



# **Central Services Cost Allocation Plan**

**El Paso, Texas**

**FY 2015 Full Cost Allocation Plan**

**FINAL**

**Based on Budgeted Expenditures  
For Fiscal Year Ending August 31, 2015**

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- I. Introduction
- II. Organization Chart
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## **SECTION I**

### **INTRODUCTION**

## INTRODUCTION

The Full-Cost Central Services Cost Allocation Plan (FCAP) identifies the costs of central support services provided by central service departments of the City of El Paso, Texas to its operating departments, special funds, and other entities of the City. The FCAP is based on budgeted expenditures incurred during the year ended August 31, 2015.

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

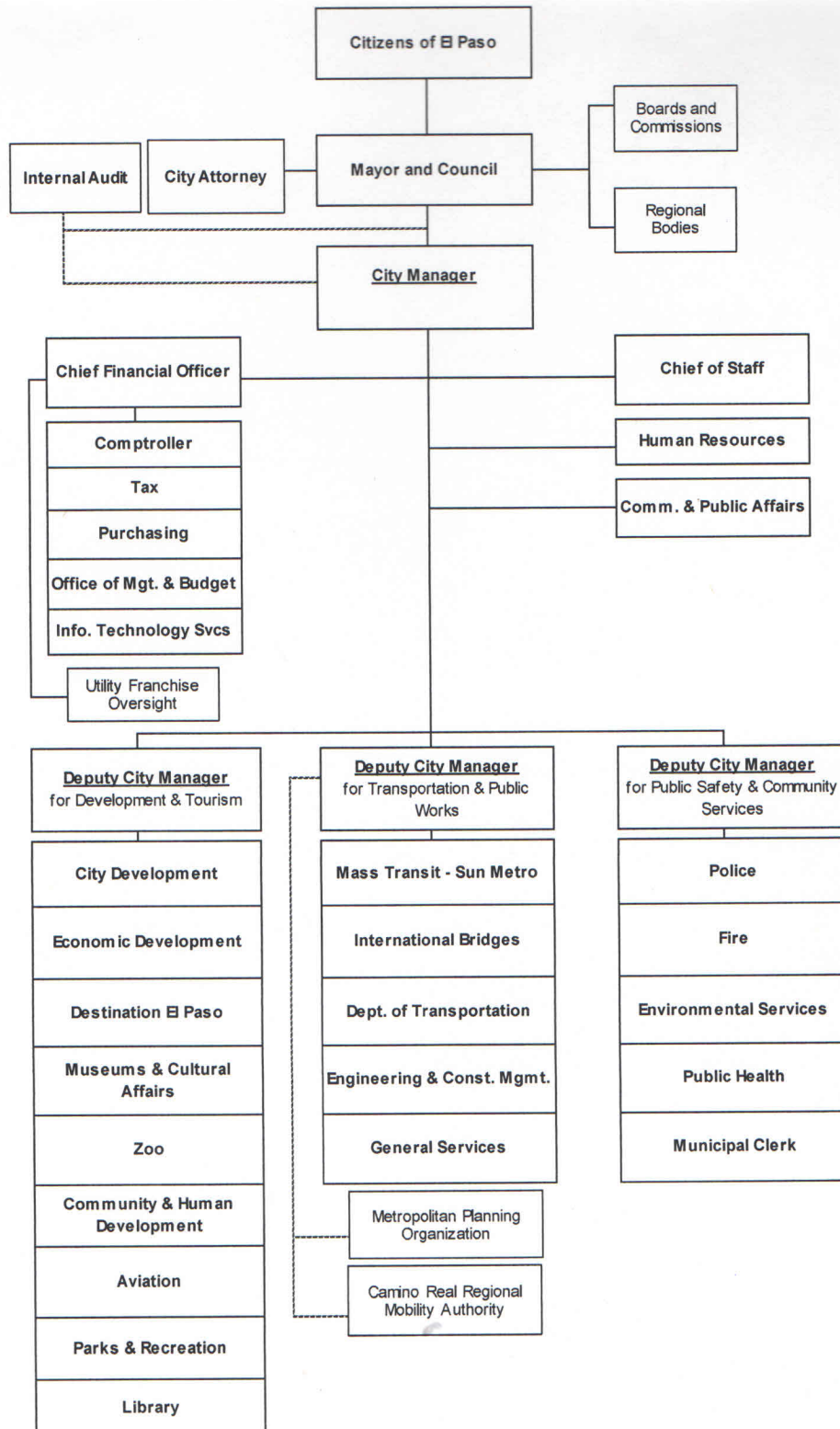
The Full Cost Allocation Plan is presented in the following sections:

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

## **SECTION II**

### **ORGANIZATION CHART**

# Fiscal Year 2015



### **SECTION III**

#### **CENTRAL SERVICES COST ALLOCATION PLAN**

# **CENTRAL SERVICES COST ALLOCATION PLAN**

The Central Services Cost Allocation Plan (the Plan) has been prepared in accordance with generally accepted accounting principles. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan is budgeted expenditures for the fiscal year ended August 31, 2015. Statistics used to allocate costs are from full years' FY 2014 data.

## **Methodology**

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

## **Procedure**

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

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

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

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

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

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

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

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

central service. The column labeled "Total Allocation" is the amount allocated to each operating department and fund, which reconciles with Schedule A.

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

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

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

- (5) Department Cost Allocation Summary - provides a summary of costs allocated by function. Departments and funds receiving allocations are listed on the left side of the page and the central service unit functions are listed across the top.

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Allocated Costs By Department

\* Group

Central Service Departments	CITY DEVELOPMENT	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL CLERK	POLICE	FIRE DEPT	DEPT OF TRANSPORTATION
BUILDING DEPRECIATION	160,688	0	0	0	0	18,552	1,736
EQUIPMENT	535,202	1,614	0	22,250	131,768	982,133	13,336
NONDEPARTMENTAL	164,047	21,796	4,792	89,036	2,325,856	1,970,430	286,851
CITY MANAGER	134,060	48,605	3,197	32,228	657,744	502,029	117,492
GENERAL SERVICES	174,568	15,127	2,011	58,856	1,720,947	1,438,455	195,550
MUNICIPAL CLERK-CITY	113,096	382	0	1,093	23,231	17,985	3,498
MAYOR AND COUNCIL	51,137	6,663	2,112	21,214	391,085	308,864	67,737
COMPTROLLER	140,604	6,720	5,753	18,291	436,620	297,542	375,041
PURCHASING	14,441	7,805	4,683	22,246	78,056	137,476	38,638
HUMAN RESOURCES	80,974	11,601	10,330	48,556	715,821	588,128	134,064
CITY ATTORNEY OFFICE	696,354	240,538	27,600	60,051	78,592	91,349	44,410
INFORMATION	598,727	67,460	622	42,282	3,216,542	1,460,959	202,239
RISK MANAGEMENT	9,137	1,465	838	5,045	83,534	67,087	16,087
Total Allocated	2,873,035	429,776	61,938	421,148	9,859,796	7,880,989	1,496,679
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,873,035	429,776	61,938	421,148	9,859,796	7,880,989	1,496,679
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,873,035	429,776	61,938	421,148	9,859,796	7,880,989	1,496,679

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Allocated Costs By Department

\* Group

Central Service Departments	ENVIRONMENTAL SERVICES	ENGINEERING & CONSTRUCTION	PUBLIC HEALTH	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF
BUILDING DEPRECIATION	431	229,257	0	63,152	0	0	0
EQUIPMENT	0	0	47,667	134,446	13,160	27,258	15,821
NONDEPARTMENTAL	155,951	89,469	144,963	626,868	160,537	459,659	48,893
CITY MANAGER	228,362	103,540	107,725	93,370	39,193	54,101	48,231
GENERAL SERVICES	209,555	233,176	475,462	5,802,434	356,015	926,099	397,322
MUNICIPAL CLERK-CITY	26,245	979	3,454	2,385	1,172	1,683	812
MAYOR AND COUNCIL	132,366	18,988	70,923	61,517	25,809	35,622	15,563
COMPTROLLER	231,105	17,406	150,083	98,845	33,813	51,487	30,648
PURCHASING	96,789	391	142,842	90,545	31,222	24,588	81,959
HUMAN RESOURCES	214,737	46,901	160,007	145,479	57,908	86,906	31,321
CITY ATTORNEY OFFICE	149,028	16,627	115,921	40,630	44,155	7,263	47,054
INFORMATION	1,209,610	452,475	992,478	1,054,741	208,574	647,793	368,815
RISK MANAGEMENT	27,121	4,515	17,483	17,047	6,623	8,940	3,669
Total Allocated	2,681,300	1,213,724	2,429,008	8,231,459	978,181	2,331,399	1,090,108
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,681,300	1,213,724	2,429,008	8,231,459	978,181	2,331,399	1,090,108
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,681,300	1,213,724	2,429,008	8,231,459	978,181	2,331,399	1,090,108

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Allocated Costs By Department

\* Group

Central Service Departments	DESTINATION EL PASO	SUN METRO	AIRPORT	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION	9-1-1 EMERGENCY NETWORK	INTERNATIONAL BRIDGES
BUILDING DEPRECIATION	0	0	0	168,433	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
NONDEPARTMENTAL	0	216,354	77,573	23,354	0	0	18,828
CITY MANAGER	22,788	288,704	190,727	22,093	17,957	0	49,514
GENERAL SERVICES	0	3,033	74,468	155,870	0	11,721	0
MUNICIPAL CLERK-CITY	1,921	11,492	6,079	569	0	0	1,415
MAYOR AND COUNCIL	14,914	184,560	81,370	10,149	0	0	19,282
COMPTROLLER	19,215	102,543	335,272	65,916	0	0	32,102
PURCHASING	2,342	135,817	103,717	21,855	0	0	14,050
HUMAN RESOURCES	0	299,258	107,297	24,403	0	0	26,043
CITY ATTORNEY OFFICE	7,872	20,529	17,785	124,079	1,533	0	28,086
INFORMATION	0	630,873	421,231	183,919	0	0	30,876
RISK MANAGEMENT	0	37,795	13,551	2,272	0	0	3,289
Total Allocated	69,052	1,930,958	1,429,070	802,912	19,490	11,721	223,485
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	69,052	1,930,958	1,429,070	802,912	19,490	11,721	223,485
Adjustments	0	0	0	0	0	0	0
Proposed Costs	69,052	1,930,958	1,429,070	802,912	19,490	11,721	223,485

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Allocated Costs By Department

\* Group

Central Service Departments	ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	0	642,249	0	0	642,249
EQUIPMENT	0	1,924,655	0	0	1,924,655
NONDEPARTMENTAL	330,168	7,215,425	0	4,721,295	11,936,720
CITY MANAGER	30,057	2,791,717	0	322,344	3,114,061
GENERAL SERVICES	104,074	12,354,743	0	25,992,576	38,347,319
MUNICIPAL CLERK-CITY	0	217,491	0	117,032	334,523
MAYOR AND COUNCIL	0	1,519,875	0	0	1,519,875
COMPTROLLER	97,436	2,546,442	0	531,899	3,078,341
PURCHASING	0	1,049,462	0	0	1,049,462
HUMAN RESOURCES	1,184	2,790,918	0	0	2,790,918
CITY ATTORNEY OFFICE	277,742	2,137,198	0	1,385,805	3,523,003
INFORMATION	40,122	11,830,338	0	132,539	11,962,877
RISK MANAGEMENT	0	325,498	0	0	325,498
Total Allocated	880,783	47,346,011	0	33,203,490	80,549,501
Roll Forward	0	0	0	0	0
Cost With Roll Forward	880,783	47,346,011	0	33,203,490	80,549,501
Adjustments	0	0	0	0	0
Proposed Costs	880,783	47,346,011	0	33,203,490	80,549,501

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	0	1,392,107	
EQUIPMENT DEPRECIATION	0	6,314,410	
NONDEPARTMENTAL	25,917,633	( 12,578,283)	
CITY MANAGER	2,841,762	( 87,735)	
GENERAL SERVICES	38,328,416	( 3,374,017)	
MUNICIPAL CLERK-CITY CLERK	818,448	( 425,000)	
MAYOR AND COUNCIL	1,257,190	0	
COMPTROLLER	2,063,199	( 4,130)	
PURCHASING	1,066,359	0	
HUMAN RESOURCES	1,939,493	0	
CITY ATTORNEY OFFICE	3,956,898	( 551,458)	
INFORMATION TECHNOLOGY	11,800,139	( 125,930)	
RISK MANAGEMENT	9,056,155	( 9,056,155)	
CITY DEVELOPMENT			2,873,035
TAX OFFICE			429,776
METRO PLANNING ORGAN.- M.P.O.			61,938
MUNICIPAL CLERK			421,148
POLICE			9,859,796
FIRE DEPT			7,880,989
DEPT OF TRANSPORTATION			1,496,679
ENVIRONMENTAL SERVICES			2,681,300
ENGINEERING & CONSTRUCTION MGMT			1,213,724
PUBLIC HEALTH			2,429,008
PARKS AND RECREATION			8,231,459
ZOO			978,181
LIBRARY			2,331,399
DEPT OF MUSEUMS & CULTURAL AFF			1,090,108
DESTINATION EL PASO			69,052
SUN METRO			1,930,958
AIRPORT			1,429,070
COMMUNITY/HUMAN DEVELOPMENT			802,912
PENSION ADMINISTRATION			19,490
9-1-1 EMERGENCY NETWORK			11,721
INTERNATIONAL BRIDGES			223,485
ALL OTHERS			880,783

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			0	
Unallocated Total			33,203,490	
Totals	99,045,692	( 18,496,191)	80,549,501	Deviation 0

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	GENERAL SERVICES DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	GENERAL SERVICES DEPARTMENT
1.4.4 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT
1.4.5 FIRE TRAINING	DIRECT TO FIRE	DIRECT ALLOCATION
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT	FY 2014 FIXED ASSET SCHEDULE (CAFR)
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	FINANCE DEPARTMENT
3.4.2 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT	IT ADMIN
3.4.3 SAFETY	EQUAL ALLOCATION TO POLICE & FIRE DEPARTMENTS	EQUAL ALLOCATION
3.4.4 PARKS	DIRECT ALLOCATION TO PARKS & REC	DIRECT ALLOCATION
3.4.5 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
3.4.6 WORKERS COMP	TOTAL NUMBER OF FTE'S BY DEPARTMENT - CIVILIAN ONLY	CITY OF EL PASO BUDGET
3.4.7 LIABILITY INS	GENERAL FUND INSURED PROPERTY VALUES PER DEPT	INSURED PROPERTY LISTING - RISK
3.4.8 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	CITY OF EL PASO BUDGET
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL BUDGETED EXPENDITURES	CITY OF EL PASO FINANCE DEPT
GENERAL SERVICES		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 RECORDS	ANNUAL STORAGE COST BY DEPT	ARCHIVES & RECORDS MANAGER
5.4.4 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	GENERAL SERVICES DEPARTMENT
5.4.5 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	GENERAL SERVICES DEPARTMENT
5.4.6 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	GENERAL SERVICES DEPARTMENT
5.4.7 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	GENERAL SERVICES DEPARTMENT
5.4.8 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	GENERAL SERVICES DEPARTMENT
5.4.9 MSC	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
MUNICIPAL CLERK-CITY CLERK		
6.4.1 MAYOR/COUNCIL	DIRECT ALLOCATION TO MAYOR/COUNCIL	DIRECT ALLOCATION
6.4.2 ENV SVCS SUPPORT	DIRECT ALLOCATION TO ENVIRONMENTAL SVCS	DIRECT ALLOCATION
6.4.3 ECONOMIC DEVELOPMENT	DIRECT ALLOCATION TO CITY DEVELOPMENT	DIRECT ALLOCATION
6.4.4 OPEN RECORDS REQUESTS	TOTAL BUDGETED EXPENDITURES	CITY OF EL PASO FINANCE DEPT
MAYOR AND COUNCIL		
7.4.1 CITY ADMIN	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
7.4.2 BUDGET REVIEW	TOTAL BUDGETED EXPENDITURES	CITY OF EL PASO FINANCE DEPT
COMPTROLLER		
8.4.1 FIN/REPORTING	TOTAL BUDGETED EXPENDITURES	CITY OF EL PASO FINANCE DEPT
8.4.2 TREASURY	TOTAL POOLED CASH INVESTMENTS	CITY OF EL PASO FINANCE DEPARTMENT
8.4.3 FISCAL OPER	TOTAL GENERAL LEDGER TRANSACTIONS	FINANCIAL SERVICES - TRANSACTIONS REPORT
8.4.4 GRANTS	TOTAL GRANT EXPENDITURES (Excl. Health and HUD)	SINGLE AUDIT
8.4.5 ANNUAL AUDIT	TOTAL EXPENDITURES (Excl. Airport, Sun Metro, Env Svcs, & Int Bridges)	CITY OF EL PASO FINANCE DEPT
8.4.6 CAPITAL ASSESTS	DEPRECIATION OF EQUIPMENT	FY 2014 FIXED ASSET SCHEDULE (CAFR)
8.4.7 CD ADMIN	DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP	DIRECT ALLOCATION
PURCHASING		
9.4.1 PURCHASING	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	FINANCIAL SERVICES - P.O. REPORT
HUMAN RESOURCES		
10.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET
10.4.2 TUITION	TUITION REIMBURSEMENT PAID BY DEPT	HR
CITY ATTORNEY OFFICE		
11.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
11.4.2 OUTSIDE COUNSEL	COST OF OUTSIDE COUNSEL PER DEPARTMENT	CITY ATTORNEY
INFORMATION TECHNOLOGY		
12.4.1 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.2 INFORMATION TECH	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.3 INFORMATION SVCS PROJECTS	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.4 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.5 PHONES	TOTAL SWB CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.6 STR INNOVATION & ENTERPR	NUMBER OF PROJECTS PER DEPT FOR PROJECT MANAGEMENT	IT
12.4.7 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
RISK MANAGEMENT		
13.4.1 RISK MGMT	TOTAL NUMBER OF FTE'S BY DEPARTMENT	CITY OF EL PASO BUDGET

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

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.
- ◆ **Fire Training** - Costs for the Fire Training facility have been allocated to the Fire Training function within Fire.

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 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
Total Allocated Additions:			0	0
BUILDING USE CHG	1,392,107			
Total Departmental Cost Adjustments:	1,392,107			1,392,107
Total To Be Allocated:	1,392,107	0		1,392,107

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	CITY 1	CITY 2	CITY 3 & 4
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING USE CHG	1,392,107	0	457,889	516,273	391,173
<b>Functional Cost</b>	1,392,107	0	457,889	516,273	391,173
<b>Allocation Step 1</b>					
1st Allocation	1,392,107	0	457,889	516,273	391,173
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 010 BUILDING DEPRECIATION</b>					
Total Allocated	1,392,107	0	457,889	516,273	391,173

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	SERVICE CENTER	FIRE TRAINING
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
BUILDING USE CHG	8,220	18,552
Functional Cost	8,220	18,552
Allocation Step 1		
1st Allocation	8,220	18,552
Allocation Step 2		
2nd Allocation	0	0
Total For 010 BUILDING DEPRECIATION		
Total Allocated	8,220	18,552

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	28	16.3991	75,090		75,090		75,090
MUNICIPAL CLERK-CITY CLERK	7	4.0138	18,379		18,379		18,379
MAYOR AND COUNCIL	25	14.3349	65,638		65,638		65,638
COMPTROLLER	26	15.1950	69,576		69,576		69,576
PURCHASING	17	9.7477	44,634		44,634		44,634
HUMAN RESOURCES	35	20.2407	92,679		92,679		92,679
CITY ATTORNEY OFFICE	35	20.0688	91,893		91,893		91,893
SubTotal	174	100.0000	457,889		457,889		457,889
Total	174	100.0000	457,889		457,889		457,889

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	8	5.5077	28,435		28,435		28,435
GENERAL SERVICES	2	1.3769	7,109		7,109		7,109
INFORMATION TECHNOLOGY	70	48.7092	251,472		251,472		251,472
ENGINEERING & CONSTRUCTION MGMT	64	44.4062	229,257		229,257		229,257
SubTotal	145	100.0000	516,273		516,273		516,273
Total	145	100.0000	516,273		516,273		516,273

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2  
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	32,986	41.0785	160,688		160,688		160,688
PARKS AND RECREATION	12,738	15.8630	62,052		62,052		62,052
COMMUNITY/HUMAN DEVELOPMENT	34,576	43.0585	168,433		168,433		168,433
SubTotal	80,300	100.0000	391,173		391,173		391,173
Total	80,300	100.0000	391,173		391,173		391,173

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4  
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	63,456	60.2415	4,953		4,953		4,953
DEPT OF TRANSPORTATION	22,250	21.1229	1,736		1,736		1,736
ENVIRONMENTAL SERVICES	5,529	5.2489	431		431		431
PARKS AND RECREATION	14,101	13.3867	1,100		1,100		1,100
SubTotal	105,336	100.0000	8,220		8,220		8,220
Total	105,336	100.0000	8,220		8,220		8,220

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - FIRE TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE DEPT	100	100.0000	18,552		18,552		18,552
SubTotal	100	100.0000	18,552		18,552		18,552
Total	100	100.0000	18,552		18,552		18,552

Allocation Basis: DIRECT TO FIRE  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER	FIRE TRAINING
CITY MANAGER	103,525	75,090	28,435	0	0	0
GENERAL SERVICES	12,062	0	7,109	0	4,953	0
MUNICIPAL CLERK-CITY	18,379	18,379	0	0	0	0
MAYOR AND COUNCIL	65,638	65,638	0	0	0	0
COMPTROLLER	69,576	69,576	0	0	0	0
PURCHASING	44,634	44,634	0	0	0	0
HUMAN RESOURCES	92,679	92,679	0	0	0	0
CITY ATTORNEY OFFICE	91,893	91,893	0	0	0	0
INFORMATION	251,472	0	251,472	0	0	0
CITY DEVELOPMENT	160,688	0	0	160,688	0	0
FIRE DEPT	18,552	0	0	0	0	18,552
DEPT OF	1,736	0	0	0	1,736	0
ENVIRONMENTAL	431	0	0	0	431	0
ENGINEERING &	229,257	0	229,257	0	0	0
PARKS AND RECREATION	63,152	0	0	62,052	1,100	0
COMMUNITY/HUMAN	168,433	0	0	168,433	0	0
Direct Billed	0	0	0	0	0	0
Total	1,392,107	457,889	516,273	391,173	8,220	18,552

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

Equipment depreciation is computed and allocated to General Fund departments based on their actual FY 14 depreciation.

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 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
Total Allocated Additions:			0	0
EQUIPMENT USE CHG	6,314,410			
Total Departmental Cost Adjustments:	6,314,410			6,314,410
Total To Be Allocated:	6,314,410	0		6,314,410

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	FIXED ASSETS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
EQUIPMENT USE CHG	6,314,410	0	6,314,410
 Functional Cost	 6,314,410	 0	 6,314,410
<b>Allocation Step 1</b>			
1st Allocation	6,314,410	0	6,314,410
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 020 EQUIPMENT DEPRECIATION</b>			
Total Allocated	6,314,410	0	6,314,410

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT DEPRECIATION

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	54,406	0.8616	54,406		54,406		54,406
CITY MANAGER	68,465	1.0843	68,465		68,465		68,465
GENERAL SERVICES	2,821,887	44.6895	2,821,887		2,821,887		2,821,887
CITY ATTORNEY OFFICE	1,713	0.0271	1,713		1,713		1,713
INFORMATION TECHNOLOGY	1,443,284	22.8570	1,443,284		1,443,284		1,443,284
CITY DEVELOPMENT	535,202	8.4759	535,202		535,202		535,202
TAX OFFICE	1,614	0.0256	1,614		1,614		1,614
MUNICIPAL CLERK	22,250	0.3524	22,250		22,250		22,250
POLICE	131,768	2.0868	131,768		131,768		131,768
FIRE DEPT	982,133	15.5538	982,133		982,133		982,133
DEPT OF TRANSPORTATION	13,336	0.2112	13,336		13,336		13,336
PUBLIC HEALTH	47,667	0.7549	47,667		47,667		47,667
PARKS AND RECREATION	134,446	2.1292	134,446		134,446		134,446
ZOO	13,160	0.2084	13,160		13,160		13,160
LIBRARY	27,258	0.4317	27,258		27,258		27,258
DEPT OF MUSEUMS & CULTURAL AFF	15,821	0.2506	15,821		15,821		15,821
SubTotal	6,314,410	100.0000	6,314,410		6,314,410		6,314,410
Total	6,314,410	100.0000	6,314,410		6,314,410		6,314,410

Allocation Basis: DEPRECIATION OF EQUIPMENT  
Allocation Source: FY 2014 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	54,406	54,406
CITY MANAGER	68,465	68,465
GENERAL SERVICES	2,821,887	2,821,887
CITY ATTORNEY OFFICE	1,713	1,713
INFORMATION	1,443,284	1,443,284
CITY DEVELOPMENT	535,202	535,202
TAX OFFICE	1,614	1,614
MUNICIPAL CLERK	22,250	22,250
POLICE	131,768	131,768
FIRE DEPT	982,133	982,133
DEPT OF	13,336	13,336
PUBLIC HEALTH	47,667	47,667
PARKS AND RECREATION	134,446	134,446
ZOO	13,160	13,160
LIBRARY	27,258	27,258
DEPT OF MUSEUMS &	15,821	15,821
Direct Billed	0	0
Total	6,314,410	6,314,410

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

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

- ◆ **General Expenses** – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- ◆ **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.
- ◆ **Safety** – The credit for Police and Fire employer contribution costs are allocated equally to the two departments.
- ◆ **Parks** – The costs for Land Maintenance supplies have been allocated directly to Parks.
- ◆ **Retirees Insurance** - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.

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

- ♦ **Workers Comp** – The credit for worker's compensation civilian costs are allocated based on the number of civilian fte's per 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 civilian fte's per department.
- ♦ **PEG** – Costs for PEG have not been allocated within this Plan.
- ♦ **General Government** - All other costs are classified as general government in nature and are not allocated within this Plan.

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,917,633			25,917,633
BILLING/COLLECT AGEN CONTRACTS	( 438,098)			
TRANSFERS	( 11,140,185)			
DAMAGES SETTLEMENTS	( 1,000,000)			
Total Deductions:	( 12,578,283)			( 12,578,283)
EQUIPMENT DEPRECIATION	54,406		54,406	
NONDEPARTMENTAL		9,287	9,287	
CITY MANAGER		27,749	27,749	
MUNICIPAL CLERK-CITY CLERK		2,778	2,778	
MAYOR AND COUNCIL		19,034	19,034	
COMPTROLLER		73,681	73,681	
PURCHASING		79,497	79,497	
HUMAN RESOURCES		1,411	1,411	
CITY ATTORNEY OFFICE		17	17	
INFORMATION TECHNOLOGY		191	191	
RISK MANAGEMENT		99	99	
Total Allocated Additions:	54,406	213,744	268,150	268,150
Total To Be Allocated:	13,393,756	213,744		13,607,500

## CITY OF EL PASO, TEXAS

## FULL COST PLAN

## BASED ON FY 2015 BUDGETED EXPENSES

## Schedule .3 - Costs Allocated By Activity

## For Department NONDEPARTMENTAL

	Total	General & Admin	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	SAFETY
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	99,895	0	0	0	0
FRINGE BENEFITS	28,903	0	0	0	0
<b>Other Expense &amp; Cost</b>					
RETIRESS HEALTH	3,214,357	0	0	0	0
WORKERS COMP - CIVILIAN	( 2,265,000)	0	0	0	0
FICA CITY MATCH - CIVILIAN	( 754,350)	0	0	0	0
POS POLICE/FIRE EMPLOYER CONTRB	( 749,960)	0	0	0	( 749,960)
OFFICE EQUIP MAINT CONTRACTS	836,829	0	0	836,829	0
OUTSIDE CONTRACTS - IT	788,477	0	0	788,477	0
DATA PROCESS SERVICES CONTRACT	6,246,485	0	0	6,246,485	0
LAND MAINTENANCE SUPPLIES	147,929	0	0	0	0
APPRAISAL SERVICES	2,623,419	0	0	0	0
OUTSIDE CONTRACTS - NOC	5,000	0	5,000	0	0
LAND - LEASES	18,000	0	18,000	0	0
LIABILITY INSURANCE	703,804	0	0	0	0
OPER CONT RESERVES	845,622	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	71,682	0	71,682	0	0
PROPERTY INS PMNTS	356,895	0	0	0	0
PROF LICENSES	90,945	0	90,945	0	0
COMMUNITY SERVICE PROJECTS	309,600	0	0	0	0
SALARY ADJUSTMENT RESERVE	720,818	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	438,098	438,098	0	0	0
*TRANSFERS	11,140,185	11,140,185	0	0	0
*DAMAGES SETTLEMENTS	1,000,000	1,000,000	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	25,917,633	12,578,283	185,627	7,871,791	( 749,960)
<b>Deductions</b>					
Total Deductions	( 12,578,283)	( 12,578,283)	0	0	0
Functional Cost	13,339,350	0	185,627	7,871,791	( 749,960)

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	Total	General & Admin	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	SAFETY
<b>Allocation Step 1</b>					
Inbound- All Others	54,406	54,406	0	0	0
Reallocate Admin Costs		( 54,406)	757	32,107	( 3,059)
Unallocated Costs	( 4,647,134)	0	0	0	0
1st Allocation	8,746,622	0	186,384	7,903,898	( 753,019)
<b>Allocation Step 2</b>					
Inbound- All Others	213,744	213,744	0	0	0
Reallocate Admin Costs		( 213,744)	2,974	126,135	( 12,017)
Unallocated Costs	( 74,161)	0	0	0	0
2nd Allocation	139,583	0	2,974	126,135	( 12,017)
<b>Total For 025 NONDEPARTMENTAL</b>					
Total Allocated	8,886,205	0	189,358	8,030,033	( 765,036)

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	PARKS	RETIREEES INSURANCE	WORKERS COMP	LIABILITY INS	FICA MATCH
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
RETIREESS HEALTH	0	3,214,357	0	0	0
WORKERS COMP - CIVILIAN	0	0	( 2,265,000)	0	0
FICA CITY MATCH - CIVILIAN	0	0	0	0	( 754,350)
POS POLICE/FIRE EMPLOYER CONTRB	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - IT	0	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
LAND MAINTENANCE SUPPLIES	147,929	0	0	0	0
APPRAISAL SERVICES	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
LIABILITY INSURANCE	0	0	0	703,804	0
OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	0	0	356,895	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
SALARY ADJUSTMENT RESERVE	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*DAMAGES SETTLEMENTS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	147,929	3,214,357	( 2,265,000)	1,060,699	( 754,350)
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	147,929	3,214,357	( 2,265,000)	1,060,699	( 754,350)

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	PARKS	RETIREEES INSURANCE	WORKERS COMP	LIABILITY INS	FICA MATCH
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	603	13,110	( 9,238)	4,326	( 3,077)
Unallocated Costs	0	0	0	0	0
1st Allocation	148,532	3,227,467	( 2,274,238)	1,065,025	( 757,427)
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,370	51,505	( 36,293)	16,996	( 12,087)
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,370	51,505	( 36,293)	16,996	( 12,087)
<b>Total For 025 NONDEPARTMENTAL</b>					
Total Allocated	150,902	3,278,972	( 2,310,531)	1,082,021	( 769,514)

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	PEG	GENERAL GOVT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	99,895	0
FRINGE BENEFITS	28,903	0
<b>Other Expense &amp; Cost</b>		
RETIRESS HEALTH	0	0
WORKERS COMP - CIVILIAN	0	0
FICA CITY MATCH - CIVILIAN	0	0
POS POLICE/FIRE EMPLOYER CONTRB	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0
OUTSIDE CONTRACTS - IT	0	0
DATA PROCESS SERVICES CONTRACT	0	0
LAND MAINTENANCE SUPPLIES	0	0
APPRAISAL SERVICES	0	2,623,419
OUTSIDE CONTRACTS - NOC	0	0
LAND - LEASES	0	0
LIABILITY INSURANCE	0	0
OPER CONT RESERVES	0	845,622
OTHER SERVICES/CHARGES EXPENSE	0	0
PROPERTY INS PMNTS	0	0
PROF LICENSES	0	0
COMMUNITY SERVICE PROJECTS	0	309,600
SALARY ADJUSTMENT RESERVE	0	720,818
*BILLING/COLLECT AGEN CONTRACTS	0	0
*TRANSFERS	0	0
*DAMAGES SETTLEMENTS	0	0
<b>Departmental Totals</b>		
Total Expenditures	128,798	4,499,459
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	128,798	4,499,459

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department NONDEPARTMENTAL**

	PEG	GENERAL GOVT
<hr/>		
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	525	18,352
Unallocated Costs	( 129,323)	( 4,517,811)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	2,064	72,097
Unallocated Costs	( 2,064)	( 72,097)
2nd Allocation	0	0
Total For 025 NONDEPARTMENTAL		
Total Allocated	0	0

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	13,777,448	4.1279	7,694		7,694		7,694
CITY MANAGER	2,841,762	0.8514	1,587		1,587	26	1,613
GENERAL SERVICES	16,140,993	4.8360	9,014		9,014	150	9,164
MUNICIPAL CLERK-CITY CLERK	818,448	0.2452	457		457	8	465
MAYOR AND COUNCIL	1,257,190	0.3767	702		702	12	714
COMPTROLLER	2,059,069	0.6169	1,150		1,150	19	1,169
PURCHASING	1,066,359	0.3195	595		595	10	605
HUMAN RESOURCES	1,939,193	0.5810	1,083		1,083	18	1,101
CITY ATTORNEY OFFICE	3,405,940	1.0205	1,902		1,902	32	1,934
INFORMATION TECHNOLOGY	11,800,139	3.5355	6,590		6,590	110	6,700
CITY DEVELOPMENT	9,378,447	2.8099	5,237		5,237	87	5,324
TAX OFFICE	2,148,012	0.6436	1,200		1,200	20	1,220
MUNICIPAL CLERK	4,710,620	1.4114	2,631		2,631	44	2,675
POLICE	118,076,066	35.3768	65,935		65,935	1,098	67,033
FIRE DEPT	92,545,162	27.7275	51,680		51,680	860	52,540
DEPT OF TRANSPORTATION	13,042,020	3.9075	7,283		7,283	121	7,404
ENGINEERING & CONSTRUCTION MGMT	5,177,145	1.5511	2,891		2,891	48	2,939
PUBLIC HEALTH	5,621,539	1.6843	3,139		3,139	52	3,191
PARKS AND RECREATION	12,318,613	3.6908	6,879		6,879	114	6,993
ZOO	4,032,986	1.2083	2,252		2,252	37	2,289
LIBRARY	8,904,570	2.6679	4,973		4,973	83	5,056
DEPT OF MUSEUMS & CULTURAL AFF	2,367,009	0.7092	1,322		1,322	22	1,344
COMMUNITY/HUMAN DEVELOPMENT	337,382	0.1011	188		188	3	191
SubTotal	333,766,112	100.0000	186,384		186,384	2,974	189,358
Total	333,766,112	100.0000	186,384		186,384	2,974	189,358

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department NONDEPARTMENTAL**

Allocation Basis: TOTAL GENERAL FUND EXPENDITURES

Allocation Source: FINANCE DEPARTMENT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1,830	0.0227	1,794		1,794		1,794
CITY MANAGER	34,402	0.4266	33,718		33,718	538	34,256
GENERAL SERVICES	287,523	3.5654	281,808		281,808	4,498	286,306
MUNICIPAL CLERK-CITY CLERK	6,405	0.0794	6,278		6,278	100	6,378
MAYOR AND COUNCIL	21,959	0.2723	21,523		21,523	344	21,867
COMPTROLLER	811,839	10.0672	795,702		795,702	12,701	808,403
PURCHASING	19,214	0.2383	18,832		18,832	301	19,133
HUMAN RESOURCES	388,547	4.8182	380,824		380,824	6,079	386,903
CITY ATTORNEY OFFICE	45,258	0.5612	44,358		44,358	708	45,066
INFORMATION TECHNOLOGY	80,287	0.9956	78,691		78,691	1,256	79,947
RISK MANAGEMENT	4,346	0.0539	4,260		4,260	68	4,328
CITY DEVELOPMENT	177,029	2.1952	173,510		173,510	2,770	176,280
TAX OFFICE	22,416	0.2780	21,970		21,970	351	22,321
METRO PLANNING ORGAN.- M.P.O.	12,809	0.1588	12,554		12,554	200	12,754
MUNICIPAL CLERK	80,708	1.0008	79,104		79,104	1,263	80,367
POLICE	1,835,474	22.7611	1,798,990		1,798,990	28,714	1,827,704
FIRE DEPT	1,495,958	18.5506	1,466,223		1,466,223	23,404	1,489,627
DEPT OF TRANSPORTATION	326,433	4.0479	319,945		319,945	5,107	325,052
ENVIRONMENTAL SERVICES	414,933	5.1454	406,686		406,686	6,492	413,178
ENGINEERING & CONSTRUCTION MGMT	74,846	0.9281	73,358		73,358	1,171	74,529
PUBLIC HEALTH	271,338	3.3647	265,945		265,945	4,245	270,190
PARKS AND RECREATION	273,352	3.3897	267,919		267,919	4,277	272,196
ZOO	119,787	1.4854	117,406		117,406	1,874	119,280
LIBRARY	330,689	4.1007	324,116		324,116	5,174	329,290
DEPT OF MUSEUMS & CULTURAL AFF	56,133	0.6961	55,017		55,017	878	55,895
SUN METRO	578,253	7.1706	566,759		566,759	9,047	575,806
AIRPORT	207,329	2.5710	203,208		203,208	3,244	206,452
COMMUNITY/HUMAN DEVELOPMENT	34,768	0.4311	34,077		34,077	544	34,621

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	50,323	0.6240	49,323		49,323	787	50,110
SubTotal	8,064,188	100.0000	7,903,898		7,903,898	126,135	8,030,033
Total	8,064,188	100.0000	7,903,898		7,903,898	126,135	8,030,033

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	1	50.0000	-376,509		-376,509	-6,008	-382,517
FIRE DEPT	1	50.0000	-376,510		-376,510	-6,009	-382,519
SubTotal	2	100.0000	-753,019		-753,019	-12,017	-765,036
Total	2	100.0000	-753,019		-753,019	-12,017	-765,036

Allocation Basis: EQUAL ALLOCATION TO POLICE & FIRE DEPARTMENTS  
Allocation Source: EQUAL ALLOCATION

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - PARKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND RECREATION	100	100.0000	148,532		148,532	2,370	150,902
SubTotal	100	100.0000	148,532		148,532	2,370	150,902
Total	100	100.0000	148,532		148,532	2,370	150,902

Allocation Basis: DIRECT ALLOCATION TO PARKS & REC  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0502	1,619		1,619		1,619
CITY MANAGER	32.78	0.8221	26,533		26,533	424	26,957
GENERAL SERVICES	179.30	4.4966	145,128		145,128	2,317	147,445
MUNICIPAL CLERK-CITY CLERK	7.00	0.1756	5,666		5,666	90	5,756
MAYOR AND COUNCIL	24.00	0.6019	19,426		19,426	310	19,736
COMPTROLLER	28.25	0.7085	22,866		22,866	365	23,231
PURCHASING	15.50	0.3887	12,546		12,546	200	12,746
HUMAN RESOURCES	29.70	0.7448	24,040		24,040	384	24,424
CITY ATTORNEY OFFICE	34.00	0.8527	27,520		27,520	439	27,959
INFORMATION TECHNOLOGY	86.75	2.1756	70,217		70,217	1,121	71,338
CITY DEVELOPMENT	141.47	3.5479	114,508		114,508	1,828	116,336
TAX OFFICE	24.50	0.6144	19,831		19,831	317	20,148
MUNICIPAL CLERK	83.25	2.0878	67,384		67,384	1,076	68,460
POLICE	1,313.90	32.9510	1,063,484		1,063,484	16,980	1,080,464
FIRE DEPT	1,062.25	26.6400	859,798		859,798	13,728	873,526
DEPT OF TRANSPORTATION	213.40	5.3518	172,729		172,729	2,758	175,487
ENGINEERING & CONSTRUCTION MGMT	75.50	1.8935	61,111		61,111	976	62,087
PUBLIC HEALTH	73.77	1.8501	59,710		59,710	953	60,663
PARKS AND RECREATION	273.99	6.8714	221,771		221,771	3,541	225,312
ZOO	89.90	2.2546	72,766		72,766	1,162	73,928
LIBRARY	149.50	3.7493	121,007		121,007	1,932	122,939
DEPT OF MUSEUMS & CULTURAL AFF	42.01	1.0536	34,003		34,003	543	34,546
COMMUNITY/HUMAN DEVELOPMENT	4.70	0.1179	3,804		3,804	61	3,865
SubTotal	3,987.42	100.0000	3,227,467		3,227,467	51,505	3,278,972
Total	3,987.42	100.0000	3,227,467		3,227,467	51,505	3,278,972

**CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL**

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

Allocation Source: CITY OF EL PASO BUDGET

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0492	-1,120		-1,120		-1,120
CITY MANAGER	37.60	0.9255	-21,049		-21,049	-336	-21,385
GENERAL SERVICES	286.00	7.0400	-160,107		-160,107	-2,556	-162,663
MUNICIPAL CLERK-CITY CLERK	7.00	0.1723	-3,919		-3,919	-63	-3,982
MAYOR AND COUNCIL	24.00	0.5908	-13,436		-13,436	-215	-13,651
COMPTROLLER	34.50	0.8492	-19,314		-19,314	-308	-19,622
PURCHASING	21.00	0.5169	-11,756		-11,756	-188	-11,944
HUMAN RESOURCES	40.55	0.9982	-22,700		-22,700	-362	-23,062
CITY ATTORNEY OFFICE	41.00	1.0092	-22,952		-22,952	-366	-23,318
INFORMATION TECHNOLOGY	87.75	2.1600	-49,124		-49,124	-784	-49,908
RISK MANAGEMENT	4.75	0.1169	-2,659		-2,659	-42	-2,701
CITY DEVELOPMENT	152.80	3.7612	-85,540		-85,540	-1,366	-86,906
TAX OFFICE	24.50	0.6031	-13,715		-13,715	-219	-13,934
METRO PLANNING ORGAN.- M.P.O.	14.00	0.3446	-7,837		-7,837	-125	-7,962
MUNICIPAL CLERK	84.35	2.0763	-47,220		-47,220	-754	-47,974
POLICE	350.00	8.6154	-195,935		-195,935	-3,128	-199,063
FIRE DEPT	202.10	4.9748	-113,138		-113,138	-1,806	-114,944
DEPT OF TRANSPORTATION	269.00	6.6216	-150,590		-150,590	-2,404	-152,994
ENVIRONMENTAL SERVICES	453.50	11.1631	-253,876		-253,876	-4,053	-257,929
ENGINEERING & CONSTRUCTION MGMT	75.50	1.8585	-42,266		-42,266	-675	-42,941
PUBLIC HEALTH	292.35	7.1963	-163,662		-163,662	-2,613	-166,275
PARKS AND RECREATION	285.04	7.0164	-159,569		-159,569	-2,548	-162,117
ZOO	110.75	2.7262	-61,999		-61,999	-990	-62,989
LIBRARY	149.50	3.6800	-83,692		-83,692	-1,336	-85,028
DEPT OF MUSEUMS & CULTURAL AFF	61.35	1.5102	-34,345		-34,345	-548	-34,893
SUN METRO	632.00	15.5570	-353,801		-353,801	-5,651	-359,452
AIRPORT	226.60	5.5779	-126,854		-126,854	-2,025	-128,879
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.9354	-21,273		-21,273	-340	-21,613

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	55.00	1.3538	-30,790		-30,790	-492	-31,282
SubTotal	4,062.49	100.0000	-2,274,238		-2,274,238	-36,293	-2,310,531
Total	4,062.49	100.0000	-2,274,238		-2,274,238	-36,293	-2,310,531

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	2,576,518	0.6002	6,392		6,392	102	6,494
GENERAL SERVICES	7,196,526	1.6763	17,854		17,854	285	18,139
MUNICIPAL CLERK-CITY CLERK	428,409	0.0998	1,063		1,063	17	1,080
MAYOR AND COUNCIL	1,530,032	0.3564	3,796		3,796	61	3,857
COMPTROLLER	1,621,833	0.3778	4,024		4,024	64	4,088
PURCHASING	1,924,805	0.4484	4,775		4,775	76	4,851
HUMAN RESOURCES	2,160,405	0.5032	5,360		5,360	86	5,446
CITY ATTORNEY OFFICE	2,142,044	0.4990	5,314		5,314	85	5,399
INFORMATION TECHNOLOGY	9,631,368	2.2435	23,894		23,894	381	24,275
CITY DEVELOPMENT	1,323,457	0.3083	3,283		3,283	52	3,335
TAX OFFICE	300,000	0.0699	744		744	12	756
MUNICIPAL CLERK	5,999,066	1.3974	14,883		14,883	238	15,121
POLICE	22,508,719	5.2431	55,841		55,841	891	56,732
FIRE DEPT	49,232,551	11.4682	122,139		122,139	1,949	124,088
DEPT OF TRANSPORTATION	3,098,174	0.7217	7,686		7,686	123	7,809
ENVIRONMENTAL SERVICES	278,704	0.0649	691		691	11	702
ENGINEERING & CONSTRUCTION MGMT	7,820,340	1.8217	19,401		19,401	310	19,711
PUBLIC HEALTH	1,362,824	0.3175	3,381		3,381	54	3,435
PARKS AND RECREATION	91,667,492	21.3529	227,413		227,413	3,629	231,042
ZOO	23,808,088	5.5458	59,064		59,064	943	60,007
LIBRARY	55,775,917	12.9924	138,372		138,372	2,208	140,580
DEPT OF MUSEUMS & CULTURAL AFF	2,755,000	0.6417	6,835		6,835	109	6,944
COMMUNITY/HUMAN DEVELOPMENT	3,159,012	0.7359	7,837		7,837	125	7,962
ALL OTHERS	130,996,816	30.5140	324,983		324,983	5,185	330,168
SubTotal	429,298,100	100.0000	1,065,025		1,065,025	16,996	1,082,021
Total	429,298,100	100.0000	1,065,025		1,065,025	16,996	1,082,021

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department NONDEPARTMENTAL**

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 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department NONDEPARTMENTAL

Activity - FICA MATCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0924	-700		-700		-700
CITY MANAGER	32.78	1.5152	-11,477		-11,477	-183	-11,660
GENERAL SERVICES	179.30	8.2880	-62,776		-62,776	-1,003	-63,779
MUNICIPAL CLERK-CITY CLERK	7.00	0.3236	-2,451		-2,451	-39	-2,490
MAYOR AND COUNCIL	24.00	1.1094	-8,403		-8,403	-134	-8,537
COMPTROLLER	28.25	1.3058	-9,891		-9,891	-158	-10,049
PURCHASING	15.50	0.7165	-5,427		-5,427	-87	-5,514
HUMAN RESOURCES	29.70	1.3729	-10,398		-10,398	-166	-10,564
CITY ATTORNEY OFFICE	34.00	1.5716	-11,904		-11,904	-190	-12,094
INFORMATION TECHNOLOGY	86.75	4.0099	-30,372		-30,372	-485	-30,857
CITY DEVELOPMENT	141.47	6.5393	-49,531		-49,531	-791	-50,322
TAX OFFICE	24.50	1.1325	-8,578		-8,578	-137	-8,715
MUNICIPAL CLERK	83.25	3.8482	-29,147		-29,147	-466	-29,613
POLICE	350.00	16.1784	-122,539		-122,539	-1,958	-124,497
FIRE DEPT	202.10	9.3419	-70,758		-70,758	-1,130	-71,888
DEPT OF TRANSPORTATION	213.40	9.8642	-74,714		-74,714	-1,193	-75,907
ENGINEERING & CONSTRUCTION MGMT	75.50	3.4899	-26,434		-26,434	-422	-26,856
PUBLIC HEALTH	73.77	3.4100	-25,828		-25,828	-413	-26,241
PARKS AND RECREATION	273.99	12.6650	-95,928		-95,928	-1,532	-97,460
ZOO	89.90	4.1556	-31,475		-31,475	-503	-31,978
LIBRARY	149.50	6.9105	-52,342		-52,342	-836	-53,178
DEPT OF MUSEUMS & CULTURAL AFF	42.01	1.9419	-14,708		-14,708	-235	-14,943
COMMUNITY/HUMAN DEVELOPMENT	4.70	0.2173	-1,646		-1,646	-26	-1,672
SubTotal	2,163.37	100.0000	-757,427		-757,427	-12,087	-769,514
Total	2,163.37	100.0000	-757,427		-757,427	-12,087	-769,514

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department NONDEPARTMENTAL**

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 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE IT	SAFETY	PARKSRETIREES INSURANCE	WORKERS COMP
NONDEPARTMENTAL	9,287	7,694	1,794	0	0	( 1,120)
CITY MANAGER	36,275	1,613	34,256	0	0	( 21,385)
GENERAL SERVICES	234,612	9,164	286,306	0	0	( 162,663)
MUNICIPAL CLERK-CITY	7,207	465	6,378	0	0	( 3,982)
MAYOR AND COUNCIL	23,986	714	21,867	0	0	( 13,651)
COMPTROLLER	807,220	1,169	808,403	0	0	( 19,622)
PURCHASING	19,877	605	19,133	0	0	( 11,944)
HUMAN RESOURCES	384,248	1,101	386,903	0	0	( 23,062)
CITY ATTORNEY OFFICE	44,946	1,934	45,066	0	0	( 23,318)
INFORMATION	101,495	6,700	79,947	0	0	( 49,908)
RISK MANAGEMENT	1,627	0	4,328	0	0	( 2,701)
CITY DEVELOPMENT	164,047	5,324	176,280	0	0	( 86,906)
TAX OFFICE	21,796	1,220	22,321	0	0	( 13,934)
METRO PLANNING	4,792	0	12,754	0	0	( 7,962)
MUNICIPAL CLERK	89,036	2,675	80,367	0	0	( 47,974)
POLICE	2,325,856	67,033	1,827,704	( 382,517)	0	( 199,063)
FIRE DEPT	1,970,430	52,540	1,489,627	( 382,519)	0	( 114,944)
DEPT OF	286,851	7,404	325,052	0	0	( 152,994)
ENVIRONMENTAL	155,951	0	413,178	0	0	( 257,929)
ENGINEERING &	89,469	2,939	74,529	0	0	( 42,941)
PUBLIC HEALTH	144,963	3,191	270,190	0	0	( 166,275)
PARKS AND RECREATION	626,868	6,993	272,196	0	150,902	( 162,117)
ZOO	160,537	2,289	119,280	0	0	( 62,989)
LIBRARY	459,659	5,056	329,290	0	0	( 85,028)
DEPT OF MUSEUMS &	48,893	1,344	55,895	0	0	( 34,893)
SUN METRO	216,354	0	575,806	0	0	( 359,452)
AIRPORT	77,573	0	206,452	0	0	( 128,879)
COMMUNITY/HUMAN	23,354	191	34,621	0	0	( 21,613)
INTERNATIONAL BRIDGES	18,828	0	50,110	0	0	( 31,282)
ALL OTHERS	330,168	0	0	0	0	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE IT	SAFETY	PARKSRETIREES INSURANCE	WORKERS COMP
Direct Billed	0	0	0	0	0	0
Total	8,886,205	189,358	8,030,033	( 765,036)	150,902	3,278,972
						( 2,310,531)



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS	FICA MATCH
NONDEPARTMENTAL	0	( 700)
CITY MANAGER	6,494	( 11,660)
GENERAL SERVICES	18,139	( 63,779)
MUNICIPAL CLERK-CITY	1,080	( 2,490)
MAYOR AND COUNCIL	3,857	( 8,537)
COMPTROLLER	4,088	( 10,049)
PURCHASING	4,851	( 5,514)
HUMAN RESOURCES	5,446	( 10,564)
CITY ATTORNEY OFFICE	5,399	( 12,094)
INFORMATION	24,275	( 30,857)
RISK MANAGEMENT	0	0
CITY DEVELOPMENT	3,335	( 50,322)
TAX OFFICE	756	( 8,715)
METRO PLANNING	0	0
MUNICIPAL CLERK	15,121	( 29,613)
POLICE	56,732	( 124,497)
FIRE DEPT	124,088	( 71,888)
DEPT OF	7,809	( 75,907)
ENVIRONMENTAL	702	0
ENGINEERING &	19,711	( 26,856)
PUBLIC HEALTH	3,435	( 26,241)
PARKS AND RECREATION	231,042	( 97,460)
ZOO	60,007	( 31,978)
LIBRARY	140,580	( 53,178)
DEPT OF MUSEUMS &	6,944	( 14,943)
SUN METRO	0	0
AIRPORT	0	0
COMMUNITY/HUMAN	7,962	( 1,672)
INTERNATIONAL BRIDGES	0	0
ALL OTHERS	330,168	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS	FICA MATCH
Direct Billed	0	0
Total	<u>1,082,021</u>	<u>( 769,514)</u>



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

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

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department CITY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,841,762			2,841,762
BUILDING DEPRECIATION	103,525		103,525	
EQUIPMENT DEPRECIATION	68,465		68,465	
NONDEPARTMENTAL	35,704	571	36,275	
CITY MANAGER		25,304	25,304	
GENERAL SERVICES		112,576	112,576	
MUNICIPAL CLERK-CITY CLERK		520	520	
MAYOR AND COUNCIL		8,338	8,338	
COMPTROLLER		11,258	11,258	
PURCHASING		2,917	2,917	
HUMAN RESOURCES		17,475	17,475	
CITY ATTORNEY OFFICE		92,613	92,613	
INFORMATION TECHNOLOGY		419,075	419,075	
RISK MANAGEMENT		1,860	1,860	
Total Allocated Additions:	207,694	692,507	900,201	900,201
REIMBUSED EXPENDITURES	( 87,735)			
Total Departmental Cost Adjustments:	( 87,735)			( 87,735)
Total To Be Allocated:	2,961,721	692,507		3,654,228

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

	Total	General & Admin	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,954,843	0	702,939	332,518	749,798
FRINGE BENEFITS	602,976	0	204,051	98,313	240,951
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	205,576	0	118,250	7,000	66,326
MATERIALS/SUPPLIES	27,300	0	11,650	8,400	6,250
OPERATING EXP	51,067	0	14,550	14,597	21,920
<b>Departmental Totals</b>					
Total Expenditures	2,841,762	0	1,051,440	460,828	1,085,245
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBUSED EXPENDITURES	( 87,735)	0	0	( 50,000)	( 37,735)
<b>Functional Cost</b>					
Functional Cost	2,754,027	0	1,051,440	410,828	1,047,510
<b>Allocation Step 1</b>					
Inbound- All Others	207,694	0	74,684	35,329	79,663
Unallocated Costs	( 262,267)	0	0	0	0
1st Allocation	2,699,454	0	1,126,124	446,157	1,127,173
<b>Allocation Step 2</b>					
Inbound- All Others	692,507	0	249,018	117,795	265,617
Unallocated Costs	( 60,077)	0	0	0	0
2nd Allocation	632,430	0	249,018	117,795	265,617
<b>Total For 030 CITY MANAGER</b>					
Total Allocated	3,331,884	0	1,375,142	563,952	1,392,790

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY MANAGER**

## PUBLIC INFOR

## Wages &amp; Benefits

SALARIES & WAGES	169,588
FRINGE BENEFITS	59,661

## Other Expense &amp; Cost

CONTRACTUAL SERVICES	14,000
MATERIALS/SUPPLIES	1,000
OPERATING EXP	0

## Departmental Totals

Total Expenditures	244,249
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## Deductions

Total Deductions	0
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## Cost Adjustments

REIMBUSED EXPENDITURES	0
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## Functional Cost

Functional Cost	244,249
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## Allocation Step 1

Inbound- All Others	18,018
Unallocated Costs	( 262,267)
1st Allocation	0

## Allocation Step 2

Inbound- All Others	60,077
Unallocated Costs	( 60,077)
2nd Allocation	0

## Total For 030 CITY MANAGER

Total Allocated	0
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CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0332	374		374		374
CITY MANAGER	37.60	0.6237	7,023		7,023		7,023
GENERAL SERVICES	286.00	4.7437	53,420		53,420	11,891	65,311
MUNICIPAL CLERK-CITY CLERK	7.00	0.1161	1,307		1,307	291	1,598
MAYOR AND COUNCIL	24.00	0.3981	4,483		4,483	998	5,481
COMPTROLLER	34.50	0.5722	6,444		6,444	1,434	7,878
PURCHASING	21.00	0.3483	3,922		3,922	873	4,795
HUMAN RESOURCES	40.55	0.6726	7,574		7,574	1,686	9,260
CITY ATTORNEY OFFICE	41.00	0.6800	7,658		7,658	1,705	9,363
INFORMATION TECHNOLOGY	87.75	1.4555	16,390		16,390	3,648	20,038
RISK MANAGEMENT	4.75	0.0788	887		887	197	1,084
CITY DEVELOPMENT	152.80	2.5344	28,541		28,541	6,353	34,894
TAX OFFICE	24.50	0.4064	4,576		4,576	1,019	5,595
METRO PLANNING ORGAN.- M.P.O.	14.00	0.2322	2,615		2,615	582	3,197
MUNICIPAL CLERK	84.35	1.3991	15,755		15,755	3,507	19,262
POLICE	1,396.80	23.1678	260,905		260,905	58,073	318,978
FIRE DEPT	1,121.80	18.6068	209,535		209,535	46,641	256,176
DEPT OF TRANSPORTATION	269.00	4.4618	50,245		50,245	11,184	61,429
ENVIRONMENTAL SERVICES	453.50	7.5220	84,707		84,707	18,855	103,562
ENGINEERING & CONSTRUCTION MGMT	75.50	1.2523	14,102		14,102	3,139	17,241
PUBLIC HEALTH	292.35	4.8491	54,607		54,607	12,155	66,762
PARKS AND RECREATION	285.04	4.7278	53,241		53,241	11,851	65,092
ZOO	110.75	1.8370	20,686		20,686	4,605	25,291
LIBRARY	149.50	2.4797	27,924		27,924	6,216	34,140
DEPT OF MUSEUMS & CULTURAL AFF	61.35	1.0176	11,459		11,459	2,551	14,010
SUN METRO	632.00	10.4827	118,048		118,048	26,276	144,324
AIRPORT	226.60	3.7585	42,325		42,325	9,421	51,746
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.6303	7,098		7,098	1,580	8,678

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	55.00	0.9123	10,273		10,273	2,287	12,560
SubTotal	6,028.99	100.0000	1,126,124		1,126,124	249,018	1,375,142
Total	6,028.99	100.0000	1,126,124		1,126,124	249,018	1,375,142

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	217	2.9485	13,155		13,155		13,155
GENERAL SERVICES	16	0.2275	1,015		1,015	276	1,291
MAYOR AND COUNCIL	217	2.9485	13,155		13,155	3,579	16,734
PURCHASING	94	1.2799	5,710		5,710	1,553	7,263
HUMAN RESOURCES	235	3.1980	14,268		14,268	3,882	18,150
INFORMATION TECHNOLOGY	337	4.5797	20,433		20,433	5,559	25,992
CITY DEVELOPMENT	730	9.9131	44,228		44,228	12,032	56,260
TAX OFFICE	499	6.7796	30,248		30,248	8,229	38,477
POLICE	820	11.1454	49,726		49,726	13,528	63,254
FIRE DEPT	422	5.7374	25,598		25,598	6,964	32,562
DEPT OF TRANSPORTATION	189	2.5699	11,466		11,466	3,119	14,585
ENVIRONMENTAL SERVICES	351	4.7766	21,311		21,311	5,798	27,109
ENGINEERING & CONSTRUCTION MGMT	969	13.1620	58,721		58,721	15,973	74,694
DEPT OF MUSEUMS & CULTURAL AFF	319	4.3319	19,327		19,327	5,258	24,585
SUN METRO	105	1.4259	6,362		6,362	1,731	8,093
AIRPORT	868	11.7871	52,589		52,589	14,306	66,895
COMMUNITY/HUMAN DEVELOPMENT	86	1.1746	5,241		5,241	1,426	6,667
PENSION ADMINISTRATION	233	3.1640	14,117		14,117	3,840	17,957
INTERNATIONAL BRIDGES	261	3.5544	15,858		15,858	4,314	20,172
ALL OTHERS	390	5.2960	23,629		23,629	6,428	30,057
SubTotal	7,364	100.0000	446,157		446,157	117,795	563,952
Total	7,364	100.0000	446,157		446,157	117,795	563,952

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,175,315	2.4286	27,375		27,375		27,375
CITY MANAGER	2,841,762	0.4548	5,126		5,126		5,126
GENERAL SERVICES	45,448,183	7.2734	81,984		81,984	19,893	101,877
MUNICIPAL CLERK-CITY CLERK	818,448	0.1310	1,476		1,476	358	1,834
MAYOR AND COUNCIL	1,297,190	0.2076	2,340		2,340	568	2,908
COMPTROLLER	2,271,071	0.3635	4,097		4,097	994	5,091
PURCHASING	1,115,470	0.1785	2,012		2,012	488	2,500
HUMAN RESOURCES	1,982,457	0.3173	3,576		3,576	868	4,444
CITY ATTORNEY OFFICE	3,646,629	0.5836	6,578		6,578	1,596	8,174
INFORMATION TECHNOLOGY	11,945,139	1.9117	21,548		21,548	5,229	26,777
RISK MANAGEMENT	62,129,730	9.9431	112,076		112,076	27,195	139,271
CITY DEVELOPMENT	19,140,471	3.0632	34,528		34,528	8,378	42,906
TAX OFFICE	2,022,012	0.3236	3,648		3,648	885	4,533
MUNICIPAL CLERK	5,784,254	0.9257	10,434		10,434	2,532	12,966
POLICE	122,907,251	19.6698	221,717		221,717	53,795	275,512
FIRE DEPT	95,150,713	15.2278	171,643		171,643	41,648	213,291
DEPT OF TRANSPORTATION	18,503,721	2.9613	33,379		33,379	8,099	41,478
ENVIRONMENTAL SERVICES	43,580,588	6.9746	78,615		78,615	19,076	97,691
ENGINEERING & CONSTRUCTION MGMT	5,177,145	0.8285	9,339		9,339	2,266	11,605
PUBLIC HEALTH	18,273,874	2.9245	32,964		32,964	7,999	40,963
PARKS AND RECREATION	12,614,909	2.0189	22,756		22,756	5,522	28,278
ZOO	6,201,681	0.9925	11,187		11,187	2,715	13,902
LIBRARY	8,904,570	1.4251	16,063		16,063	3,898	19,961
DEPT OF MUSEUMS & CULTURAL AFF	4,298,596	0.6879	7,754		7,754	1,882	9,636
DESTINATION EL PASO	10,165,840	1.6269	18,338		18,338	4,450	22,788
SUN METRO	60,798,560	9.7301	109,675		109,675	26,612	136,287
AIRPORT	32,158,102	5.1465	58,010		58,010	14,076	72,086
COMMUNITY/HUMAN DEVELOPMENT	3,010,308	0.4818	5,430		5,430	1,318	6,748

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY MANAGER

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	7,486,706	1.1982	13,505		13,505	3,277	16,782
SubTotal	624,850,695	100.0000	1,127,173		1,127,173	265,617	1,392,790
Total	624,850,695	100.0000	1,127,173		1,127,173	265,617	1,392,790

Allocation Basis: TOTAL BUDGETED EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
NONDEPARTMENTAL	27,749	374	0	27,375
CITY MANAGER	25,304	7,023	13,155	5,126
GENERAL SERVICES	168,479	65,311	1,291	101,877
MUNICIPAL CLERK-CITY	3,432	1,598	0	1,834
MAYOR AND COUNCIL	25,123	5,481	16,734	2,908
COMPTROLLER	12,969	7,878	0	5,091
PURCHASING	14,558	4,795	7,263	2,500
HUMAN RESOURCES	31,854	9,260	18,150	4,444
CITY ATTORNEY OFFICE	17,537	9,363	0	8,174
INFORMATION	72,807	20,038	25,992	26,777
RISK MANAGEMENT	140,355	1,084	0	139,271
CITY DEVELOPMENT	134,060	34,894	56,260	42,906
TAX OFFICE	48,605	5,595	38,477	4,533
METRO PLANNING	3,197	3,197	0	0
MUNICIPAL CLERK	32,228	19,262	0	12,966
POLICE	657,744	318,978	63,254	275,512
FIRE DEPT	502,029	256,176	32,562	213,291
DEPT OF	117,492	61,429	14,585	41,478
ENVIRONMENTAL	228,362	103,562	27,109	97,691
ENGINEERING &	103,540	17,241	74,694	11,605
PUBLIC HEALTH	107,725	66,762	0	40,963
PARKS AND RECREATION	93,370	65,092	0	28,278
ZOO	39,193	25,291	0	13,902
LIBRARY	54,101	34,140	0	19,961
DEPT OF MUSEUMS &	48,231	14,010	24,585	9,636
DESTINATION EL PASO	22,788	0	0	22,788
SUN METRO	288,704	144,324	8,093	136,287
AIRPORT	190,727	51,746	66,895	72,086
COMMUNITY/HUMAN	22,093	8,678	6,667	6,748
PENSION ADMINISTRATION	17,957	0	17,957	0
INTERNATIONAL BRIDGES	49,514	12,560	20,172	16,782
ALL OTHERS	30,057	0	30,057	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department CITY MANAGER

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Direct Billed	0	0	0	0
Total	3,331,884	1,375,142	563,952	1,392,790

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

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

- ◆ **Facilities** – Costs to maintain all of the City properties have been allocated to buildings based on the number of labor hours spent. If a building has more than one department occupying it, those hours were then allocated based on the amount of square footage occupied.
- ◆ **Department Janitorial** – Costs for the janitorial contract have been allocated to buildings/departments based on the yearly contract building breakdown.
- ◆ **Records** – Costs associated with maintain the City's records have been allocated to departments based on the number of boxes in storage.
- ◆ **City 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 OF EL PASO, TEXAS**  
**GENERAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- ◆ **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.
- ◆ **Baseball Stadium** – Utility costs for the new baseball stadium have not been allocated within this plan.
- ◆ **Fleet Services Fund** – The Fleet Services Fund is responsible for the maintenance and services of most City-owned vehicles and equipment. The Department is operated as an internal service fund whereby departments pay directly for the services rendered. No costs have been allocated within this plan.
- ◆ **Quick Copy Center** – The quick copy center provides copying services to all City Departments. The Department is operated as an internal service fund whereby departments pay directly for services rendered. No costs have been allocated within this plan.
- ◆ **Other Utilities** – Utilities costs for Street Lighting have not been allocated in this cost plan.

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	38,328,416			38,328,416
INTEREST EXPENSE	( 374,170)			
PRINCIPAL PAYMENT EXPENSE	( 2,344,683)			
CAPITAL OUTLAY	( 126,000)			
TRANSFERS	( 166,764)			
Total Deductions:	( 3,011,617)			( 3,011,617)
BUILDING DEPRECIATION	12,062		12,062	
EQUIPMENT DEPRECIATION	2,821,887		2,821,887	
NONDEPARTMENTAL	230,921	3,691	234,612	
CITY MANAGER	136,419	32,060	168,479	
GENERAL SERVICES		770,002	770,002	
MUNICIPAL CLERK-CITY CLERK		8,321	8,321	
MAYOR AND COUNCIL		92,918	92,918	
COMPTROLLER		190,421	190,421	
PURCHASING		123,987	123,987	
HUMAN RESOURCES		119,813	119,813	
CITY ATTORNEY OFFICE		38,102	38,102	
INFORMATION TECHNOLOGY		437,422	437,422	
RISK MANAGEMENT		14,151	14,151	
Total Allocated Additions:	3,201,289	1,830,888	5,032,177	5,032,177
REIMBURSED EXPENDITURES	( 362,400)			
Total Departmental Cost Adjustments:	( 362,400)			( 362,400)
Total To Be Allocated:	38,155,688	1,830,888		39,986,576

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	FACILITIES	DEPT JANITORIAL	RECORDS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,003,638	0	2,338,517	0	104,221
FRINGE BENEFITS	2,374,346	0	850,543	0	35,830
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	2,055,269	0	974,775	0	95,020
PARKING LOT LEASES	63,428	0	0	0	0
LAND LEASES	58,559	0	0	0	0
MAINT SVCS CONTRACT-JANITORIAL	714,800	0	0	569,850	0
SECURITY CONTRACTS	240,000	0	0	0	0
MATERIALS/SUPPLIES	15,127,197	0	1,030,773	0	1,850
OPERATING EXPENSES	130,518	0	25,278	0	4,200
UTILITIES	8,549,044	0	0	0	0
*INTEREST EXPENSE	374,170	374,170	0	0	0
*PRINCIPAL PAYMENT EXPENSE	2,344,683	2,344,683	0	0	0
*CAPITAL OUTLAY	126,000	126,000	0	0	0
*TRANSFERS	166,764	166,764	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	38,328,416	3,011,617	5,219,886	569,850	241,121
<b>Deductions</b>					
Total Deductions	( 3,011,617)	( 3,011,617)	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXPENDITURES	( 362,400)	0	0	0	0
Functional Cost	34,954,399	0	5,219,886	569,850	241,121
<b>Allocation Step 1</b>					
Inbound- All Others	3,201,289	0	1,246,955	0	55,573
Unallocated Costs	( 24,906,633)	0	0	0	0
1st Allocation	13,249,055	0	6,466,841	569,850	296,694
<b>Allocation Step 2</b>					
Inbound- All Others	1,830,888	0	713,161	0	31,784
Unallocated Costs	( 1,085,943)	0	0	0	0
2nd Allocation	744,945	0	713,161	0	31,784

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

EL PASO FULL COST BUDGET 2015  
2015 Version 1.0061-2

	Total	General & Admin	FACILITIES	DEPT JANITORIAL	RECORDS
Total For 040 GENERAL SERVICES					
Total Allocated	13,994,000	0	7,180,002	569,850	328,478

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	CITY 1	CITY 2	CITY 3	CITY 4	DEPT UTILITIES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	0	0	0	0	278,185
PARKING LOT LEASES	23,329	17,519	20,722	1,858	0
LAND LEASES	21,538	16,174	19,131	1,716	0
MAINT SVCS CONTRACT-JANITORIAL	53,328	40,028	47,353	4,241	0
SECURITY CONTRACTS	88,272	66,288	78,408	7,032	0
MATERIALS/SUPPLIES	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	89,886	76,277	43,531	12,563	4,752,839
*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
<b>Departmental Totals</b>					
Total Expenditures	276,353	216,286	209,145	27,410	5,031,024
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXPENDITURES	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	276,353	216,286	209,145	27,410	5,031,024
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	276,353	216,286	209,145	27,410	5,031,024
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	CITY 1	CITY 2	CITY 3	CITY 4	DEPT UTILITIES
Total For 040 GENERAL SERVICES					
Total Allocated	276,353	216,286	209,145	27,410	5,031,024

## CITY OF EL PASO, TEXAS

## FULL COST PLAN

## BASED ON FY 2015 BUDGETED EXPENSES

## Schedule .3 - Costs Allocated By Activity

## For Department GENERAL SERVICES

	MSC	BASEBALL STADIUM	FLEET FUND	QUICK COPY	OTHER UTILITIES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	3,454,527	106,373	0
FRINGE BENEFITS	0	0	1,444,811	43,162	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	0	0	239,136	468,153	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	0	0	14,082,474	12,100	0
OPERATING EXPENSES	0	0	100,140	900	0
UTILITIES	155,452	402,000	0	0	3,016,496
*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
<b>Departmental Totals</b>					
Total Expenditures	155,452	402,000	19,321,088	630,688	3,016,496
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
REIMBURSED EXPENDITURES	0	( 362,400)	0	0	0
<b>Functional Cost</b>					
Functional Cost	155,452	39,600	19,321,088	630,688	3,016,496
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	1,842,040	56,721	0
Unallocated Costs	0	( 39,600)	( 21,163,128)	( 687,409)	( 3,016,496)
1st Allocation	155,452	0	0	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	1,053,503	32,440	0
Unallocated Costs	0	0	( 1,053,503)	( 32,440)	0
2nd Allocation	0	0	0	0	0

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	MSC	BASEBALL STADIUM	FLEET FUND	QUICK COPY	OTHER UTILITIES
Total For 040 GENERAL SERVICES					
Total Allocated	155,452	0	0	0	0

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	593	0.8282	53,557		53,557		53,557
GENERAL SERVICES	4,696	6.5568	424,016		424,016		424,016
MUNICIPAL CLERK-CITY CLERK	135	0.1898	12,272		12,272	1,461	13,733
MAYOR AND COUNCIL	516	0.7210	46,628		46,628	5,552	52,180
COMPTROLLER	514	0.7184	46,458		46,458	5,532	51,990
PURCHASING	330	0.4609	29,803		29,803	3,549	33,352
HUMAN RESOURCES	685	0.9570	61,886		61,886	7,369	69,255
CITY ATTORNEY OFFICE	679	0.9488	61,360		61,360	7,306	68,666
INFORMATION TECHNOLOGY	521	0.7283	47,099		47,099	5,608	52,707
CITY DEVELOPMENT	356	0.4983	32,227		32,227	3,837	36,064
TAX OFFICE	10	0.0140	903		903	108	1,011
METRO PLANNING ORGAN.- M.P.O.	8	0.0112	722		722	86	808
MUNICIPAL CLERK	385	0.5375	34,762		34,762	4,139	38,901
POLICE	7,235	10.1016	653,255		653,255	77,785	731,040
FIRE DEPT	8,603	12.0116	776,773		776,773	92,493	869,266
DEPT OF TRANSPORTATION	1,319	1.8419	119,110		119,110	14,183	133,293
ENVIRONMENTAL SERVICES	1,688	2.3569	152,419		152,419	18,149	170,568
ENGINEERING & CONSTRUCTION MGMT	305	0.4260	27,546		27,546	3,280	30,826
PUBLIC HEALTH	4,275	5.9688	385,994		385,994	45,962	431,956
PARKS AND RECREATION	31,204	43.5682	2,817,485		2,817,485	335,486	3,152,971
LIBRARY	5,034	7.0285	454,525		454,525	54,122	508,647
DEPT OF MUSEUMS & CULTURAL AFF	387	0.5403	34,943		34,943	4,161	39,104
AIRPORT	737	1.0290	66,544		66,544	7,924	74,468
COMMUNITY/HUMAN DEVELOPMENT	255	0.3569	23,080		23,080	2,748	25,828
9-1-1 EMERGENCY NETWORK	116	0.1620	10,474		10,474	1,247	11,721
ALL OTHERS	1,030	1.4381	93,000		93,000	11,074	104,074
SubTotal	71,622	100.0000	6,466,841		6,466,841	713,161	7,180,002
Total	71,622	100.0000	6,466,841		6,466,841	713,161	7,180,002



**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	70,524	13.8296	78,808		78,808		78,808
POLICE	309,138	60.6214	345,452		345,452		345,452
FIRE DEPT	48,780	9.5657	54,510		54,510		54,510
DEPT OF TRANSPORTATION	15,672	3.0733	17,513		17,513		17,513
ENVIRONMENTAL SERVICES	3,894	0.7636	4,351		4,351		4,351
PARKS AND RECREATION	9,932	1.9477	11,099		11,099		11,099
DEPT OF MUSEUMS & CULTURAL AFF	52,008	10.1987	58,117		58,117		58,117
SubTotal	509,948	100.0000	569,850		569,850		569,850
Total	509,948	100.0000	569,850		569,850		569,850

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	183	0.6027	1,788		1,788		1,788
GENERAL SERVICES	250	0.8233	2,443		2,443		2,443
MAYOR AND COUNCIL	48	0.1581	469		469	51	520
COMPTROLLER	734	2.4173	7,172		7,172	779	7,951
HUMAN RESOURCES	2,415	7.9535	23,598		23,598	2,565	26,163
CITY ATTORNEY OFFICE	2,926	9.6364	28,591		28,591	3,107	31,698
CITY DEVELOPMENT	3,343	11.0097	32,665		32,665	3,550	36,215
TAX OFFICE	1,303	4.2913	12,732		12,732	1,384	14,116
METRO PLANNING ORGAN.- M.P.O.	111	0.3656	1,085		1,085	118	1,203
MUNICIPAL CLERK	1,842	6.0664	17,999		17,999	1,956	19,955
DEPT OF TRANSPORTATION	54	0.1778	528		528	57	585
ENGINEERING & CONSTRUCTION MGMT	9,514	31.3333	92,962		92,962	10,104	103,066
PUBLIC HEALTH	4,016	13.2262	39,241		39,241	4,265	43,506
PARKS AND RECREATION	250	0.8233	2,443		2,443	265	2,708
DEPT OF MUSEUMS & CULTURAL AFF	148	0.4874	1,446		1,446	157	1,603
SUN METRO	280	0.9221	2,736		2,736	297	3,033
COMMUNITY/HUMAN DEVELOPMENT	2,947	9.7056	28,796		28,796	3,129	31,925
SubTotal	30,364	100.0000	296,694		296,694	31,784	328,478
Total	30,364	100.0000	296,694		296,694	31,784	328,478

Allocation Basis: ANNUAL STORAGE COST BY DEPT  
Allocation Source: ARCHIVES & RECORDS MANAGER

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	28	16.3991	45,319		45,319		45,319
MUNICIPAL CLERK-CITY CLERK	7	4.0138	11,092		11,092		11,092
MAYOR AND COUNCIL	25	14.3349	39,615		39,615		39,615
COMPTROLLER	26	15.1950	41,992		41,992		41,992
PURCHASING	17	9.7477	26,938		26,938		26,938
HUMAN RESOURCES	35	20.2407	55,936		55,936		55,936
CITY ATTORNEY OFFICE	35	20.0688	55,461		55,461		55,461
SubTotal	174	100.0000	276,353		276,353		276,353
Total	174	100.0000	276,353		276,353		276,353

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	8	5.5077	11,912		11,912		11,912
GENERAL SERVICES	2	1.3769	2,978		2,978		2,978
INFORMATION TECHNOLOGY	70	48.7092	105,352		105,352		105,352
ENGINEERING & CONSTRUCTION MGMT	64	44.4062	96,044		96,044		96,044
SubTotal	145	100.0000	216,286		216,286		216,286
Total	145	100.0000	216,286		216,286		216,286

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 2  
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	29	35.8025	74,879		74,879		74,879
PARKS AND RECREATION	14	17.2840	36,149		36,149		36,149
COMMUNITY/HUMAN DEVELOPMENT	38	46.9135	98,117		98,117		98,117
SubTotal	81	100.0000	209,145		209,145		209,145
Total	81	100.0000	209,145		209,145		209,145

Allocation Basis: FTE'S PER DEPT OCCUPYING CITY 3  
Allocation Source: GENERAL SERVICES DEPARTMENT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	6,600	100.0000	27,410		27,410		27,410
SubTotal	6,600	100.0000	27,410		27,410		27,410
Total	6,600	100.0000	27,410		27,410		27,410

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	158,815	3.3415	168,111		168,111		168,111
INFORMATION TECHNOLOGY	11,410	0.2401	12,078		12,078		12,078
POLICE	608,821	12.8096	644,455		644,455		644,455
FIRE DEPT	486,220	10.2301	514,679		514,679		514,679
DEPT OF TRANSPORTATION	10,697	0.2251	11,323		11,323		11,323
ENVIRONMENTAL SERVICES	25,012	0.5263	26,476		26,476		26,476
ENGINEERING & CONSTRUCTION MGMT	3,061	0.0644	3,240		3,240		3,240
PARKS AND RECREATION	2,436,111	51.2559	2,578,697		2,578,697		2,578,697
ZOO	336,330	7.0764	356,015		356,015		356,015
LIBRARY	394,369	8.2975	417,452		417,452		417,452
DEPT OF MUSEUMS & CULTURAL AFF	281,993	5.9331	298,498		298,498		298,498
SubTotal	4,752,839	100.0000	5,031,024		5,031,024		5,031,024
Total	4,752,839	100.0000	5,031,024		5,031,024		5,031,024

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - MSC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	63,456	60.2415	93,646		93,646		93,646
DEPT OF TRANSPORTATION	22,250	21.1229	32,836		32,836		32,836
ENVIRONMENTAL SERVICES	5,529	5.2489	8,160		8,160		8,160
PARKS AND RECREATION	14,101	13.3867	20,810		20,810		20,810
SubTotal	105,336	100.0000	155,452		155,452		155,452
Total	105,336	100.0000	155,452		155,452		155,452

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	RECORDS	CITY 1	CITY 2	CITY 3
CITY MANAGER	112,576	53,557	0	1,788	45,319	11,912	0
GENERAL SERVICES	770,002	424,016	78,808	2,443	0	2,978	0
MUNICIPAL CLERK-CITY	24,825	13,733	0	0	11,092	0	0
MAYOR AND COUNCIL	92,315	52,180	0	520	39,615	0	0
COMPTROLLER	101,933	51,990	0	7,951	41,992	0	0
PURCHASING	60,290	33,352	0	0	26,938	0	0
HUMAN RESOURCES	151,354	69,255	0	26,163	55,936	0	0
CITY ATTORNEY OFFICE	155,825	68,666	0	31,698	55,461	0	0
INFORMATION	170,137	52,707	0	0	0	105,352	0
CITY DEVELOPMENT	174,568	36,064	0	36,215	0	0	74,879
TAX OFFICE	15,127	1,011	0	14,116	0	0	0
METRO PLANNING	2,011	808	0	1,203	0	0	0
MUNICIPAL CLERK	58,856	38,901	0	19,955	0	0	0
POLICE	1,720,947	731,040	345,452	0	0	0	0
FIRE DEPT	1,438,455	869,266	54,510	0	0	0	0
DEPT OF	195,550	133,293	17,513	585	0	0	0
ENVIRONMENTAL	209,555	170,568	4,351	0	0	0	0
ENGINEERING &	233,176	30,826	0	103,066	0	96,044	0
PUBLIC HEALTH	475,462	431,956	0	43,506	0	0	0
PARKS AND RECREATION	5,802,434	3,152,971	11,099	2,708	0	0	36,149
ZOO	356,015	0	0	0	0	0	0
LIBRARY	926,099	508,647	0	0	0	0	0
DEPT OF MUSEUMS &	397,322	39,104	58,117	1,603	0	0	0
SUN METRO	3,033	0	0	3,033	0	0	0
AIRPORT	74,468	74,468	0	0	0	0	0
COMMUNITY/HUMAN	155,870	25,828	0	31,925	0	0	98,117
9-1-1 EMERGENCY	11,721	11,721	0	0	0	0	0
ALL OTHERS	104,074	104,074	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	RECORDS	CITY 1	CITY 2	CITY 3
Total	13,994,000	7,180,002	569,850	328,478	276,353	216,286	209,145



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	0	0	0
GENERAL SERVICES	0	168,111	93,646
MUNICIPAL CLERK-CITY	0	0	0
MAYOR AND COUNCIL	0	0	0
COMPTROLLER	0	0	0
PURCHASING	0	0	0
HUMAN RESOURCES	0	0	0
CITY ATTORNEY OFFICE	0	0	0
INFORMATION	0	12,078	0
CITY DEVELOPMENT	27,410	0	0
TAX OFFICE	0	0	0
METRO PLANNING	0	0	0
MUNICIPAL CLERK	0	0	0
POLICE	0	644,455	0
FIRE DEPT	0	514,679	0
DEPT OF	0	11,323	32,836
ENVIRONMENTAL	0	26,476	8,160
ENGINEERING &	0	3,240	0
PUBLIC HEALTH	0	0	0
PARKS AND RECREATION	0	2,578,697	20,810
ZOO	0	356,015	0
LIBRARY	0	417,452	0
DEPT OF MUSEUMS &	0	298,498	0
SUN METRO	0	0	0
AIRPORT	0	0	0
COMMUNITY/HUMAN	0	0	0
9-1-1 EMERGENCY	0	0	0
ALL OTHERS	0	0	0
Direct Billed	0	0	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	CITY 4	DEPT UTILITIES	MSC
Total	27,410	5,031,024	155,452

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

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

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 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:	818,448			818,448
LEGAL NOTICES CONTRACTS	( 200,000)			
ELECTIONS CONTRACTS	( 225,000)			
Total Deductions:	( 425,000)			( 425,000)
BUILDING DEPRECIATION	18,379		18,379	
NONDEPARTMENTAL	7,094	113	7,207	
CITY MANAGER	2,783	649	3,432	
GENERAL SERVICES	23,364	1,461	24,825	
MUNICIPAL CLERK-CITY CLERK		150	150	
MAYOR AND COUNCIL		1,911	1,911	
COMPTROLLER		3,326	3,326	
PURCHASING		729	729	
HUMAN RESOURCES		2,723	2,723	
CITY ATTORNEY OFFICE		59	59	
INFORMATION TECHNOLOGY		1,455	1,455	
RISK MANAGEMENT		346	346	
Total Allocated Additions:	51,620	12,922	64,542	64,542
Total To Be Allocated:	445,068	12,922		457,990

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MUNICIPAL CLERK-CITY CLERK**

	Total	General & Admin	MAYOR/COUNCIL	ENV SVCS SUPPORT	ECONOMIC DEVELOPMENT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	262,102	131,288	23,904	5,609	34,099
FRINGE BENEFITS	81,006	40,575	7,388	1,734	10,539
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	17,400	8,716	1,587	372	2,264
INTERPRETER SERVICES	17,000	0	8,500	0	0
*LEGAL NOTICES CONTRACTS	200,000	200,000	0	0	0
*ELECTIONS CONTRACTS	225,000	225,000	0	0	0
MATERIALS/SUPPLIES	3,840	1,923	350	82	500
OPERATING EXP	12,100	6,061	1,104	259	1,574
<b>Departmental Totals</b>					
Total Expenditures	818,448	613,563	42,833	8,056	48,976
<b>Deductions</b>					
Total Deductions	( 425,000)	( 425,000)	0	0	0
<b>Functional Cost</b>					
Functional Cost	393,448	188,563	42,833	8,056	48,976
<b>Allocation Step 1</b>					
Inbound- All Others	51,620	51,620	0	0	0
Reallocate Admin Costs		( 240,183)	50,212	9,444	57,414
Unallocated Costs	( 113,730)	0	0	0	0
1st Allocation	331,338	0	93,045	17,500	106,390
<b>Allocation Step 2</b>					
Inbound- All Others	12,922	12,922	0	0	0
Reallocate Admin Costs		( 12,922)	2,701	508	3,089
Unallocated Costs	( 3,302)	0	0	0	0
2nd Allocation	9,620	0	2,701	508	3,089
<b>Total For 080 MUNICIPAL CLERK-CITY CLERK</b>					
Total Allocated	340,958	0	95,746	18,008	109,479

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MUNICIPAL CLERK-CITY CLERK**

	OPEN RECORDS	LEGAL NOTICES	INTERPRETER
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	36,668	7,286	23,248
FRINGE BENEFITS	11,333	2,252	7,185
<b>Other Expense &amp; Cost</b>			
CONTRACTUAL SERVICES	2,434	484	1,543
INTERPRETER SERVICES	0	0	8,500
*LEGAL NOTICES CONTRACTS	0	0	0
*ELECTIONS CONTRACTS	0	0	0
MATERIALS/SUPPLIES	537	107	341
OPERATING EXP	1,693	336	1,073
<b>Departmental Totals</b>			
Total Expenditures	52,665	10,465	41,890
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	52,665	10,465	41,890
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	61,738	12,268	49,107
Unallocated Costs	0	( 22,733)	( 90,997)
1st Allocation	114,403	0	0
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	3,322	660	2,642
Unallocated Costs	0	( 660)	( 2,642)
2nd Allocation	3,322	0	0
<b>Total For 080 MUNICIPAL CLERK-CITY CLERK</b>			
Total Allocated	117,725	0	0

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MUNICIPAL CLERK-CITY CLERK

Activity - MAYOR/COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR AND COUNCIL	100	100.0000	93,045		93,045	2,701	95,746
SubTotal	100	100.0000	93,045		93,045	2,701	95,746
Total	100	100.0000	93,045		93,045	2,701	95,746

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MUNICIPAL CLERK-CITY CLERK

Activity - ENV SVCS SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ENVIRONMENTAL SERVICES	100	100.0000	17,500		17,500	508	18,008
SubTotal	100	100.0000	17,500		17,500	508	18,008
Total	100	100.0000	17,500		17,500	508	18,008

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MUNICIPAL CLERK-CITY CLERK

Activity - ECONOMIC DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY DEVELOPMENT	100	100.0000	106,390		106,390	3,089	109,479
SubTotal	100	100.0000	106,390		106,390	3,089	109,479
Total	100	100.0000	106,390		106,390	3,089	109,479

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MUNICIPAL CLERK-CITY CLERK

Activity - OPEN RECORDS REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,175,315	2.4286	2,778		2,778		2,778
CITY MANAGER	2,841,762	0.4548	520		520		520
GENERAL SERVICES	45,448,183	7.2734	8,321		8,321		8,321
MUNICIPAL CLERK-CITY CLERK	818,448	0.1310	150		150		150
MAYOR AND COUNCIL	1,297,190	0.2076	238		238	8	246
COMPTROLLER	2,271,071	0.3635	416		416	13	429
PURCHASING	1,115,470	0.1785	204		204	7	211
HUMAN RESOURCES	1,982,457	0.3173	363		363	12	375
CITY ATTORNEY OFFICE	3,646,629	0.5836	668		668	22	690
INFORMATION TECHNOLOGY	11,945,139	1.9117	2,187		2,187	71	2,258
RISK MANAGEMENT	62,129,730	9.9431	11,375		11,375	368	11,743
CITY DEVELOPMENT	19,140,471	3.0632	3,504		3,504	113	3,617
TAX OFFICE	2,022,012	0.3236	370		370	12	382
MUNICIPAL CLERK	5,784,254	0.9257	1,059		1,059	34	1,093
POLICE	122,907,251	19.6698	22,503		22,503	728	23,231
FIRE DEPT	95,150,713	15.2278	17,421		17,421	564	17,985
DEPT OF TRANSPORTATION	18,503,721	2.9613	3,388		3,388	110	3,498
ENVIRONMENTAL SERVICES	43,580,588	6.9746	7,979		7,979	258	8,237
ENGINEERING & CONSTRUCTION MGMT	5,177,145	0.8285	948		948	31	979
PUBLIC HEALTH	18,273,874	2.9245	3,346		3,346	108	3,454
PARKS AND RECREATION	12,614,909	2.0189	2,310		2,310	75	2,385
ZOO	6,201,681	0.9925	1,135		1,135	37	1,172
LIBRARY	8,904,570	1.4251	1,630		1,630	53	1,683
DEPT OF MUSEUMS & CULTURAL AFF	4,298,596	0.6879	787		787	25	812
DESTINATION EL PASO	10,165,840	1.6269	1,861		1,861	60	1,921
SUN METRO	60,798,560	9.7301	11,132		11,132	360	11,492
AIRPORT	32,158,102	5.1465	5,888		5,888	191	6,079
COMMUNITY/HUMAN DEVELOPMENT	3,010,308	0.4818	551		551	18	569

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MUNICIPAL CLERK-CITY CLERK

Activity - OPEN RECORDS REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	7,486,706	1.1982	1,371		1,371	44	1,415
SubTotal	624,850,695	100.0000	114,403		114,403	3,322	117,725
Total	624,850,695	100.0000	114,403		114,403	3,322	117,725

Allocation Basis: TOTAL BUDGETED EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	ECONOMIC	OPEN RECORDS
NONDEPARTMENTAL	2,778	0	0	0	2,778
CITY MANAGER	520	0	0	0	520
GENERAL SERVICES	8,321	0	0	0	8,321
MUNICIPAL CLERK-CITY	150	0	0	0	150
MAYOR AND COUNCIL	95,992	95,746	0	0	246
COMPTROLLER	429	0	0	0	429
PURCHASING	211	0	0	0	211
HUMAN RESOURCES	375	0	0	0	375
CITY ATTORNEY OFFICE	690	0	0	0	690
INFORMATION	2,258	0	0	0	2,258
RISK MANAGEMENT	11,743	0	0	0	11,743
CITY DEVELOPMENT	113,096	0	0	109,479	3,617
TAX OFFICE	382	0	0	0	382
MUNICIPAL CLERK	1,093	0	0	0	1,093
POLICE	23,231	0	0	0	23,231
FIRE DEPT	17,985	0	0	0	17,985
DEPT OF	3,498	0	0	0	3,498
ENVIRONMENTAL	26,245	0	18,008	0	8,237
ENGINEERING &	979	0	0	0	979
PUBLIC HEALTH	3,454	0	0	0	3,454
PARKS AND RECREATION	2,385	0	0	0	2,385
ZOO	1,172	0	0	0	1,172
LIBRARY	1,683	0	0	0	1,683
DEPT OF MUSEUMS &	812	0	0	0	812
DESTINATION EL PASO	1,921	0	0	0	1,921
SUN METRO	11,492	0	0	0	11,492
AIRPORT	6,079	0	0	0	6,079
COMMUNITY/HUMAN	569	0	0	0	569
INTERNATIONAL BRIDGES	1,415	0	0	0	1,415
Direct Billed	0	0	0	0	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	ECONOMIC	OPEN RECORDS
Total	340,958	95,746	18,008	109,479	117,725



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

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

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department MAYOR AND COUNCIL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,257,190			1,257,190
BUILDING DEPRECIATION	65,638		65,638	
NONDEPARTMENTAL	23,608	378	23,986	
CITY MANAGER	19,978	5,145	25,123	
GENERAL SERVICES	86,712	5,603	92,315	
MUNICIPAL CLERK-CITY CLERK	93,283	2,709	95,992	
MAYOR AND COUNCIL		4,683	4,683	
COMPTROLLER		9,990	9,990	
PURCHASING		1,459	1,459	
HUMAN RESOURCES		15,301	15,301	
CITY ATTORNEY OFFICE		192,100	192,100	
INFORMATION TECHNOLOGY		18,330	18,330	
RISK MANAGEMENT		1,188	1,188	
Total Allocated Additions:	289,219	256,886	546,105	546,105
Total To Be Allocated:	1,546,409	256,886		1,803,295

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAYOR AND COUNCIL**

	Total	General & Admin	CITY ADMIN	BUDGET REVIEW
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	879,577	0	439,788	439,789
FRINGE BENEFITS	274,308	0	137,154	137,154
<b>Other Expense &amp; Cost</b>				
CONTRACTUAL SERVICES	52,645	0	26,322	26,323
MATERIALS/SUPPLIES	9,460	0	4,730	4,730
OPERATING EXP	41,200	0	20,600	20,600
<b>Departmental Totals</b>				
Total Expenditures	1,257,190	0	628,594	628,596
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	1,257,190	0	628,594	628,596
<b>Allocation Step 1</b>				
Inbound- All Others	289,219	0	144,609	144,610
1st Allocation	1,546,409	0	773,203	773,206
<b>Allocation Step 2</b>				
Inbound- All Others	256,886	0	128,443	128,443
2nd Allocation	256,886	0	128,443	128,443
<b>Total For 090 MAYOR AND COUNCIL</b>				
Total Allocated	1,803,295	0	901,646	901,649

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MAYOR AND COUNCIL

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0332	256		256		256
CITY MANAGER	37.60	0.6237	4,822		4,822		4,822
GENERAL SERVICES	286.00	4.7437	36,679		36,679		36,679
MUNICIPAL CLERK-CITY CLERK	7.00	0.1161	898		898		898
MAYOR AND COUNCIL	24.00	0.3981	3,078		3,078		3,078
COMPTROLLER	34.50	0.5722	4,425		4,425	781	5,206
PURCHASING	21.00	0.3483	2,693		2,693	476	3,169
HUMAN RESOURCES	40.55	0.6726	5,200		5,200	918	6,118
CITY ATTORNEY OFFICE	41.00	0.6800	5,258		5,258	928	6,186
INFORMATION TECHNOLOGY	87.75	1.4555	11,254		11,254	1,987	13,241
RISK MANAGEMENT	4.75	0.0788	609		609	108	717
CITY DEVELOPMENT	152.80	2.5344	19,596		19,596	3,460	23,056
TAX OFFICE	24.50	0.4064	3,142		3,142	555	3,697
METRO PLANNING ORGAN.- M.P.O.	14.00	0.2322	1,795		1,795	317	2,112
MUNICIPAL CLERK	84.35	1.3991	10,818		10,818	1,910	12,728
POLICE	1,396.80	23.1678	179,137		179,137	31,628	210,765
FIRE DEPT	1,121.80	18.6068	143,868		143,868	25,402	169,270
DEPT OF TRANSPORTATION	269.00	4.4618	34,499		34,499	6,091	40,590
ENVIRONMENTAL SERVICES	453.50	7.5220	58,160		58,160	10,269	68,429
ENGINEERING & CONSTRUCTION MGMT	75.50	1.2523	9,683		9,683	1,710	11,393
PUBLIC HEALTH	292.35	4.8491	37,493		37,493	6,620	44,113
PARKS AND RECREATION	285.04	4.7278	36,556		36,556	6,454	43,010
ZOO	110.75	1.8370	14,203		14,203	2,508	16,711
LIBRARY	149.50	2.4797	19,173		19,173	3,385	22,558
DEPT OF MUSEUMS & CULTURAL AFF	61.35	1.0176	7,868		7,868	1,389	9,257
SUN METRO	632.00	10.4827	81,052		81,052	14,311	95,363
AIRPORT	226.60	3.7585	29,061		29,061	5,131	34,192
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.6303	4,873		4,873	860	5,733

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MAYOR AND COUNCIL

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	55.00	0.9123	7,054		7,054	1,245	8,299
SubTotal	6,028.99	100.0000	773,203		773,203	128,443	901,646
Total	6,028.99	100.0000	773,203		773,203	128,443	901,646

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MAYOR AND COUNCIL

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,175,315	2.4286	18,778		18,778		18,778
CITY MANAGER	2,841,762	0.4548	3,516		3,516		3,516
GENERAL SERVICES	45,448,183	7.2734	56,239		56,239		56,239
MUNICIPAL CLERK-CITY CLERK	818,448	0.1310	1,013		1,013		1,013
MAYOR AND COUNCIL	1,297,190	0.2076	1,605		1,605		1,605
COMPTROLLER	2,271,071	0.3635	2,810		2,810	522	3,332
PURCHASING	1,115,470	0.1785	1,380		1,380	256	1,636
HUMAN RESOURCES	1,982,457	0.3173	2,453		2,453	455	2,908
CITY ATTORNEY OFFICE	3,646,629	0.5836	4,512		4,512	837	5,349
INFORMATION TECHNOLOGY	11,945,139	1.9117	14,781		14,781	2,743	17,524
RISK MANAGEMENT	62,129,730	9.9431	76,881		76,881	14,269	91,150
CITY DEVELOPMENT	19,140,471	3.0632	23,685		23,685	4,396	28,081
TAX OFFICE	2,022,012	0.3236	2,502		2,502	464	2,966
MUNICIPAL CLERK	5,784,254	0.9257	7,158		7,158	1,328	8,486
POLICE	122,907,251	19.6698	152,090		152,090	28,230	180,320
FIRE DEPT	95,150,713	15.2278	117,742		117,742	21,852	139,594
DEPT OF TRANSPORTATION	18,503,721	2.9613	22,897		22,897	4,250	27,147
ENVIRONMENTAL SERVICES	43,580,588	6.9746	53,928		53,928	10,009	63,937
ENGINEERING & CONSTRUCTION MGMT	5,177,145	0.8285	6,406		6,406	1,189	7,595
PUBLIC HEALTH	18,273,874	2.9245	22,613		22,613	4,197	26,810
PARKS AND RECREATION	12,614,909	2.0189	15,610		15,610	2,897	18,507
ZOO	6,201,681	0.9925	7,674		7,674	1,424	9,098
LIBRARY	8,904,570	1.4251	11,019		11,019	2,045	13,064
DEPT OF MUSEUMS & CULTURAL AFF	4,298,596	0.6879	5,319		5,319	987	6,306
DESTINATION EL PASO	10,165,840	1.6269	12,579		12,579	2,335	14,914
SUN METRO	60,798,560	9.7301	75,234		75,234	13,963	89,197
AIRPORT	32,158,102	5.1465	39,793		39,793	7,385	47,178
COMMUNITY/HUMAN DEVELOPMENT	3,010,308	0.4818	3,725		3,725	691	4,416

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department MAYOR AND COUNCIL

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	7,486,706	1.1982	9,264		9,264	1,719	10,983
SubTotal	624,850,695	100.0000	773,206		773,206	128,443	901,649
Total	624,850,695	100.0000	773,206		773,206	128,443	901,649

Allocation Basis: TOTAL BUDGETED EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department MAYOR AND COUNCIL

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	19,034	256	18,778
CITY MANAGER	8,338	4,822	3,516
GENERAL SERVICES	92,918	36,679	56,239
MUNICIPAL CLERK-CITY	1,911	898	1,013
MAYOR AND COUNCIL	4,683	3,078	1,605
COMPTROLLER	8,538	5,206	3,332
PURCHASING	4,805	3,169	1,636
HUMAN RESOURCES	9,026	6,118	2,908
CITY ATTORNEY OFFICE	11,535	6,186	5,349
INFORMATION	30,765	13,241	17,524
RISK MANAGEMENT	91,867	717	91,150
CITY DEVELOPMENT	51,137	23,056	28,081
TAX OFFICE	6,663	3,697	2,966
METRO PLANNING	2,112	2,112	0
MUNICIPAL CLERK	21,214	12,728	8,486
POLICE	391,085	210,765	180,320
FIRE DEPT	308,864	169,270	139,594
DEPT OF	67,737	40,590	27,147
ENVIRONMENTAL	132,366	68,429	63,937
ENGINEERING &	18,988	11,393	7,595
PUBLIC HEALTH	70,923	44,113	26,810
PARKS AND RECREATION	61,517	43,010	18,507
ZOO	25,809	16,711	9,098
LIBRARY	35,622	22,558	13,064
DEPT OF MUSEUMS &	15,563	9,257	6,306
DESTINATION EL PASO	14,914	0	14,914
SUN METRO	184,560	95,363	89,197
AIRPORT	81,370	34,192	47,178
COMMUNITY/HUMAN	10,149	5,733	4,416
INTERNATIONAL BRIDGES	19,282	8,299	10,983



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department MAYOR AND COUNCIL

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
Direct Billed	0	0	0
Total	1,803,295	901,646	901,649



**CITY OF EL PASO, TEXAS**  
**THE OFFICE OF THE COMPTROLLER**  
**NATURE AND EXTENT OF SERVICES**

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

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

**CITY OF EL PASO, TEXAS**  
**THE OFFICE OF THE COMPTROLLER**  
**NATURE AND EXTENT OF SERVICES**

- ♦ **Capital Assets** – Costs associated with capital assets are allocated based on the costs of general equipment assigned.
- ♦ **CD Admin** – Costs associated with providing accounting services to Community and Human Development programs are allocated directly. Because Community and Human Development grants pay directly for these services, only indirect costs are allocated in this plan.
- ♦ **City Auctions** – Costs associated with the selling the City's retired general fixed assets in a City Auction have been disallowed and such costs were not allocated in this cost plan.

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department COMPTROLLER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,063,199			2,063,199
BUILDING DEPRECIATION	69,576		69,576	
NONDEPARTMENTAL	794,537	12,683	807,220	
CITY MANAGER	10,541	2,428	12,969	
GENERAL SERVICES	95,622	6,311	101,933	
MUNICIPAL CLERK-CITY CLERK	416	13	429	
MAYOR AND COUNCIL	7,235	1,303	8,538	
COMPTROLLER		19,038	19,038	
PURCHASING		2,188	2,188	
HUMAN RESOURCES		15,193	15,193	
CITY ATTORNEY OFFICE		139,975	139,975	
INFORMATION TECHNOLOGY		383,693	383,693	
RISK MANAGEMENT		1,707	1,707	
Total Allocated Additions:	977,927	584,532	1,562,459	1,562,459
CREDIT DIRECT EXPENSE	( 4,130)			
Total Departmental Cost Adjustments:	( 4,130)			( 4,130)
Total To Be Allocated:	3,036,996	584,532		3,621,528

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMPTROLLER**

	Total	General & Admin	FIN/REPORTING	TREASURY	FISCAL OPER
<b>Wages &amp; Benefits</b>					
SALARIES	1,365,078	0	239,634	171,018	452,984
FRINGE BENEFITS	401,138	0	66,072	50,675	139,875
<b>Other Expense &amp; Cost</b>					
AUDIT SERVICES	230,925	0	0	0	0
CONTRACTUAL SERVICES	37,047	0	19,487	454	1,362
MATERIALS/SUPPLIES	16,781	0	4,500	500	4,250
OPERATING EXPENSES	12,230	0	5,339	1,850	1,800
<b>Departmental Totals</b>					
Total Expenditures	2,063,199	0	335,032	224,497	600,271
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
CREDIT DIRECT EXPENSE	( 4,130)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,059,069	0	335,032	224,497	600,271
<b>Allocation Step 1</b>					
Inbound- All Others	977,927	0	171,671	122,515	324,514
Unallocated Costs	( 439,625)	0	0	0	0
1st Allocation	2,597,371	0	506,703	347,012	924,785
<b>Allocation Step 2</b>					
Inbound- All Others	584,532	0	102,612	73,231	193,970
Unallocated Costs	( 92,274)	0	0	0	0
2nd Allocation	492,258	0	102,612	73,231	193,970
<b>Total For 092 COMPTROLLER</b>					
Total Allocated	3,089,629	0	609,315	420,243	1,118,755

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMPTROLLER**

	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS	CD ADMIN	CITY AUCTIONS
<b>Wages &amp; Benefits</b>					
SALARIES	188,522	0	94,416	3,013	215,491
FRINGE BENEFITS	48,772	0	32,736	946	62,062
<b>Other Expense &amp; Cost</b>					
AUDIT SERVICES	0	230,925	0	0	0
CONTRACTUAL SERVICES	10,454	0	705	171	4,414
MATERIALS/SUPPLIES	3,731	0	2,175	0	1,625
OPERATING EXPENSES	983	0	600	0	1,658
<b>Departmental Totals</b>					
Total Expenditures	252,462	230,925	130,632	4,130	285,250
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
CREDIT DIRECT EXPENSE	0	0	0	( 4,130)	0
<b>Functional Cost</b>					
Functional Cost	252,462	230,925	130,632	0	285,250
<b>Allocation Step 1</b>					
Inbound- All Others	135,055	0	67,639	2,158	154,375
Unallocated Costs	0	0	0	0	( 439,625)
1st Allocation	387,517	230,925	198,271	2,158	0
<b>Allocation Step 2</b>					
Inbound- All Others	80,726	0	40,429	1,290	92,274
Unallocated Costs	0	0	0	0	( 92,274)
2nd Allocation	80,726	0	40,429	1,290	0
<b>Total For 092 COMPTROLLER</b>					
Total Allocated	468,243	230,925	238,700	3,448	0

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,175,315	2.4286	12,306		12,306		12,306
CITY MANAGER	2,841,762	0.4548	2,304		2,304		2,304
GENERAL SERVICES	45,448,183	7.2734	36,855		36,855		36,855
MUNICIPAL CLERK-CITY CLERK	818,448	0.1310	664		664		664
MAYOR AND COUNCIL	1,297,190	0.2076	1,052		1,052		1,052
COMPTROLLER	2,271,071	0.3635	1,842		1,842		1,842
PURCHASING	1,115,470	0.1785	905		905	205	1,110
HUMAN RESOURCES	1,982,457	0.3173	1,608		1,608	365	1,973
CITY ATTORNEY OFFICE	3,646,629	0.5836	2,957		2,957	672	3,629
INFORMATION TECHNOLOGY	11,945,139	1.9117	9,687		9,687	2,201	11,888
RISK MANAGEMENT	62,129,730	9.9431	50,382		50,382	11,446	61,828
CITY DEVELOPMENT	19,140,471	3.0632	15,521		15,521	3,526	19,047
TAX OFFICE	2,022,012	0.3236	1,640		1,640	373	2,013
MUNICIPAL CLERK	5,784,254	0.9257	4,691		4,691	1,066	5,757
POLICE	122,907,251	19.6698	99,665		99,665	22,642	122,307
FIRE DEPT	95,150,713	15.2278	77,159		77,159	17,529	94,688
DEPT OF TRANSPORTATION	18,503,721	2.9613	15,005		15,005	3,409	18,414
ENVIRONMENTAL SERVICES	43,580,588	6.9746	35,340		35,340	8,029	43,369
ENGINEERING & CONSTRUCTION MGMT	5,177,145	0.8285	4,198		4,198	954	5,152
PUBLIC HEALTH	18,273,874	2.9245	14,819		14,819	3,366	18,185
PARKS AND RECREATION	12,614,909	2.0189	10,230		10,230	2,324	12,554
ZOO	6,201,681	0.9925	5,029		5,029	1,142	6,171
LIBRARY	8,904,570	1.4251	7,221		7,221	1,640	8,861
DEPT OF MUSEUMS & CULTURAL AFF	4,298,596	0.6879	3,486		3,486	792	4,278
DESTINATION EL PASO	10,165,840	1.6269	8,244		8,244	1,873	10,117
SUN METRO	60,798,560	9.7301	49,303		49,303	11,200	60,503
AIRPORT	32,158,102	5.1465	26,078		26,078	5,924	32,002
COMMUNITY/HUMAN DEVELOPMENT	3,010,308	0.4818	2,441		2,441	555	2,996

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FIN/REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	7,486,706	1.1982	6,071		6,071	1,379	7,450
SubTotal	624,850,695	100.0000	506,703		506,703	102,612	609,315
Total	624,850,695	100.0000	506,703		506,703	102,612	609,315

Allocation Basis: TOTAL BUDGETED EXPENDITURES  
Allocation Source: CITY OF EL PASO FINANCE DEPT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	1,129,602	0.7904	2,743		2,743		2,743
CITY MANAGER	232,994	0.1630	566		566		566
GENERAL SERVICES	1,323,387	0.9260	3,213		3,213		3,213
MUNICIPAL CLERK-CITY CLERK	67,104	0.0470	163		163		163
MAYOR AND COUNCIL	103,076	0.0721	250		250		250
COMPTROLLER	168,821	0.1181	410		410		410
PURCHASING	87,430	0.0612	212		212	46	258
HUMAN RESOURCES	158,993	0.1113	386		386	83	469
CITY ATTORNEY OFFICE	279,250	0.1954	678		678	146	824
INFORMATION TECHNOLOGY	967,484	0.6770	2,349		2,349	506	2,855
CITY DEVELOPMENT	768,932	0.5380	1,867		1,867	403	2,270
TAX OFFICE	176,114	0.1232	428		428	92	520
MUNICIPAL CLERK	386,220	0.2702	938		938	202	1,140
POLICE	9,680,964	6.7740	23,506		23,506	5,068	28,574
FIRE DEPT	7,587,705	5.3093	18,424		18,424	3,972	22,396
DEPT OF TRANSPORTATION	1,069,305	0.7482	2,596		2,596	560	3,156
ENVIRONMENTAL SERVICES	21,957,981	15.3644	53,316		53,316	11,495	64,811
ENGINEERING & CONSTRUCTION MGMT	424,470	0.2970	1,031		1,031	222	1,253
PUBLIC HEALTH	460,906	0.3225	1,119		1,119	241	1,360
PARKS AND RECREATION	1,009,993	0.7067	2,452		2,452	529	2,981
ZOO	330,661	0.2314	803		803	173	976
LIBRARY	730,079	0.5109	1,773		1,773	382	2,155
DEPT OF MUSEUMS & CULTURAL AFF	194,069	0.1358	471		471	102	573
AIRPORT	53,719,364	37.5885	130,438		130,438	28,122	158,560
COMMUNITY/HUMAN DEVELOPMENT	4,749,755	3.3235	11,533		11,533	2,486	14,019
INTERNATIONAL BRIDGES	2,160,483	1.5117	5,246		5,246	1,131	6,377
ALL OTHERS	32,989,167	23.0832	80,101		80,101	17,270	97,371
SubTotal	142,914,309	100.0000	347,012		347,012	73,231	420,243

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	142,914,309	100.0000	347,012		347,012	73,231	420,243

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	34,676	5.3673	49,636		49,636		49,636
CITY MANAGER	3,404	0.5269	4,873		4,873		4,873
GENERAL SERVICES	27,889	4.3168	39,921		39,921		39,921
MUNICIPAL CLERK-CITY CLERK	1,471	0.2277	2,106		2,106		2,106
MAYOR AND COUNCIL	5,634	0.8721	8,065		8,065		8,065
COMPTROLLER	10,965	1.6972	15,695		15,695		15,695
PURCHASING	2,028	0.3139	2,903		2,903	700	3,603
HUMAN RESOURCES	3,987	0.6171	5,707		5,707	1,376	7,083
CITY ATTORNEY OFFICE	3,531	0.5465	5,054		5,054	1,219	6,273
INFORMATION TECHNOLOGY	11,397	1.7641	16,314		16,314	3,933	20,247
RISK MANAGEMENT	4,698	0.7272	6,725		6,725	1,621	8,346
CITY DEVELOPMENT	48,897	7.5685	69,992		69,992	16,876	86,868
TAX OFFICE	1,771	0.2741	2,535		2,535	611	3,146
METRO PLANNING ORGAN.- M.P.O.	3,238	0.5012	4,635		4,635	1,118	5,753
MUNICIPAL CLERK	4,306	0.6665	6,164		6,164	1,486	7,650
POLICE	90,209	13.9626	129,125		129,125	31,133	160,258
FIRE DEPT	45,398	7.0269	64,983		64,983	15,668	80,651
DEPT OF TRANSPORTATION	10,541	1.6316	15,089		15,089	3,638	18,727
ENVIRONMENTAL SERVICES	67,105	10.3868	96,055		96,055	23,160	119,215
ENGINEERING & CONSTRUCTION MGMT	4,793	0.7419	6,861		6,861	1,654	8,515
PUBLIC HEALTH	67,374	10.4284	96,440		96,440	23,253	119,693
PARKS AND RECREATION	37,939	5.8723	54,307		54,307	13,094	67,401
ZOO	13,012	2.0140	18,626		18,626	4,491	23,117
LIBRARY	19,648	3.0412	28,124		28,124	6,781	34,905
DEPT OF MUSEUMS & CULTURAL AFF	12,525	1.9387	17,928		17,928	4,323	22,251
DESTINATION EL PASO	2,373	0.3673	3,397		3,397	819	4,216
SUN METRO	23,664	3.6628	33,873		33,873	8,167	42,040
AIRPORT	48,532	7.5120	69,469		69,469	16,750	86,219

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - FISCAL OPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	24,771	3.8341	35,458		35,458	8,549	44,007
INTERNATIONAL BRIDGES	10,287	1.5923	14,725		14,725	3,550	18,275
SubTotal	646,063	100.0000	924,785		924,785	193,970	1,118,755
Total	646,063	100.0000	924,785		924,785	193,970	1,118,755

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	464,305	0.7607	2,948		2,948	614	3,562
POLICE	7,917,269	12.9707	50,264		50,264	10,471	60,735
FIRE DEPT	1,497,396	2.4532	9,506		9,506	1,980	11,486
DEPT OF TRANSPORTATION	42,402,804	69.4676	269,199		269,199	56,079	325,278
ENVIRONMENTAL SERVICES	483,567	0.7922	3,070		3,070	640	3,710
PARKS AND RECREATION	523,395	0.8575	3,323		3,323	692	4,015
LIBRARY	13,908	0.0228	88		88	18	106
DEPT OF MUSEUMS & CULTURAL AFF	103,680	0.1699	658		658	137	795
AIRPORT	7,624,826	12.4916	48,407		48,407	10,084	58,491
ALL OTHERS	8,437	0.0138	54		54	11	65
SubTotal	61,039,587	100.0000	387,517		387,517	80,726	468,243
Total	61,039,587	100.0000	387,517		387,517	80,726	468,243

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	15,175,315	3.1561	7,288		7,288		7,288
CITY MANAGER	2,841,762	0.5910	1,365		1,365		1,365
GENERAL SERVICES	45,448,183	9.4521	21,827		21,827		21,827
MUNICIPAL CLERK-CITY CLERK	818,448	0.1702	393		393		393
MAYOR AND COUNCIL	1,297,190	0.2698	623		623		623
COMPTROLLER	2,271,071	0.4723	1,091		1,091		1,091
PURCHASING	1,115,470	0.2320	536		536		536
HUMAN RESOURCES	1,982,457	0.4123	952		952		952
CITY ATTORNEY OFFICE	3,646,629	0.7584	1,751		1,751		1,751
INFORMATION TECHNOLOGY	11,945,139	2.4843	5,737		5,737		5,737
RISK MANAGEMENT	62,129,730	12.9214	29,839		29,839		29,839
CITY DEVELOPMENT	19,140,471	3.9807	9,193		9,193		9,193
TAX OFFICE	2,022,012	0.4205	971		971		971
MUNICIPAL CLERK	5,784,254	1.2030	2,778		2,778		2,778
POLICE	122,907,251	25.5618	59,028		59,028		59,028
FIRE DEPT	95,150,713	19.7890	45,698		45,698		45,698
DEPT OF TRANSPORTATION	18,503,721	3.8483	8,887		8,887		8,887
ENGINEERING & CONSTRUCTION MGMT	5,177,145	1.0767	2,486		2,486		2,486
PUBLIC HEALTH	18,273,874	3.8005	8,776		8,776		8,776
PARKS AND RECREATION	12,614,909	2.6236	6,059		6,059		6,059
ZOO	6,201,681	1.2898	2,978		2,978		2,978
LIBRARY	8,904,570	1.8519	4,277		4,277		4,277
DEPT OF MUSEUMS & CULTURAL AFF	4,298,596	0.8940	2,064		2,064		2,064
DESTINATION EL PASO	10,165,840	2.1142	4,882		4,882		4,882
COMMUNITY/HUMAN DEVELOPMENT	3,010,308	0.6261	1,446		1,446		1,446
SubTotal	480,826,739	100.0000	230,925		230,925		230,925
Total	480,826,739	100.0000	230,925		230,925		230,925

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMPTROLLER**

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - CAPITAL ASSESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	54,406	0.8616	1,708		1,708		1,708
CITY MANAGER	68,465	1.0843	2,150		2,150		2,150
GENERAL SERVICES	2,821,887	44.6895	88,605		88,605		88,605
CITY ATTORNEY OFFICE	1,713	0.0271	54		54	21	75
INFORMATION TECHNOLOGY	1,443,284	22.8570	45,319		45,319	17,316	62,635
CITY DEVELOPMENT	535,202	8.4759	16,805		16,805	6,421	23,226
TAX OFFICE	1,614	0.0256	51		51	19	70
MUNICIPAL CLERK	22,250	0.3524	699		699	267	966
POLICE	131,768	2.0868	4,137		4,137	1,581	5,718
FIRE DEPT	982,133	15.5538	30,839		30,839	11,784	42,623
DEPT OF TRANSPORTATION	13,336	0.2112	419		419	160	579
PUBLIC HEALTH	47,667	0.7549	1,497		1,497	572	2,069
PARKS AND RECREATION	134,446	2.1292	4,222		4,222	1,613	5,835
ZOO	13,160	0.2084	413		413	158	571
LIBRARY	27,258	0.4317	856		856	327	1,183
DEPT OF MUSEUMS & CULTURAL AFF	15,821	0.2506	497		497	190	687
SubTotal	6,314,410	100.0000	198,271		198,271	40,429	238,700
Total	6,314,410	100.0000	198,271		198,271	40,429	238,700

Allocation Basis: DEPRECIATION OF EQUIPMENT  
Allocation Source: FY 2014 FIXED ASSET SCHEDULE (CAFR)

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department COMPTROLLER

Activity - CD ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	1,000	100.0000	2,158		2,158	1,290	3,448
SubTotal	1,000	100.0000	2,158		2,158	1,290	3,448
Total	1,000	100.0000	2,158		2,158	1,290	3,448

Allocation Basis: DIRECT ALLOCATION TO COMMUNITY/HUMAN DEVELOP  
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
NONDEPARTMENTAL	73,681	12,306	2,743	49,636	0	7,288	1,708
CITY MANAGER	11,258	2,304	566	4,873	0	1,365	2,150
GENERAL SERVICES	190,421	36,855	3,213	39,921	0	21,827	88,605
MUNICIPAL CLERK-CITY	3,326	664	163	2,106	0	393	0
MAYOR AND COUNCIL	9,990	1,052	250	8,065	0	623	0
COMPTROLLER	19,038	1,842	410	15,695	0	1,091	0
PURCHASING	5,507	1,110	258	3,603	0	536	0
HUMAN RESOURCES	10,477	1,973	469	7,083	0	952	0
CITY ATTORNEY OFFICE	12,552	3,629	824	6,273	0	1,751	75
INFORMATION	106,924	11,888	2,855	20,247	3,562	5,737	62,635
RISK MANAGEMENT	100,013	61,828	0	8,346	0	29,839	0
CITY DEVELOPMENT	140,604	19,047	2,270	86,868	0	9,193	23,226
TAX OFFICE	6,720	2,013	520	3,146	0	971	70
METRO PLANNING	5,753	0	0	5,753	0	0	0
MUNICIPAL CLERK	18,291	5,757	1,140	7,650	0	2,778	966
POLICE	436,620	122,307	28,574	160,258	60,735	59,028	5,718
FIRE DEPT	297,542	94,688	22,396	80,651	11,486	45,698	42,623
DEPT OF	375,041	18,414	3,156	18,727	325,278	8,887	579
ENVIRONMENTAL	231,105	43,369	64,811	119,215	3,710	0	0
ENGINEERING &	17,406	5,152	1,253	8,515	0	2,486	0
PUBLIC HEALTH	150,083	18,185	1,360	119,693	0	8,776	2,069
PARKS AND RECREATION	98,845	12,554	2,981	67,401	4,015	6,059	5,835
ZOO	33,813	6,171	976	23,117	0	2,978	571
LIBRARY	51,487	8,861	2,155	34,905	106	4,277	1,183
DEPT OF MUSEUMS &	30,648	4,278	573	22,251	795	2,064	687
DESTINATION EL PASO	19,215	10,117	0	4,216	0	4,882	0
SUN METRO	102,543	60,503	0	42,040	0	0	0
AIRPORT	335,272	32,002	158,560	86,219	58,491	0	0
COMMUNITY/HUMAN	65,916	2,996	14,019	44,007	0	1,446	0
INTERNATIONAL BRIDGES	32,102	7,450	6,377	18,275	0	0	0
ALL OTHERS	97,436	0	97,371	0	65	0	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	Total	FIN/REPORTING	TREASURY	FISCAL OPER	GRANTS	ANNUAL AUDIT	CAPITAL ASSESTS
Direct Billed	0	0	0	0	0	0	0
Total	3,089,629	609,315	420,243	1,118,755	468,243	230,925	238,700



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	CD ADMIN
NONDEPARTMENTAL	0
CITY MANAGER	0
GENERAL SERVICES	0
MUNICIPAL CLERK-CITY	0
MAYOR AND COUNCIL	0
COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION	0
RISK MANAGEMENT	0
CITY DEVELOPMENT	0
TAX OFFICE	0
METRO PLANNING	0
MUNICIPAL CLERK	0
POLICE	0
FIRE DEPT	0
DEPT OF	0
ENVIRONMENTAL	0
ENGINEERING &	0
PUBLIC HEALTH	0
PARKS AND RECREATION	0
ZOO	0
LIBRARY	0
DEPT OF MUSEUMS &	0
DESTINATION EL PASO	0
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN	3,448
INTERNATIONAL BRIDGES	0
ALL OTHERS	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department COMPTROLLER

Receiving Department	CD ADMIN
<hr/>	
Direct Billed	0
Total	<div><div></div><div>3,448</div><div></div></div>



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

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,066,359			1,066,359
BUILDING DEPRECIATION	44,634		44,634	
NONDEPARTMENTAL	19,565	312	19,877	
CITY MANAGER	11,644	2,914	14,558	
GENERAL SERVICES	56,741	3,549	60,290	
MUNICIPAL CLERK-CITY CLERK	204	7	211	
MAYOR AND COUNCIL	4,073	732	4,805	
COMPTROLLER	4,556	951	5,507	
PURCHASING		1,094	1,094	
HUMAN RESOURCES		14,071	14,071	
CITY ATTORNEY OFFICE		2,150	2,150	
INFORMATION TECHNOLOGY		43,129	43,129	
RISK MANAGEMENT		1,039	1,039	
Total Allocated Additions:	141,417	69,948	211,365	211,365
Total To Be Allocated:	1,207,776	69,948		1,277,724

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	PURCHASING
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	768,931	0	768,931
FRINGE BENEFITS	245,675	0	245,675
<b>Other Expense &amp; Cost</b>			
CONTRACT SVCS	12,899	0	12,899
SUPPLIES	6,799	0	6,799
OPERATING EXPENSES	32,055	0	32,055
<b>Departmental Totals</b>			
Total Expenditures	1,066,359	0	1,066,359
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,066,359	0	1,066,359
<b>Allocation Step 1</b>			
Inbound- All Others	141,417	0	141,417
1st Allocation	1,207,776	0	1,207,776
<b>Allocation Step 2</b>			
Inbound- All Others	69,948	0	69,948
2nd Allocation	69,948	0	69,948
<b>Total For 096 PURCHASING</b>			
Total Allocated	1,277,724	0	1,277,724

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	218	6.5821	79,497		79,497		79,497
CITY MANAGER	8	0.2415	2,917		2,917		2,917
GENERAL SERVICES	340	10.2657	123,987		123,987		123,987
MUNICIPAL CLERK-CITY CLERK	2	0.0604	729		729		729
MAYOR AND COUNCIL	4	0.1208	1,459		1,459		1,459
COMPTROLLER	6	0.1812	2,188		2,188		2,188
PURCHASING	3	0.0906	1,094		1,094		1,094
HUMAN RESOURCES	4	0.1208	1,459		1,459	102	1,561
CITY ATTORNEY OFFICE	6	0.1812	2,188		2,188	154	2,342
INFORMATION TECHNOLOGY	20	0.6039	7,293		7,293	512	7,805
RISK MANAGEMENT	12	0.3623	4,376		4,376	307	4,683
CITY DEVELOPMENT	37	1.1172	13,493		13,493	948	14,441
TAX OFFICE	20	0.6039	7,293		7,293	512	7,805
METRO PLANNING ORGAN.- M.P.O.	12	0.3623	4,376		4,376	307	4,683
MUNICIPAL CLERK	57	1.7210	20,786		20,786	1,460	22,246
POLICE	200	6.0386	72,933		72,933	5,123	78,056
FIRE DEPT	352	10.6356	128,454		128,454	9,022	137,476
DEPT OF TRANSPORTATION	99	2.9891	36,102		36,102	2,536	38,638
ENVIRONMENTAL SERVICES	248	7.4879	90,437		90,437	6,352	96,789
ENGINEERING & CONSTRUCTION MGMT	1	0.0302	365		365	26	391
PUBLIC HEALTH	366	11.0505	133,469		133,469	9,373	142,842
PARKS AND RECREATION	232	7.0048	84,603		84,603	5,942	90,545
ZOO	80	2.4155	29,173		29,173	2,049	31,222
LIBRARY	63	1.9022	22,974		22,974	1,614	24,588
DEPT OF MUSEUMS & CULTURAL AFF	210	6.3406	76,580		76,580	5,379	81,959
DESTINATION EL PASO	6	0.1812	2,188		2,188	154	2,342
SUN METRO	348	10.5072	126,904		126,904	8,913	135,817
AIRPORT	265	8.0239	96,910		96,910	6,807	103,717

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY/HUMAN DEVELOPMENT	56	1.6908	20,421		20,421	1,434	21,855
INTERNATIONAL BRIDGES	36	1.0870	13,128		13,128	922	14,050
SubTotal	3,312	100.0000	1,207,776		1,207,776	69,948	1,277,724
Total	3,312	100.0000	1,207,776		1,207,776	69,948	1,277,724

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department PURCHASING

Receiving Department	Total	PURCHASING
NONDEPARTMENTAL	79,497	79,497
CITY MANAGER	2,917	2,917
GENERAL SERVICES	123,987	123,987
MUNICIPAL CLERK-CITY	729	729
MAYOR AND COUNCIL	1,459	1,459
COMPTROLLER	2,188	2,188
PURCHASING	1,094	1,094
HUMAN RESOURCES	1,561	1,561
CITY ATTORNEY OFFICE	2,342	2,342
INFORMATION	7,805	7,805
RISK MANAGEMENT	4,683	4,683
CITY DEVELOPMENT	14,441	14,441
TAX OFFICE	7,805	7,805
METRO PLANNING	4,683	4,683
MUNICIPAL CLERK	22,246	22,246
POLICE	78,056	78,056
FIRE DEPT	137,476	137,476
DEPT OF	38,638	38,638
ENVIRONMENTAL	96,789	96,789
ENGINEERING &	391	391
PUBLIC HEALTH	142,842	142,842
PARKS AND RECREATION	90,545	90,545
ZOO	31,222	31,222
LIBRARY	24,588	24,588
DEPT OF MUSEUMS &	81,959	81,959
DESTINATION EL PASO	2,342	2,342
SUN METRO	135,817	135,817
AIRPORT	103,717	103,717
COMMUNITY/HUMAN	21,855	21,855
INTERNATIONAL BRIDGES	14,050	14,050



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department PURCHASING

Receiving Department	Total	PURCHASING
Direct Billed	0	0
Total	<u>1,277,724</u>	<u>1,277,724</u>



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

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. Costs are allocated based upon the number of employees assigned to each department. 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 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,939,493			1,939,493
BUILDING DEPRECIATION	92,679		92,679	
NONDEPARTMENTAL	378,209	6,039	384,248	
CITY MANAGER	25,418	6,436	31,854	
GENERAL SERVICES	141,420	9,934	151,354	
MUNICIPAL CLERK-CITY CLERK	363	12	375	
MAYOR AND COUNCIL	7,653	1,373	9,026	
COMPTROLLER	8,653	1,824	10,477	
PURCHASING	1,459	102	1,561	
HUMAN RESOURCES		23,019	23,019	
CITY ATTORNEY OFFICE		6,992	6,992	
INFORMATION TECHNOLOGY		413,453	413,453	
RISK MANAGEMENT		2,006	2,006	
Total Allocated Additions:	655,854	471,190	1,127,044	1,127,044
Total To Be Allocated:	2,595,347	471,190		3,066,537

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	HR SERVICES	TUITION
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,175,588	0	1,175,588	0
FRINGE BENEFITS	393,843	0	393,843	0
<b>Other Expense &amp; Cost</b>				
CONTRACTUAL SERVICES	59,385	0	59,385	0
MATERIALS/SUPPLIES	21,954	0	21,954	0
OPERATING EXP	288,723	0	38,723	250,000
<b>Departmental Totals</b>				
Total Expenditures	1,939,493	0	1,689,493	250,000
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	1,939,493	0	1,689,493	250,000
<b>Allocation Step 1</b>				
Inbound- All Others	655,854	655,854	0	0
Reallocate Admin Costs		( 655,854)	655,854	0
1st Allocation	2,595,347	0	2,345,347	250,000
<b>Allocation Step 2</b>				
Inbound- All Others	471,190	471,190	0	0
Reallocate Admin Costs		( 471,190)	471,190	0
2nd Allocation	471,190	0	471,190	0
<b>Total For 100 HUMAN RESOURCES</b>				
Total Allocated	3,066,537	0	2,816,537	250,000

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0332	778		778		778
CITY MANAGER	37.60	0.6237	14,627		14,627		14,627
GENERAL SERVICES	286.00	4.7437	111,257		111,257		111,257
MUNICIPAL CLERK-CITY CLERK	7.00	0.1161	2,723		2,723		2,723
MAYOR AND COUNCIL	24.00	0.3981	9,336		9,336		9,336
COMPTROLLER	34.50	0.5722	13,421		13,421		13,421
PURCHASING	21.00	0.3483	8,169		8,169		8,169
HUMAN RESOURCES	40.55	0.6726	15,774		15,774		15,774
CITY ATTORNEY OFFICE	41.00	0.6800	15,949		15,949	3,464	19,413
INFORMATION TECHNOLOGY	87.75	1.4555	34,136		34,136	7,415	41,551
RISK MANAGEMENT	4.75	0.0788	1,848		1,848	401	2,249
CITY DEVELOPMENT	152.80	2.5344	59,441		59,441	12,911	72,352
TAX OFFICE	24.50	0.4064	9,531		9,531	2,070	11,601
METRO PLANNING ORGAN.- M.P.O.	14.00	0.2322	5,446		5,446	1,183	6,629
MUNICIPAL CLERK	84.35	1.3991	32,813		32,813	7,127	39,940
POLICE	1,396.80	23.1678	543,373		543,373	118,029	661,402
FIRE DEPT	1,121.80	18.6068	436,393		436,393	94,790	531,183
DEPT OF TRANSPORTATION	269.00	4.4618	104,644		104,644	22,730	127,374
ENVIRONMENTAL SERVICES	453.50	7.5220	176,417		176,417	38,320	214,737
ENGINEERING & CONSTRUCTION MGMT	75.50	1.2523	29,370		29,370	6,380	35,750
PUBLIC HEALTH	292.35	4.8491	113,728		113,728	24,703	138,431
PARKS AND RECREATION	285.04	4.7278	110,884		110,884	24,085	134,969
ZOO	110.75	1.8370	43,083		43,083	9,358	52,441
LIBRARY	149.50	2.4797	58,157		58,157	12,632	70,789
DEPT OF MUSEUMS & CULTURAL AFF	61.35	1.0176	23,866		23,866	5,184	29,050
SUN METRO	632.00	10.4827	245,855		245,855	53,403	299,258
AIRPORT	226.60	3.7585	88,150		88,150	19,147	107,297
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.6303	14,782		14,782	3,211	17,993

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	55.00	0.9123	21,396		21,396	4,647	26,043
SubTotal	6,028.99	100.0000	2,345,347		2,345,347	471,190	2,816,537
Total	6,028.99	100.0000	2,345,347		2,345,347	471,190	2,816,537

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES

Activity - TUITION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	653	0.2533	633		633		633
CITY MANAGER	2,937	1.1393	2,848		2,848		2,848
GENERAL SERVICES	8,823	3.4225	8,556		8,556		8,556
MAYOR AND COUNCIL	6,151	2.3860	5,965		5,965		5,965
COMPTROLLER	1,827	0.7087	1,772		1,772		1,772
PURCHASING	6,086	2.3608	5,902		5,902		5,902
HUMAN RESOURCES	7,471	2.8980	7,245		7,245		7,245
INFORMATION TECHNOLOGY	3,506	1.3600	3,400		3,400		3,400
CITY DEVELOPMENT	8,891	3.4488	8,622		8,622		8,622
METRO PLANNING ORGAN.- M.P.O.	3,816	1.4802	3,701		3,701		3,701
MUNICIPAL CLERK	8,885	3.4465	8,616		8,616		8,616
POLICE	56,116	21.7675	54,419		54,419		54,419
FIRE DEPT	58,720	22.7777	56,945		56,945		56,945
DEPT OF TRANSPORTATION	6,899	2.6761	6,690		6,690		6,690
ENGINEERING & CONSTRUCTION MGMT	11,499	4.4605	11,151		11,151		11,151
PUBLIC HEALTH	22,249	8.6304	21,576		21,576		21,576
PARKS AND RECREATION	10,838	4.2041	10,510		10,510		10,510
ZOO	5,637	2.1866	5,467		5,467		5,467
LIBRARY	16,620	6.4469	16,117		16,117		16,117
DEPT OF MUSEUMS & CULTURAL AFF	2,342	0.9085	2,271		2,271		2,271
COMMUNITY/HUMAN DEVELOPMENT	6,610	2.5640	6,410		6,410		6,410
ALL OTHERS	1,221	0.4736	1,184		1,184		1,184
SubTotal	257,797	100.0000	250,000		250,000		250,000
Total	257,797	100.0000	250,000		250,000		250,000

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Allocation Basis: TUITION REIMBURSEMENT PAID BY DEPT

Allocation Source: HR

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES

Receiving Department	Total	HR SERVICES	TUITION
NONDEPARTMENTAL	1,411	778	633
CITY MANAGER	17,475	14,627	2,848
GENERAL SERVICES	119,813	111,257	8,556
MUNICIPAL CLERK-CITY	2,723	2,723	0
MAYOR AND COUNCIL	15,301	9,336	5,965
COMPTROLLER	15,193	13,421	1,772
PURCHASING	14,071	8,169	5,902
HUMAN RESOURCES	23,019	15,774	7,245
CITY ATTORNEY OFFICE	19,413	19,413	0
INFORMATION	44,951	41,551	3,400
RISK MANAGEMENT	2,249	2,249	0
CITY DEVELOPMENT	80,974	72,352	8,622
TAX OFFICE	11,601	11,601	0
METRO PLANNING	10,330	6,629	3,701
MUNICIPAL CLERK	48,556	39,940	8,616
POLICE	715,821	661,402	54,419
FIRE DEPT	588,128	531,183	56,945
DEPT OF	134,064	127,374	6,690
ENVIRONMENTAL	214,737	214,737	0
ENGINEERING &	46,901	35,750	11,151
PUBLIC HEALTH	160,007	138,431	21,576
PARKS AND RECREATION	145,479	134,969	10,510
ZOO	57,908	52,441	5,467
LIBRARY	86,906	70,789	16,117
DEPT OF MUSEUMS &	31,321	29,050	2,271
SUN METRO	299,258	299,258	0
AIRPORT	107,297	107,297	0
COMMUNITY/HUMAN	24,403	17,993	6,410
INTERNATIONAL BRIDGES	26,043	26,043	0
ALL OTHERS	1,184	0	1,184



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department HUMAN RESOURCES

Receiving Department	Total	HR SERVICES	TUITION
Direct Billed	0	0	0
Total	3,066,537	2,816,537	250,000



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

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

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department CITY ATTORNEY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,956,898			3,956,898
INTERFUND TRANSFERS	( 150,958)			
DAMAGES & SETTLEMENTS	( 400,000)			
Total Deductions:	( 550,958)			( 550,958)
BUILDING DEPRECIATION	91,893		91,893	
EQUIPMENT DEPRECIATION	1,713		1,713	
NONDEPARTMENTAL	44,238	708	44,946	
CITY MANAGER	14,236	3,301	17,537	
GENERAL SERVICES	145,412	10,413	155,825	
MUNICIPAL CLERK-CITY CLERK	668	22	690	
MAYOR AND COUNCIL	9,770	1,765	11,535	
COMPTROLLER	10,494	2,058	12,552	
PURCHASING	2,188	154	2,342	
HUMAN RESOURCES	15,949	3,464	19,413	
CITY ATTORNEY OFFICE		132,116	132,116	
INFORMATION TECHNOLOGY		249,768	249,768	
RISK MANAGEMENT		2,029	2,029	
Total Allocated Additions:	336,561	405,798	742,359	742,359
PUBLIC INFOR DISTRIBUTION FEE	( 500)			
Total Departmental Cost Adjustments:	( 500)			( 500)
Total To Be Allocated:	3,742,001	405,798		4,147,799

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

	Total	General & Admin	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL
<b>Wages &amp; Benefits</b>					
SALARIES & FRINGE BENEFITS	2,724,356	524,868	1,400,136	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SERVICES	548,486	34,367	14,700	386,000	113,419
MATERIALS/SUPPLIES	104,500	0	104,500	0	0
OPERATING EXPENSES	28,598	0	28,598	0	0
*INTERFUND TRANSFERS	150,958	150,958	0	0	0
*DAMAGES & SETTLEMENTS	400,000	400,000	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,956,898	1,110,193	1,547,934	386,000	113,419
<b>Deductions</b>					
Total Deductions	( 550,958)	( 550,958)	0	0	0
<b>Cost Adjustments</b>					
PUBLIC INFOR DISTRIBUTION FEE	( 500)	0	( 500)	0	0
<b>Functional Cost</b>					
Functional Cost	3,405,440	559,235	1,547,434	386,000	113,419
<b>Allocation Step 1</b>					
Inbound- All Others	336,561	64,841	172,970	0	0
Reallocate Admin Costs		( 624,076)	397,270	0	0
Unallocated Costs	( 1,238,327)	0	0	0	( 113,419)
1st Allocation	2,503,674	0	2,117,674	386,000	0
<b>Allocation Step 2</b>					
Inbound- All Others	405,798	78,180	208,553	0	0
Reallocate Admin Costs		( 78,180)	49,767	0	0
Unallocated Costs	( 147,478)	0	0	0	0
2nd Allocation	258,320	0	258,320	0	0
<b>Total For 110 CITY ATTORNEY OFFICE</b>					
Total Allocated	2,761,994	0	2,375,994	386,000	0

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CITY ATTORNEY OFFICE**

## GENERAL GOVERNMENT

## Wages &amp; Benefits

SALARIES & FRINGE BENEFITS	799,352
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## Other Expense &amp; Cost

CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*INTERFUND TRANSFERS	0
*DAMAGES & SETTLEMENTS	0

## Departmental Totals

Total Expenditures	799,352
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## Deductions

Total Deductions	0
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## Cost Adjustments

PUBLIC INFOR DISTRIBUTION FEE	0
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Functional Cost	799,352
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## Allocation Step 1

Inbound- All Others	98,750
Reallocate Admin Costs	226,806
Unallocated Costs	( 1,124,908)
1st Allocation	0

## Allocation Step 2

Inbound- All Others	119,065
Reallocate Admin Costs	28,413
Unallocated Costs	( 147,478)
2nd Allocation	0

## Total For 110 CITY ATTORNEY OFFICE

Total Allocated	0
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CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	523.00	3.0428	64,437		64,437		64,437
GENERAL SERVICES	202.00	1.1752	24,888		24,888		24,888
MAYOR AND COUNCIL	1,397.00	8.1278	172,120		172,120		172,120
COMPTROLLER	985.00	5.7307	121,358		121,358		121,358
HUMAN RESOURCES	54.00	0.3142	6,653		6,653		6,653
CITY ATTORNEY OFFICE	1,068.00	6.2136	131,585		131,585		131,585
INFORMATION TECHNOLOGY	139.00	0.8087	17,126		17,126	2,771	19,897
CITY DEVELOPMENT	4,844.00	28.1826	596,811		596,811	96,560	693,371
TAX OFFICE	1,679.00	9.7684	206,864		206,864	33,469	240,333
METRO PLANNING ORGAN.- M.P.O.	192.00	1.1171	23,656		23,656	3,827	27,483
MUNICIPAL CLERK	401.00	2.3330	49,406		49,406	7,993	57,399
FIRE DEPT	90.00	0.5236	11,089		11,089	1,794	12,883
DEPT OF TRANSPORTATION	291.00	1.6930	35,853		35,853	5,801	41,654
ENVIRONMENTAL SERVICES	1,007.00	5.8587	124,069		124,069	20,073	144,142
ENGINEERING & CONSTRUCTION MGMT	28.00	0.1629	3,450		3,450	558	4,008
PUBLIC HEALTH	715.00	4.1599	88,093		88,093	14,253	102,346
PARKS AND RECREATION	236.00	1.3731	29,077		29,077	4,704	33,781
ZOO	302.00	1.7570	37,208		37,208	6,020	43,228
LIBRARY	42.00	0.2444	5,175		5,175	837	6,012
DEPT OF MUSEUMS & CULTURAL AFF	312.00	1.8152	38,440		38,440	6,219	44,659
DESTINATION EL PASO	55.00	0.3200	6,776		6,776	1,096	7,872
SUN METRO	104.00	0.6051	12,813		12,813	2,073	14,886
AIRPORT	111.00	0.6458	13,676		13,676	2,213	15,889
COMMUNITY/HUMAN DEVELOPMENT	839.00	4.8813	103,370		103,370	16,724	120,094
INTERNATIONAL BRIDGES	193.00	1.1229	23,779		23,779	3,847	27,626
ALL OTHERS	1,379.00	8.0230	169,902		169,902	27,488	197,390
SubTotal	17,188.00	100.0000	2,117,674		2,117,674	258,320	2,375,994
Total	17,188.00	100.0000	2,117,674		2,117,674	258,320	2,375,994



**CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE**

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	45	0.0044	17		17		17
CITY MANAGER	74,912	7.2995	28,176		28,176		28,176
GENERAL SERVICES	35,133	3.4234	13,214		13,214		13,214
MUNICIPAL CLERK-CITY CLERK	156	0.0152	59		59		59
MAYOR AND COUNCIL	53,120	5.1761	19,980		19,980		19,980
COMPTROLLER	49,496	4.8230	18,617		18,617		18,617
PURCHASING	5,715	0.5569	2,150		2,150		2,150
HUMAN RESOURCES	902	0.0879	339		339		339
CITY ATTORNEY OFFICE	1,413	0.1377	531		531		531
INFORMATION TECHNOLOGY	1,953	0.1903	735		735		735
RISK MANAGEMENT	106	0.0103	40		40		40
CITY DEVELOPMENT	7,932	0.7729	2,983		2,983		2,983
TAX OFFICE	545	0.0531	205		205		205
METRO PLANNING ORGAN.- M.P.O.	312	0.0304	117		117		117
MUNICIPAL CLERK	7,052	0.6872	2,652		2,652		2,652
POLICE	208,953	20.3607	78,592		78,592		78,592
FIRE DEPT	208,619	20.3281	78,466		78,466		78,466
DEPT OF TRANSPORTATION	7,327	0.7140	2,756		2,756		2,756
ENVIRONMENTAL SERVICES	12,990	1.2658	4,886		4,886		4,886
ENGINEERING & CONSTRUCTION MGMT	33,551	3.2693	12,619		12,619		12,619
PUBLIC HEALTH	36,092	3.5169	13,575		13,575		13,575
PARKS AND RECREATION	18,209	1.7743	6,849		6,849		6,849
ZOO	2,464	0.2401	927		927		927
LIBRARY	3,327	0.3242	1,251		1,251		1,251
DEPT OF MUSEUMS & CULTURAL AFF	6,367	0.6204	2,395		2,395		2,395
SUN METRO	15,004	1.4620	5,643		5,643		5,643
AIRPORT	5,042	0.4913	1,896		1,896		1,896
COMMUNITY/HUMAN DEVELOPMENT	10,594	1.0323	3,985		3,985		3,985

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department CITY ATTORNEY OFFICE

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PENSION ADMINISTRATION	4,076	0.3972	1,533		1,533		1,533
INTERNATIONAL BRIDGES	1,224	0.1193	460		460		460
ALL OTHERS	213,628	20.8158	80,352		80,352		80,352
SubTotal	1,026,259	100.0000	386,000		386,000		386,000
Total	1,026,259	100.0000	386,000		386,000		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 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
NONDEPARTMENTAL	17	0	17
CITY MANAGER	92,613	64,437	28,176
GENERAL SERVICES	38,102	24,888	13,214
MUNICIPAL CLERK-CITY	59	0	59
MAYOR AND COUNCIL	192,100	172,120	19,980
COMPTROLLER	139,975	121,358	18,617
PURCHASING	2,150	0	2,150
HUMAN RESOURCES	6,992	6,653	339
CITY ATTORNEY OFFICE	132,116	131,585	531
INFORMATION	20,632	19,897	735
RISK MANAGEMENT	40	0	40
CITY DEVELOPMENT	696,354	693,371	2,983
TAX OFFICE	240,538	240,333	205
METRO PLANNING	27,600	27,483	117
MUNICIPAL CLERK	60,051	57,399	2,652
POLICE	78,592	0	78,592
FIRE DEPT	91,349	12,883	78,466
DEPT OF	44,410	41,654	2,756
ENVIRONMENTAL	149,028	144,142	4,886
ENGINEERING &	16,627	4,008	12,619
PUBLIC HEALTH	115,921	102,346	13,575
PARKS AND RECREATION	40,630	33,781	6,849
ZOO	44,155	43,228	927
LIBRARY	7,263	6,012	1,251
DEPT OF MUSEUMS &	47,054	44,659	2,395
DESTINATION EL PASO	7,872	7,872	0
SUN METRO	20,529	14,886	5,643
AIRPORT	17,785	15,889	1,896
COMMUNITY/HUMAN	124,079	120,094	3,985
PENSION ADMINISTRATION	1,533	0	1,533
INTERNATIONAL BRIDGES	28,086	27,626	460
ALL OTHERS	277,742	197,390	80,352



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
Direct Billed	0	0	0
Total	2,761,994	2,375,994	386,000



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

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

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

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

- ♦ **GIS** – Costs for GIS support have been allocated based on the number of maps produced per department.
- ♦ **Security Assurance** – Costs were budgeted for Security Assurance but were not actually used, therefore they have not been allocated this year.

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,800,139			11,800,139
BUILDING DEPRECIATION	251,472		251,472	
EQUIPMENT DEPRECIATION	1,443,284		1,443,284	
NONDEPARTMENTAL	99,896	1,599	101,495	
CITY MANAGER	58,371	14,436	72,807	
GENERAL SERVICES	164,529	5,608	170,137	
MUNICIPAL CLERK-CITY CLERK	2,187	71	2,258	
MAYOR AND COUNCIL	26,035	4,730	30,765	
COMPTROLLER	82,354	24,570	106,924	
PURCHASING	7,293	512	7,805	
HUMAN RESOURCES	37,536	7,415	44,951	
CITY ATTORNEY OFFICE	17,861	2,771	20,632	
INFORMATION TECHNOLOGY		590,305	590,305	
RISK MANAGEMENT		4,342	4,342	
Total Allocated Additions:	2,190,818	656,359	2,847,177	2,847,177
INTERFUND TRANSFERS	( 125,930)			
Total Departmental Cost Adjustments:	( 125,930)			( 125,930)
Total To Be Allocated:	13,865,027	656,359		14,521,386

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	Total	General & Admin	APPLICATION MGMNT	INFORMATION TECH	INFORMATION SVCS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	4,655,165	0	1,173,978	928,562	456,800
FRINGE BENEFITS	1,473,957	0	391,014	328,607	135,218
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	2,428,368	0	0	0	2,428,368
MATERIALS/SUPPLIES	232,399	0	7,510	43,520	81,041
OPERATING EXPENSES	3,010,250	0	47,720	0	776,923
<b>Departmental Totals</b>					
Total Expenditures	11,800,139	0	1,620,222	1,300,689	3,878,350
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
INTERFUND TRANSFERS	( 125,930)	0	0	0	( 125,930)
<b>Functional Cost</b>					
Functional Cost	11,674,209	0	1,620,222	1,300,689	3,752,420
<b>Allocation Step 1</b>					
Inbound- All Others	2,190,818	0	552,499	437,001	214,980
Unallocated Costs	( 122,349)	0	0	0	0
1st Allocation	13,742,678	0	2,172,721	1,737,690	3,967,400
<b>Allocation Step 2</b>					
Inbound- All Others	656,359	0	165,526	130,923	64,407
Unallocated Costs	( 10,190)	0	0	0	0
2nd Allocation	646,169	0	165,526	130,923	64,407
<b>Total For 115 INFORMATION TECHNOLOGY</b>					
Total Allocated	14,388,847	0	2,338,247	1,868,613	4,031,807

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	INFRASTRUCTURE	PHONES	STR INNOVATION &	GIS	SECURITY ASSURANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,449,774	0	401,761	172,016	72,274
FRINGE BENEFITS	418,179	0	119,377	65,501	16,061
<b>Other Expense &amp; Cost</b>					
CONTRACTUAL SVCS	0	0	0	0	0
MATERIALS/SUPPLIES	79,814	0	1,300	19,214	0
OPERATING EXPENSES	30,500	2,134,507	15,800	4,800	0
<b>Departmental Totals</b>					
Total Expenditures	1,978,267	2,134,507	538,238	261,531	88,335
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
INTERFUND TRANSFERS	0	0	0	0	0
<b>Functional Cost</b>	1,978,267	2,134,507	538,238	261,531	88,335
<b>Allocation Step 1</b>					
Inbound- All Others	682,293	0	189,077	80,954	34,014
Unallocated Costs	0	0	0	0	( 122,349)
1st Allocation	2,660,560	2,134,507	727,315	342,485	0
<b>Allocation Step 2</b>					
Inbound- All Others	204,412	0	56,647	24,254	10,190
Unallocated Costs	0	0	0	0	( 10,190)
2nd Allocation	204,412	0	56,647	24,254	0
<b>Total For 115 INFORMATION TECHNOLOGY</b>					
Total Allocated	2,864,972	2,134,507	783,962	366,739	0

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	78,642		78,642		78,642
GENERAL SERVICES	736.00	3.5902	78,006		78,006		78,006
COMPTROLLER	742.00	3.6195	78,642		78,642		78,642
PURCHASING	82.00	0.4000	8,691		8,691		8,691
HUMAN RESOURCES	798.00	3.8927	84,577		84,577		84,577
CITY ATTORNEY OFFICE	478.00	2.3317	50,661		50,661		50,661
INFORMATION TECHNOLOGY	833.00	4.0634	88,287		88,287		88,287
CITY DEVELOPMENT	784.00	3.8244	83,093		83,093	8,066	91,159
TAX OFFICE	111.00	0.5415	11,764		11,764	1,142	12,906
POLICE	4,607.00	22.4732	488,280		488,280	47,397	535,677
FIRE DEPT	1,773.00	8.6488	187,914		187,914	18,241	206,155
DEPT OF TRANSPORTATION	178.00	0.8683	18,866		18,866	1,831	20,697
ENVIRONMENTAL SERVICES	1,560.00	7.6098	165,339		165,339	16,050	181,389
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	79,066		79,066	7,675	86,741
PUBLIC HEALTH	1,610.00	7.8537	170,638		170,638	16,564	187,202
PARKS AND RECREATION	1,232.00	6.0098	130,575		130,575	12,675	143,250
ZOO	262.00	1.2780	27,768		27,768	2,695	30,463
LIBRARY	951.00	4.6390	100,793		100,793	9,784	110,577
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	66,135		66,135	6,420	72,555
SUN METRO	783.00	3.8195	82,987		82,987	8,056	91,043
AIRPORT	528.00	2.5756	55,961		55,961	5,432	61,393
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	32,220		32,220	3,128	35,348
INTERNATIONAL BRIDGES	36.00	0.1756	3,816		3,816	370	4,186
SubTotal	20,500.00	100.0000	2,172,721		2,172,721	165,526	2,338,247
Total	20,500.00	100.0000	2,172,721		2,172,721	165,526	2,338,247

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - INFORMATION TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	62,896		62,896		62,896
GENERAL SERVICES	736.00	3.5902	62,387		62,387		62,387
COMPTROLLER	742.00	3.6195	62,896		62,896		62,896
PURCHASING	82.00	0.4000	6,951		6,951		6,951
HUMAN RESOURCES	798.00	3.8927	67,643		67,643		67,643
CITY ATTORNEY OFFICE	478.00	2.3317	40,518		40,518		40,518
INFORMATION TECHNOLOGY	833.00	4.0634	70,610		70,610		70,610
CITY DEVELOPMENT	784.00	3.8244	66,456		66,456	6,380	72,836
TAX OFFICE	111.00	0.5415	9,409		9,409	903	10,312
POLICE	4,607.00	22.4732	390,512		390,512	37,488	428,000
FIRE DEPT	1,773.00	8.6488	150,289		150,289	14,428	164,717
DEPT OF TRANSPORTATION	178.00	0.8683	15,088		15,088	1,448	16,536
ENVIRONMENTAL SERVICES	1,560.00	7.6098	132,234		132,234	12,694	144,928
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	63,235		63,235	6,071	69,306
PUBLIC HEALTH	1,610.00	7.8537	136,472		136,472	13,101	149,573
PARKS AND RECREATION	1,232.00	6.0098	104,431		104,431	10,025	114,456
ZOO	262.00	1.2780	22,209		22,209	2,132	24,341
LIBRARY	951.00	4.6390	80,612		80,612	7,739	88,351
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	52,894		52,894	5,078	57,972
SUN METRO	783.00	3.8195	66,371		66,371	6,372	72,743
AIRPORT	528.00	2.5756	44,756		44,756	4,297	49,053
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	25,769		25,769	2,474	28,243
INTERNATIONAL BRIDGES	36.00	0.1756	3,052		3,052	293	3,345
SubTotal	20,500.00	100.0000	1,737,690		1,737,690	130,923	1,868,613
Total	20,500.00	100.0000	1,737,690		1,737,690	130,923	1,868,613

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - INFORMATION SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	143,601		143,601		143,601
GENERAL SERVICES	736.00	3.5902	142,439		142,439		142,439
COMPTROLLER	742.00	3.6195	143,601		143,601		143,601
PURCHASING	82.00	0.4000	15,870		15,870		15,870
HUMAN RESOURCES	798.00	3.8927	154,438		154,438		154,438
CITY ATTORNEY OFFICE	478.00	2.3317	92,508		92,508		92,508
INFORMATION TECHNOLOGY	833.00	4.0634	161,212		161,212		161,212
CITY DEVELOPMENT	784.00	3.8244	151,729		151,729	3,138	154,867
TAX OFFICE	111.00	0.5415	21,482		21,482	444	21,926
POLICE	4,607.00	22.4732	891,599		891,599	18,443	910,042
FIRE DEPT	1,773.00	8.6488	343,132		343,132	7,098	350,230
DEPT OF TRANSPORTATION	178.00	0.8683	34,449		34,449	713	35,162
ENVIRONMENTAL SERVICES	1,560.00	7.6098	301,909		301,909	6,245	308,154
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	144,375		144,375	2,986	147,361
PUBLIC HEALTH	1,610.00	7.8537	311,586		311,586	6,445	318,031
PARKS AND RECREATION	1,232.00	6.0098	238,431		238,431	4,932	243,363
ZOO	262.00	1.2780	50,705		50,705	1,049	51,754
LIBRARY	951.00	4.6390	184,049		184,049	3,807	187,856
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	120,764		120,764	2,498	123,262
SUN METRO	783.00	3.8195	151,535		151,535	3,134	154,669
AIRPORT	528.00	2.5756	102,185		102,185	2,114	104,299
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	58,834		58,834	1,217	60,051
INTERNATIONAL BRIDGES	36.00	0.1756	6,967		6,967	144	7,111
SubTotal	20,500.00	100.0000	3,967,400		3,967,400	64,407	4,031,807
Total	20,500.00	100.0000	3,967,400		3,967,400	64,407	4,031,807

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	15,936	0.7491	15,989		15,989		15,989
GENERAL SERVICES	17,453	0.8204	17,511		17,511		17,511
MUNICIPAL CLERK-CITY CLERK	1,068	0.0502	1,072		1,072		1,072
MAYOR AND COUNCIL	17,316	0.8139	17,373		17,373		17,373
COMPTROLLER	912	0.0429	915		915		915
PURCHASING	18	0.0008	18		18		18
HUMAN RESOURCES	1,500	0.0705	1,505		1,505		1,505
CITY ATTORNEY OFFICE	2,314	0.1088	2,322		2,322		2,322
INFORMATION TECHNOLOGY	155,970	7.3313	156,486		156,486		156,486
RISK MANAGEMENT	1,476	0.0694	1,481		1,481		1,481
CITY DEVELOPMENT	60,208	2.8300	60,407		60,407		60,407
TAX OFFICE	5,445	0.2559	5,463		5,463		5,463
MUNICIPAL CLERK	38,421	1.8060	38,548		38,548		38,548
POLICE	475,850	22.3670	477,424		477,424		477,424
FIRE DEPT	414,895	19.5018	416,268		416,268		416,268
DEPT OF TRANSPORTATION	81,802	3.8450	82,073		82,073		82,073
ENVIRONMENTAL SERVICES	186,912	8.7857	187,531		187,531		187,531
ENGINEERING & CONSTRUCTION MGMT	38,269	1.7988	38,396		38,396		38,396
PUBLIC HEALTH	47,458	2.2307	47,615		47,615		47,615
PARKS AND RECREATION	313,434	14.7327	314,471		314,471		314,471
ZOO	59,507	2.7971	59,704		59,704		59,704
LIBRARY	75,008	3.5257	75,256		75,256		75,256
DEPT OF MUSEUMS & CULTURAL AFF	22,286	1.0475	22,360		22,360		22,360
SUN METRO	47,988	2.2556	48,147		48,147		48,147
AIRPORT	37,968	1.7847	38,094		38,094		38,094
COMMUNITY/HUMAN DEVELOPMENT	1,044	0.0491	1,047		1,047		1,047
INTERNATIONAL BRIDGES	7,008	0.3294	7,031		7,031		7,031
SubTotal	2,127,466	100.0000	2,134,507		2,134,507		2,134,507

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - PHONES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	2,127,466	100.0000	2,134,507		2,134,507		2,134,507

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - INFRASTRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	742.00	3.6195	96,299		96,299		96,299
GENERAL SERVICES	736.00	3.5902	95,521		95,521		95,521
COMPTROLLER	742.00	3.6195	96,299		96,299		96,299
PURCHASING	82.00	0.4000	10,642		10,642		10,642
HUMAN RESOURCES	798.00	3.8927	103,567		103,567		103,567
CITY ATTORNEY OFFICE	478.00	2.3317	62,036		62,036		62,036
INFORMATION TECHNOLOGY	833.00	4.0634	108,110		108,110		108,110
CITY DEVELOPMENT	784.00	3.8244	101,750		101,750	9,961	111,711
TAX OFFICE	111.00	0.5415	14,406		14,406	1,410	15,816
POLICE	4,607.00	22.4732	597,915		597,915	58,532	656,447
FIRE DEPT	1,773.00	8.6488	230,106		230,106	22,526	252,632
DEPT OF TRANSPORTATION	178.00	0.8683	23,101		23,101	2,262	25,363
ENVIRONMENTAL SERVICES	1,560.00	7.6098	202,462		202,462	19,820	222,282
ENGINEERING & CONSTRUCTION MGMT	746.00	3.6390	96,818		96,818	9,478	106,296
PUBLIC HEALTH	1,610.00	7.8537	208,951		208,951	20,455	229,406
PARKS AND RECREATION	1,232.00	6.0098	159,893		159,893	15,653	175,546
ZOO	262.00	1.2780	34,003		34,003	3,329	37,332
LIBRARY	951.00	4.6390	123,424		123,424	12,083	135,507
DEPT OF MUSEUMS & CULTURAL AFF	624.00	3.0439	80,985		80,985	7,928	88,913
SUN METRO	783.00	3.8195	101,620		101,620	9,948	111,568
AIRPORT	528.00	2.5756	68,526		68,526	6,708	75,234
COMMUNITY/HUMAN DEVELOPMENT	304.00	1.4829	39,454		39,454	3,862	43,316
INTERNATIONAL BRIDGES	36.00	0.1756	4,672		4,672	457	5,129
SubTotal	20,500.00	100.0000	2,660,560		2,660,560	204,412	2,864,972
Total	20,500.00	100.0000	2,660,560		2,660,560	204,412	2,864,972

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: TOTAL NUMBER OF IT TICKETS BY DEPARTMENT

Allocation Source: INFORMATION TECHNOLOGY ACTIVITY REPORT

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	0.01	0.0263	191		191		191
CITY MANAGER	0.08	0.2105	1,531		1,531		1,531
GENERAL SERVICES	2.12	5.5789	40,577		40,577		40,577
MUNICIPAL CLERK-CITY CLERK	0.02	0.0526	383		383		383
MAYOR AND COUNCIL	0.05	0.1316	957		957		957
COMPTROLLER	0.07	0.1842	1,340		1,340		1,340
PURCHASING	0.05	0.1316	957		957		957
HUMAN RESOURCES	0.09	0.2368	1,723		1,723		1,723
CITY ATTORNEY OFFICE	0.09	0.2368	1,723		1,723		1,723
INFORMATION TECHNOLOGY	0.19	0.5000	3,637		3,637		3,637
RISK MANAGEMENT	0.01	0.0263	191		191	16	207
CITY DEVELOPMENT	1.58	4.1579	30,241		30,241	2,541	32,782
TAX OFFICE	0.05	0.1316	957		957	80	1,037
METRO PLANNING ORGAN.- M.P.O.	0.03	0.0789	574		574	48	622
MUNICIPAL CLERK	0.18	0.4737	3,445		3,445	289	3,734
POLICE	8.01	21.0791	153,311		153,311	12,879	166,190
FIRE DEPT	3.42	9.0000	65,458		65,458	5,499	70,957
DEPT OF TRANSPORTATION	1.08	2.8421	20,671		20,671	1,737	22,408
ENVIRONMENTAL SERVICES	1.48	3.8947	28,327		28,327	2,380	30,707
ENGINEERING & CONSTRUCTION MGMT	0.16	0.4211	3,062		3,062	257	3,319
PUBLIC HEALTH	1.88	4.9474	35,983		35,983	3,023	39,006
PARKS AND RECREATION	2.61	6.8684	49,955		49,955	4,197	54,152
ZOO	0.24	0.6316	4,594		4,594	386	4,980
LIBRARY	2.32	6.1053	44,404		44,404	3,730	48,134
DEPT OF MUSEUMS & CULTURAL AFF	0.13	0.3421	2,488		2,488	209	2,697
SUN METRO	7.36	19.3684	140,869		140,869	11,834	152,703
AIRPORT	4.49	11.8158	85,938		85,938	7,220	93,158
COMMUNITY/HUMAN DEVELOPMENT	0.08	0.2105	1,531		1,531	129	1,660

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	0.12	0.3158	2,297		2,297	193	2,490
SubTotal	38.00	100.0000	727,315		727,315	56,647	783,962
Total	38.00	100.0000	727,315		727,315	56,647	783,962

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION TECHNOLOGY

Activity - GIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CITY MANAGER	41	5.8739	20,117		20,117		20,117
GENERAL SERVICES	2	0.2865	981		981		981
INFORMATION TECHNOLOGY	4	0.5731	1,963		1,963		1,963
CITY DEVELOPMENT	142	20.3438	69,675		69,675	5,290	74,965
POLICE	81	11.6046	39,744		39,744	3,018	42,762
ENVIRONMENTAL SERVICES	255	36.5330	125,120		125,120	9,499	134,619
ENGINEERING & CONSTRUCTION MGMT	2	0.2865	981		981	75	1,056
PUBLIC HEALTH	41	5.8739	20,117		20,117	1,528	21,645
PARKS AND RECREATION	18	2.5788	8,832		8,832	671	9,503
LIBRARY	4	0.5731	1,963		1,963	149	2,112
DEPT OF MUSEUMS & CULTURAL AFF	2	0.2865	981		981	75	1,056
COMMUNITY/HUMAN DEVELOPMENT	27	3.8682	13,248		13,248	1,006	14,254
INTERNATIONAL BRIDGES	3	0.4298	1,472		1,472	112	1,584
ALL OTHERS	76	10.8883	37,291		37,291	2,831	40,122
SubTotal	698	100.0000	342,485		342,485	24,254	366,739
Total	698	100.0000	342,485		342,485	24,254	366,739

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION	MGMNT	INFORMATION TECH	INFORMATION SVCS	INFRASTRUCTURE	PHONES	STR INNOVATION &
NONDEPARTMENTAL	191	0	0	0	0	0	0	191
CITY MANAGER	419,075	78,642	62,896	143,601	96,299	15,989	1,531	
GENERAL SERVICES	437,422	78,006	62,387	142,439	95,521	17,511	40,577	
MUNICIPAL CLERK-CITY	1,455	0	0	0	0	1,072	383	
MAYOR AND COUNCIL	18,330	0	0	0	0	17,373	957	
COMPTROLLER	383,693	78,642	62,896	143,601	96,299	915	1,340	
PURCHASING	43,129	8,691	6,951	15,870	10,642	18	957	
HUMAN RESOURCES	413,453	84,577	67,643	154,438	103,567	1,505	1,723	
CITY ATTORNEY OFFICE	249,768	50,661	40,518	92,508	62,036	2,322	1,723	
INFORMATION	590,305	88,287	70,610	161,212	108,110	156,486	3,637	
RISK MANAGEMENT	1,688	0	0	0	0	1,481	207	
CITY DEVELOPMENT	598,727	91,159	72,836	154,867	111,711	60,407	32,782	
TAX OFFICE	67,460	12,906	10,312	21,926	15,816	5,463	1,037	
METRO PLANNING	622	0	0	0	0	0	622	
MUNICIPAL CLERK	42,282	0	0	0	0	38,548	3,734	
POLICE	3,216,542	535,677	428,000	910,042	656,447	477,424	166,190	
FIRE DEPT	1,460,959	206,155	164,717	350,230	252,632	416,268	70,957	
DEPT OF	202,239	20,697	16,536	35,162	25,363	82,073	22,408	
ENVIRONMENTAL	1,209,610	181,389	144,928	308,154	222,282	187,531	30,707	
ENGINEERING &	452,475	86,741	69,306	147,361	106,296	38,396	3,319	
PUBLIC HEALTH	992,478	187,202	149,573	318,031	229,406	47,615	39,006	
PARKS AND RECREATION	1,054,741	143,250	114,456	243,363	175,546	314,471	54,152	
ZOO	208,574	30,463	24,341	51,754	37,332	59,704	4,980	
LIBRARY	647,793	110,577	88,351	187,856	135,507	75,256	48,134	
DEPT OF MUSEUMS &	368,815	72,555	57,972	123,262	88,913	22,360	2,697	
SUN METRO	630,873	91,043	72,743	154,669	111,568	48,147	152,703	
AIRPORT	421,231	61,393	49,053	104,299	75,234	38,094	93,158	
COMMUNITY/HUMAN	183,919	35,348	28,243	60,051	43,316	1,047	1,660	
INTERNATIONAL BRIDGES	30,876	4,186	3,345	7,111	5,129	7,031	2,490	
ALL OTHERS	40,122	0	0	0	0	0	0	



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION MGMNT	INFORMATION TECH	INFORMATION SVCS	INFRASTRUCTURE	PHONES	STR INNOVATION &
Direct Billed	0	0	0	0	0	0	0
Total	14,388,847	2,338,247	1,868,613	4,031,807	2,864,972	2,134,507	783,962



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	GIS
NONDEPARTMENTAL	0
CITY MANAGER	20,117
GENERAL SERVICES	981
MUNICIPAL CLERK-CITY	0
MAYOR AND COUNCIL	0
COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION	1,963
RISK MANAGEMENT	0
CITY DEVELOPMENT	74,965
TAX OFFICE	0
METRO PLANNING	0
MUNICIPAL CLERK	0
POLICE	42,762
FIRE DEPT	0
DEPT OF	0
ENVIRONMENTAL	134,619
ENGINEERING &	1,056
PUBLIC HEALTH	21,645
PARKS AND RECREATION	9,503
ZOO	0
LIBRARY	2,112
DEPT OF MUSEUMS &	1,056
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN	14,254
INTERNATIONAL BRIDGES	1,584
ALL OTHERS	40,122



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY

Receiving Department	GIS
<hr/>	
Direct Billed	0
<hr/>	
Total	366,739
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**CITY OF EL PASO, TEXAS**  
**RISK MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .2 - Costs To Be Allocated  
For Department RISK MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,056,155			9,056,155
FUND BALANCE	( 42,964)			
Total Deductions:	( 42,964)			( 42,964)
NONDEPARTMENTAL	1,601	26	1,627	
CITY MANAGER	112,963	27,392	140,355	
MUNICIPAL CLERK-CITY CLERK	11,375	368	11,743	
MAYOR AND COUNCIL	77,490	14,377	91,867	
COMPTROLLER	86,946	13,067	100,013	
PURCHASING	4,376	307	4,683	
HUMAN RESOURCES	1,848	401	2,249	
CITY ATTORNEY OFFICE	40		40	
INFORMATION TECHNOLOGY	1,672	16	1,688	
RISK MANAGEMENT		235	235	
Total Allocated Additions:	298,311	56,189	354,500	354,500
CREDIT DIRECT COSTS	( 9,013,191)			
Total Departmental Cost Adjustments:	( 9,013,191)			( 9,013,191)
Total To Be Allocated:	298,311	56,189		354,500

**CITY OF EL PASO, TEXAS**  
**FULL COST PLAN**  
**BASED ON FY 2015 BUDGETED EXPENSES**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department RISK MANAGEMENT**

	Total	General & Admin	RISK MGMT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	486,022	0	486,022
FRINGE BENEFITS	142,452	0	142,452
<b>Other Expense &amp; Cost</b>			
CONTRACTUAL SVCS	8,356,042	0	8,356,042
MATERIALS/SUPPLIES	21,825	0	21,825
OPERATING EXPENSES	6,850	0	6,850
*FUND BALANCE	42,964	42,964	0
<b>Departmental Totals</b>			
Total Expenditures	9,056,155	42,964	9,013,191
<b>Deductions</b>			
Total Deductions	( 42,964)	( 42,964)	0
<b>Cost Adjustments</b>			
CREDIT DIRECT COSTS	( 9,013,191)	0	( 9,013,191)
<b>Functional Cost</b>			
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	298,311	0	298,311
1st Allocation	298,311	0	298,311
<b>Allocation Step 2</b>			
Inbound- All Others	56,189	0	56,189
2nd Allocation	56,189	0	56,189
<b>Total For 121 RISK MANAGEMENT</b>			
Total Allocated	354,500	0	354,500

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department RISK MANAGEMENT

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NONDEPARTMENTAL	2.00	0.0332	99		99		99
CITY MANAGER	37.60	0.6237	1,860		1,860		1,860
GENERAL SERVICES	286.00	4.7437	14,151		14,151		14,151
MUNICIPAL CLERK-CITY CLERK	7.00	0.1161	346		346		346
MAYOR AND COUNCIL	24.00	0.3981	1,188		1,188		1,188
COMPTROLLER	34.50	0.5722	1,707		1,707		1,707
PURCHASING	21.00	0.3483	1,039		1,039		1,039
HUMAN RESOURCES	40.55	0.6726	2,006		2,006		2,006
CITY ATTORNEY OFFICE	41.00	0.6800	2,029		2,029		2,029
INFORMATION TECHNOLOGY	87.75	1.4555	4,342		4,342		4,342
RISK MANAGEMENT	4.75	0.0788	235		235		235
CITY DEVELOPMENT	152.80	2.5344	7,560		7,560	1,577	9,137
TAX OFFICE	24.50	0.4064	1,212		1,212	253	1,465
METRO PLANNING ORGAN.- M.P.O.	14.00	0.2322	693		693	145	838
MUNICIPAL CLERK	84.35	1.3991	4,174		4,174	871	5,045
POLICE	1,396.80	23.1678	69,113		69,113	14,421	83,534
FIRE DEPT	1,121.80	18.6068	55,506		55,506	11,581	67,087
DEPT OF TRANSPORTATION	269.00	4.4618	13,310		13,310	2,777	16,087
ENVIRONMENTAL SERVICES	453.50	7.5220	22,439		22,439	4,682	27,121
ENGINEERING & CONSTRUCTION MGMT	75.50	1.2523	3,736		3,736	779	4,515
PUBLIC HEALTH	292.35	4.8491	14,465		14,465	3,018	17,483
PARKS AND RECREATION	285.04	4.7278	14,104		14,104	2,943	17,047
ZOO	110.75	1.8370	5,480		5,480	1,143	6,623
LIBRARY	149.50	2.4797	7,397		7,397	1,543	8,940
DEPT OF MUSEUMS & CULTURAL AFF	61.35	1.0176	3,036		3,036	633	3,669
SUN METRO	632.00	10.4827	31,271		31,271	6,524	37,795
AIRPORT	226.60	3.7585	11,212		11,212	2,339	13,551
COMMUNITY/HUMAN DEVELOPMENT	38.00	0.6303	1,880		1,880	392	2,272

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .4 - Detail Activity Allocations  
For Department RISK MANAGEMENT

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INTERNATIONAL BRIDGES	55.00	0.9123	2,721		2,721	568	3,289
SubTotal	6,028.99	100.0000	298,311		298,311	56,189	354,500
Total	6,028.99	100.0000	298,311		298,311	56,189	354,500

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

CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department RISK MANAGEMENT

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	99	99
CITY MANAGER	1,860	1,860
GENERAL SERVICES	14,151	14,151
MUNICIPAL CLERK-CITY	346	346
MAYOR AND COUNCIL	1,188	1,188
COMPTROLLER	1,707	1,707
PURCHASING	1,039	1,039
HUMAN RESOURCES	2,006	2,006
CITY ATTORNEY OFFICE	2,029	2,029
INFORMATION	4,342	4,342
RISK MANAGEMENT	235	235
CITY DEVELOPMENT	9,137	9,137
TAX OFFICE	1,465	1,465
METRO PLANNING	838	838
MUNICIPAL CLERK	5,045	5,045
POLICE	83,534	83,534
FIRE DEPT	67,087	67,087
DEPT OF	16,087	16,087
ENVIRONMENTAL	27,121	27,121
ENGINEERING &	4,515	4,515
PUBLIC HEALTH	17,483	17,483
PARKS AND RECREATION	17,047	17,047
ZOO	6,623	6,623
LIBRARY	8,940	8,940
DEPT OF MUSEUMS &	3,669	3,669
SUN METRO	37,795	37,795
AIRPORT	13,551	13,551
COMMUNITY/HUMAN	2,272	2,272
INTERNATIONAL BRIDGES	3,289	3,289
Direct Billed	0	0



CITY OF EL PASO, TEXAS  
FULL COST PLAN  
BASED ON FY 2015 BUDGETED EXPENSES  
Schedule .5 - Allocation Summary  
For Department RISK MANAGEMENT

Receiving Department	Total	RISK MGMT
Total	354,500	354,500



**THE END**

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**MAXIMUS, Inc**