.017658	70,183		70,183	13,513	83,696
PLANNING & INSPECTION	8,531,917	1.258491	9,794		9,794	1,879	11,673
ANIMAL SERVICES	8,978,236	1.324324	10,305		10,305	1,981	12,286
TAX OFFICE	2,228,346	0.328690	2,556		2,556	486	3,042
METRO PLANNING ORGAN.- M.P.O.	2,719,667	0.401161	3,121		3,121	595	3,716
MUNICIPAL CLERK	5,861,944	0.864659	6,728		6,728	1,294	8,022
POLICE*	129,940,367	19.166706	149,174		149,174	28,795	177,969
FIRE DEPT	104,778,539	15.455238	120,282		120,282	23,153	143,435
ENVIRONMENTAL SERVICES	45,938,103	6.776047	52,735		52,735	10,151	62,886
CAPITAL IMPROVEMENT	5,607,996	0.827201	6,438		6,438	1,236	7,674
PUBLIC HEALTH	17,174,124	2.533249	19,717		19,717	3,793	23,510
PARKS AND RECREATION	23,924,156	3.528905	27,463		27,463	5,287	32,750
ZOO	6,985,321	1.030362	8,019		8,019	1,541	9,560
LIBRARY	9,317,403	1.374353	10,693		10,693	2,053	12,746
DEPT OF MUSEUMS & CULTURAL AFF	4,357,898	0.642807	5,004		5,004	959	5,963
DESTINATION EL PASO	9,866,319	1.455320	11,326		11,326	2,177	13,503
ECONOMIC DEVELOPMENT	9,952,198	1.467987	11,425		11,425	2,195	13,620
SUN METRO	64,430,781	9.503788	73,964		73,964	14,237	88,201
AIRPORT	34,296,117	5.058809	39,369		39,369	7,575	46,944
COMMUNITY/HUMAN DEVELOPMENT	3,244,996	0.478649	3,726		3,726	714	4,440
INTERNATIONAL BRIDGES	9,379,284	1.383480	10,764		10,764	2,070	12,834
Schedule .4 Total for BUDGET REVIEW	677,948,419	100.000000	778,258		778,258	130,138	908,396

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL**

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	22,276	761	21,515
CITY MANAGER	8,647	4,893	3,754
STREETS & MAINTENANCE	129,529	55,041	74,488
MUNICIPAL CLERK-CITY CLERK	1,683	761	922
MAYOR AND COUNCIL	4,574	3,048	1,526
OFFICE OF THE COMPTROLLER	10,333	6,310	4,023
PURCHASING	6,270	4,207	2,063
HUMAN RESOURCES	8,549	5,694	2,855
CITY ATTORNEY OFFICE	11,324	6,310	5,014
INFORMATION TECHNOLOGY	27,412	13,646	13,766
RISK MANAGEMENT	84,592	896	83,696
PLANNING & INSPECTION	31,971	20,298	11,673
ANIMAL SERVICES	32,207	19,921	12,286
TAX OFFICE	6,716	3,674	3,042
METRO PLANNING ORGAN.- M.P.O.	5,365	1,649	3,716
MUNICIPAL CLERK	21,079	13,057	8,022
POLICE*	386,806	208,837	177,969
FIRE DEPT	312,574	169,139	143,435
ENVIRONMENTAL SERVICES	120,273	57,387	62,886
CAPITAL IMPROVEMENT	18,942	11,268	7,674
PUBLIC HEALTH	65,463	41,953	23,510
PARKS AND RECREATION	92,813	60,063	32,750
ZOO	27,564	18,004	9,560
LIBRARY	35,533	22,787	12,746
DEPT OF MUSEUMS & CULTURAL AFF	13,869	7,906	5,963
DESTINATION EL PASO	13,503	0	13,503
ECONOMIC DEVELOPMENT	16,772	3,152	13,620
SUN METRO	185,006	96,805	88,201
AIRPORT	81,916	34,972	46,944
COMMUNITY/HUMAN DEVELOPMENT	10,272	5,832	4,440
INTERNATIONAL BRIDGES	23,467	10,633	12,834
Direct Bill	0	0	0
Total	1,817,300	908,904	908,396

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER

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

- Finance & Reporting - Costs associated with finance & reporting are allocated based upon total general ledger transactions by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash investments.
- Grant Accounting - Costs associated with accounting services provided to grant-funded programs are allocated based upon grant expenditures. The Health fund has been excluded from this allocation. HUD has also been excluded from the allocation as they pay directly for these services.
- Annual Audit - Costs associated with the fee for the City's annual independent audit are allocated based upon total actual expenditures by department. Sun Metro, Airport, Environmental Services, and International Bridges are excluded from the allocation because they each pay their share of the Audit fees directly.
- Capital Assets – Costs associated with capital assets are allocated based on the most current year's equipment depreciation.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF THE COMPTROLLER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,746,553			2,746,553
Inbound Costs:				
BUILDING DEPRECIATION	94,625		94,625	
NONDEPARTMENTAL	149,526	1,601	151,127	
CITY MANAGER	14,240	2,316	16,556	
STREETS & MAINTENANCE	90,120	2,518	92,638	
MUNICIPAL CLERK-CITY CLERK	526	15	541	
MAYOR AND COUNCIL	8,717	1,616	10,333	
OFFICE OF THE COMPTROLLER		12,535	12,535	
PURCHASING		25,184	25,184	
HUMAN RESOURCES		20,015	20,015	
CITY ATTORNEY OFFICE		76,348	76,348	
INFORMATION TECHNOLOGY		364,635	364,635	
RISK MANAGEMENT		1,802	1,802	
Total Allocated Additions:	<u>357,754</u>	<u>508,585</u>	866,339	866,339
Total To Be Allocated:	<u>3,104,307</u>	<u>508,585</u>		<u>3,612,892</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER

	Total	G&A	FISCAL OPERATIONS	TREASURY	GRANTS
Wages & Benefits					
SALARIES	1,892,298	259,604	719,185	246,093	610,269
FRINGE BENEFITS	545,689	62,686	241,157	70,718	151,965
Other Expense & Cost					
AUDIT SERVICES	250,776	0	0	0	0
CONTRACTUAL SERVICES	37,000	0	34,200	1,800	1,000
MATERIALS/SUPPLIES	10,450	1,200	8,750	500	0
OPERATING EXPENSES	10,340	4,180	2,180	2,180	1,800
Departmental Total					
Expenditures Per Financial Statement	2,746,553				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	2,746,553	327,670	1,005,472	321,291	765,034
Allocation Step 1					
Inbound - All Others	357,754	49,085	135,983	46,510	115,381
Reallocate Admin Costs		(376,755)	157,669	50,804	121,613
Unallocated Costs	0	0	0	0	0
1st Allocation	3,104,307	0	1,299,124	418,605	1,002,028
Allocation Step 2					
Inbound - All Others	508,585	69,720	193,520	66,066	163,972
Reallocate Admin Costs		(69,720)	29,183	9,399	22,509
Unallocated Costs	0	0	0	0	0
2nd Allocation	508,585	0	222,703	75,465	186,481
Total For OFFICE OF THE COMPTROLLER					
Schedule .3 Total	3,612,892	0	1,521,827	494,070	1,188,509

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER**

	ANNUAL AUDIT	CAPITAL ASSESTS
<hr/>		
Wages & Benefits		
SALARIES	0	57,147
FRINGE BENEFITS	0	19,163
Other Expense & Cost		
AUDIT SERVICES	250,776	0
CONTRACTUAL SERVICES	0	0
MATERIALS/SUPPLIES	0	0
OPERATING EXPENSES	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	250,776	76,310
Allocation Step 1		
Inbound - All Others	0	10,795
Reallocate Admin Costs	34,639	12,030
Unallocated Costs	0	0
1st Allocation	285,415	99,135
Allocation Step 2		
Inbound - All Others	0	15,307
Reallocate Admin Costs	6,413	2,216
Unallocated Costs	0	0
2nd Allocation	6,413	17,523
Total For OFFICE OF THE COMPTROLLER		
Schedule .3 Total	291,828	116,658

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FISCAL OPERATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	50,890	4.228251	54,930		54,930		54,930
CITY MANAGER	6,679	0.554932	7,208		7,208		7,208
STREETS & MAINTENANCE	55,000	4.569735	59,365		59,365		59,365
MUNICIPAL CLERK-CITY CLERK	1,889	0.156950	2,035		2,035		2,035
MAYOR AND COUNCIL	9,365	0.778101	10,107		10,107		10,107
OFFICE OF THE COMPTROLLER	9,790	0.813413	10,564		10,564		10,564
PURCHASING	3,254	0.270362	3,509		3,509	666	4,175
HUMAN RESOURCES	7,033	0.584344	7,589		7,589	1,448	9,037
CITY ATTORNEY OFFICE	6,322	0.525270	6,824		6,824	1,304	8,128
INFORMATION TECHNOLOGY	71,292	5.923373	76,952		76,952	14,826	91,778
RISK MANAGEMENT	7,499	0.623063	8,095		8,095	1,547	9,642
PLANNING & INSPECTION	98,182	8.157558	105,977		105,977	20,418	126,395
ANIMAL SERVICES	38,434	3.193331	41,488		41,488	7,998	49,486
TAX OFFICE	7,513	0.624226	8,110		8,110	1,549	9,659
METRO PLANNING ORGAN.- M.P.O.	6,944	0.576950	7,492		7,492	1,430	8,922
MUNICIPAL CLERK	18,851	1.566256	20,343		20,343	3,913	24,256
POLICE*	154,896	12.869699	167,238		167,238	32,516	199,754
FIRE DEPT	70,406	5.849759	75,995		75,995	14,639	90,634
ENVIRONMENTAL SERVICES	95,855	7.964216	103,465		103,465	19,939	123,404
CAPITAL IMPROVEMENT	9,719	0.807514	10,486		10,486	2,006	12,492
PUBLIC HEALTH	108,476	9.012846	117,087		117,087	22,566	139,653
PARKS AND RECREATION	72,741	6.043765	78,513		78,513	15,125	93,638
ZOO	25,047	2.081057	27,032		27,032	5,209	32,241
LIBRARY	29,317	2.435835	31,646		31,646	6,104	37,750
DEPT OF MUSEUMS & CULTURAL AFF	18,316	1.521805	19,766		19,766	3,804	23,570
DESTINATION EL PASO	2,530	0.210208	2,730		2,730	519	3,249
ECONOMIC DEVELOPMENT	6,154	0.511312	6,644		6,644	1,268	7,912
SUN METRO	30,473	2.531882	32,892		32,892	6,339	39,231
AIRPORT	100,139	8.320157	108,087		108,087	20,824	128,911
COMMUNITY/HUMAN DEVELOPMENT	61,224	5.086862	66,084		66,084	12,733	78,817
INTERNATIONAL BRIDGES	19,341	1.606968	20,871		20,871	4,013	24,884
Schedule .4 Total for FISCAL OPERATIONS	1,203,571	100.000000	1,299,124		1,299,124	222,703	1,521,827

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	1,748,414	0.556637	2,325		2,325		2,325
CITY MANAGER	328,911	0.104714	437		437		437
STREETS & MAINTENANCE	3,284,160	1.045567	4,377		4,377		4,377
MUNICIPAL CLERK-CITY CLERK	80,888	0.025752	106		106		106
MAYOR AND COUNCIL	125,853	0.040067	169		169		169
OFFICE OF THE COMPTROLLER	276,371	0.087987	368		368		368
PURCHASING	152,429	0.048528	202		202	35	237
HUMAN RESOURCES	210,212	0.066924	280		280	47	327
CITY ATTORNEY OFFICE	348,828	0.111055	464		464	78	542
INFORMATION TECHNOLOGY	1,012,032	0.322197	1,347		1,347	239	1,586
RISK MANAGEMENT	22,187,674	7.063815	29,568		29,568	5,436	35,004
PLANNING & INSPECTION	765,623	0.243749	1,019		1,019	182	1,201
MUNICIPAL CLERK	472,226	0.150341	626		626	110	736
POLICE*	12,311,588	3.919599	16,404		16,404	2,994	19,398
FIRE DEPT	10,008,109	3.186248	13,336		13,336	2,432	15,768
ENVIRONMENTAL SERVICES	29,367,322	9.349575	39,138		39,138	7,182	46,320
CAPITAL IMPROVEMENT	556,919	0.177304	740		740	130	870
PUBLIC HEALTH	6,843,790	2.178834	9,119		9,119	1,663	10,782
PARKS AND RECREATION	2,200,098	0.700438	2,927		2,927	530	3,457
ZOO	463,367	0.147521	616		616	107	723
LIBRARY	937,562	0.298488	1,248		1,248	218	1,466
DEPT OF MUSEUMS & CULTURAL AFF	246,065	0.078339	327		327	56	383
ECONOMIC DEVELOPMENT	185,189	0.058958	246		246	42	288
AIRPORT	39,878,168	12.695878	53,145		53,145	9,758	62,903
COMMUNITY/HUMAN DEVELOPMENT	2,845,905	0.906041	3,789		3,789	686	4,475
INTERNATIONAL BRIDGES	5,590,248	1.779748	7,446		7,446	1,355	8,801
ALL OTHERS	171,675,317	54.655696	228,836		228,836	42,185	271,021
Schedule .4 Total for TREASURY	314,103,268	100.000000	418,605		418,605	75,465	494,070

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	20,378,033	54.564032	546,760		546,760		546,760
POLICE*	6,049,310	16.197576	162,304		162,304	66,471	228,775
ENVIRONMENTAL SERVICES	934,002	2.500875	25,058		25,058	10,254	35,312
PARKS AND RECREATION	630,085	1.687110	16,901		16,901	6,922	23,823
DEPT OF MUSEUMS & CULTURAL AFF	250,118	0.669714	6,710		6,710	2,732	9,442
SUN METRO	1,021,224	2.734420	27,398		27,398	11,217	38,615
AIRPORT	8,065,200	21.595305	216,389		216,389	88,684	305,073
ALL OTHERS	19,035	0.050968	508		508	201	709
Schedule .4 Total for GRANTS	37,347,007	100.000000	1,002,028		1,002,028	186,481	1,188,509

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	18,742,059	3.577383	10,208		10,208		10,208
CITY MANAGER	3,268,690	0.623910	1,781		1,781		1,781
STREETS & MAINTENANCE	64,886,892	12.385261	35,350		35,350		35,350
MUNICIPAL CLERK-CITY CLERK	803,856	0.153436	438		438		438
MAYOR AND COUNCIL	1,330,720	0.254001	725		725		725
OFFICE OF THE COMPTROLLER	2,942,610	0.561670	1,603		1,603		1,603
PURCHASING	1,514,828	0.289142	823		823	20	843
HUMAN RESOURCES	2,089,065	0.398749	1,137		1,137	29	1,166
CITY ATTORNEY OFFICE	3,663,428	0.699255	1,996		1,996	51	2,047
INFORMATION TECHNOLOGY	10,057,488	1.919719	5,477		5,477	146	5,623
RISK MANAGEMENT	61,135,071	11.669133	33,306		33,306	907	34,213
PLANNING & INSPECTION	8,531,917	1.628526	4,647		4,647	124	4,771
ANIMAL SERVICES	8,978,236	1.713717	4,890		4,890	130	5,020
TAX OFFICE	2,228,346	0.425335	1,214		1,214	30	1,244
METRO PLANNING ORGAN.- M.P.O.	2,719,667	0.519115	1,481		1,481	37	1,518
MUNICIPAL CLERK	5,861,944	1.118896	3,192		3,192	83	3,275
POLICE*	129,940,367	24.802320	70,806		70,806	2,011	72,817
FIRE DEPT	104,778,539	19.999563	57,083		57,083	1,546	58,629
CAPITAL IMPROVEMENT	5,607,996	1.070424	3,054		3,054	79	3,133
PUBLIC HEALTH	17,174,124	3.278104	9,356		9,356	247	9,603
PARKS AND RECREATION	23,924,156	4.566514	13,032		13,032	348	13,380
ZOO	6,985,321	1.333320	3,805		3,805	99	3,904
LIBRARY	9,317,403	1.778456	5,075		5,075	135	5,210
DEPT OF MUSEUMS & CULTURAL AFF	4,357,898	0.831812	2,374		2,374	60	2,434
DESTINATION EL PASO	9,866,319	1.883230	5,373		5,373	143	5,516
ECONOMIC DEVELOPMENT	9,952,198	1.899622	5,421		5,421	143	5,564
COMMUNITY/HUMAN DEVELOPMENT	3,244,996	0.619387	1,768		1,768	45	1,813
Schedule .4 Total for ANNUAL AUDIT	523,904,134	100.000000	285,415		285,415	6,413	291,828

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	54,608	0.828860	819		819		819
CITY MANAGER	18,728	0.284260	282		282		282
STREETS & MAINTENANCE	2,574,793	39.081137	38,763		38,763		38,763
INFORMATION TECHNOLOGY	1,986,970	30.158946	29,898		29,898	8,884	38,782
PLANNING & INSPECTION	393,020	5.965399	5,911		5,911	1,737	7,648
MUNICIPAL CLERK	9,970	0.151328	150		150	40	190
POLICE*	90,984	1.380988	1,367		1,367	398	1,765
FIRE DEPT	1,156,338	17.551315	17,393		17,393	5,147	22,540
PUBLIC HEALTH	47,731	0.724478	718		718	204	922
PARKS AND RECREATION	198,819	3.017746	2,990		2,990	878	3,868
ZOO	3,820	0.057981	57		57	14	71
LIBRARY	28,386	0.430853	426		426	119	545
DEPT OF MUSEUMS & CULTURAL AFF	24,160	0.366709	361		361	102	463
Schedule .4 Total for CAPITAL ASSESTS	6,588,327	100.000000	99,135		99,135	17,523	116,658

Allocation Basis: DEPRECIATION OF EQUIPMENT
Allocation Source: FY 2016 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER

Receiving Department	Total	FISCAL OPERATIONS	TREASURY	GRANTS	ANNUAL AUDIT
NONDEPARTMENTAL	68,282	54,930	2,325	0	10,208
CITY MANAGER	9,708	7,208	437	0	1,781
STREETS & MAINTENANCE	684,615	59,365	4,377	546,760	35,350
MUNICIPAL CLERK-CITY CLERK	2,579	2,035	106	0	438
MAYOR AND COUNCIL	11,001	10,107	169	0	725
OFFICE OF THE COMPTROLLER	12,535	10,564	368	0	1,603
PURCHASING	5,255	4,175	237	0	843
HUMAN RESOURCES	10,530	9,037	327	0	1,166
CITY ATTORNEY OFFICE	10,717	8,128	542	0	2,047
INFORMATION TECHNOLOGY	137,769	91,778	1,586	0	5,623
RISK MANAGEMENT	78,859	9,642	35,004	0	34,213
PLANNING & INSPECTION	140,015	126,395	1,201	0	4,771
ANIMAL SERVICES	54,506	49,486	0	0	5,020
TAX OFFICE	10,903	9,659	0	0	1,244
METRO PLANNING ORGAN.- M.P.O.	10,440	8,922	0	0	1,518
MUNICIPAL CLERK	28,457	24,256	736	0	3,275
POLICE*	522,509	199,754	19,398	228,775	72,817
FIRE DEPT	187,571	90,634	15,768	0	58,629
ENVIRONMENTAL SERVICES	205,036	123,404	46,320	35,312	0
CAPITAL IMPROVEMENT	16,495	12,492	870	0	3,133
PUBLIC HEALTH	160,960	139,653	10,782	0	9,603
PARKS AND RECREATION	138,166	93,638	3,457	23,823	13,380
ZOO	36,939	32,241	723	0	3,904
LIBRARY	44,971	37,750	1,466	0	5,210
DEPT OF MUSEUMS & CULTURAL AFF	36,292	23,570	383	9,442	2,434
DESTINATION EL PASO	8,765	3,249	0	0	5,516
ECONOMIC DEVELOPMENT	13,764	7,912	288	0	5,564
SUN METRO	77,846	39,231	0	38,615	0
AIRPORT	496,887	128,911	62,903	305,073	0
COMMUNITY/HUMAN DEVELOPMENT	85,105	78,817	4,475	0	1,813
INTERNATIONAL BRIDGES	33,685	24,884	8,801	0	0
ALL OTHERS	271,730	0	271,021	709	0
Direct Bill	0	0	0	0	0
Total	3,612,892	1,521,827	494,070	1,188,509	291,828

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	CAPITAL ASSESTS
NONDEPARTMENTAL	819
CITY MANAGER	282
STREETS & MAINTENANCE	38,763
MUNICIPAL CLERK-CITY CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	38,782
RISK MANAGEMENT	0
PLANNING & INSPECTION	7,648
ANIMAL SERVICES	0
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	0
MUNICIPAL CLERK	190
POLICE*	1,765
FIRE DEPT	22,540
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	922
PARKS AND RECREATION	3,868
ZOO	71
LIBRARY	545
DEPT OF MUSEUMS & CULTURAL AFF	463
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	0
INTERNATIONAL BRIDGES	0
ALL OTHERS	0
Direct Bill	0
Total	116,658

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department PURCHASING & STRATEGIC SOURCING

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,514,828			1,514,828
Inbound Costs:				
BUILDING DEPRECIATION	62,056		62,056	
NONDEPARTMENTAL	37,067	391	37,458	
CITY MANAGER	28,259	4,598	32,857	
STREETS & MAINTENANCE	60,101	1,691	61,792	
MUNICIPAL CLERK-CITY CLERK	271	7	278	
MAYOR AND COUNCIL	5,297	973	6,270	
OFFICE OF THE COMPTROLLER	4,534	721	5,255	
HUMAN RESOURCES		16,762	16,762	
CITY ATTORNEY OFFICE		7,305	7,305	
INFORMATION TECHNOLOGY		73,879	73,879	
RISK MANAGEMENT		1,199	1,199	
Total Allocated Additions:	<u>197,585</u>	<u>107,526</u>	305,111	305,111
Total To Be Allocated:	<u>1,712,413</u>	<u>107,526</u>		<u>1,819,939</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	G&A	PURCHASING
Wages & Benefits			
SALARIES & WAGES	1,109,732	0	1,109,732
FRINGE BENEFITS	353,593	0	353,593
Other Expense & Cost			
CONTRACT SVCS	11,652	0	11,652
SUPPLIES	6,085	0	6,085
OPERATING EXPENSES	33,766	0	33,766
Departmental Total			
Expenditures Per Financial Statement	1,514,828		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,514,828	0	1,514,828
Allocation Step 1			
Inbound - All Others	197,585	0	197,585
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,712,413	0	1,712,413
Allocation Step 2			
Inbound - All Others	107,526	0	107,526
2nd Allocation	107,526	0	107,526
Total For PURCHASING			
Schedule .3 Total	1,819,939	0	1,819,939

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	28	0.748663	12,821		12,821		12,821
STREETS & MAINTENANCE	604	16.149733	276,557		276,557		276,557
OFFICE OF THE COMPTROLLER	55	1.470588	25,184		25,184		25,184
HUMAN RESOURCES	22	0.588235	10,072		10,072	768	10,840
CITY ATTORNEY OFFICE	9	0.240642	4,118		4,118	310	4,428
INFORMATION TECHNOLOGY	158	4.224599	72,338		72,338	5,562	77,900
PLANNING & INSPECTION	6	0.160428	2,744		2,744	208	2,952
TAX OFFICE	16	0.427807	7,327		7,327	557	7,884
METRO PLANNING ORGAN.- M.P.O.	35	0.935829	16,022		16,022	1,231	17,253
MUNICIPAL CLERK	69	1.844920	31,593		31,593	2,426	34,019
POLICE*	333	8.903743	152,468		152,468	11,799	164,267
FIRE DEPT	268	7.165775	122,711		122,711	9,435	132,146
ENVIRONMENTAL SERVICES	264	7.058824	120,876		120,876	9,300	130,176
CAPITAL IMPROVEMENT	237	6.336898	108,516		108,516	8,343	116,859
PUBLIC HEALTH	283	7.566845	129,580		129,580	9,965	139,545
PARKS AND RECREATION	237	6.336898	108,516		108,516	8,343	116,859
ZOO	169	4.518717	77,377		77,377	5,947	83,324
LIBRARY	74	1.978610	33,881		33,881	2,600	36,481
DEPT OF MUSEUMS & CULTURAL AFF	212	5.668449	97,063		97,063	7,464	104,527
ECONOMIC DEVELOPMENT	39	1.042781	17,856		17,856	1,368	19,224
SUN METRO	292	7.807487	133,697		133,697	10,283	143,980
AIRPORT	239	6.390374	109,431		109,431	8,417	117,848
COMMUNITY/HUMAN DEVELOPMENT	58	1.550802	26,555		26,555	2,040	28,595
INTERNATIONAL BRIDGES	33	0.882353	15,110		15,110	1,160	16,270
Schedule .4 Total for PURCHASING	3,740	100.000000	1,712,413		1,712,413	107,526	1,819,939

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	PURCHASING
CITY MANAGER	12,821	12,821
STREETS & MAINTENANCE	276,557	276,557
OFFICE OF THE COMPTROLLER	25,184	25,184
HUMAN RESOURCES	10,840	10,840
CITY ATTORNEY OFFICE	4,428	4,428
INFORMATION TECHNOLOGY	77,900	77,900
PLANNING & INSPECTION	2,952	2,952
TAX OFFICE	7,884	7,884
METRO PLANNING ORGAN.- M.P.O.	17,253	17,253
MUNICIPAL CLERK	34,019	34,019
POLICE*	164,267	164,267
FIRE DEPT	132,146	132,146
ENVIRONMENTAL SERVICES	130,176	130,176
CAPITAL IMPROVEMENT	116,859	116,859
PUBLIC HEALTH	139,545	139,545
PARKS AND RECREATION	116,859	116,859
ZOO	83,324	83,324
LIBRARY	36,481	36,481
DEPT OF MUSEUMS & CULTURAL AFF	104,527	104,527
ECONOMIC DEVELOPMENT	19,224	19,224
SUN METRO	143,980	143,980
AIRPORT	117,848	117,848
COMMUNITY/HUMAN DEVELOPMENT	28,595	28,595
INTERNATIONAL BRIDGES	16,270	16,270
Direct Bill	0	0
Total	1,819,939	1,819,939

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,089,065			2,089,065
Inbound Costs:				
BUILDING DEPRECIATION	83,997		83,997	
NONDEPARTMENTAL	464,690	4,988	469,678	
CITY MANAGER	12,017	1,948	13,965	
STREETS & MAINTENANCE	81,353	2,295	83,648	
MUNICIPAL CLERK-CITY CLERK	373	9	382	
MAYOR AND COUNCIL	7,215	1,334	8,549	
OFFICE OF THE COMPTROLLER	9,006	1,524	10,530	
PURCHASING	10,072	768	10,840	
HUMAN RESOURCES		26,319	26,319	
INFORMATION TECHNOLOGY		378,310	378,310	
RISK MANAGEMENT		1,625	1,625	
Total Allocated Additions:	668,723	419,120	1,087,843	1,087,843
Total To Be Allocated:	2,757,788	419,120		3,176,908

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	HR SERVICES	TUITION
Wages & Benefits				
SALARIES & WAGES	1,199,901	0	1,199,901	0
FRINGE BENEFITS	410,666	0	410,666	0
Other Expense & Cost				
CONTRACTUAL SERVICES	64,261	0	64,261	0
MATERIALS/SUPPLIES	24,872	0	24,872	0
OPERATING EXP	389,365	0	89,365	300,000
Departmental Total				
Expenditures Per Financial Statement	2,089,065			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,089,065	0	1,789,065	300,000
Allocation Step 1				
Inbound - All Others	668,723	668,723	0	0
Reallocate Admin Costs		(668,723)	668,723	0
Unallocated Costs	0	0	0	0
1st Allocation	2,757,788	0	2,457,788	300,000
Allocation Step 2				
Inbound - All Others	419,120	419,120	0	0
Reallocate Admin Costs		(419,120)	419,120	0
Unallocated Costs	0	0	0	0
2nd Allocation	419,120	0	419,120	0
Total For HUMAN RESOURCES				
Schedule .3 Total	3,176,908	0	2,876,908	300,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.097997	2,403		2,403		2,403
CITY MANAGER	38.50	0.628814	15,452		15,452		15,452
STREETS & MAINTENANCE	433.00	7.072113	173,820		173,820		173,820
MUNICIPAL CLERK-CITY CLERK	6.00	0.097997	2,403		2,403		2,403
MAYOR AND COUNCIL	24.00	0.391988	9,633		9,633		9,633
OFFICE OF THE COMPTROLLER	42.00	0.685979	16,859		16,859		16,859
PURCHASING	28.00	0.457319	11,240		11,240		11,240
HUMAN RESOURCES	37.90	0.619014	15,213		15,213		15,213
CITY ATTORNEY OFFICE	42.00	0.685979	16,859		16,859	3,192	20,051
INFORMATION TECHNOLOGY	90.75	1.482204	36,431		36,431	6,906	43,337
RISK MANAGEMENT	6.00	0.097997	2,403		2,403	453	2,856
PLANNING & INSPECTION	135.00	2.204931	54,190		54,190	10,274	64,464
ANIMAL SERVICES	132.50	2.164099	53,186		53,186	10,083	63,269
TAX OFFICE	24.50	0.400154	9,833		9,833	1,855	11,688
METRO PLANNING ORGAN.- M.P.O.	11.00	0.179661	4,414		4,414	829	5,243
MUNICIPAL CLERK	86.90	1.419322	34,881		34,881	6,609	41,490
POLICE*	1,388.00	22.669957	557,228		557,228	105,693	662,921
FIRE DEPT	1,124.80	18.371160	451,521		451,521	85,606	537,127
ENVIRONMENTAL SERVICES	381.60	6.232606	153,185		153,185	29,041	182,226
CAPITAL IMPROVEMENT	75.00	1.224962	30,105		30,105	5,705	35,810
PUBLIC HEALTH	279.00	4.556858	111,998		111,998	21,234	133,232
PARKS AND RECREATION	399.44	6.523983	160,344		160,344	30,392	190,736
ZOO	119.75	1.955856	48,067		48,067	9,114	57,181
LIBRARY	151.50	2.474423	60,813		60,813	11,528	72,341
DEPT OF MUSEUMS & CULTURAL AFF	52.60	0.859107	21,113		21,113	3,995	25,108
ECONOMIC DEVELOPMENT	21.00	0.342989	8,431		8,431	1,590	10,021
SUN METRO	643.75	10.514255	258,420		258,420	48,991	307,411
AIRPORT	232.60	3.799015	93,368		93,368	17,700	111,068
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.633714	15,574		15,574	2,946	18,520
INTERNATIONAL BRIDGES	70.75	1.155547	28,401		28,401	5,384	33,785
Schedule .4 Total for HR SERVICES	6,122.64	100.000000	2,457,788		2,457,788	419,120	2,876,908

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - TUITION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	6,877	2.255775	6,767		6,767		6,767
STREETS & MAINTENANCE	8,663	2.841614	8,525		8,525		8,525
MAYOR AND COUNCIL	7,229	2.371237	7,114		7,114		7,114
OFFICE OF THE COMPTROLLER	3,207	1.051951	3,156		3,156		3,156
PURCHASING	5,612	1.840833	5,522		5,522		5,522
HUMAN RESOURCES	11,286	3.702003	11,106		11,106		11,106
CITY ATTORNEY OFFICE	3,806	1.248434	3,745		3,745		3,745
INFORMATION TECHNOLOGY	12,176	3.993938	11,982		11,982		11,982
TAX OFFICE	3,999	1.311741	3,935		3,935		3,935
MUNICIPAL CLERK	7,619	2.499164	7,497		7,497		7,497
POLICE*	65,547	21.500548	64,502		64,502		64,502
FIRE DEPT	83,487	27.385175	82,157		82,157		82,157
CAPITAL IMPROVEMENT	20,082	6.587243	19,762		19,762		19,762
PUBLIC HEALTH	27,497	9.019491	27,058		27,058		27,058
PARKS AND RECREATION	13,428	4.404616	13,214		13,214		13,214
ZOO	5,313	1.742756	5,228		5,228		5,228
LIBRARY	12,348	4.050357	12,151		12,151		12,151
DEPT OF MUSEUMS & CULTURAL AFF	518	0.169913	510		510		510
ECONOMIC DEVELOPMENT	1,434	0.470377	1,411		1,411		1,411
COMMUNITY/HUMAN DEVELOPMENT	3,932	1.289764	3,869		3,869		3,869
PENSION ADMINISTRATION	802	0.263070	789		789		789
Schedule .4 Total for TUITION	304,862	100.000000	300,000		300,000	0	300,000

Allocation Basis: TUITION REIMBURSEMENT FOR GF DEPARTMENTS
Allocation Source: HR

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES	TUITION
NONDEPARTMENTAL	2,403	2,403	0
CITY MANAGER	22,219	15,452	6,767
STREETS & MAINTENANCE	182,345	173,820	8,525
MUNICIPAL CLERK-CITY CLERK	2,403	2,403	0
MAYOR AND COUNCIL	16,747	9,633	7,114
OFFICE OF THE COMPTROLLER	20,015	16,859	3,156
PURCHASING	16,762	11,240	5,522
HUMAN RESOURCES	26,319	15,213	11,106
CITY ATTORNEY OFFICE	23,796	20,051	3,745
INFORMATION TECHNOLOGY	55,319	43,337	11,982
RISK MANAGEMENT	2,856	2,856	0
PLANNING & INSPECTION	64,464	64,464	0
ANIMAL SERVICES	63,269	63,269	0
TAX OFFICE	15,623	11,688	3,935
METRO PLANNING ORGAN.- M.P.O.	5,243	5,243	0
MUNICIPAL CLERK	48,987	41,490	7,497
POLICE*	727,423	662,921	64,502
FIRE DEPT	619,284	537,127	82,157
ENVIRONMENTAL SERVICES	182,226	182,226	0
CAPITAL IMPROVEMENT	55,572	35,810	19,762
PUBLIC HEALTH	160,290	133,232	27,058
PARKS AND RECREATION	203,950	190,736	13,214
ZOO	62,409	57,181	5,228
LIBRARY	84,492	72,341	12,151
DEPT OF MUSEUMS & CULTURAL AFF	25,618	25,108	510
ECONOMIC DEVELOPMENT	11,432	10,021	1,411
SUN METRO	307,411	307,411	0
AIRPORT	111,068	111,068	0
COMMUNITY/HUMAN DEVELOPMENT	22,389	18,520	3,869
PENSION ADMINISTRATION	789	0	789
INTERNATIONAL BRIDGES	33,785	33,785	0
Direct Bill	0	0	0
Total	3,176,908	2,876,908	300,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY ATTORNEY OFFICE**

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

- Legal Services - Costs associated with the provision of general legal services are allocated based upon the number of hours of service provided by department.
- Outside Counsel – Costs for hiring outside legal firms have been allocated to departments based on the detail billing amounts.
- Trial - Costs associated with contractual trial costs are classified as general government in nature and are not allocated within this Plan.
- General Government – Costs for staff who handle litigation and prosecution are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,018,023			4,018,023
Deductions:				
INTERFUND TRANSFERS	-151,399			
DAMAGES & SETTLEMENTS	-400,000			
Total Deductions:	-551,399			-551,399
Cost Adjustments:				
PUBLIC INFOR DISTRIBUTION FEE	-2,000			
Total Departmental Cost Adjustments:	-2,000			-2,000
Inbound Costs:				
BUILDING DEPRECIATION	93,084		93,084	
NONDEPARTMENTAL	99,453	1,060	100,513	
CITY MANAGER	15,298	2,490	17,788	
STREETS & MAINTENANCE	90,159	2,582	92,741	
MUNICIPAL CLERK-CITY CLERK	655	17	672	
MAYOR AND COUNCIL	9,545	1,779	11,324	
OFFICE OF THE COMPTROLLER	9,284	1,433	10,717	
PURCHASING	4,118	310	4,428	
HUMAN RESOURCES	20,604	3,192	23,796	
CITY ATTORNEY OFFICE		116,610	116,610	
INFORMATION TECHNOLOGY		196,154	196,154	
RISK MANAGEMENT		1,802	1,802	
Total Allocated Additions:	342,200	327,429	669,629	669,629
Total To Be Allocated:	3,806,824	327,429		4,134,253

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	Total	G&A	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,787,407	413,741	1,306,746	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	546,119	32,000	14,700	386,000	113,419
MATERIALS/SUPPLIES	104,200	0	104,200	0	0
OPERATING EXPENSES	28,898	0	28,898	0	0
*INTERFUND TRANSFERS	151,399	0	0	0	0
*DAMAGES & SETTLEMENTS	400,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,018,023				
Deductions					
*Total Disallowed Costs	(551,399)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTRIBUTION FEE	(2,000)	0	(2,000)	0	0
Functional Cost					
	3,464,624	445,741	1,452,544	386,000	113,419
Allocation Step 1					
Inbound - All Others	342,200	50,768	160,443	0	0
Reallocate Admin Costs		(496,509)	273,330	0	0
Unallocated Costs	(1,534,507)	0	0	0	(113,419)
1st Allocation	2,272,317	0	1,886,317	386,000	0
Allocation Step 2					
Inbound - All Others	327,429	48,517	153,653	0	0
Reallocate Admin Costs		(48,517)	26,709	0	0
Unallocated Costs	(147,067)	0	0	0	0
2nd Allocation	180,362	0	180,362	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	2,452,679	0	2,066,679	386,000	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

	GENERAL GOVERNMENT**
<hr/>	
Wages & Benefits	
SALARIES & FRINGE BENEFITS	1,066,920
Other Expense & Cost	
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*INTERFUND TRANSFERS	0
*DAMAGES & SETTLEMENTS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
PUBLIC INFOR DISTRIBUTION FEE	0
Functional Cost	1,066,920
Allocation Step 1	
Inbound - All Others	130,989
Reallocate Admin Costs	223,179
Unallocated Costs	(1,421,088)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	125,259
Reallocate Admin Costs	21,808
Unallocated Costs	(147,067)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	609.00	3.467122	65,399		65,399		65,399
STREETS & MAINTENANCE	519.00	2.954740	55,732		55,732		55,732
MAYOR AND COUNCIL	1,256.00	7.150584	134,880		134,880		134,880
OFFICE OF THE COMPTROLLER	711.00	4.047822	76,348		76,348		76,348
CITY ATTORNEY OFFICE	676.00	3.848562	72,593		72,593		72,593
INFORMATION TECHNOLOGY	154.00	0.876744	16,530		16,530	1,998	18,528
PLANNING & INSPECTION	2,241.00	12.758326	240,658		240,658	29,288	269,946
ANIMAL SERVICES	263.00	1.497296	28,240		28,240	3,428	31,668
TAX OFFICE	1,314.00	7.480786	141,109		141,109	17,168	158,277
METRO PLANNING ORGAN.- M.P.O.	237.00	1.349274	25,446		25,446	3,083	28,529
MUNICIPAL CLERK	175.00	0.996299	18,789		18,789	2,273	21,062
POLICE*	833.00	4.742385	89,449		89,449	10,879	100,328
FIRE DEPT	285.00	1.622545	30,603		30,603	3,716	34,319
ENVIRONMENTAL SERVICES	644.00	3.666382	69,154		69,154	8,411	77,565
CAPITAL IMPROVEMENT	150.00	0.853971	16,101		16,101	1,944	18,045
PUBLIC HEALTH	719.00	4.093367	77,204		77,204	9,389	86,593
PARKS AND RECREATION	2,589.00	14.739538	278,153		278,153	34,101	312,254
ZOO	85.00	0.483917	9,120		9,120	1,095	10,215
LIBRARY	146.00	0.831198	15,673		15,673	1,893	17,566
DEPT OF MUSEUMS & CULTURAL AFF	748.00	4.258469	80,327		80,327	9,763	90,090
DESTINATION EL PASO	69.00	0.392827	7,406		7,406	888	8,294
ECONOMIC DEVELOPMENT	12.00	0.068318	1,286		1,286	149	1,435
SUN METRO	528.00	3.005978	56,698		56,698	6,894	63,592
AIRPORT	1,232.00	7.013948	132,300		132,300	16,101	148,401
COMMUNITY/HUMAN DEVELOPMENT	1,092.00	6.216909	117,267		117,267	14,271	131,538
INTERNATIONAL BRIDGES	278.00	1.582693	29,852		29,852	3,630	33,482
Schedule .4 Total for LEGAL SVCS	17,565.00	100.000000	1,886,317		1,886,317	180,362	2,066,679

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8,831	0.835583	3,225		3,225		3,225
STREETS & MAINTENANCE	26,267	2.485365	9,594		9,594		9,594
PURCHASING	20,000	1.892386	7,305		7,305		7,305
CITY ATTORNEY OFFICE	120,518	11.403327	44,017		44,017		44,017
PLANNING & INSPECTION	128,914	12.197751	47,083		47,083		47,083
POLICE*	238,335	22.551087	87,046		87,046		87,046
FIRE DEPT	66,615	6.303064	24,330		24,330		24,330
ENVIRONMENTAL SERVICES	13,702	1.296473	5,004		5,004		5,004
CAPITAL IMPROVEMENT	231,261	21.881750	84,464		84,464		84,464
PUBLIC HEALTH	14,773	1.397811	5,396		5,396		5,396
PARKS AND RECREATION	16,240	1.536617	5,931		5,931		5,931
COMMUNITY/HUMAN DEVELOPMENT	17,747	1.679208	6,482		6,482		6,482
ALL OTHERS	153,664	14.539578	56,123		56,123		56,123
Schedule .4 Total for OUTSIDE COUNSEL	1,056,867	100.000000	386,000		386,000	0	386,000

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE**

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	68,624	65,399	3,225
STREETS & MAINTENANCE	65,326	55,732	9,594
MAYOR AND COUNCIL	134,880	134,880	0
OFFICE OF THE COMPTROLLER	76,348	76,348	0
PURCHASING	7,305	0	7,305
CITY ATTORNEY OFFICE	116,610	72,593	44,017
INFORMATION TECHNOLOGY	18,528	18,528	0
PLANNING & INSPECTION	317,029	269,946	47,083
ANIMAL SERVICES	31,668	31,668	0
TAX OFFICE	158,277	158,277	0
METRO PLANNING ORGAN.- M.P.O.	28,529	28,529	0
MUNICIPAL CLERK	21,062	21,062	0
POLICE*	187,374	100,328	87,046
FIRE DEPT	58,649	34,319	24,330
ENVIRONMENTAL SERVICES	82,569	77,565	5,004
CAPITAL IMPROVEMENT	102,509	18,045	84,464
PUBLIC HEALTH	91,989	86,593	5,396
PARKS AND RECREATION	318,185	312,254	5,931
ZOO	10,215	10,215	0
LIBRARY	17,566	17,566	0
DEPT OF MUSEUMS & CULTURAL AFF	90,090	90,090	0
DESTINATION EL PASO	8,294	8,294	0
ECONOMIC DEVELOPMENT	1,435	1,435	0
SUN METRO	63,592	63,592	0
AIRPORT	148,401	148,401	0
COMMUNITY/HUMAN DEVELOPMENT	138,020	131,538	6,482
INTERNATIONAL BRIDGES	33,482	33,482	0
ALL OTHERS	56,123	0	56,123
Direct Bill	0	0	0
Total	2,452,679	2,066,679	386,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department INFORMATION TECHNOLOGY

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

- Application Management – Costs associated with application management have been allocated based on total number of IT tickets by City departments.
- Client Services – Costs associated with providing the City of El Paso, its citizens and its employees, with a powerful and reliable information processing environment have been allocated based on total number of IT tickets by City departments.
- Infrastructure Management - Costs associated with infrastructure management have been allocated based on total number of IT tickets by City departments.
- Phones - Costs associated with the phone bills for cell phones and land lines have been allocated based on total telephone charges by City department.
- Strategic Innovation – Costs associated with managing special projects have been allocated based on the number of projects managed per department.
- GIS – Costs for GIS support have been allocated based on the number of maps produced per department.

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

- Quick Copy Center – The quick copy center provides copying services to all City Departments and costs have been allocated based on actual charges for services in FY 16 when it was still operating as in internal service fund.

- Postage - Costs for the postage for outgoing mail has been allocated based on the number of pieces of mail sent per department.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,313,202			12,313,202
Deductions:				
BOND INTEREST	-326,664			
PRINCIPAL PAYMENT	-1,929,051			
Total Deductions:	<u>-2,255,715</u>			-2,255,715
Inbound Costs:				
BUILDING DEPRECIATION	271,077		271,077	
EQUIPMENT DEPRECIATION	1,986,970		1,986,970	
NONDEPARTMENTAL	158,291	1,708	159,999	
CITY MANAGER	92,649	15,142	107,791	
STREETS & MAINTENANCE	208,466	4,594	213,060	
MUNICIPAL CLERK-CITY CLERK	1,796	53	1,849	
MAYOR AND COUNCIL	23,084	4,328	27,412	
OFFICE OF THE COMPTROLLER	113,674	24,095	137,769	
PURCHASING	72,338	5,562	77,900	
HUMAN RESOURCES	48,413	6,906	55,319	
CITY ATTORNEY OFFICE	16,530	1,998	18,528	
INFORMATION TECHNOLOGY		1,126,875	1,126,875	
RISK MANAGEMENT		3,894	3,894	
Total Allocated Additions:	<u>2,993,288</u>	<u>1,195,155</u>	4,188,443	4,188,443
Total To Be Allocated:	<u>13,050,775</u>	<u>1,195,155</u>		<u>14,245,930</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	G&A	APPLICATION MGMNT	CLIENT SERVICES	PHONES
Wages & Benefits					
SALARIES & WAGES	4,906,808	419,287	1,289,767	1,035,616	0
FRINGE BENEFITS	1,520,208	115,349	389,063	363,668	0
Other Expense & Cost					
MAILROOM CHARGES	275,000	0	0	0	0
OFFICE EQUIPMENT - LEASES	63,696	0	0	0	0
OUTSIDE CONTRACTS - NOC	92,820	0	0	0	0
MOTOR POOL USAGE	6,000	0	0	0	0
PRINT SHOP ALLOC -INTERFUND	200	0	0	0	0
CONTRACTUAL SERVICES	190,175	190,175	0	0	0
INVENTORY PURCH-MAT & SUPPLIES	1,100	0	0	0	0
UNIFORMS AND APPAREL SUPPLIES	1,500	0	0	0	0
OFFICE SUPPLIES	6,250	0	0	0	0
MATERIALS/SUPPLIES	228,656	73,450	28,942	55,600	0
PROFESSIONAL LICENSES & MEMBER	800	0	0	0	0
SEMINARS CONTINUING EDUCATION	400	0	0	0	0
TRAVEL EXPENSES - EMPLOYEES	3,000	0	0	0	0
WIRELESS COMMUNICATION SERVICE	200	0	0	0	0
OPERATING EXPENSES	2,760,674	20,245	73,620	10,636	2,594,018
*BOND INTEREST	326,664	0	0	0	0
*PRINCIPAL PAYMENT	1,929,051	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,313,202				
Deductions					
*Total Disallowed Costs	(2,255,715)	0	0	0	0
Functional Cost	10,057,487	818,506	1,781,392	1,465,520	2,594,018
Allocation Step 1					
Inbound - All Others	2,993,288	255,917	786,946	631,859	0
Reallocate Admin Costs		(1,074,423)	308,791	247,973	0
Unallocated Costs	0	0	0	0	0
1st Allocation	13,050,775	0	2,877,129	2,345,352	2,594,018
Allocation Step 2					
Inbound - All Others	1,195,155	102,093	314,191	252,147	0
Reallocate Admin Costs		(102,093)	29,343	23,556	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,195,155	0	343,534	275,703	0
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	14,245,930	0	3,220,663	2,621,055	2,594,018

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	QUICK COPY
Wages & Benefits					
SALARIES & WAGES	1,418,750	340,056	187,966	104,940	110,426
FRINGE BENEFITS	431,538	80,682	56,701	40,544	42,663
Other Expense & Cost					
MAILROOM CHARGES	0	0	0	0	0
OFFICE EQUIPMENT - LEASES	0	0	0	0	63,696
OUTSIDE CONTRACTS - NOC	0	0	0	92,820	0
MOTOR POOL USAGE	0	0	0	2,000	4,000
PRINT SHOP ALLOC -INTERFUND	0	0	0	200	0
CONTRACTUAL SERVICES	0	0	0	0	0
INVENTORY PURCH-MAT & SUPPLIES	0	0	0	1,100	0
UNIFORMS AND APPAREL SUPPLIES	0	0	0	0	1,500
OFFICE SUPPLIES	0	0	0	750	5,500
MATERIALS/SUPPLIES	69,564	1,100	0	0	0
PROFESSIONAL LICENSES & MEMBER	0	0	0	800	0
SEMINARS CONTINUING EDUCATION	0	0	0	400	0
TRAVEL EXPENSES - EMPLOYEES	0	0	0	3,000	0
WIRELESS COMMUNICATION SERVICE	0	0	0	0	200
OPERATING EXPENSES	41,000	21,155	0	0	0
*BOND INTEREST	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,960,852	442,993	244,667	246,554	227,985
Allocation Step 1					
Inbound - All Others	865,160	207,418	114,620	64,036	67,332
Reallocate Admin Costs	339,641	81,440	45,018	25,136	26,424
Unallocated Costs	0	0	0	0	0
1st Allocation	3,165,653	731,851	404,305	335,726	321,741
Allocation Step 2					
Inbound - All Others	346,061	82,708	45,657	25,491	26,807
Reallocate Admin Costs	32,306	7,731	4,276	2,379	2,502
Unallocated Costs	0	0	0	0	0
2nd Allocation	378,367	90,439	49,933	27,870	29,309
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	3,544,020	822,290	454,238	363,596	351,050

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

POSTAGE

<hr/>	
Wages & Benefits	

SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	

MAILROOM CHARGES	275,000
OFFICE EQUIPMENT - LEASES	0
OUTSIDE CONTRACTS - NOC	0
MOTOR POOL USAGE	0
PRINT SHOP ALLOC -INTERFUND	0
CONTRACTUAL SERVICES	0
INVENTORY PURCH-MAT & SUPPLIES	0
UNIFORMS AND APPAREL SUPPLIES	0
OFFICE SUPPLIES	0
MATERIALS/SUPPLIES	0
PROFESSIONAL LICENSES & MEMBER	0
SEMINARS CONTINUING EDUCATION	0
TRAVEL EXPENSES - EMPLOYEES	0
WIRELESS COMMUNICATION SERVICE	0
OPERATING EXPENSES	0
*BOND INTEREST	0
*PRINCIPAL PAYMENT	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Functional Cost	275,000
Allocation Step 1	

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	275,000
Allocation Step 2	

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

Schedule .3 Total	275,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	816.00	3.329661	95,793		95,793		95,793
STREETS & MAINTENANCE	555.00	2.264659	65,153		65,153		65,153
MAYOR AND COUNCIL	157.00	0.640633	18,427		18,427		18,427
OFFICE OF THE COMPTROLLER	850.00	3.468397	99,792		99,792		99,792
PURCHASING	185.00	0.754886	21,713		21,713		21,713
HUMAN RESOURCES	998.00	4.072306	117,168		117,168		117,168
CITY ATTORNEY OFFICE	438.00	1.787244	51,417		51,417		51,417
INFORMATION TECHNOLOGY	2,674.00	10.911168	313,923		313,923		313,923
PLANNING & INSPECTION	915.00	3.733627	107,420		107,420	17,610	125,030
ANIMAL SERVICES	25.00	0.102012	2,930		2,930	470	3,400
TAX OFFICE	99.00	0.403966	11,618		11,618	1,894	13,512
METRO PLANNING ORGAN.- M.P.O.	81.00	0.330518	9,504		9,504	1,547	11,051
MUNICIPAL CLERK	742.00	3.027706	87,107		87,107	14,280	101,387
POLICE*	5,122.00	20.900152	601,450		601,450	98,879	700,329
FIRE DEPT	1,907.00	7.781450	223,874		223,874	36,728	260,602
ENVIRONMENTAL SERVICES	2,078.00	8.479210	243,953		243,953	40,024	283,977
CAPITAL IMPROVEMENT	451.00	1.840291	52,941		52,941	8,676	61,617
PUBLIC HEALTH	1,589.00	6.483862	186,551		186,551	30,600	217,151
PARKS AND RECREATION	1,264.00	5.157710	148,391		148,391	24,335	172,726
ZOO	290.00	1.183335	34,038		34,038	5,573	39,611
LIBRARY	1,156.00	4.717020	135,710		135,710	22,258	157,968
DEPT OF MUSEUMS & CULTURAL AFF	318.00	1.297588	37,328		37,328	6,119	43,447
DESTINATION EL PASO	1.00	0.004080	116		116	17	133
ECONOMIC DEVELOPMENT	104.00	0.424369	12,205		12,205	1,989	14,194
SUN METRO	466.00	1.901498	54,703		54,703	8,962	63,665
AIRPORT	598.00	2.440119	70,198		70,198	11,510	81,708
COMMUNITY/HUMAN DEVELOPMENT	313.00	1.277186	36,741		36,741	6,016	42,757
PENSION ADMINISTRATION	235.00	0.958910	27,580		27,580	4,520	32,100
INTERNATIONAL BRIDGES	80.00	0.326437	9,385		9,385	1,527	10,912
Schedule .4 Total for APPLICATION MGMNT	24,507.00	100.000000	2,877,129		2,877,129	343,534	3,220,663

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - CLIENT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	816.00	3.329661	78,089		78,089		78,089
STREETS & MAINTENANCE	555.00	2.264659	53,107		53,107		53,107
MAYOR AND COUNCIL	157.00	0.640633	15,019		15,019		15,019
OFFICE OF THE COMPTROLLER	850.00	3.468397	81,344		81,344		81,344
PURCHASING	185.00	0.754886	17,701		17,701		17,701
HUMAN RESOURCES	998.00	4.072306	95,505		95,505		95,505
CITY ATTORNEY OFFICE	438.00	1.787244	41,911		41,911		41,911
INFORMATION TECHNOLOGY	2,674.00	10.911168	255,903		255,903		255,903
PLANNING & INSPECTION	915.00	3.733627	87,563		87,563	14,137	101,700
ANIMAL SERVICES	25.00	0.102012	2,389		2,389	378	2,767
TAX OFFICE	99.00	0.403966	9,469		9,469	1,517	10,986
METRO PLANNING ORGAN.- M.P.O.	81.00	0.330518	7,747		7,747	1,244	8,991
MUNICIPAL CLERK	742.00	3.027706	71,005		71,005	11,462	82,467
POLICE*	5,122.00	20.900152	490,311		490,311	79,368	569,679
FIRE DEPT	1,907.00	7.781450	182,501		182,501	29,478	211,979
ENVIRONMENTAL SERVICES	2,078.00	8.479210	198,865		198,865	32,122	230,987
CAPITAL IMPROVEMENT	451.00	1.840291	43,157		43,157	6,963	50,120
PUBLIC HEALTH	1,589.00	6.483862	152,067		152,067	24,557	176,624
PARKS AND RECREATION	1,264.00	5.157710	120,965		120,965	19,527	140,492
ZOO	290.00	1.183335	27,745		27,745	4,475	32,220
LIBRARY	1,156.00	4.717020	110,627		110,627	17,857	128,484
DEPT OF MUSEUMS & CULTURAL AFF	318.00	1.297588	30,423		30,423	4,906	35,329
DESTINATION EL PASO	1.00	0.004080	95		95	13	108
ECONOMIC DEVELOPMENT	104.00	0.424369	9,943		9,943	1,593	11,536
SUN METRO	466.00	1.901498	44,592		44,592	7,191	51,783
AIRPORT	598.00	2.440119	57,226		57,226	9,233	66,459
COMMUNITY/HUMAN DEVELOPMENT	313.00	1.277186	29,948		29,948	4,831	34,779
PENSION ADMINISTRATION	235.00	0.958910	22,484		22,484	3,622	26,106
INTERNATIONAL BRIDGES	80.00	0.326437	7,651		7,651	1,229	8,880
Schedule .4 Total for CLIENT SERVICES	24,507.00	100.000000	2,345,352		2,345,352	275,703	2,621,055

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - PHONES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	25,075	1.234966	32,035		32,035		32,035
STREETS & MAINTENANCE	104,680	5.155581	133,737		133,737		133,737
MAYOR AND COUNCIL	15,046	0.741029	19,222		19,222		19,222
OFFICE OF THE COMPTROLLER	2,936	0.144601	3,751		3,751		3,751
PURCHASING	2,470	0.121650	3,156		3,156		3,156
HUMAN RESOURCES	2,094	0.103131	2,675		2,675		2,675
CITY ATTORNEY OFFICE	1,955	0.096285	2,498		2,498		2,498
INFORMATION TECHNOLOGY	155,815	7.674024	199,066		199,066		199,066
PLANNING & INSPECTION	75,826	3.734496	96,873		96,873		96,873
TAX OFFICE	2,879	0.141793	3,678		3,678		3,678
METRO PLANNING ORGAN.- M.P.O.	5	0.000246	6		6		6
MUNICIPAL CLERK	9,654	0.475468	12,334		12,334		12,334
POLICE*	315,158	15.521806	402,639		402,639		402,639
FIRE DEPT	160,206	7.890285	204,675		204,675		204,675
ENVIRONMENTAL SERVICES	221,254	10.896952	282,669		282,669		282,669
CAPITAL IMPROVEMENT	31,131	1.533229	39,772		39,772		39,772
PUBLIC HEALTH	94,341	4.646376	120,528		120,528		120,528
PARKS AND RECREATION	271,921	13.392346	347,400		347,400		347,400
ZOO	4,349	0.214192	5,556		5,556		5,556
LIBRARY	93,196	4.589984	119,065		119,065		119,065
DEPT OF MUSEUMS & CULTURAL AFF	19,345	0.952758	24,715		24,715		24,715
ECONOMIC DEVELOPMENT	2,356	0.116035	3,010		3,010		3,010
SUN METRO	71,763	3.534390	91,683		91,683		91,683
AIRPORT	48,713	2.399158	62,235		62,235		62,235
COMMUNITY/HUMAN DEVELOPMENT	1,013	0.049891	1,294		1,294		1,294
PENSION ADMINISTRATION	589	0.029009	752		752		752
INTERNATIONAL BRIDGES	13,730	0.676214	17,541		17,541		17,541
ALL OTHERS	282,921	13.934105	361,453		361,453		361,453
Schedule .4 Total for PHONES	2,030,421	100.000000	2,594,018		2,594,018	0	2,594,018

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFRASTRUCTURE MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	816.00	3.329661	105,401		105,401		105,401
STREETS & MAINTENANCE	555.00	2.264659	71,683		71,683		71,683
MAYOR AND COUNCIL	157.00	0.640633	20,274		20,274		20,274
OFFICE OF THE COMPTROLLER	850.00	3.468397	109,793		109,793		109,793
PURCHASING	185.00	0.754886	23,890		23,890		23,890
HUMAN RESOURCES	998.00	4.072306	128,907		128,907		128,907
CITY ATTORNEY OFFICE	438.00	1.787244	56,574		56,574		56,574
INFORMATION TECHNOLOGY	2,674.00	10.911168	345,406		345,406		345,406
PLANNING & INSPECTION	915.00	3.733627	118,196		118,196	19,401	137,597
ANIMAL SERVICES	25.00	0.102012	3,223		3,223	519	3,742
TAX OFFICE	99.00	0.403966	12,782		12,782	2,084	14,866
METRO PLANNING ORGAN.- M.P.O.	81.00	0.330518	10,456		10,456	1,704	12,160
MUNICIPAL CLERK	742.00	3.027706	95,842		95,842	15,725	111,567
POLICE*	5,122.00	20.900152	661,775		661,775	108,899	770,674
FIRE DEPT	1,907.00	7.781450	246,325		246,325	40,451	286,776
ENVIRONMENTAL SERVICES	2,078.00	8.479210	268,418		268,418	44,081	312,499
CAPITAL IMPROVEMENT	451.00	1.840291	58,250		58,250	9,557	67,807
PUBLIC HEALTH	1,589.00	6.483862	205,247		205,247	33,705	238,952
PARKS AND RECREATION	1,264.00	5.157710	163,278		163,278	26,804	190,082
ZOO	290.00	1.183335	37,453		37,453	6,144	43,597
LIBRARY	1,156.00	4.717020	149,325		149,325	24,513	173,838
DEPT OF MUSEUMS & CULTURAL AFF	318.00	1.297588	41,067		41,067	6,733	47,800
DESTINATION EL PASO	1.00	0.004080	126		126	18	144
ECONOMIC DEVELOPMENT	104.00	0.424369	13,425		13,425	2,190	15,615
SUN METRO	466.00	1.901498	60,196		60,196	9,873	70,069
AIRPORT	598.00	2.440119	77,241		77,241	12,681	89,922
COMMUNITY/HUMAN DEVELOPMENT	313.00	1.277186	40,424		40,424	6,627	47,051
PENSION ADMINISTRATION	235.00	0.958910	30,348		30,348	4,976	35,324
INTERNATIONAL BRIDGES	80.00	0.326437	10,328		10,328	1,682	12,010
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	24,507.00	100.000000	3,165,653		3,165,653	378,367	3,544,020

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	0.03	0.166667	1,213		1,213		1,213
STREETS & MAINTENANCE	0.28	1.555556	11,380		11,380		11,380
MAYOR AND COUNCIL	0.02	0.111111	809		809		809
OFFICE OF THE COMPTROLLER	0.03	0.166667	1,213		1,213		1,213
PURCHASING	0.02	0.111111	809		809		809
HUMAN RESOURCES	0.02	0.111111	809		809		809
CITY ATTORNEY OFFICE	0.03	0.166667	1,213		1,213		1,213
INFORMATION TECHNOLOGY	0.06	0.333333	2,435		2,435		2,435
PLANNING & INSPECTION	1.09	6.055556	44,307		44,307	5,618	49,925
ANIMAL SERVICES	0.09	0.500000	3,652		3,652	454	4,106
TAX OFFICE	0.02	0.111111	809		809	98	907
METRO PLANNING ORGAN.- M.P.O.	0.01	0.055556	402		402	49	451
MUNICIPAL CLERK	0.06	0.333333	2,435		2,435	301	2,736
POLICE*	0.91	5.055556	36,994		36,994	4,693	41,687
FIRE DEPT	0.73	4.055556	29,672		29,672	3,762	33,434
ENVIRONMENTAL SERVICES	0.25	1.388889	10,159		10,159	1,284	11,443
CAPITAL IMPROVEMENT	1.05	5.833333	42,683		42,683	5,416	48,099
PUBLIC HEALTH	0.18	1.000000	7,314		7,314	922	8,236
PARKS AND RECREATION	3.26	18.111111	132,544		132,544	16,827	149,371
ZOO	6.07	33.722219	246,954		246,954	31,505	278,459
LIBRARY	1.10	6.111111	44,715		44,715	5,674	50,389
DEPT OF MUSEUMS & CULTURAL AFF	0.03	0.166667	1,213		1,213	148	1,361
ECONOMIC DEVELOPMENT	0.01	0.055556	402		402	49	451
SUN METRO	0.42	2.333333	17,072		17,072	2,155	19,227
AIRPORT	1.15	6.388889	46,748		46,748	5,929	52,677
COMMUNITY/HUMAN DEVELOPMENT	0.03	0.166667	1,213		1,213	148	1,361
INTERNATIONAL BRIDGES	0.05	0.277778	2,029		2,029	250	2,279
ALL OTHERS	1.00	5.555556	40,653		40,653	5,157	45,810
Schedule .4 Total for STR INNOVATION & ENTERPR	18.00	100.000000	731,851		731,851	90,439	822,290

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - GIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	9	1.363636	5,510		5,510		5,510
MAYOR AND COUNCIL	3	0.454545	1,832		1,832		1,832
INFORMATION TECHNOLOGY	16	2.424242	9,795		9,795		9,795
PLANNING & INSPECTION	245	37.121216	150,169		150,169	19,470	169,639
ANIMAL SERVICES	88	13.333333	53,904		53,904	6,944	60,848
POLICE*	26	3.939394	15,920		15,920	2,043	17,963
ENVIRONMENTAL SERVICES	102	15.454545	62,480		62,480	8,040	70,520
CAPITAL IMPROVEMENT	16	2.424242	9,795		9,795	1,256	11,051
PUBLIC HEALTH	13	1.969697	7,958		7,958	1,018	8,976
PARKS AND RECREATION	16	2.424242	9,795		9,795	1,256	11,051
ZOO	3	0.454545	1,832		1,832	229	2,061
LIBRARY	3	0.454545	1,832		1,832	229	2,061
DESTINATION EL PASO	1	0.151515	609		609	75	684
ECONOMIC DEVELOPMENT	4	0.606061	2,445		2,445	306	2,751
AIRPORT	3	0.454545	1,832		1,832	229	2,061
COMMUNITY/HUMAN DEVELOPMENT	4	0.606061	2,445		2,445	306	2,751
ALL OTHERS	108	16.363636	66,152		66,152	8,532	74,684
Schedule .4 Total for GIS	660	100.000000	404,305		404,305	49,933	454,238

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	46	0.344208	1,152		1,152		1,152
STREETS & MAINTENANCE	156	1.167315	3,915		3,915		3,915
MAYOR AND COUNCIL	20	0.149656	501		501		501
OFFICE OF THE COMPTROLLER	189	1.414247	4,743		4,743		4,743
PURCHASING	251	1.878180	6,299		6,299		6,299
HUMAN RESOURCES	1,172	8.769829	29,440		29,440		29,440
CITY ATTORNEY OFFICE	1,537	11.501048	38,608		38,608		38,608
INFORMATION TECHNOLOGY	13	0.097276	324		324		324
PLANNING & INSPECTION	1,343	10.049386	33,737		33,737	3,743	37,480
TAX OFFICE	572	4.280156	14,361		14,361	1,582	15,943
METRO PLANNING ORGAN.- M.P.O.	78	0.583658	1,954		1,954	209	2,163
MUNICIPAL CLERK	1,620	12.122119	40,690		40,690	4,509	45,199
FIRE DEPT	8	0.059862	197		197	19	216
ENVIRONMENTAL SERVICES	75	0.561209	1,879		1,879	202	2,081
CAPITAL IMPROVEMENT	2,415	18.070938	60,759		60,759	6,850	67,609
PUBLIC HEALTH	2,288	17.120623	57,478		57,478	6,379	63,857
PARKS AND RECREATION	89	0.665968	2,229		2,229	241	2,470
ZOO	11	0.082311	275		275	27	302
DEPT OF MUSEUMS & CULTURAL AFF	46	0.344208	1,152		1,152	124	1,276
ECONOMIC DEVELOPMENT	38	0.284346	949		949	100	1,049
SUN METRO	118	0.882969	2,961		2,961	319	3,280
COMMUNITY/HUMAN DEVELOPMENT	1,279	9.570488	32,123		32,123	3,566	35,689
Schedule .4 Total for RECORDS MANAGEMENT	13,364	100.000000	335,726		335,726	27,870	363,596

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - QUICK COPY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	379,242	66.418210	213,754		213,754		213,754
MUNICIPAL CLERK-CITY CLERK	1,594	0.279164	894		894		894
HUMAN RESOURCES	1,653	0.289497	928		928		928
RISK MANAGEMENT	1,712	0.299830	962		962	259	1,221
PLANNING & INSPECTION	8,212	1.438201	4,623		4,623	1,268	5,891
TAX OFFICE	108,295	18.966148	61,016		61,016	16,918	77,934
MUNICIPAL CLERK	10,866	1.903007	6,116		6,116	1,678	7,794
FIRE DEPT	15	0.002627	8		8	2	10
ENVIRONMENTAL SERVICES	32,853	5.753681	18,507		18,507	5,106	23,613
PUBLIC HEALTH	1,703	0.298253	956		956	256	1,212
PARKS AND RECREATION	42	0.007356	21		21	5	26
ZOO	274	0.047987	152		152	41	193
LIBRARY	332	0.058145	186		186	49	235
DEPT OF MUSEUMS & CULTURAL AFF	286	0.050088	158		158	42	200
SUN METRO	463	0.081087	258		258	67	325
AIRPORT	637	0.111560	356		356	93	449
COMMUNITY/HUMAN DEVELOPMENT	4,215	0.738190	2,370		2,370	645	3,015
INTERNATIONAL BRIDGES	73	0.012785	41		41	10	51
ALL OTHERS	18,524	3.244184	10,435		10,435	2,870	13,305
Schedule .4 Total for QUICK COPY	570,991	100.000000	321,741		321,741	29,309	351,050

Allocation Basis: FY 16 MAILROOM CHARGES BY DEPARTMENT, ACCOUNT 523040
Allocation Source: FY 16 TRIAL BALANCE

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	1,227	0.438512	1,206		1,206		1,206
STREETS & MAINTENANCE	3,040	1.086452	2,988		2,988		2,988
MUNICIPAL CLERK-CITY CLERK	3,247	1.160430	3,191		3,191		3,191
MAYOR AND COUNCIL	1,893	0.676531	1,860		1,860		1,860
OFFICE OF THE COMPTROLLER	65,122	23.273648	63,999		63,999		63,999
PURCHASING	316	0.112934	311		311		311
HUMAN RESOURCES	2,928	1.046424	2,878		2,878		2,878
CITY ATTORNEY OFFICE	4,002	1.430256	3,933		3,933		3,933
INFORMATION TECHNOLOGY	23	0.008220	23		23		23
RISK MANAGEMENT	11,204	4.004146	11,011		11,011		11,011
PLANNING & INSPECTION	44,258	15.817162	43,497		43,497		43,497
TAX OFFICE	24,794	8.861013	24,368		24,368		24,368
METRO PLANNING ORGAN.- M.P.O.	26	0.009292	26		26		26
MUNICIPAL CLERK	2,296	0.820557	2,257		2,257		2,257
POLICE*	21,253	7.595511	20,888		20,888		20,888
FIRE DEPT	4,271	1.526393	4,198		4,198		4,198
ENVIRONMENTAL SERVICES	14,378	5.138487	14,131		14,131		14,131
CAPITAL IMPROVEMENT	10,078	3.601730	9,905		9,905		9,905
PUBLIC HEALTH	10,149	3.627104	9,975		9,975		9,975
PARKS AND RECREATION	436	0.155820	429		429		429
ZOO	171	0.061113	168		168		168
LIBRARY	887	0.317001	872		872		872
DEPT OF MUSEUMS & CULTURAL AFF	5,028	1.796934	4,942		4,942		4,942
ECONOMIC DEVELOPMENT	32	0.011436	31		31		31
SUN METRO	383	0.136879	376		376		376
AIRPORT	49	0.017512	48		48		48
COMMUNITY/HUMAN DEVELOPMENT	5,144	1.838390	5,056		5,056		5,056
INTERNATIONAL BRIDGES	71	0.025374	70		70		70
ALL OTHERS	43,104	15.404739	42,363		42,363		42,363
Schedule .4 Total for POSTAGE	279,810	100.000000	275,000		275,000	0	275,000

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION			INFRASTRUCTURE	
		MGMNT	CLIENT SERVICES	PHONES	MANAGEMENT	
CITY MANAGER	320,399	95,793	78,089	32,035	105,401	
STREETS & MAINTENANCE	555,717	65,153	53,107	133,737	71,683	
MUNICIPAL CLERK-CITY CLERK	4,085	0	0	0	0	
MAYOR AND COUNCIL	77,944	18,427	15,019	19,222	20,274	
OFFICE OF THE COMPTROLLER	364,635	99,792	81,344	3,751	109,793	
PURCHASING	73,879	21,713	17,701	3,156	23,890	
HUMAN RESOURCES	378,310	117,168	95,505	2,675	128,907	
CITY ATTORNEY OFFICE	196,154	51,417	41,911	2,498	56,574	
INFORMATION TECHNOLOGY	1,126,875	313,923	255,903	199,066	345,406	
RISK MANAGEMENT	12,232	0	0	0	0	
PLANNING & INSPECTION	767,632	125,030	101,700	96,873	137,597	
ANIMAL SERVICES	74,863	3,400	2,767	0	3,742	
TAX OFFICE	162,194	13,512	10,986	3,678	14,866	
METRO PLANNING ORGAN.- M.P.O.	34,848	11,051	8,991	6	12,160	
MUNICIPAL CLERK	365,741	101,387	82,467	12,334	111,567	
POLICE*	2,523,859	700,329	569,679	402,639	770,674	
FIRE DEPT	1,001,890	260,602	211,979	204,675	286,776	
ENVIRONMENTAL SERVICES	1,231,920	283,977	230,987	282,669	312,499	
CAPITAL IMPROVEMENT	355,980	61,617	50,120	39,772	67,807	
PUBLIC HEALTH	845,511	217,151	176,624	120,528	238,952	
PARKS AND RECREATION	1,014,047	172,726	140,492	347,400	190,082	
ZOO	402,167	39,611	32,220	5,556	43,597	
LIBRARY	632,912	157,968	128,484	119,065	173,838	
DEPT OF MUSEUMS & CULTURAL AFF	159,070	43,447	35,329	24,715	47,800	
DESTINATION EL PASO	1,069	133	108	0	144	
ECONOMIC DEVELOPMENT	48,637	14,194	11,536	3,010	15,615	
SUN METRO	300,408	63,665	51,783	91,683	70,069	
AIRPORT	355,559	81,708	66,459	62,235	89,922	
COMMUNITY/HUMAN DEVELOPMENT	173,753	42,757	34,779	1,294	47,051	
PENSION ADMINISTRATION	94,282	32,100	26,106	752	35,324	
INTERNATIONAL BRIDGES	51,743	10,912	8,880	17,541	12,010	
ALL OTHERS	537,615	0	0	361,453	0	
Direct Bill	0	0	0	0	0	
Total	14,245,930	3,220,663	2,621,055	2,594,018	3,544,020	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY**

Receiving Department	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	QUICK COPY	POSTAGE
CITY MANAGER	1,213	5,510	1,152	0	1,206
STREETS & MAINTENANCE	11,380	0	3,915	213,754	2,988
MUNICIPAL CLERK-CITY CLERK	0	0	0	894	3,191
MAYOR AND COUNCIL	809	1,832	501	0	1,860
OFFICE OF THE COMPTROLLER	1,213	0	4,743	0	63,999
PURCHASING	809	0	6,299	0	311
HUMAN RESOURCES	809	0	29,440	928	2,878
CITY ATTORNEY OFFICE	1,213	0	38,608	0	3,933
INFORMATION TECHNOLOGY	2,435	9,795	324	0	23
RISK MANAGEMENT	0	0	0	1,221	11,011
PLANNING & INSPECTION	49,925	169,639	37,480	5,891	43,497
ANIMAL SERVICES	4,106	60,848	0	0	0
TAX OFFICE	907	0	15,943	77,934	24,368
METRO PLANNING ORGAN.- M.P.O.	451	0	2,163	0	26
MUNICIPAL CLERK	2,736	0	45,199	7,794	2,257
POLICE*	41,687	17,963	0	0	20,888
FIRE DEPT	33,434	0	216	10	4,198
ENVIRONMENTAL SERVICES	11,443	70,520	2,081	23,613	14,131
CAPITAL IMPROVEMENT	48,099	11,051	67,609	0	9,905
PUBLIC HEALTH	8,236	8,976	63,857	1,212	9,975
PARKS AND RECREATION	149,371	11,051	2,470	26	429
ZOO	278,459	2,061	302	193	168
LIBRARY	50,389	2,061	0	235	872
DEPT OF MUSEUMS & CULTURAL AFF	1,361	0	1,276	200	4,942
DESTINATION EL PASO	0	684	0	0	0
ECONOMIC DEVELOPMENT	451	2,751	1,049	0	31
SUN METRO	19,227	0	3,280	325	376
AIRPORT	52,677	2,061	0	449	48
COMMUNITY/HUMAN DEVELOPMENT	1,361	2,751	35,689	3,015	5,056
PENSION ADMINISTRATION	0	0	0	0	0
INTERNATIONAL BRIDGES	2,279	0	0	51	70
ALL OTHERS	45,810	74,684	0	13,305	42,363
Direct Bill	0	0	0	0	0
Total	822,290	454,238	363,596	351,050	275,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department RISK MANAGEMENT

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,708,136			10,708,136
Deductions:				
FUND BALANCE	-42,964			
Total Deductions:	<u>-42,964</u>			-42,964
Cost Adjustments:				
CREDIT DIRECT COSTS	-10,665,172			
Total Departmental Cost Adjustments:	<u>-10,665,172</u>			-10,665,172
Inbound Costs:				
NONDEPARTMENTAL	4,218	43	4,261	
CITY MANAGER	91,278	15,054	106,332	
MUNICIPAL CLERK-CITY CLERK	10,923	354	11,277	
MAYOR AND COUNCIL	70,944	13,648	84,592	
OFFICE OF THE COMPTROLLER	70,969	7,890	78,859	
HUMAN RESOURCES	2,403	453	2,856	
INFORMATION TECHNOLOGY	11,973	259	12,232	
RISK MANAGEMENT		254	254	
Total Allocated Additions:	<u>262,708</u>	<u>37,955</u>	300,663	300,663
Total To Be Allocated:	<u>262,708</u>	<u>37,955</u>		<u>300,663</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT

	Total	G&A	RISK MGMT
Wages & Benefits			
SALARIES & WAGES	555,365	0	555,365
FRINGE BENEFITS	1,733,995	0	1,733,995
Other Expense & Cost			
CONTRACTUAL SVCS	8,349,152	0	8,349,152
MATERIALS/SUPPLIES	21,825	0	21,825
OPERATING EXPENSES	4,835	0	4,835
*FUND BALANCE	42,964	0	0
Departmental Total			
Expenditures Per Financial Statement	10,708,136		
Deductions			
*Total Disallowed Costs	(42,964)	0	0
Cost Adjustments			
CREDIT DIRECT COSTS	(10,665,172)	0	(10,665,172)
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	262,708	0	262,708
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	262,708	0	262,708
Allocation Step 2			
Inbound - All Others	37,955	0	37,955
2nd Allocation	37,955	0	37,955
Total For RISK MANAGEMENT			
Schedule .3 Total	300,663	0	300,663

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT**

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	6.00	0.097997	254		254		254
CITY MANAGER	38.50	0.628814	1,651		1,651		1,651
STREETS & MAINTENANCE	433.00	7.072113	18,576		18,576		18,576
MUNICIPAL CLERK-CITY CLERK	6.00	0.097997	254		254		254
MAYOR AND COUNCIL	24.00	0.391988	1,028		1,028		1,028
OFFICE OF THE COMPTROLLER	42.00	0.685979	1,802		1,802		1,802
PURCHASING	28.00	0.457319	1,199		1,199		1,199
HUMAN RESOURCES	37.90	0.619014	1,625		1,625		1,625
CITY ATTORNEY OFFICE	42.00	0.685979	1,802		1,802		1,802
INFORMATION TECHNOLOGY	90.75	1.482204	3,894		3,894		3,894
RISK MANAGEMENT	6.00	0.097997	254		254		254
PLANNING & INSPECTION	135.00	2.204931	5,789		5,789	950	6,739
ANIMAL SERVICES	132.50	2.164099	5,680		5,680	933	6,613
TAX OFFICE	24.50	0.400154	1,049		1,049	169	1,218
METRO PLANNING ORGAN.- M.P.O.	11.00	0.179661	472		472	76	548
MUNICIPAL CLERK	86.90	1.419322	3,726		3,726	611	4,337
POLICE*	1,388.00	22.669957	59,605		59,605	9,877	69,482
FIRE DEPT	1,124.80	18.371160	48,262		48,262	7,948	56,210
ENVIRONMENTAL SERVICES	381.60	6.232606	16,371		16,371	2,695	19,066
CAPITAL IMPROVEMENT	75.00	1.224962	3,215		3,215	530	3,745
PUBLIC HEALTH	279.00	4.556858	11,973		11,973	1,970	13,943
PARKS AND RECREATION	399.44	6.523983	17,139		17,139	2,817	19,956
ZOO	119.75	1.955856	5,135		5,135	842	5,977
LIBRARY	151.50	2.474423	6,500		6,500	1,065	7,565
DEPT OF MUSEUMS & CULTURAL AFF	52.60	0.859107	2,256		2,256	369	2,625
ECONOMIC DEVELOPMENT	21.00	0.342989	899		899	144	1,043
SUN METRO	643.75	10.514255	27,621		27,621	4,548	32,169
AIRPORT	232.60	3.799015	9,980		9,980	1,641	11,621
COMMUNITY/HUMAN DEVELOPMENT	38.80	0.633714	1,664		1,664	271	1,935
INTERNATIONAL BRIDGES	70.75	1.155547	3,033		3,033	499	3,532
Schedule .4 Total for RISK MGMT	6,122.64	100.000000	262,708		262,708	37,955	300,663

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2017 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT**

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	254	254
CITY MANAGER	1,651	1,651
STREETS & MAINTENANCE	18,576	18,576
MUNICIPAL CLERK-CITY CLERK	254	254
MAYOR AND COUNCIL	1,028	1,028
OFFICE OF THE COMPTROLLER	1,802	1,802
PURCHASING	1,199	1,199
HUMAN RESOURCES	1,625	1,625
CITY ATTORNEY OFFICE	1,802	1,802
INFORMATION TECHNOLOGY	3,894	3,894
RISK MANAGEMENT	254	254
PLANNING & INSPECTION	6,739	6,739
ANIMAL SERVICES	6,613	6,613
TAX OFFICE	1,218	1,218
METRO PLANNING ORGAN.- M.P.O.	548	548
MUNICIPAL CLERK	4,337	4,337
POLICE*	69,482	69,482
FIRE DEPT	56,210	56,210
ENVIRONMENTAL SERVICES	19,066	19,066
CAPITAL IMPROVEMENT	3,745	3,745
PUBLIC HEALTH	13,943	13,943
PARKS AND RECREATION	19,956	19,956
ZOO	5,977	5,977
LIBRARY	7,565	7,565
DEPT OF MUSEUMS & CULTURAL AFF	2,625	2,625
ECONOMIC DEVELOPMENT	1,043	1,043
SUN METRO	32,169	32,169
AIRPORT	11,621	11,621
COMMUNITY/HUMAN DEVELOPMENT	1,935	1,935
INTERNATIONAL BRIDGES	3,532	3,532
Direct Bill	0	0
Total	300,663	300,663

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