



2 CFR Part 200 Cost Allocation Plan

City of El Paso, Texas

Based on Actual Expenditures
From the Fiscal Year Ended August 31, 2024

MGT.us
817.675.1625

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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of El Paso, Texas (City) based on actual expenditures for fiscal year ending 8/31/2024. MGT prepared these documents at the request of the City.

The Cost Allocation Plan is used by the City to claim indirect costs as charges against awards (grants) and City funds. The Cost Allocation Plan is kept on file by the City for review by interested parties.

These documents are prepared in compliance with 2 CFR Part 200. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Certification of Cost Allocation Plan

Certificate of Indirect Costs

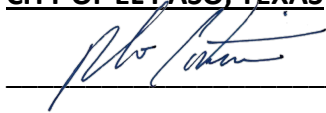
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal for the fiscal year ending August 31, 2024 to establish billing or final indirect costs rates for fiscal year 2026 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: **CITY OF EL PASO, TEXAS**

Signature: _____



Name of Official: **Robert Cortinas**

Title: **Chief Financial Officer & Deputy City Manager**

Date of Execution: **June 25, 2025**

Section 3

Organization Chart



CITIZENS OF EL PASO



EL PASO CITY COUNCIL

Boards & Commissions

Regional Bodies

Internal Auditor
Edmundo Calderon

City Attorney
Karla M. Nieman

City Manager
Dionne Mack

Chief Strategy Officer
Juliana Baldwin-Muñoz

Strategic Communications
Laura Cruz-Acosta

City Clerk
Laura Prine

Strategic and Legislative Affairs
Ian Voglewede

Community Driven Innovation
Roman Sanchez

Deputy City Manager
Richard Bristol

Deputy City Manager / Chief Financial Officer
Robert Cortinas

Deputy City Manager
Nicole Cote

Deputy City Manager
Mario D'Agostino

Deputy City Manager
Araceli Guerra

Deputy City Manager / City Engineer
Yvette Hernandez

Animal Services
Terry Kebschull

Libraries
Norma Martinez

**Museum & Cultural Affairs/
Destination El Paso**
Ben Fyfe

Parks & Recreation
Pablo Caballero

Public Health
Veerinder "Vinny" Taneja

Zoo & Botanical Gardens
Joe Montisano

Comptroller's Office
Margarita Marin, Deputy CFO

Economic & International Development
Karina Brasgalla

International Bridges
Roberto Tinajero

Office of Management & Budget
Sasho Andonoski

Tax Office
Maria Pasillas

Planning & Inspections
Philip Etiwe

Public Transportation
Anthony Dekeyzer

Purchasing & Strategic Sourcing
Claudia A. Garcia

Real Estate Division

Urban Planning & Design Division

Code Enforcement
Steve Alvarado

Fire / Office of Emergency Management / 911 & 311 Communications
Chief Jonathan Killings

Municipal Court
Annabelle Casas

Police
Chief Peter Pacillas

Community and Human Development
Nickole H. Rodriguez

Environmental Services
Nick Ybarra

Human Resources
Mary Wiggins

Information Technology
Carolyn Patrick

Risk Management
(Vacant)

Aviation
Tony Nevarez

Capital Improvement
Gilbert Guerrero (Interim)

CID Grant Funded Programs
Joaquin Rodriguez

Streets & Maintenance
Randy Garcia

Section 4

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Federal 2 CFR 200 Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are accounting, purchasing, human resources and information technology.

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

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

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

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

Process

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

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

and departments are closed after the second step in the double-step down allocation methodology.

Sections

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 5

Central Services Cost Allocation Plan Detail

City of El Paso, Texas
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Summary Schedule

Seq #	Department Name	MAYOR AND COUNCIL 101	MUNICIPAL COURT 111	PUBLIC INFO OFFICE 115- 12020	TAX 206	ANIMAL SERVICES 225	CAPITAL IMPROVEMENT 235	PLANNING & INSPECTIONS 280
1	BUILDING DEPRECIATION	\$33,698	\$0	\$9,715	\$0	\$0	\$221,487	\$0
2	EQUIPMENT DEPRECIATION	0	2,052	0	0	0	0	0
3	FACILITIES MAINT 532-31040	69,355	63,826	19,994	522	360,189	109,354	29,051
4	PARKS BLDG MAINT 532-31130	28,416	0	8,192	0	10,011	70,360	9,264
6	CITY ATTORNEY 103	462,048	282,165	1,256	58,316	40,144	153,597	268,645
8	OMB 115-12000	2,728	8,785	724	2,746	15,081	8,989	11,432
9	CITY MANAGER 115-12010	3,968	12,625	1,144	3,289	21,519	10,366	16,586
11	INTERNAL AUDIT 116-12030	126,205	0	0	78,778	0	53,599	63,902
12	PERFORMANCE OFFICE 115-12050	2,533	8,060	730	2,099	13,737	6,618	10,588
13	CITY CLERK 117	1,098	3,483	304	953	6,048	3,558	4,597
15	HUMAN RESOURCES 209	34,839	110,857	10,044	28,875	188,946	91,020	145,633
16	OFFICE OF COMPTROLLER 210	5,182	15,655	1,073	8,812	27,917	130,131	20,526
17	PURCHASING 215	8,480	40,771	978	7,828	66,538	103,069	38,488
20	INFORMATION TECHNOLOGY 239	154,139	498,652	19,504	103,279	553,436	421,696	740,833
23	POLICE - OFFICE OF THE CHIEF 321- 21000	0	0	0	0	0	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	0	0
26	FIRE - ADMINISTRATION 322	0	0	0	0	522,695	0	0
38	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0
49	NON-DEPARTMENTAL 999	34,679	105,245	9,976	0	3,310	95,025	146,186
Total Current Allocations		\$967,368	\$1,152,176	\$83,635	\$295,497	\$1,829,570	\$1,478,871	\$1,505,731

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Seq #	Department Name	POLICE 321	FIRE 322	ENVIRONMENTAL SERVICES 334	PUBLIC HEALTH 341	PARKS & RECREATION 451	ZOO 452	LIBRARY 453
1	BUILDING DEPRECIATION	\$76	\$0	\$13	\$0	\$229	\$0	\$0
2	EQUIPMENT DEPRECIATION	445,131	733,706	0	59,543	921,638	0	87,431
3	FACILITIES MAINT 532-31040	1,735,479	1,607,267	201,037	624,007	3,952,158	0	751,369
4	PARKS BLDG MAINT 532-31130	534,462	854,912	23,805	5,845	3,808,469	909,274	701,746
6	CITY ATTORNEY 103	396,241	46,849	54,275	104,400	64,431	51,927	31,124
8	OMB 115-12000	194,940	125,692	58,048	19,356	52,014	12,204	13,472
9	CITY MANAGER 115-12010	179,445	141,411	59,267	37,069	60,268	18,230	23,414
11	INTERNAL AUDIT 116-12030	0	11,146	0	30,064	3,464	113,238	0
12	PERFORMANCE OFFICE 115-12050	114,553	90,273	37,834	23,664	38,473	11,638	14,947
13	CITY CLERK 117	56,202	43,966	17,286	10,681	17,591	5,004	6,306
15	HUMAN RESOURCES 209	1,575,594	1,241,644	520,386	325,476	529,174	160,070	205,581
16	OFFICE OF COMPTROLLER 210	514,808	438,577	163,289	184,564	101,734	23,555	25,179
17	PURCHASING 215	374,765	142,861	66,650	124,269	262,890	180,044	322,578
20	INFORMATION TECHNOLOGY 239	6,137,341	3,983,159	1,097,761	1,300,216	1,341,299	412,763	911,850
23	POLICE - OFFICE OF THE CHIEF 321-21000	2,875,819	0	0	0	0	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	18,440,084	0	76,609	0	0	0	0
26	FIRE - ADMINISTRATION 322	7,214,894	19,129,417	0	0	0	0	0
38	SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0
49	NON-DEPARTMENTAL 999	1,458,761	1,303,088	9,458	90,772	870,718	209,845	347,515
Total Current Allocations		\$42,248,594	\$29,893,968	\$2,385,718	\$2,939,925	\$12,024,549	\$2,107,793	\$3,442,512

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Seq #	Department Name	MUSUEM & CULT AFFAIRS 454	DESTINATION EL PASO 457	COMM & HUMAN DEV 471	ECONOMIC DEVELOPMENT 480	ENGR TRAFFIC- ST 532-32020	PAVEMENT MGMT 532- 32040	REAL ESTATE 532-32080
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	119,060	12,218	0
3	FACILITIES MAINT 532-31040	336,899	0	170,119	1,825	0	0	8,215
4	PARKS BLDG MAINT 532-31130	328,829	0	124,256	0	0	0	0
6	CITY ATTORNEY 103	155,888	5,023	149,732	138,691	2,184	0	112,460
8	OMB 115-12000	9,177	21,166	4,524	38,519	13,993	5,789	1,180
9	CITY MANAGER 115-12010	7,364	0	6,577	3,503	10,438	2,145	858
11	INTERNAL AUDIT 116-12030	0	25,845	0	93,832	0	0	0
12	PERFORMANCE OFFICE 115-12050	4,701	0	4,199	2,236	6,663	1,369	548
13	CITY CLERK 117	2,312	1,829	1,939	2,067	3,042	904	260
15	HUMAN RESOURCES 209	64,656	0	57,751	30,759	91,648	18,832	7,533
16	OFFICE OF COMPTROLLER 210	17,173	47,887	172,982	41,594	16,890	10,289	1,596
17	PURCHASING 215	246,582	326	54,470	10,763	40,771	6,197	14,677
20	INFORMATION TECHNOLOGY 239	341,491	0	328,066	173,656	129,298	26,531	10,612
23	POLICE - OFFICE OF THE CHIEF 321- 21000	0	0	0	0	0	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	0	0
26	FIRE - ADMINISTRATION 322	0	0	0	0	0	0	0
38	SAM ADMIN SUPPORT 532-32060	0	0	0	0	721,430	148,239	0
49	NON-DEPARTMENTAL 999	48,612	0	28,522	26,944	80,216	16,571	145
Total Current Allocations		\$1,563,684	\$102,077	\$1,103,137	\$564,389	\$1,235,632	\$249,084	\$158,084

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1	BUILDING DEPRECIATION	\$417	\$625	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	475,970	0	0	0	0	0	0
3	FACILITIES MAINT 532-31040	177,073	332,793	1,043	2,421	0	0	0
4	PARKS BLDG MAINT 532-31130	93,903	108,915	0	0	0	0	0
6	CITY ATTORNEY 103	55,586	0	55,586	250,880	29,595	0	0
8	OMB 115-12000	15,289	18,314	91,283	48,638	10,958	0	0
9	CITY MANAGER 115-12010	10,581	10,438	71,420	27,238	10,080	0	0
11	INTERNAL AUDIT 116-12030	32,151	0	0	577	0	0	0
12	PERFORMANCE OFFICE 115-12050	6,755	6,663	45,593	17,388	6,435	0	0
13	CITY CLERK 117	3,278	4,067	22,381	9,615	3,074	0	0
15	HUMAN RESOURCES 209	92,904	91,648	627,099	239,164	88,509	12,555	0
16	OFFICE OF COMPTROLLER 210	32,630	56,018	476,810	295,170	26,067	4,603	165,675
17	PURCHASING 215	11,142	17,827	27,551	56,116	116,441	7,502	326
20	INFORMATION TECHNOLOGY 239	131,067	129,298	1,172,159	673,675	259,174	24,365	24,429
23	POLICE - OFFICE OF THE CHIEF 321- 21000	0	0	0	80,202	0	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	225,151	0	0	0
26	FIRE - ADMINISTRATION 322	0	0	0	371,339	0	0	0
38	SAM ADMIN SUPPORT 532-32060	731,313	0	0	0	0	0	0
49	NON-DEPARTMENTAL 999	226,231	27,326	0	0	0	0	0
Total Current Allocations		\$2,096,287	\$803,932	\$2,590,926	\$2,297,575	\$550,335	\$49,024	\$190,431

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Seq #	Department Name	CRRMA 700	DOWNTOWN DEV CORP 710	OTHER	GENERAL GOV / UNALLOWABLE	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$266,260
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	2,856,748
3	FACILITIES MAINT 532-31040	0	0	181,711	0	0	10,735,707
4	PARKS BLDG MAINT 532-31130	0	0	5,156,249	0	-0	12,776,907
6	CITY ATTORNEY 103	983	0	41,334	1,894,978	0	4,908,337
8	OMB 115-12000	0	0	0	0	0	805,042
9	CITY MANAGER 115-12010	0	0	0	0	0	749,243
11	INTERNAL AUDIT 116-12030	0	0	116,036	0	0	748,837
12	PERFORMANCE OFFICE 115-12050	0	0	0	0	0	478,297
13	CITY CLERK 117	0	2	0	720,727	0	952,572
15	HUMAN RESOURCES 209	0	0	0	0	0	6,591,194
16	OFFICE OF COMPTROLLER 210	35,029	46	747,496	358,258	0	4,167,217
17	PURCHASING 215	0	0	0	-150	0	2,350,752
20	INFORMATION TECHNOLOGY 239	8,310	0	1,322,295	-373,652	0	22,056,703
23	POLICE - OFFICE OF THE CHIEF 321- 21000	0	0	0	0	0	2,956,021
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	0	18,741,844
26	FIRE - ADMINISTRATION 322	0	0	0	0	0	27,238,345
38	SAM ADMIN SUPPORT 532-32060	0	0	0	770,675	0	2,371,657
49	NON-DEPARTMENTAL 999	0	0	102,634	10,133,452	0	15,375,231
Total Current Allocations		\$44,321	\$47	\$7,667,755	\$13,504,287	-\$0	\$137,126,914

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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:

CITY HALL (CITY 1) - Costs have been allocated to occupants based on the number of FTE's per department occupying City 1.

MULLIGAN BUILDING (CITY 2) – Costs have been allocated to occupants based on the number of FTE's per department occupying City 2.

TEXAS BUILDING & ONE STOP SHOP (CITY 3&4) – Costs have been allocated based on the amount of occupied square footage per department.

MUNICIPAL SERVICE CENTER – Costs have been allocated based on the amount of occupied square footage per department.

FIRE TRAINING – Costs have been allocated directly to Fire Admin, Academy Admin function.

POLICE TRAINING – Costs have been allocated directly to Police Admin Services, Training function.

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A. Department Costs

**Seq. 1: BUILDING
DEPRECIATION**

Description	Type	Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Municipal Service Center	Fire Training
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Depreciation	P	814,445	0	248,789	545,317	1,707	18,162
Subtotal - Services & Supplies		\$814,445	\$0	\$248,789	\$545,317	\$1,707	\$18,162
Department Cost Total		\$814,445	\$0	\$248,789	\$545,317	\$1,707	\$18,162
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		814,445	0	248,789	545,317	1,707	18,162
General Admin Distribution			0	0	0	0	0
Grand Total		\$814,445	\$0	\$248,789	\$545,317	\$1,707	\$18,162

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A. Department Costs

**Seq. 1: BUILDING
DEPRECIATION**

Description	Type	Amount	Police Training
Personnel Costs			
Salaries		\$0	\$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		\$0	\$0
Services & Supplies Cost			
Depreciation	P	814,445	470
Subtotal - Services & Supplies		\$814,445	\$470
Department Cost Total		\$814,445	\$470
Adjustments to Cost			
Subtotal - Adjustments		\$0	\$0
Total Costs After Adjustments		814,445	470
General Admin Distribution			0
Grand Total		\$814,445	\$470

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B. Incoming Costs (Default Spread Expenditures)

Seq. 1: BUILDING
DEPRECIATION

No Incoming Costs

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Allocation Details

Cost Pool 1: City Hall (City 1)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	27.75	13.54%	\$33,698	\$0	\$33,698	\$0	\$33,698
6	CITY ATTORNEY 103	45.50	22.21%	55,253	0	55,253	0	55,253
8	OMB 115-12000	9.00	4.39%	10,929	0	10,929	0	10,929
9	CITY MANAGER 115-12010	6.00	2.93%	7,286	0	7,286	0	7,286
10	PUBLIC INFO OFFICE 115-12020	8.00	3.90%	9,715	0	9,715	0	9,715
12	PERFORMANCE OFFICE 115-12050	4.00	1.95%	4,857	0	4,857	0	4,857
13	CITY CLERK 117	7.00	3.42%	8,500	0	8,500	0	8,500
15	HUMAN RESOURCES 209	37.62	18.36%	45,690	0	45,690	0	45,690
16	OFFICE OF COMPTROLLER 210	36.00	17.57%	43,716	0	43,716	0	43,716
17	PURCHASING 215	24.00	11.71%	29,144	0	29,144	0	29,144
Subtotal		204.88	100.00%	\$248,789	\$0	\$248,789	\$0	\$248,789
Direct Bills						0		0
Total						\$248,789		\$248,789

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

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Allocation Details

Cost Pool 2: Mulligan Building (City 2)

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11	INTERNAL AUDIT 116-12030	9.00	5.04%	\$27,495	\$0	\$27,495	\$0	\$27,495
15	HUMAN RESOURCES 209	22.50	12.61%	68,737	0	68,737	0	68,737
19	CAPITAL IMPROVEMENT 235	72.50	40.62%	221,487	0	221,487	0	221,487
20	INFORMATION TECHNOLOGY 239	74.50	41.74%	227,597	0	227,597	0	227,597
Subtotal		178.50	100.00%	\$545,317	\$0	\$545,317	\$0	\$545,317
Direct Bills						0		0
Total						\$545,317		\$545,317

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

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Allocation Details

Cost Pool 4: Municipal Service Center

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$278	\$0	\$278	\$0	\$278
22	POLICE 321	4,700	4.46%	76	0	76	0	76
27	ENVIRONMENTAL SERVICES 334	829	0.79%	13	0	13	0	13
29	PARKS & RECREATION 451	14,101	13.39%	229	0	229	0	229
38	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	69	0	69	0	69
40	STREET MAINTENANCE 532-32120	25,712	24.41%	417	0	417	0	417
41	FLEET 532-37020	38,568	36.61%	625	0	625	0	625
Subtotal		105,336	100.00%	\$1,707	\$0	\$1,707	\$0	\$1,707
Direct Bills						0		0
Total						\$1,707		\$1,707

Allocation Basis Units: Occupied square footage per department at MSC

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Allocation Details

Cost Pool 5: Fire Training

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26	FIRE - ADMINISTRATION 322	100	100.00%	\$18,162	\$0	\$18,162	\$0	\$18,162
Subtotal		100	100.00%	\$18,162	\$0	\$18,162	\$0	\$18,162
Direct Bills						0		0
Total						\$18,162		\$18,162

Allocation Basis Units: Direct to FIRE - ADMINISTRATION 322

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Allocation Details

Cost Pool 6: Police Training

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	POLICE - ADMINISTRATIVE SERVICES 321	100	100.00%	\$470	\$0	\$470	\$0	\$470
Subtotal		100	100.00%	\$470	\$0	\$470	\$0	\$470
Direct Bills						0		0
Total						\$470		\$470

Allocation Basis Units: Direct to POLICE - ADMINISTRATIVE SERVICES 321

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Allocation Summary

Seq. 1: BUILDING DEPRECIATION

Seq #	Department Name	City Hall (City 1)	Mulligan Building (City 2)	Municipal Service Center	Fire Training	Police Training	Total
3	FACILITIES MAINT 532-31040	\$0	\$0	\$278	\$0	\$0	\$278
5	MAYOR AND COUNCIL 101	33,698	0	0	0	0	33,698
6	CITY ATTORNEY 103	55,253	0	0	0	0	55,253
8	OMB 115-12000	10,929	0	0	0	0	10,929
9	CITY MANAGER 115-12010	7,286	0	0	0	0	7,286
10	PUBLIC INFO OFFICE 115-12020	9,715	0	0	0	0	9,715
11	INTERNAL AUDIT 116-12030	0	27,495	0	0	0	27,495
12	PERFORMANCE OFFICE 115-12050	4,857	0	0	0	0	4,857
13	CITY CLERK 117	8,500	0	0	0	0	8,500
15	HUMAN RESOURCES 209	45,690	68,737	0	0	0	114,427
16	OFFICE OF COMPTROLLER 210	43,716	0	0	0	0	43,716
17	PURCHASING 215	29,144	0	0	0	0	29,144
19	CAPITAL IMPROVEMENT 235	0	221,487	0	0	0	221,487
20	INFORMATION TECHNOLOGY 239	0	227,597	0	0	0	227,597
22	POLICE 321	0	0	76	0	0	76
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	470	470
26	FIRE - ADMINISTRATION 322	0	0	0	18,162	0	18,162
27	ENVIRONMENTAL SERVICES 334	0	0	13	0	0	13
29	PARKS & RECREATION 451	0	0	229	0	0	229
38	SAM ADMIN SUPPORT 532-32060	0	0	69	0	0	69
40	STREET MAINTENANCE 532-32120	0	0	417	0	0	417
41	FLEET 532-37020	0	0	625	0	0	625
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$248,789	\$545,317	\$1,707	\$18,162	\$470	\$814,445

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EQUIPMENT DEPRECIATION

Nature and Extent of Services

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

DEPRECIATION – Costs have been allocated based on the depreciation of General Fund equipment per department.

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Seq. 2:
EQUIPMENT
DEPRECIATION

A. Department Costs

Description	Type	Amount	General Admin	Depreciation
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
Depreciation	P	4,791,019	0	4,791,019
Subtotal - Services & Supplies		\$4,791,019	\$0	\$4,791,019
Department Cost Total		\$4,791,019	\$0	\$4,791,019
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		4,791,019	0	4,791,019
General Admin Distribution			0	0
Grand Total		\$4,791,019	\$0	\$4,791,019

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B. Incoming Costs (Default Spread Expenditures)

Seq. 2: EQUIPMENT
DEPRECIATION

No Incoming Costs

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Allocation Details

Cost Pool 1: Depreciation

Seq. 2: EQUIPMENT DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	196,241.40	4.10%	\$196,241	\$0	\$196,241	\$0	\$196,241
7	MUNICIPAL COURT 111	2,051.82	0.04%	2,052	0	2,052	0	2,052
9	CITY MANAGER 115-12010	4,074.27	0.09%	4,074	0	4,074	0	4,074
16	OFFICE OF COMPTROLLER 210	2,152.50	0.04%	2,153	0	2,153	0	2,153
20	INFORMATION TECHNOLOGY 239	1,690,937.68	35.29%	1,690,938	0	1,690,938	-0	1,690,938
22	POLICE 321	445,131.08	9.29%	445,131	0	445,131	-0	445,131
25	FIRE 322	733,705.89	15.31%	733,706	0	733,706	-0	733,706
28	PUBLIC HEALTH 341	59,543.27	1.24%	59,543	0	59,543	0	59,543
29	PARKS & RECREATION 451	921,637.59	19.24%	921,638	0	921,638	-0	921,638
31	LIBRARY 453	87,431.37	1.82%	87,431	0	87,431	0	87,431
36	ENGR TRAFFIC-ST 532-32020	119,059.62	2.49%	119,060	0	119,060	0	119,060
37	PAVEMENT MGMT 532-32040	12,217.53	0.26%	12,218	0	12,218	0	12,218
38	SAM ADMIN SUPPORT 532-32060	4,799.99	0.10%	4,800	0	4,800	0	4,800
40	STREET MAINTENANCE 532-32120	475,970.01	9.93%	475,970	0	475,970	-0	475,970
49	NON-DEPARTMENTAL 999	36,064.96	0.75%	36,065	0	36,065	0	36,065
Subtotal		4,791,018.98	100.00%	\$4,791,019	\$0	\$4,791,019	-\$0	\$4,791,019
Direct Bills						0		0
Total						\$4,791,019		\$4,791,019

Allocation Basis Units: Depreciation of GF equipment per department

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Allocation Summary

Seq. 2: EQUIPMENT DEPRECIATION

Seq #	Department Name	Depreciation	Total
3	FACILITIES MAINT 532-31040	\$196,241	\$196,241
7	MUNICIPAL COURT 111	2,052	2,052
9	CITY MANAGER 115-12010	4,074	4,074
16	OFFICE OF COMPTROLLER 210	2,153	2,153
20	INFORMATION TECHNOLOGY 239	1,690,938	1,690,938
22	POLICE 321	445,131	445,131
25	FIRE 322	733,706	733,706
28	PUBLIC HEALTH 341	59,543	59,543
29	PARKS & RECREATION 451	921,638	921,638
31	LIBRARY 453	87,431	87,431
36	ENGR TRAFFIC-ST 532-32020	119,060	119,060
37	PAVEMENT MGMT 532-32040	12,218	12,218
38	SAM ADMIN SUPPORT 532-32060	4,800	4,800
40	STREET MAINTENANCE 532-32120	475,970	475,970
49	NON-DEPARTMENTAL 999	36,065	36,065
Direct Bills		\$0	\$0
Total		\$4,791,019	\$4,791,019

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FACILITIES MAINT 532-31040**Nature and Extent of Services**

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

FACILITIES MAINTENANCE - These costs are allocated based on the number of maintenance labor hours per department.

JANITORIAL SERVICES - These costs are allocated based on the annual janitorial costs per department.

CITY HALL - These costs are allocated to occupants based on the number of FTE's per department occupying City 1.

MULLIGAN BUILDING - These costs are allocated to occupants based on the number of FTE's per department occupying City 2.

TEXAS BUILDING & ONE STOP SHOP; MUNICIPAL SERVICE CENTER - These costs are allocated based upon the square footage per occupying department.

EL PASO REGIONAL COMMUNICATION CENTER - Costs identified to this function are representative of the costs of security provided at the El Paso Regional Communication Center. These costs have been allocated between the Fire, Police, and Airport Departments based upon the number of emergency service calls per department.

MSC SECURITY - Costs identified to this function are allocated based upon the square footage per occupying department, excluding the Environmental Services Department who pays directly.

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A. Department Costs

**Seq. 3: FACILITIES
MAINT 532-31040**

Description	Type	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
Personnel Costs							
Salaries	S1	\$3,172,927	\$0	\$2,965,544	\$0	\$57,013	\$39,789
Fringe Benefits	S	1,105,380	0	1,033,132	0	19,862	13,862
Subtotal - Personnel Costs		\$4,278,307	\$0	\$3,998,676	\$0	\$76,875	\$53,650
Services & Supplies Cost							
03 CONTRACT SVCS - BLDGS FACILITIES MAINT CONTRAC	S	1,198,118	0	1,119,809	0	21,529	15,024
03 CONTRACT SVCS - MAINT SVCS CONTRACT- JANITORIAL	P	1,249,995	0	0	866,473	105,712	86,080
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	S	507	0	474	0	9	6
03 CONTRACT SVCS - PEST CONTROL CONTRACTS	S	47,730	0	44,610	0	858	599
03 CONTRACT SVCS - SECURITY CONTRACTS	P	474,020	0	0	0	138,377	51,809
03 CONTRACT SVCS - TEMP EMPLOYEE SVCS CONTRACTS	S	53,793	0	50,277	0	967	675
04 INTERFUND SERVICES	S	225,439	0	210,704	0	4,051	2,827
05 LEASES - LAND - LEASES	P	40,395	0	0	0	12,570	10,876
05 LEASES - OFFICE EQUIPMENT-LEASES	S	882	0	824	0	16	11
05 LEASES - PARKING LOTS-LEASES	P	82,759	0	0	0	82,759	0
06 MATERIALS / SUPPLIES	S	361,542	0	337,912	0	6,496	4,534
07 MAINTENANCE & REPAIRS	S	2,247,007	0	2,100,142	0	40,376	28,178
10 OTHER OPERATING	D	388,423	0	0	0	0	0
12 TRANSFERS	D	6,000,000	0	0	0	0	0
13 CAPITAL	D	179,579	0	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	D	-342,070	0	0	0	0	0
Subtotal - Services & Supplies		\$12,208,119	\$0	\$3,864,752	\$866,473	\$413,718	\$200,618
Department Cost Total		\$16,486,426	\$0	\$7,863,429	\$866,473	\$490,594	\$254,268

Adjustments to Cost

15 REVENUE - REIMBURSED EXPENDITURES	D	342,070	0	0	0	0	0
13 CAPITAL	D	-179,579	0	0	0	0	0
12 TRANSFERS	D	-6,000,000	0	0	0	0	0

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A. Department Costs

**Seq. 3: FACILITIES
MAINT 532-31040**

Description	Type	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
10 OTHER OPERATING	D	-388,423	0	0	0	0	0
Subtotal - Adjustments		-\$6,225,932	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		10,260,494	0	7,863,429	866,473	490,594	254,268
General Admin Distribution			0	0	0	0	0
Grand Total		\$10,260,494	\$0	\$7,863,429	\$866,473	\$490,594	\$254,268

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A. Department Costs

**Seq. 3: FACILITIES
MAINT 532-31040**

Description	Type	Amount	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
Personnel Costs						
Salaries	S1	\$3,172,927	\$48,831	\$61,750	\$0	\$0
Fringe Benefits	S	1,105,380	17,012	21,512	0	0
Subtotal - Personnel Costs		\$4,278,307	\$65,843	\$83,262	\$0	\$0
Services & Supplies Cost						
03 CONTRACT SVCS - BLDGS FACILITIES MAINT CONTRAC	S	1,198,118	18,439	23,317	0	0
03 CONTRACT SVCS - MAINT SVCS CONTRACT- JANITORIAL	P	1,249,995	101,937	89,794	0	0
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	S	507	8	10	0	0
03 CONTRACT SVCS - PEST CONTROL CONTRACTS	S	47,730	735	929	0	0
03 CONTRACT SVCS - SECURITY CONTRACTS	P	474,020	86,721	0	145,304	51,809
03 CONTRACT SVCS - TEMP EMPLOYEE SVCS CONTRACTS	S	53,793	828	1,047	0	0
04 INTERFUND SERVICES	S	225,439	3,470	4,387	0	0
05 LEASES - LAND - LEASES	P	40,395	16,949	0	0	0
05 LEASES - OFFICE EQUIPMENT-LEASES	S	882	14	17	0	0
05 LEASES - PARKING LOTS-LEASES	P	82,759	0	0	0	0
06 MATERIALS / SUPPLIES	S	361,542	5,564	7,036	0	0
07 MAINTENANCE & REPAIRS	S	2,247,007	34,582	43,730	0	0
10 OTHER OPERATING	D	388,423	0	0	0	0
12 TRANSFERS	D	6,000,000	0	0	0	0
13 CAPITAL	D	179,579	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	D	-342,070	0	0	0	0
Subtotal - Services & Supplies		\$12,208,119	\$269,245	\$170,267	\$145,304	\$51,809
Department Cost Total		\$16,486,426	\$335,088	\$253,530	\$145,304	\$51,809

Adjustments to Cost

15 REVENUE - REIMBURSED EXPENDITURES	D	342,070	0	0	0	0
13 CAPITAL	D	-179,579	0	0	0	0
12 TRANSFERS	D	-6,000,000	0	0	0	0

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A. Department Costs

Seq. 3: FACILITIES
MAINT 532-31040

Description	Type	Amount	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
10 OTHER OPERATING	D	-388,423	0	0	0	0
Subtotal - Adjustments		-\$6,225,932	\$0	\$0	\$0	\$0
Total Costs After Adjustments		10,260,494	335,088	253,530	145,304	51,809
General Admin Distribution			0	0	0	0
Grand Total		\$10,260,494	\$335,088	\$253,530	\$145,304	\$51,809

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
1	Municipal Service Center	\$278	\$0	\$260	\$0	\$5	\$3
	Subtotal - BUILDING DEPRECIATION	278	0	260	0	5	3
2	Depreciation	196,241	0	183,415	0	3,526	2,461
	Subtotal - EQUIPMENT DEPRECIATION	196,241	0	183,415	0	3,526	2,461
3	Facilities Maintenance	0	5,258	4,914	0	94	66
3	Janitorial Services	0	4,377	4,091	0	79	55
3	Muni Svcs Center	0	41,878	39,141	0	752	525
3	MSC Security	0	8,898	8,316	0	160	112
	Subtotal - FACILITIES MAINT 532-31040	0	60,411	56,463	0	1,086	758
4	MSC	0	48,211	45,060	0	866	605
	Subtotal - PARKS BLDG MAINT 532-31130	0	48,211	45,060	0	866	605
8	Budget	0	15,389	14,383	0	277	193
	Subtotal - OMB 115-12000	0	15,389	14,383	0	277	193
9	Citywide Admin	0	6,815	6,370	0	122	85
	Subtotal - CITY MANAGER 115-12010	0	6,815	6,370	0	122	85
12	Performance	0	5,109	4,775	0	92	64
	Subtotal - PERFORMANCE OFFICE 115-12050	0	5,109	4,775	0	92	64
13	Open Records Requests	0	1,074	1,004	0	19	13
13	Citywide Support	0	1,696	1,586	0	30	21
	Subtotal - CITY CLERK 117	0	2,770	2,589	0	50	35
15	HR Services	0	47,065	43,988	0	846	590
15	Self Insurance Fund	0	4,077	3,810	0	73	51
	Subtotal - HUMAN RESOURCES 209	0	51,141	47,799	0	919	641
16	Financial Reporting	0	23,043	21,537	0	414	289
16	Treasury Management	0	287	268	0	5	4
16	Annual Audit	0	3,227	3,016	0	58	40
16	Asset Management	0	725	678	0	13	9
	Subtotal - OFFICE OF COMPTROLLER 210	0	27,283	25,500	0	490	342
17	Administration	0	17,970	16,795	0	323	225
17	Supply Chain Management	0	38,641	36,115	0	694	485
	Subtotal - PURCHASING 215	0	56,611	52,911	0	1,017	710
20	IT Services	0	680	636	0	12	9
20	Strategic Innovation	0	148	138	0	3	2
20	City-wide PC's	0	1,924	1,798	0	35	24

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building
20	City-wide IT Contracts	0	98,500	92,062	0	1,770	1,235
20	Mail Room	0	1,800	1,682	0	32	23
20	Phone & Internet - Citywide	0	8,634	8,070	0	155	108
	Subtotal - INFORMATION TECHNOLOGY 239	0	111,686	104,386	0	2,007	1,401
38	GF Support	0	538,110	502,939	0	9,669	6,748
	Subtotal - SAM ADMIN SUPPORT 532-32060	0	538,110	502,939	0	9,669	6,748
49	General Expenses	0	2,086	1,950	0	37	26
49	Retirees Health Insurance	0	50,365	47,073	0	905	632
49	Property Insurance	0	8,570	8,010	0	154	107
49	General Liability Insurance	0	12,033	11,247	0	216	151
49	Auto Liability	0	556	519	0	10	7
	Subtotal - NON-DEPARTMENTAL 999	0	73,610	68,798	0	1,323	923
Total Incoming		\$196,519	\$997,145	\$1,115,646	\$0	\$21,449	\$14,969
C. Total Allocated			\$11,454,158	\$8,979,075	\$866,473	\$512,042	\$269,236
				78.39%	7.56%	4.47%	2.35%

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
1	Municipal Service Center	\$278	\$0	\$4	\$5	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	278	0	4	5	0	0
2	Depreciation	196,241	0	3,020	3,819	0	0
	Subtotal - EQUIPMENT DEPRECIATION	196,241	0	3,020	3,819	0	0
3	Facilities Maintenance	0	5,258	81	102	0	0
3	Janitorial Services	0	4,377	67	85	0	0
3	Muni Svcs Center	0	41,878	645	815	0	0
3	MSC Security	0	8,898	137	173	0	0
	Subtotal - FACILITIES MAINT 532-31040	0	60,411	930	1,176	0	0
4	MSC	0	48,211	742	938	0	0
	Subtotal - PARKS BLDG MAINT 532-31130	0	48,211	742	938	0	0
8	Budget	0	15,389	237	299	0	0
	Subtotal - OMB 115-12000	0	15,389	237	299	0	0
9	Citywide Admin	0	6,815	105	133	0	0
	Subtotal - CITY MANAGER 115-12010	0	6,815	105	133	0	0
12	Performance	0	5,109	79	99	0	0
	Subtotal - PERFORMANCE OFFICE 115-12050	0	5,109	79	99	0	0
13	Open Records Requests	0	1,074	17	21	0	0
13	Citywide Support	0	1,696	26	33	0	0
	Subtotal - CITY CLERK 117	0	2,770	43	54	0	0
15	HR Services	0	47,065	724	916	0	0
15	Self Insurance Fund	0	4,077	63	79	0	0
	Subtotal - HUMAN RESOURCES 209	0	51,141	787	995	0	0
16	Financial Reporting	0	23,043	355	448	0	0
16	Treasury Management	0	287	4	6	0	0
16	Annual Audit	0	3,227	50	63	0	0
16	Asset Management	0	725	11	14	0	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	27,283	420	531	0	0
17	Administration	0	17,970	277	350	0	0
17	Supply Chain Management	0	38,641	595	752	0	0
	Subtotal - PURCHASING 215	0	56,611	871	1,102	0	0
20	IT Services	0	680	10	13	0	0
20	Strategic Innovation	0	148	2	3	0	0

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B. Incoming Costs (Default Spread Salary)

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Texas Building & One Stop Shop	Muni Svcs Center	El Paso Regional Communication Center	MSC Security
20	City-wide PC's	0	1,924	30	37	0	0
20	City-wide IT Contracts	0	98,500	1,516	1,917	0	0
20	Mail Room	0	1,800	28	35	0	0
20	Phone & Internet - Citywide	0	8,634	133	168	0	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	111,686	1,719	2,174	0	0
38	GF Support	0	538,110	8,282	10,472	0	0
	Subtotal - SAM ADMIN SUPPORT 532-32060	0	538,110	8,282	10,472	0	0
49	General Expenses	0	2,086	32	41	0	0
49	Retirees Health Insurance	0	50,365	775	980	0	0
49	Property Insurance	0	8,570	132	167	0	0
49	General Liability Insurance	0	12,033	185	234	0	0
49	Auto Liability	0	556	9	11	0	0
	Subtotal - NON-DEPARTMENTAL 999	0	73,610	1,133	1,433	0	0
Total Incoming		\$196,519	\$997,145	\$18,371	\$23,230	\$0	\$0
C. Total Allocated			\$11,454,158	\$353,459	\$276,760	\$145,304	\$51,809
				3.09%	2.42%	1.27%	0.45%

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Cost Pool 1: Facilities Maintenance

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	22.50	0.07%	\$5,258	\$0	\$5,258	\$0	\$5,258
7	MUNICIPAL COURT 111	244.75	0.71%	57,197	0	57,197	6,629	63,826
14	TAX 206	2.00	0.01%	467	0	467	54	522
15	HUMAN RESOURCES 209	2.00	0.01%	467	0	467	54	522
17	PURCHASING 215	98.15	0.29%	22,937	0	22,937	2,658	25,596
18	ANIMAL SERVICES 225	1,381.20	4.01%	322,782	0	322,782	37,407	360,189
20	INFORMATION TECHNOLOGY 239	79.00	0.23%	18,462	0	18,462	2,140	20,602
22	POLICE 321	4,099.25	11.90%	957,981	0	957,981	111,021	1,069,001
25	FIRE 322	5,726.49	16.63%	1,338,261	0	1,338,261	155,091	1,493,353
27	ENVIRONMENTAL SERVICES 334	704.50	2.05%	164,639	0	164,639	19,080	183,719
28	PUBLIC HEALTH 341	2,392.85	6.95%	559,201	0	559,201	64,806	624,007
29	PARKS & RECREATION 451	14,331.00	41.62%	3,349,106	0	3,349,106	388,129	3,737,234
31	LIBRARY 453	2,881.24	8.37%	673,336	0	673,336	78,033	751,369
32	MUSUEM & CULT AFFAIRS 454	556.50	1.62%	130,052	0	130,052	15,072	145,124
34	COMM & HUMAN DEV 471	2.50	0.01%	584	0	584	68	652
35	ECONOMIC DEVELOPMENT 480	7.00	0.02%	1,636	0	1,636	190	1,825
39	REAL ESTATE 532-32080	31.50	0.09%	7,361	0	7,361	853	8,215
40	STREET MAINTENANCE 532-32120	365.25	1.06%	85,358	0	85,358	9,892	95,250
41	FLEET 532-37020	805.50	2.34%	188,243	0	188,243	21,815	210,058
42	SUN METRO 560	4.00	0.01%	935	0	935	108	1,043
50	OTHER	696.80	2.02%	162,840	0	162,840	18,872	181,711
Subtotal		34,433.98	100.00%	\$8,047,103	\$0	\$8,047,103	\$931,972	\$8,979,075
Direct Bills						0		0
Total						\$8,047,103		\$8,979,075

Allocation Basis Units: Number of labor hours per department

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Cost Pool 2: Janitorial Services

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	5,598	0.51%	\$4,377	\$0	\$4,377	\$0	\$4,377
22	POLICE 321	721,792	65.13%	564,372	0	564,372	0	564,372
25	FIRE 322	77,529	7.00%	60,620	0	60,620	0	60,620
27	ENVIRONMENTAL SERVICES 334	19,324	1.74%	15,110	0	15,110	0	15,110
29	PARKS & RECREATION 451	19,324	1.74%	15,110	0	15,110	0	15,110
32	MUSUEM & CULT AFFAIRS 454	245,266	22.13%	191,775	0	191,775	0	191,775
38	SAM ADMIN SUPPORT 532-32060	19,324	1.74%	15,110	0	15,110	0	15,110
Subtotal		1,108,157	100.00%	\$866,473	\$0	\$866,473	\$0	\$866,473
Direct Bills						0		0
Total						\$866,473		\$866,473

Allocation Basis Units: Annual janitorial costs per department

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Cost Pool 3: City Hall

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	27.75	13.54%	\$66,928	\$0	\$66,928	\$2,427	\$69,355
6	CITY ATTORNEY 103	45.50	22.21%	109,739	0	109,739	3,979	113,718
8	OMB 115-12000	9.00	4.39%	21,707	0	21,707	787	22,494
9	CITY MANAGER 115-12010	6.00	2.93%	14,471	0	14,471	525	14,996
10	PUBLIC INFO OFFICE 115-12020	8.00	3.90%	19,295	0	19,295	700	19,994
12	PERFORMANCE OFFICE 115-12050	4.00	1.95%	9,647	0	9,647	350	9,997
13	CITY CLERK 117	7.00	3.42%	16,883	0	16,883	612	17,495
15	HUMAN RESOURCES 209	37.62	18.36%	90,745	0	90,745	3,290	94,036
16	OFFICE OF COMPTROLLER 210	36.00	17.57%	86,826	0	86,826	3,148	89,974
17	PURCHASING 215	24.00	11.71%	57,884	0	57,884	2,099	59,983
Subtotal		204.88	100.00%	\$494,125	\$0	\$494,125	\$17,917	\$512,042
Direct Bills						0		0
Total						\$494,125		\$512,042

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

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Cost Pool 4: Mulligan Building

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11	INTERNAL AUDIT 116-12030	9.00	5.04%	\$12,944	\$0	\$12,944	\$630	\$13,575
15	HUMAN RESOURCES 209	22.50	12.61%	32,361	0	32,361	1,576	33,937
19	CAPITAL IMPROVEMENT 235	72.50	40.62%	104,275	0	104,275	5,079	109,354
20	INFORMATION TECHNOLOGY 239	74.50	41.74%	107,152	0	107,152	5,219	112,370
Subtotal		178.50	100.00%	\$256,732	\$0	\$256,732	\$12,504	\$269,236
Direct Bills						0		0
Total						\$256,732		\$269,236

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

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Cost Pool 5: Texas Building & One Stop Shop

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21	PLANNING & INSPECTIONS 280	6,600	8.22%	\$27,790	\$0	\$27,790	\$1,261	\$29,051
29	PARKS & RECREATION 451	35,200	43.84%	148,214	0	148,214	6,727	154,941
34	COMM & HUMAN DEV 471	38,500	47.95%	162,109	0	162,109	7,358	169,467
Subtotal		80,300	100.00%	\$338,113	\$0	\$338,113	\$15,346	\$353,459
Direct Bills						0		0
Total						\$338,113		\$353,459

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

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Cost Pool 6: Muni Svcs Center

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$41,878	\$0	\$41,878	\$0	\$41,878
22	POLICE 321	4,700	4.46%	11,483	0	11,483	1,034	12,517
27	ENVIRONMENTAL SERVICES 334	829	0.79%	2,025	0	2,025	182	2,208
29	PARKS & RECREATION 451	14,101	13.39%	34,451	0	34,451	3,103	37,554
38	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	10,469	0	10,469	943	11,412
40	STREET MAINTENANCE 532-32120	25,712	24.41%	62,819	0	62,819	5,658	68,476
41	FLEET 532-37020	38,568	36.61%	94,228	0	94,228	8,486	102,715
Subtotal		105,336	100.00%	\$257,354	\$0	\$257,354	\$19,406	\$276,760
Direct Bills						0		0
Total						\$257,354		\$276,760

Allocation Basis Units: Occupied square footage per department at MSC

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Cost Pool 7: El Paso Regional Communication Center

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	143,152	61.66%	\$89,588	\$0	\$89,588	\$0	\$89,588
25	FIRE 322	85,159	36.68%	53,295	0	53,295	0	53,295
43	AVIATION 562	3,869	1.67%	2,421	0	2,421	0	2,421
Subtotal		232,180	100.00%	\$145,304	\$0	\$145,304	\$0	\$145,304
Direct Bills						0		0
Total						\$145,304		\$145,304

Allocation Basis Units: Calls for service per department

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Cost Pool 8: MSC Security

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	17.17%	\$8,898	\$0	\$8,898	\$0	\$8,898
29	PARKS & RECREATION 451	14,101	14.13%	7,320	0	7,320	0	7,320
38	SAM ADMIN SUPPORT 532-32060	4,285	4.29%	2,224	0	2,224	0	2,224
40	STREET MAINTENANCE 532-32120	25,712	25.76%	13,347	0	13,347	0	13,347
41	FLEET 532-37020	38,568	38.64%	20,020	0	20,020	0	20,020
Subtotal		99,807	100.00%	\$51,809	\$0	\$51,809	\$0	\$51,809
Direct Bills						0		0
Total						\$51,809		\$51,809

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

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop Shop	Muni Svcs Center
3	FACILITIES MAINT 532-31040	\$5,258	\$4,377	\$0	\$0	\$0	\$41,878
5	MAYOR AND COUNCIL 101	0	0	69,355	0	0	0
6	CITY ATTORNEY 103	0	0	113,718	0	0	0
7	MUNICIPAL COURT 111	63,826	0	0	0	0	0
8	OMB 115-12000	0	0	22,494	0	0	0
9	CITY MANAGER 115-12010	0	0	14,996	0	0	0
10	PUBLIC INFO OFFICE 115-12020	0	0	19,994	0	0	0
11	INTERNAL AUDIT 116-12030	0	0	0	13,575	0	0
12	PERFORMANCE OFFICE 115-12050	0	0	9,997	0	0	0
13	CITY CLERK 117	0	0	17,495	0	0	0
14	TAX 206	522	0	0	0	0	0
15	HUMAN RESOURCES 209	522	0	94,036	33,937	0	0
16	OFFICE OF COMPTROLLER 210	0	0	89,974	0	0	0
17	PURCHASING 215	25,596	0	59,983	0	0	0
18	ANIMAL SERVICES 225	360,189	0	0	0	0	0
19	CAPITAL IMPROVEMENT 235	0	0	0	109,354	0	0
20	INFORMATION TECHNOLOGY 239	20,602	0	0	112,370	0	0
21	PLANNING & INSPECTIONS 280	0	0	0	0	29,051	0
22	POLICE 321	1,069,001	564,372	0	0	0	12,517
25	FIRE 322	1,493,353	60,620	0	0	0	0
27	ENVIRONMENTAL SERVICES 334	183,719	15,110	0	0	0	2,208
28	PUBLIC HEALTH 341	624,007	0	0	0	0	0
29	PARKS & RECREATION 451	3,737,234	15,110	0	0	154,941	37,554
31	LIBRARY 453	751,369	0	0	0	0	0
32	MUSUEM & CULT AFFAIRS 454	145,124	191,775	0	0	0	0
34	COMM & HUMAN DEV 471	652	0	0	0	169,467	0
35	ECONOMIC DEVELOPMENT 480	1,825	0	0	0	0	0
38	SAM ADMIN SUPPORT 532-32060	0	15,110	0	0	0	11,412
39	REAL ESTATE 532-32080	8,215	0	0	0	0	0
40	STREET MAINTENANCE 532-32120	95,250	0	0	0	0	68,476
41	FLEET 532-37020	210,058	0	0	0	0	102,715
42	SUN METRO 560	1,043	0	0	0	0	0
43	AVIATION 562	0	0	0	0	0	0
50	OTHER	181,711	0	0	0	0	0

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop Shop	Muni Svcs Center
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$8,979,075	\$866,473	\$512,042	\$269,236	\$353,459	\$276,760

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Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	El Paso Regional Communication Center	MSC Security	Total
3	FACILITIES MAINT 532-31040	\$0	\$8,898	\$60,411
5	MAYOR AND COUNCIL 101	0	0	69,355
6	CITY ATTORNEY 103	0	0	113,718
7	MUNICIPAL COURT 111	0	0	63,826
8	OMB 115-12000	0	0	22,494
9	CITY MANAGER 115-12010	0	0	14,996
10	PUBLIC INFO OFFICE 115-12020	0	0	19,994
11	INTERNAL AUDIT 116-12030	0	0	13,575
12	PERFORMANCE OFFICE 115-12050	0	0	9,997
13	CITY CLERK 117	0	0	17,495
14	TAX 206	0	0	522
15	HUMAN RESOURCES 209	0	0	128,495
16	OFFICE OF COMPTROLLER 210	0	0	89,974
17	PURCHASING 215	0	0	85,579
18	ANIMAL SERVICES 225	0	0	360,189
19	CAPITAL IMPROVEMENT 235	0	0	109,354
20	INFORMATION TECHNOLOGY 239	0	0	132,972
21	PLANNING & INSPECTIONS 280	0	0	29,051
22	POLICE 321	89,588	0	1,735,479
25	FIRE 322	53,295	0	1,607,267
27	ENVIRONMENTAL SERVICES 334	0	0	201,037
28	PUBLIC HEALTH 341	0	0	624,007
29	PARKS & RECREATION 451	0	7,320	3,952,158
31	LIBRARY 453	0	0	751,369
32	MUSEUM & CULT AFFAIRS 454	0	0	336,899
34	COMM & HUMAN DEV 471	0	0	170,119
35	ECONOMIC DEVELOPMENT 480	0	0	1,825
38	SAM ADMIN SUPPORT 532-32060	0	2,224	28,746
39	REAL ESTATE 532-32080	0	0	8,215
40	STREET MAINTENANCE 532-32120	0	13,347	177,073
41	FLEET 532-37020	0	20,020	332,793
42	SUN METRO 560	0	0	1,043
43	AVIATION 562	2,421	0	2,421
50	OTHER	0	0	181,711

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Allocation Summary

Seq. 3: FACILITIES MAINT 532-31040

Seq #	Department Name	El Paso Regional Communication Center	MSC Security	Total
Direct Bills		\$0	\$0	\$0
Total		\$145,304	\$51,809	\$11,454,158

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PARKS BLDG MAINT 532-31130

Nature and Extent of Services

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

SINGLE OCCUPANT - Costs identified to this function are for utilities at locations where there is not more than one department located. These costs have been allocated based on the total utility expenditures per department.

CITY 1 - Costs identified to this function are representative of the cost of utility services provided to the City 1/City Hall building. These costs are allocated to occupants based on the number of FTE's per department occupying City 1.

CITY 2 - Costs identified to this function are representative of the cost of utility services provided to the City 2/Luther/Mulligan building. These costs are allocated to occupants based on the number of FTE's per department occupying City 2.

CITY 3 & 4 - Costs identified to this function are representative of the cost of utility services provided to the City 3 & 4/Texas and One Stop Shop buildings. These costs are allocated based on the total square footage occupied per department.

MSC - Costs identified to this function are representative of the cost of utility services provided to the Municipal Service Center. These costs are allocated based on the total square footage occupied per department.

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A. Department Costs

Seq. 4: PARKS
BLDG MAINT 532-
31130

Description	Type	Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	159,174	0	0	0	0	0
10 OTHER OP - ELECTRICITY	P	8,709,610	0	8,193,611	139,228	104,689	74,800
10 OTHER OP - NATURAL GAS OTHER	P	1,110,653	0	1,044,853	17,754	13,350	9,538
10 OTHER OP - WATER	P	3,346,125	0	3,147,885	53,490	40,220	28,737
REVENUE - REIMBURSED EXPENDITURES	P	-86,770	0	-81,629	-1,387	-1,043	-745
REVENUE - REVENUE ESTIMATE OFFSET	D	1	0	0	0	0	0
Subtotal - Services & Supplies		\$13,238,793	\$0	\$12,304,719	\$209,085	\$157,216	\$112,330
Department Cost Total		\$13,238,793	\$0	\$12,304,719	\$209,085	\$157,216	\$112,330
Adjustments to Cost							
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-159,174	0	0	0	0	0
REVENUE - REVENUE ESTIMATE OFFSET	D	-1	0	0	0	0	0
Subtotal - Adjustments		-\$159,175	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		13,079,618	0	12,304,719	209,085	157,216	112,330
General Admin Distribution			0	0	0	0	0
Grand Total		\$13,079,618	\$0	\$12,304,719	\$209,085	\$157,216	\$112,330

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Seq. 4: PARKS
BLDG MAINT 532-
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A. Department Costs

Description	Type	Amount	MSC
Personnel Costs			
Salaries		\$0	\$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		\$0	\$0
Services & Supplies Cost			
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	159,174	0
10 OTHER OP - ELECTRICITY	P	8,709,610	197,283
10 OTHER OP - NATURAL GAS OTHER	P	1,110,653	25,158
10 OTHER OP - WATER	P	3,346,125	75,794
REVENUE - REIMBURSED EXPENDITURES	P	-86,770	-1,965
REVENUE - REVENUE ESTIMATE OFFSET	D	1	0
Subtotal - Services & Supplies		\$13,238,793	\$296,268
Department Cost Total		\$13,238,793	\$296,268
Adjustments to Cost			
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-159,174	0
REVENUE - REVENUE ESTIMATE OFFSET	D	-1	0
Subtotal - Adjustments		-\$159,175	\$0
Total Costs After Adjustments		13,079,618	296,268
General Admin Distribution			0
Grand Total		\$13,079,618	\$296,268

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B. Incoming Costs (Default Spread Expenditures)

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Single Occupant	City 1	City 2	City 3 & 4
8	Budget	\$0	\$13,299	\$12,511	\$213	\$160	\$114
	Subtotal - OMB 115-12000	0	13,299	12,511	213	160	114
13	Open Records Requests	0	1,023	963	16	12	9
	Subtotal - CITY CLERK 117	0	1,023	963	16	12	9
16	Financial Reporting	0	21,955	20,654	351	264	189
16	Treasury Management	0	359	338	6	4	3
16	Annual Audit	0	3,074	2,892	49	37	26
	Subtotal - OFFICE OF COMPTROLLER 210	0	25,389	23,885	406	305	218
17	Administration	0	262	246	4	3	2
17	Supply Chain Management	0	563	529	9	7	5
	Subtotal - PURCHASING 215	0	824	776	13	10	7
49	General Expenses	0	2,611	2,456	42	31	22
49	Auto Liability	0	1,111	1,046	18	13	10
	Subtotal - NON-DEPARTMENTAL 999	0	3,722	3,502	60	45	32
Total Incoming		\$0	\$44,257	\$41,635	\$707	\$532	\$380
C. Total Allocated			\$13,123,875	\$12,346,355	\$209,792	\$157,748	\$112,710
				94.08%	1.60%	1.20%	0.86%

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B. Incoming Costs (Default Spread Expenditures)

**Seq. 4: PARKS BLDG MAINT 532-
31130**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	MSC
8	Budget	\$0	\$13,299	\$301
	Subtotal - OMB 115-12000	0	13,299	301
13	Open Records Requests	0	1,023	23
	Subtotal - CITY CLERK 117	0	1,023	23
16	Financial Reporting	0	21,955	497
16	Treasury Management	0	359	8
16	Annual Audit	0	3,074	70
	Subtotal - OFFICE OF COMPTROLLER 210	0	25,389	575
17	Administration	0	262	6
17	Supply Chain Management	0	563	13
	Subtotal - PURCHASING 215	0	824	19
49	General Expenses	0	2,611	59
49	Auto Liability	0	1,111	25
	Subtotal - NON-DEPARTMENTAL 999	0	3,722	84
Total Incoming		\$0	\$44,257	\$1,002
C. Total Allocated			\$13,123,875	\$297,271
				2.27%

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Allocation Details

Cost Pool 1: Single Occupant

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	ANIMAL SERVICES 225	9,537.30	0.08%	\$9,977	\$0	\$9,977	\$34	\$10,011
19	CAPITAL IMPROVEMENT 235	5,991.68	0.05%	6,268	0	6,268	21	6,289
20	INFORMATION TECHNOLOGY 239	18,860.20	0.16%	19,729	0	19,729	67	19,796
22	POLICE 321	496,546.04	4.22%	519,431	0	519,431	1,758	521,189
25	FIRE 322	814,489.82	6.92%	852,029	0	852,029	2,883	854,912
27	ENVIRONMENTAL SERVICES 334	20,448.82	0.17%	21,391	0	21,391	72	21,464
28	PUBLIC HEALTH 341	5,568.44	0.05%	5,825	0	5,825	20	5,845
29	PARKS & RECREATION 451	3,543,386.63	30.12%	3,706,698	0	3,706,698	12,542	3,719,241
30	ZOO 452	866,281.17	7.36%	906,207	0	906,207	3,066	909,274
31	LIBRARY 453	668,565.93	5.68%	699,380	0	699,380	2,366	701,746
32	MUSUEM & CULT AFFAIRS 454	313,281.16	2.66%	327,720	0	327,720	1,109	328,829
34	COMM & HUMAN DEV 471	66,897.17	0.57%	69,980	0	69,980	237	70,217
40	STREET MAINTENANCE 532-32120	20,286.11	0.17%	21,221	0	21,221	72	21,293
50	OTHER	4,912,450.18	41.76%	5,138,861	0	5,138,861	17,388	5,156,249
Subtotal		11,762,590.65	100.00%	\$12,304,719	\$0	\$12,304,719	\$41,635	\$12,346,355
Direct Bills						0		0
Total						\$12,304,719		\$12,346,355

Allocation Basis Units: Utility cost per department

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Allocation Details

Cost Pool 2: City 1

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	27.75	13.54%	\$28,320	\$0	\$28,320	\$96	\$28,416
6	CITY ATTORNEY 103	45.50	22.21%	46,435	0	46,435	157	46,592
8	OMB 115-12000	9.00	4.39%	9,185	0	9,185	31	9,216
9	CITY MANAGER 115-12010	6.00	2.93%	6,123	0	6,123	21	6,144
10	PUBLIC INFO OFFICE 115-12020	8.00	3.90%	8,164	0	8,164	28	8,192
12	PERFORMANCE OFFICE 115-12050	4.00	1.95%	4,082	0	4,082	14	4,096
13	CITY CLERK 117	7.00	3.42%	7,144	0	7,144	24	7,168
15	HUMAN RESOURCES 209	37.62	18.36%	38,398	0	38,398	130	38,528
16	OFFICE OF COMPTROLLER 210	36.00	17.57%	36,740	0	36,740	124	36,864
17	PURCHASING 215	24.00	11.71%	24,493	0	24,493	83	24,576
Subtotal		204.88	100.00%	\$209,085	\$0	\$209,085	\$707	\$209,792
Direct Bills						0		0
Total						\$209,085		\$209,792

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

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Allocation Details

Cost Pool 3: City 2

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11	INTERNAL AUDIT 116-12030	9.00	5.04%	\$7,927	\$0	\$7,927	\$27	\$7,954
15	HUMAN RESOURCES 209	22.50	12.61%	19,817	0	19,817	67	19,884
19	CAPITAL IMPROVEMENT 235	72.50	40.62%	63,855	0	63,855	216	64,071
20	INFORMATION TECHNOLOGY 239	74.50	41.74%	65,617	0	65,617	222	65,839
Subtotal		178.50	100.00%	\$157,216	\$0	\$157,216	\$532	\$157,748
Direct Bills						0		0
Total						\$157,216		\$157,748

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

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Cost Pool 4: City 3 & 4

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21	PLANNING & INSPECTIONS 280	6,600	8.22%	\$9,233	\$0	\$9,233	\$31	\$9,264
29	PARKS & RECREATION 451	35,200	43.84%	49,241	0	49,241	167	49,407
34	COMM & HUMAN DEV 471	38,500	47.95%	53,857	0	53,857	182	54,039
Subtotal		80,300	100.00%	\$112,330	\$0	\$112,330	\$380	\$112,710
Direct Bills						0		0
Total						\$112,330		\$112,710

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

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Allocation Details

Cost Pool 5: MSC

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	17,141	16.27%	\$48,211	\$0	\$48,211	\$0	\$48,211
22	POLICE 321	4,700	4.46%	13,219	0	13,219	53	13,273
27	ENVIRONMENTAL SERVICES 334	829	0.79%	2,332	0	2,332	9	2,341
29	PARKS & RECREATION 451	14,101	13.39%	39,660	0	39,660	160	39,821
38	SAM ADMIN SUPPORT 532-32060	4,285	4.07%	12,052	0	12,052	49	12,101
40	STREET MAINTENANCE 532-32120	25,712	24.41%	72,318	0	72,318	292	72,610
41	FLEET 532-37020	38,568	36.61%	108,476	0	108,476	438	108,915
Subtotal		105,336	100.00%	\$296,268	\$0	\$296,268	\$1,002	\$297,271
Direct Bills						0		0
Total						\$296,268		\$297,271

Allocation Basis Units: Occupied square footage per department at MSC

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Allocation Summary

Seq. 4: PARKS BLDG MAINT 532-31130

Seq #	Department Name	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
3	FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$48,211	\$48,211
5	MAYOR AND COUNCIL 101	0	28,416	0	0	0	28,416
6	CITY ATTORNEY 103	0	46,592	0	0	0	46,592
8	OMB 115-12000	0	9,216	0	0	0	9,216
9	CITY MANAGER 115-12010	0	6,144	0	0	0	6,144
10	PUBLIC INFO OFFICE 115-12020	0	8,192	0	0	0	8,192
11	INTERNAL AUDIT 116-12030	0	0	7,954	0	0	7,954
12	PERFORMANCE OFFICE 115-12050	0	4,096	0	0	0	4,096
13	CITY CLERK 117	0	7,168	0	0	0	7,168
15	HUMAN RESOURCES 209	0	38,528	19,884	0	0	58,412
16	OFFICE OF COMPTROLLER 210	0	36,864	0	0	0	36,864
17	PURCHASING 215	0	24,576	0	0	0	24,576
18	ANIMAL SERVICES 225	10,011	0	0	0	0	10,011
19	CAPITAL IMPROVEMENT 235	6,289	0	64,071	0	0	70,360
20	INFORMATION TECHNOLOGY 239	19,796	0	65,839	0	0	85,635
21	PLANNING & INSPECTIONS 280	0	0	0	9,264	0	9,264
22	POLICE 321	521,189	0	0	0	13,273	534,462
25	FIRE 322	854,912	0	0	0	0	854,912
27	ENVIRONMENTAL SERVICES 334	21,464	0	0	0	2,341	23,805
28	PUBLIC HEALTH 341	5,845	0	0	0	0	5,845
29	PARKS & RECREATION 451	3,719,241	0	0	49,407	39,821	3,808,469
30	ZOO 452	909,274	0	0	0	0	909,274
31	LIBRARY 453	701,746	0	0	0	0	701,746
32	MUSEUM & CULT AFFAIRS 454	328,829	0	0	0	0	328,829
34	COMM & HUMAN DEV 471	70,217	0	0	54,039	0	124,256
38	SAM ADMIN SUPPORT 532-32060	0	0	0	0	12,101	12,101
40	STREET MAINTENANCE 532-32120	21,293	0	0	0	72,610	93,903
41	FLEET 532-37020	0	0	0	0	108,915	108,915
50	OTHER	5,156,249	0	0	0	0	5,156,249
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$12,346,355	\$209,792	\$157,748	\$112,710	\$297,271	\$13,123,875

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CITY ATTORNEY 103**Nature and Extent of Services**

The Legal Department, under the direction of the City Attorney, is responsible for the provision of legal services to all City departments as well as prosecution of cases before the Municipal Court. Costs have been functionalized as follows:

LEGAL SERVICES – Costs identified to this function are representative of staff compensation and operational expenditures to provide legal services to the various city departments. These costs are allocated based on the total number of legal hours recorded per department.

OUTSIDE COUNSEL – Costs identified to this function are representative of expenditures for the retention of external legal firms. These costs are allocated to General Government / Unallowable.

LITIGATION & PROSECUTION SERVICES - Costs for these functions are allocated to General Government / Unallowable.

CDBG - Costs identified to this function are representative of staff compensation and operational expenditures to provide legal services to the Community & Human Development department. Direct costs are credited; indirect costs have been directly allocated to Community & Human Development.

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A. Department Costs

Seq. 6: CITY
ATTORNEY 103

Description	Type	Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG
Personnel Costs							
Salaries	S1	\$3,556,004	\$1,137,288	\$1,714,949	\$0	\$656,326	\$47,441
Fringe Benefits	P	1,042,925	323,698	509,771	0	195,094	14,362
Subtotal - Personnel Costs		\$4,598,929	\$1,460,986	\$2,224,720	\$0	\$851,420	\$61,803
Services & Supplies Cost							
03 CONTRACTUAL SVCS	P	1,555,477	0	0	1,523,737	31,740	0
05 LEASES	P	6,882	2,231	3,364	0	1,287	0
06 MATERIALS / SUPPLIES	P	41,925	13,590	20,493	0	7,842	0
08 MINOR EQUIP & FURNITURE	P	57,899	18,768	28,300	0	10,831	0
09 COMMUNICATIONS	P	472	153	231	0	88	0
10 OTHER OPERATING	P	77,435	25,100	37,849	0	14,486	0
City Attorney Salary Adjustment	P	-96,702	-96,702	0	0	0	0
DAMAGES SETTLEMENTS EXPENSE	D	417,452	0	0	0	0	0
DEDUCT DIRECT COSTS	P	-61,803	0	0	0	0	-61,803
REVENUE - PREP & RELEASE OF LIENS	D	-25,502	0	0	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-8,399	0	-8,399	0	0	0
REVENUE - REIMBURSED EXPENDITURES	P	-1,159,120	0	-26	-1,159,094	0	0
REVENUE - REIMBURSED OT	D	-44	0	0	0	0	0
REVENUE - REV ESTIMATE OFFSET	P	27	0	27	0	0	0
Subtotal - Services & Supplies		\$805,999	-\$36,860	\$81,839	\$364,643	\$66,274	-\$61,803
Department Cost Total		\$5,404,928	\$1,424,126	\$2,306,559	\$364,643	\$917,694	-\$0
Adjustments to Cost							
REVENUE - REIMBURSED OT	D	44	0	0	0	0	0
DAMAGES SETTLEMENTS EXPENSE	D	-417,452	0	0	0	0	0
REVENUE - PREP & RELEASE OF LIENS	D	25,502	0	0	0	0	0
Subtotal - Adjustments		-\$391,906	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		5,013,022	1,424,126	2,306,559	364,643	917,694	-0
General Admin Distribution			-1,424,126	1,009,752	0	386,441	27,933
Grand Total		\$5,013,022	\$0	\$3,316,311	\$364,643	\$1,304,135	\$27,933

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B. Incoming Costs (Default Spread Salary)

Seq. 6: CITY ATTORNEY 103

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG
1	City Hall (City 1)	\$55,253	\$0	\$39,176	\$0	\$14,993	\$1,084
	Subtotal - BUILDING DEPRECIATION	55,253	0	39,176	0	14,993	1,084
3	City Hall	109,739	3,979	80,630	0	30,858	2,230
	Subtotal - FACILITIES MAINT 532-31040	109,739	3,979	80,630	0	30,858	2,230
4	City 1	46,435	157	33,035	0	12,643	914
	Subtotal - PARKS BLDG MAINT 532-31130	46,435	157	33,035	0	12,643	914
6	Legal Services	0	132,753	94,126	0	36,023	2,604
	Subtotal - CITY ATTORNEY 103	0	132,753	94,126	0	36,023	2,604
8	Budget	0	6,063	4,299	0	1,645	119
	Subtotal - OMB 115-12000	0	6,063	4,299	0	1,645	119
9	Citywide Admin	0	5,346	3,791	0	1,451	105
	Subtotal - CITY MANAGER 115-12010	0	5,346	3,791	0	1,451	105
11	Audit	0	9,287	6,585	0	2,520	182
	Subtotal - INTERNAL AUDIT 116-12030	0	9,287	6,585	0	2,520	182
12	Performance	0	4,008	2,842	0	1,087	79
	Subtotal - PERFORMANCE OFFICE 115-12050	0	4,008	2,842	0	1,087	79
13	Open Records Requests	0	487	345	0	132	10
13	Citywide Support	0	1,331	944	0	361	26
	Subtotal - CITY CLERK 117	0	1,818	1,289	0	493	36
15	HR Services	0	36,921	26,178	0	10,019	724
15	Self Insurance Fund	0	3,198	2,267	0	868	63
	Subtotal - HUMAN RESOURCES 209	0	40,119	28,446	0	10,887	787
16	Financial Reporting	0	10,444	7,405	0	2,834	205
16	Treasury Management	0	169	120	0	46	3
16	Annual Audit	0	1,463	1,037	0	397	29
	Subtotal - OFFICE OF COMPTROLLER 210	0	12,076	8,562	0	3,277	237
17	Administration	0	2,442	1,732	0	663	48
17	Supply Chain Management	0	5,252	3,724	0	1,425	103
	Subtotal - PURCHASING 215	0	7,695	5,456	0	2,088	151
20	IT Services	0	70,556	50,026	0	19,146	1,384
20	Records Management	0	22,017	15,610	0	5,974	432
20	Strategic Innovation	0	14,920	10,578	0	4,048	293
20	City-wide PC's	0	1,510	1,070	0	410	30
20	City-wide IT Contracts	0	201,617	142,953	0	54,709	3,955

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B. Incoming Costs (Default Spread Salary)

Seq. 6: CITY ATTORNEY 103

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG
20	Postage	0	703	498	0	191	14
20	Mail Room	0	1,412	1,001	0	383	28
20	Wireless Communication	0	2,948	2,090	0	800	58
20	Phone & Internet - Citywide	0	25,902	18,365	0	7,028	508
	Subtotal - INFORMATION TECHNOLOGY 239	0	341,583	242,193	0	92,689	6,700
49	General Expenses	0	1,230	872	0	334	24
49	Retirees Health Insurance	0	39,510	28,014	0	10,721	775
49	Property Insurance	0	7,110	5,041	0	1,929	139
49	General Liability Insurance	0	9,440	6,693	0	2,562	185
	Subtotal - NON-DEPARTMENTAL 999	0	57,290	40,620	0	15,546	1,124
Total Incoming		\$211,426	\$622,174	\$591,050	\$0	\$226,200	\$16,350
C. Total Allocated			\$5,846,622	\$3,907,361	\$364,643	\$1,530,335	\$44,283
				66.83%	6.24%	26.17%	0.76%

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Cost Pool 1: Legal Services

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	2,115.50	11.77%	\$408,048	\$0	\$408,048	\$54,000	\$462,048
6	CITY ATTORNEY 103	688.25	3.83%	132,753	0	132,753	0	132,753
7	MUNICIPAL COURT 111	1,291.90	7.19%	249,188	0	249,188	32,977	282,165
8	OMB 115-12000	128.25	0.71%	24,737	0	24,737	3,274	28,011
9	CITY MANAGER 115-12010	101.75	0.57%	19,626	0	19,626	2,597	22,223
10	PUBLIC INFO OFFICE 115-12020	5.75	0.03%	1,109	0	1,109	147	1,256
11	INTERNAL AUDIT 116-12030	39.25	0.22%	7,571	0	7,571	1,002	8,573
13	CITY CLERK 117	205.50	1.14%	39,638	0	39,638	5,246	44,883
14	TAX 206	267.00	1.49%	51,500	0	51,500	6,815	58,316
15	HUMAN RESOURCES 209	1,832.55	10.20%	353,471	0	353,471	46,777	400,249
16	OFFICE OF COMPTROLLER 210	398.50	2.22%	76,865	0	76,865	10,172	87,037
17	PURCHASING 215	838.60	4.67%	161,753	0	161,753	21,406	183,159
18	ANIMAL SERVICES 225	183.80	1.02%	35,452	0	35,452	4,692	40,144
19	CAPITAL IMPROVEMENT 235	703.25	3.91%	135,646	0	135,646	17,951	153,597
20	INFORMATION TECHNOLOGY 239	143.75	0.80%	27,727	0	27,727	3,669	31,397
21	PLANNING & INSPECTIONS 280	1,230.00	6.84%	237,248	0	237,248	31,397	268,645
22	POLICE 321	1,814.20	10.10%	349,932	0	349,932	46,309	396,241
25	FIRE 322	214.50	1.19%	41,374	0	41,374	5,475	46,849
27	ENVIRONMENTAL SERVICES 334	248.50	1.38%	47,932	0	47,932	6,343	54,275
28	PUBLIC HEALTH 341	478.00	2.66%	92,199	0	92,199	12,201	104,400
29	PARKS & RECREATION 451	295.00	1.64%	56,901	0	56,901	7,530	64,431
30	ZOO 452	237.75	1.32%	45,858	0	45,858	6,069	51,927
31	LIBRARY 453	142.50	0.79%	27,486	0	27,486	3,637	31,124
32	MUSEUM & CULT AFFAIRS 454	713.74	3.97%	137,670	0	137,670	18,219	155,888
33	DESTINATION EL PASO 457	23.00	0.13%	4,436	0	4,436	587	5,023
34	COMM & HUMAN DEV 471	482.80	2.69%	93,125	0	93,125	12,324	105,449
35	ECONOMIC DEVELOPMENT 480	635.00	3.53%	122,482	0	122,482	16,209	138,691
36	ENGR TRAFFIC-ST 532-32020	10.00	0.06%	1,929	0	1,929	255	2,184

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Cost Pool 1: Legal Services

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	REAL ESTATE 532-32080	514.90	2.87%	99,316	0	99,316	13,143	112,460
40	STREET MAINTENANCE 532-32120	254.50	1.42%	49,089	0	49,089	6,496	55,586
42	SUN METRO 560	254.50	1.42%	49,089	0	49,089	6,496	55,586
43	AVIATION 562	1,148.66	6.39%	221,559	0	221,559	29,321	250,880
44	INTERNATIONAL BRIDGES 564	135.50	0.75%	26,136	0	26,136	3,459	29,595
47	CRRMA 700	4.50	0.03%	868	0	868	115	983
50	OTHER	189.25	1.05%	36,503	0	36,503	4,831	41,334
Subtotal		17,970.40	100.00%	\$3,466,219	\$0	\$3,466,219	\$441,141	\$3,907,361
Direct Bills						0		0
Total						\$3,466,219		\$3,907,361

Allocation Basis Units: Number of legal hours recorded per department

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Cost Pool 2: Outside Counsel

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$364,643	\$0	\$364,643	\$0	\$364,643
Subtotal		100	100.00%	\$364,643	\$0	\$364,643	\$0	\$364,643
Direct Bills						0		0
Total						\$364,643		\$364,643

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Cost Pool 3: Litigation & Prosecution

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$1,361,506	\$0	\$1,361,506	\$168,829	\$1,530,335
Subtotal		100	100.00%	\$1,361,506	\$0	\$1,361,506	\$168,829	\$1,530,335
Direct Bills						0		0
Total						\$1,361,506		\$1,530,335

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Cost Pool 4: CDBG

Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	COMM & HUMAN DEV 471	100	100.00%	\$32,080	\$0	\$32,080	\$12,203	\$44,283
Subtotal		100	100.00%	\$32,080	\$0	\$32,080	\$12,203	\$44,283
Direct Bills						0		0
Total						\$32,080		\$44,283

Allocation Basis Units: Direct to COMM & HUMAN DEV 471

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Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG	Total
5	MAYOR AND COUNCIL 101	\$462,048	\$0	\$0	\$0	\$462,048
6	CITY ATTORNEY 103	132,753	0	0	0	132,753
7	MUNICIPAL COURT 111	282,165	0	0	0	282,165
8	OMB 115-12000	28,011	0	0	0	28,011
9	CITY MANAGER 115-12010	22,223	0	0	0	22,223
10	PUBLIC INFO OFFICE 115-12020	1,256	0	0	0	1,256
11	INTERNAL AUDIT 116-12030	8,573	0	0	0	8,573
13	CITY CLERK 117	44,883	0	0	0	44,883
14	TAX 206	58,316	0	0	0	58,316
15	HUMAN RESOURCES 209	400,249	0	0	0	400,249
16	OFFICE OF COMPTROLLER 210	87,037	0	0	0	87,037
17	PURCHASING 215	183,159	0	0	0	183,159
18	ANIMAL SERVICES 225	40,144	0	0	0	40,144
19	CAPITAL IMPROVEMENT 235	153,597	0	0	0	153,597
20	INFORMATION TECHNOLOGY 239	31,397	0	0	0	31,397
21	PLANNING & INSPECTIONS 280	268,645	0	0	0	268,645
22	POLICE 321	396,241	0	0	0	396,241
25	FIRE 322	46,849	0	0	0	46,849
27	ENVIRONMENTAL SERVICES 334	54,275	0	0	0	54,275
28	PUBLIC HEALTH 341	104,400	0	0	0	104,400
29	PARKS & RECREATION 451	64,431	0	0	0	64,431
30	ZOO 452	51,927	0	0	0	51,927
31	LIBRARY 453	31,124	0	0	0	31,124
32	MUSEUM & CULT AFFAIRS 454	155,888	0	0	0	155,888
33	DESTINATION EL PASO 457	5,023	0	0	0	5,023
34	COMM & HUMAN DEV 471	105,449	0	0	44,283	149,732
35	ECONOMIC DEVELOPMENT 480	138,691	0	0	0	138,691
36	ENGR TRAFFIC-ST 532-32020	2,184	0	0	0	2,184
39	REAL ESTATE 532-32080	112,460	0	0	0	112,460
40	STREET MAINTENANCE 532-32120	55,586	0	0	0	55,586
42	SUN METRO 560	55,586	0	0	0	55,586
43	AVIATION 562	250,880	0	0	0	250,880
44	INTERNATIONAL BRIDGES 564	29,595	0	0	0	29,595
47	CRRMA 700	983	0	0	0	983

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Seq. 6: CITY ATTORNEY 103

Seq #	Department Name	Legal Services	Outside Counsel	Litigation & Prosecution	CDBG	Total
50	OTHER	41,334	0	0	0	41,334
51	GENERAL GOV / UNALLOWABLE	0	364,643	1,530,335	0	1,894,978
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$3,907,361	\$364,643	\$1,530,335	\$44,283	\$5,846,622

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OMB 115-12000**Nature and Extent of Services**

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

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

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A. Department Costs

Seq. 8: OMB 115-
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Description	Type	Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	\$648,703	\$0	\$648,703
Fringe Benefits	S	216,424	0	216,424
Subtotal - Personnel Costs		\$865,127	\$0	\$865,127
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	55,101	0	55,101
06 MATERIALS / SUPPLIES	S	902	0	902
08 MINOR EQUIP & FURNITURE	S	3,548	0	3,548
10 OTHER OPERATING	S	2,233	0	2,233
Subtotal - Services & Supplies		\$61,784	\$0	\$61,784
Department Cost Total		\$926,911	\$0	\$926,911
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		926,911	0	926,911
General Admin Distribution			0	0
Grand Total		\$926,911	\$0	\$926,911

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B. Incoming Costs (Default Spread Expenditures)

Seq. 8: OMB 115-12000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Budget
1	City Hall (City 1)	\$10,929	\$0	\$10,929
	Subtotal - BUILDING DEPRECIATION	10,929	0	10,929
3	City Hall	21,707	787	22,494
	Subtotal - FACILITIES MAINT 532-31040	21,707	787	22,494
4	City 1	9,185	31	9,216
	Subtotal - PARKS BLDG MAINT 532-31130	9,185	31	9,216
6	Legal Services	24,737	3,274	28,011
	Subtotal - CITY ATTORNEY 103	24,737	3,274	28,011
8	Budget	0	1,165	1,165
	Subtotal - OMB 115-12000	0	1,165	1,165
9	Citywide Admin	0	1,057	1,057
	Subtotal - CITY MANAGER 115-12010	0	1,057	1,057
12	Performance	0	793	793
	Subtotal - PERFORMANCE OFFICE 115-12050	0	793	793
13	Open Records Requests	0	71	71
13	Citywide Support	0	263	263
	Subtotal - CITY CLERK 117	0	334	334
15	HR Services	0	7,303	7,303
15	Self Insurance Fund	0	633	633
	Subtotal - HUMAN RESOURCES 209	0	7,936	7,936
16	Financial Reporting	0	1,527	1,527
16	Treasury Management	0	25	25
16	Annual Audit	0	214	214
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,766	1,766
17	Administration	0	698	698
17	Supply Chain Management	0	1,501	1,501
	Subtotal - PURCHASING 215	0	2,198	2,198
20	Records Management	0	413	413
20	City-wide PC's	0	299	299
20	City-wide IT Contracts	0	34,443	34,443
20	Postage	0	25	25
20	Mail Room	0	279	279
20	Phone & Internet - Citywide	0	4,934	4,934

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B. Incoming Costs (Default Spread Expenditures)

Seq. 8: OMB 115-12000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Budget
	Subtotal - INFORMATION TECHNOLOGY 239	0	40,392	40,392
49	General Expenses	0	182	182
49	Retirees Health Insurance	0	7,815	7,815
49	Property Insurance	0	1,406	1,406
49	General Liability Insurance	0	1,867	1,867
	Subtotal - NON-DEPARTMENTAL 999	0	11,270	11,270
Total Incoming		\$66,558	\$71,004	\$137,562
C. Total Allocated			\$1,064,473	\$1,064,473
				100.00%

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Cost Pool 1: Budget

Seq. 8: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	15,069,505.41	1.55%	\$15,389	\$0	\$15,389	\$0	\$15,389
4	PARKS BLDG MAINT 532-31130	13,023,024.00	1.34%	13,299	0	13,299	0	13,299
5	MAYOR AND COUNCIL 101	2,486,661.47	0.26%	2,539	0	2,539	188	2,728
6	CITY ATTORNEY 103	5,937,622.37	0.61%	6,063	0	6,063	0	6,063
7	MUNICIPAL COURT 111	8,009,092.63	0.82%	8,179	0	8,179	606	8,785
8	OMB 115-12000	1,140,677.87	0.12%	1,165	0	1,165	0	1,165
9	CITY MANAGER 115-12010	831,222.14	0.09%	849	0	849	63	912
10	PUBLIC INFO OFFICE 115-12020	659,681.49	0.07%	674	0	674	50	724
11	INTERNAL AUDIT 116-12030	1,177,566.48	0.12%	1,202	0	1,202	89	1,292
12	PERFORMANCE OFFICE 115-12050	419,808.54	0.04%	429	0	429	32	460
13	CITY CLERK 117	3,162,819.05	0.33%	3,230	0	3,230	239	3,469
14	TAX 206	2,503,206.76	0.26%	2,556	0	2,556	190	2,746
15	HUMAN RESOURCES 209	84,745,395.24	8.71%	86,540	0	86,540	6,417	92,957
16	OFFICE OF COMPTROLLER 210	3,878,168.12	0.40%	3,960	0	3,960	294	4,254
17	PURCHASING 215	2,609,201.95	0.27%	2,664	0	2,664	198	2,862
18	ANIMAL SERVICES 225	13,748,678.53	1.41%	14,040	0	14,040	1,041	15,081
19	CAPITAL IMPROVEMENT 235	8,194,954.23	0.84%	8,368	0	8,368	621	8,989
20	INFORMATION TECHNOLOGY 239	26,480,762.19	2.72%	27,041	0	27,041	2,005	29,047
21	PLANNING & INSPECTIONS 280	10,422,294.97	1.07%	10,643	0	10,643	789	11,432
22	POLICE 321	177,720,121.38	18.27%	181,483	0	181,483	13,457	194,940
23	POLICE - OFFICE OF THE CHIEF 321-21000	3,133,089.60	0.32%	3,199	0	3,199	237	3,437
24	POLICE - ADMINISTRATIVE SERVICES 321	22,927,540.06	2.36%	23,413	0	23,413	1,736	25,149
25	FIRE 322	114,589,306.99	11.78%	117,015	0	117,015	8,677	125,692
26	FIRE - ADMINISTRATION 322	32,243,436.06	3.31%	32,926	0	32,926	2,442	35,368
27	ENVIRONMENTAL SERVICES 334	52,920,597.40	5.44%	54,041	0	54,041	4,007	58,048
28	PUBLIC HEALTH 341	17,646,527.66	1.81%	18,020	0	18,020	1,336	19,356

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Cost Pool 1: Budget

Seq. 8: OMB 115-12000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	PARKS & RECREATION 451	47,419,710.02	4.87%	48,424	0	48,424	3,591	52,014
30	ZOO 452	11,126,160.13	1.14%	11,362	0	11,362	842	12,204
31	LIBRARY 453	12,281,697.19	1.26%	12,542	0	12,542	930	13,472
32	MUSUEM & CULT AFFAIRS 454	8,366,530.18	0.86%	8,544	0	8,544	634	9,177
33	DESTINATION EL PASO 457	19,296,267.00	1.98%	19,705	0	19,705	1,461	21,166
34	COMM & HUMAN DEV 471	4,123,963.30	0.42%	4,211	0	4,211	312	4,524
35	ECONOMIC DEVELOPMENT 480	35,116,449.26	3.61%	35,860	0	35,860	2,659	38,519
36	ENGR TRAFFIC-ST 532-32020	12,756,879.10	1.31%	13,027	0	13,027	966	13,993
37	PAVEMENT MGMT 532-32040	5,277,614.71	0.54%	5,389	0	5,389	400	5,789
38	SAM ADMIN SUPPORT 532-32060	2,732,920.98	0.28%	2,791	0	2,791	207	2,998
39	REAL ESTATE 532-32080	1,076,015.86	0.11%	1,099	0	1,099	81	1,180
40	STREET MAINTENANCE 532-32120	13,938,309.11	1.43%	14,233	0	14,233	1,055	15,289
41	FLEET 532-37020	16,695,921.64	1.72%	17,049	0	17,049	1,264	18,314
42	SUN METRO 560	83,219,997.11	8.55%	84,982	0	84,982	6,302	91,283
43	AVIATION 562	44,342,024.48	4.56%	45,281	0	45,281	3,358	48,638
44	INTERNATIONAL BRIDGES 564	9,990,391.36	1.03%	10,202	0	10,202	756	10,958
49	NON-DEPARTMENTAL 999	19,429,629.37	2.00%	19,841	0	19,841	1,471	21,312
Subtotal		972,871,443.39	100.00%	\$993,469	\$0	\$993,469	\$71,004	\$1,064,473
Direct Bills						0		0
Total						\$993,469		\$1,064,473

Allocation Basis Units: Budgeted operating expenditures, excl. MPO

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Seq #	Department Name	Budget	Total
3	FACILITIES MAINT 532-31040	\$15,389	\$15,389
4	PARKS BLDG MAINT 532-31130	13,299	13,299
5	MAYOR AND COUNCIL 101	2,728	2,728
6	CITY ATTORNEY 103	6,063	6,063
7	MUNICIPAL COURT 111	8,785	8,785
8	OMB 115-12000	1,165	1,165
9	CITY MANAGER 115-12010	912	912
10	PUBLIC INFO OFFICE 115-12020	724	724
11	INTERNAL AUDIT 116-12030	1,292	1,292
12	PERFORMANCE OFFICE 115-12050	460	460
13	CITY CLERK 117	3,469	3,469
14	TAX 206	2,746	2,746
15	HUMAN RESOURCES 209	92,957	92,957
16	OFFICE OF COMPTROLLER 210	4,254	4,254
17	PURCHASING 215	2,862	2,862
18	ANIMAL SERVICES 225	15,081	15,081
19	CAPITAL IMPROVEMENT 235	8,989	8,989
20	INFORMATION TECHNOLOGY 239	29,047	29,047
21	PLANNING & INSPECTIONS 280	11,432	11,432
22	POLICE 321	194,940	194,940
23	POLICE - OFFICE OF THE CHIEF 321-21000	3,437	3,437
24	POLICE - ADMINISTRATIVE SERVICES 321	25,149	25,149
25	FIRE 322	125,692	125,692
26	FIRE - ADMINISTRATION 322	35,368	35,368
27	ENVIRONMENTAL SERVICES 334	58,048	58,048
28	PUBLIC HEALTH 341	19,356	19,356
29	PARKS & RECREATION 451	52,014	52,014
30	ZOO 452	12,204	12,204
31	LIBRARY 453	13,472	13,472
32	MUSEUM & CULT AFFAIRS 454	9,177	9,177
33	DESTINATION EL PASO 457	21,166	21,166
34	COMM & HUMAN DEV 471	4,524	4,524
35	ECONOMIC DEVELOPMENT 480	38,519	38,519
36	ENGR TRAFFIC-ST 532-32020	13,993	13,993

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Seq. 8: OMB 115-12000

Seq #	Department Name	Budget	Total
37	PAVEMENT MGMT 532-32040	5,789	5,789
38	SAM ADMIN SUPPORT 532-32060	2,998	2,998
39	REAL ESTATE 532-32080	1,180	1,180
40	STREET MAINTENANCE 532-32120	15,289	15,289
41	FLEET 532-37020	18,314	18,314
42	SUN METRO 560	91,283	91,283
43	AVIATION 562	48,638	48,638
44	INTERNATIONAL BRIDGES 564	10,958	10,958
49	NON-DEPARTMENTAL 999	21,312	21,312
Direct Bills		\$0	\$0
Total		\$1,064,473	\$1,064,473

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CITY MANAGER 115-12010**Nature and Extent of Services**

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

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

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Seq. 9: CITY
MANAGER 115-
12010

A. Department Costs

Description	Type	Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	\$633,980	\$0	\$633,980
Fringe Benefits	S	111,016	0	111,016
Subtotal - Personnel Costs		\$744,996	\$0	\$744,996
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	3,127	0	3,127
05 LEASES	S	1,543	0	1,543
06 MATERIALS / SUPPLIES	S	13,407	0	13,407
10 OTHER OPERATING	S	24,768	0	24,768
City Manager & DCM Salary Adjustments	S	-134,020	0	-134,020
Subtotal - Services & Supplies		-\$91,175	\$0	-\$91,175
Department Cost Total		\$653,821	\$0	\$653,821
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		653,821	0	653,821
General Admin Distribution			0	0
Grand Total		\$653,821	\$0	\$653,821

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B. Incoming Costs (Default Spread Expenditures)

Seq. 9: CITY MANAGER 115-12010

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Admin
1	City Hall (City 1)	\$7,286	\$0	\$7,286
	Subtotal - BUILDING DEPRECIATION	7,286	0	7,286
2	Depreciation	4,074	0	4,074
	Subtotal - EQUIPMENT DEPRECIATION	4,074	0	4,074
3	City Hall	14,471	525	14,996
	Subtotal - FACILITIES MAINT 532-31040	14,471	525	14,996
4	City 1	6,123	21	6,144
	Subtotal - PARKS BLDG MAINT 532-31130	6,123	21	6,144
6	Legal Services	19,626	2,597	22,223
	Subtotal - CITY ATTORNEY 103	19,626	2,597	22,223
8	Budget	849	63	912
	Subtotal - OMB 115-12000	849	63	912
9	Citywide Admin	0	705	705
	Subtotal - CITY MANAGER 115-12010	0	705	705
11	Audit	0	27,565	27,565
	Subtotal - INTERNAL AUDIT 116-12030	0	27,565	27,565
12	Performance	0	528	528
	Subtotal - PERFORMANCE OFFICE 115-12050	0	528	528
13	Open Records Requests	0	61	61
13	Citywide Support	0	175	175
	Subtotal - CITY CLERK 117	0	236	236
15	HR Services	0	4,869	4,869
15	Self Insurance Fund	0	422	422
	Subtotal - HUMAN RESOURCES 209	0	5,290	5,290
16	Financial Reporting	0	1,298	1,298
16	Treasury Management	0	21	21
16	Annual Audit	0	182	182
16	Asset Management	0	29	29
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,530	1,530
17	Administration	0	1,483	1,483
17	Supply Chain Management	0	3,189	3,189
	Subtotal - PURCHASING 215	0	4,672	4,672
20	IT Services	0	67,326	67,326
20	Records Management	0	197	197

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B. Incoming Costs (Default Spread Expenditures)

Seq. 9: CITY MANAGER 115-12010

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Admin
20	City-wide PC's	0	199	199
20	City-wide IT Contracts	0	10,190	10,190
20	Postage	0	155	155
20	Mail Room	0	186	186
20	Wireless Communication	0	7,677	7,677
20	Phone & Internet - Citywide	0	12,951	12,951
	Subtotal - INFORMATION TECHNOLOGY 239	0	98,881	98,881
49	General Expenses	0	154	154
49	Retirees Health Insurance	0	5,210	5,210
49	Property Insurance	0	938	938
49	General Liability Insurance	0	1,245	1,245
	Subtotal - NON-DEPARTMENTAL 999	0	7,547	7,547
Total Incoming		\$52,430	\$150,160	\$202,589
C. Total Allocated			\$856,410	\$856,410
				100.00%

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Cost Pool 1: Citywide Admin

Seq. 9: CITY MANAGER 115-12010

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$6,815	\$0	\$6,815	\$0	\$6,815
5	MAYOR AND COUNCIL 101	27.75	0.46%	3,261	0	3,261	707	3,968
6	CITY ATTORNEY 103	45.50	0.76%	5,346	0	5,346	0	5,346
7	MUNICIPAL COURT 111	88.30	1.47%	10,375	0	10,375	2,250	12,625
8	OMB 115-12000	9.00	0.15%	1,057	0	1,057	0	1,057
9	CITY MANAGER 115-12010	6.00	0.10%	705	0	705	0	705
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	940	0	940	204	1,144
11	INTERNAL AUDIT 116-12030	9.00	0.15%	1,057	0	1,057	229	1,287
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	470	0	470	102	572
13	CITY CLERK 117	7.00	0.12%	822	0	822	178	1,001
14	TAX 206	23.00	0.38%	2,702	0	2,702	586	3,289
15	HUMAN RESOURCES 209	60.12	1.00%	7,065	0	7,065	1,532	8,597
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	4,230	0	4,230	917	5,147
17	PURCHASING 215	24.00	0.40%	2,820	0	2,820	612	3,432
18	ANIMAL SERVICES 225	150.50	2.50%	17,684	0	17,684	3,835	21,519
19	CAPITAL IMPROVEMENT 235	72.50	1.21%	8,519	0	8,519	1,848	10,366
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	8,754	0	8,754	1,899	10,652
21	PLANNING & INSPECTIONS 280	116.00	1.93%	13,630	0	13,630	2,956	16,586
22	POLICE 321	1,255.00	20.88%	147,462	0	147,462	31,983	179,445
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	2,350	0	2,350	510	2,860
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.70%	19,035	0	19,035	4,129	23,163
25	FIRE 322	989.00	16.45%	116,207	0	116,207	25,204	141,411
26	FIRE - ADMINISTRATION 322	218.50	3.64%	25,674	0	25,674	5,568	31,242
27	ENVIRONMENTAL SERVICES 334	414.50	6.90%	48,703	0	48,703	10,563	59,267
28	PUBLIC HEALTH 341	259.25	4.31%	30,462	0	30,462	6,607	37,069
29	PARKS & RECREATION 451	421.50	7.01%	49,526	0	49,526	10,742	60,268

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Cost Pool 1: Citywide Admin

Seq. 9: CITY MANAGER 115-12010

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	14,981	0	14,981	3,249	18,230
31	LIBRARY 453	163.75	2.72%	19,241	0	19,241	4,173	23,414
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	6,051	0	6,051	1,312	7,364
34	COMM & HUMAN DEV 471	46.00	0.77%	5,405	0	5,405	1,172	6,577
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	2,879	0	2,879	624	3,503
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	8,577	0	8,577	1,860	10,438
37	PAVEMENT MGMT 532-32040	15.00	0.25%	1,762	0	1,762	382	2,145
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	3,172	0	3,172	688	3,861
39	REAL ESTATE 532-32080	6.00	0.10%	705	0	705	153	858
40	STREET MAINTENANCE 532-32120	74.00	1.23%	8,695	0	8,695	1,886	10,581
41	FLEET 532-37020	73.00	1.21%	8,577	0	8,577	1,860	10,438
42	SUN METRO 560	499.50	8.31%	58,691	0	58,691	12,730	71,420
43	AVIATION 562	190.50	3.17%	22,384	0	22,384	4,855	27,238
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	8,284	0	8,284	1,797	10,080
49	NON-DEPARTMENTAL 999	10.00	0.17%	1,175	0	1,175	255	1,430
Subtotal		6,010.68	100.00%	\$706,251	\$0	\$706,251	\$150,160	\$856,410
Direct Bills						0		0
Total						\$706,251		\$856,410

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

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Allocation Summary

Seq. 9: CITY MANAGER 115-12010

Seq #	Department Name	Citywide Admin	Total
3	FACILITIES MAINT 532-31040	\$6,815	\$6,815
5	MAYOR AND COUNCIL 101	3,968	3,968
6	CITY ATTORNEY 103	5,346	5,346
7	MUNICIPAL COURT 111	12,625	12,625
8	OMB 115-12000	1,057	1,057
9	CITY MANAGER 115-12010	705	705
10	PUBLIC INFO OFFICE 115-12020	1,144	1,144
11	INTERNAL AUDIT 116-12030	1,287	1,287
12	PERFORMANCE OFFICE 115-12050	572	572
13	CITY CLERK 117	1,001	1,001
14	TAX 206	3,289	3,289
15	HUMAN RESOURCES 209	8,597	8,597
16	OFFICE OF COMPTROLLER 210	5,147	5,147
17	PURCHASING 215	3,432	3,432
18	ANIMAL SERVICES 225	21,519	21,519
19	CAPITAL IMPROVEMENT 235	10,366	10,366
20	INFORMATION TECHNOLOGY 239	10,652	10,652
21	PLANNING & INSPECTIONS 280	16,586	16,586
22	POLICE 321	179,445	179,445
23	POLICE - OFFICE OF THE CHIEF 321-21000	2,860	2,860
24	POLICE - ADMINISTRATIVE SERVICES 321	23,163	23,163
25	FIRE 322	141,411	141,411
26	FIRE - ADMINISTRATION 322	31,242	31,242
27	ENVIRONMENTAL SERVICES 334	59,267	59,267
28	PUBLIC HEALTH 341	37,069	37,069
29	PARKS & RECREATION 451	60,268	60,268
30	ZOO 452	18,230	18,230
31	LIBRARY 453	23,414	23,414
32	MUSEUM & CULT AFFAIRS 454	7,364	7,364
34	COMM & HUMAN DEV 471	6,577	6,577
35	ECONOMIC DEVELOPMENT 480	3,503	3,503
36	ENGR TRAFFIC-ST 532-32020	10,438	10,438
37	PAVEMENT MGMT 532-32040	2,145	2,145
38	SAM ADMIN SUPPORT 532-32060	3,861	3,861

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Allocation Summary

Seq. 9: CITY MANAGER 115-12010

Seq #	Department Name	Citywide Admin	Total
39	REAL ESTATE 532-32080	858	858
40	STREET MAINTENANCE 532-32120	10,581	10,581
41	FLEET 532-37020	10,438	10,438
42	SUN METRO 560	71,420	71,420
43	AVIATION 562	27,238	27,238
44	INTERNATIONAL BRIDGES 564	10,080	10,080
49	NON-DEPARTMENTAL 999	1,430	1,430
Direct Bills		\$0	\$0
Total		\$856,410	\$856,410

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INTERNAL AUDIT 116-12030**Nature and Extent of Services**

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

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

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Seq. 11: INTERNAL
AUDIT 116-12030

A. Department Costs

Description	Type	Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	\$669,173	\$0	\$669,173
Fringe Benefits	S	201,956	0	201,956
Subtotal - Personnel Costs		\$871,129	\$0	\$871,129
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	58,014	0	58,014
04 INTERFUND SERVICES	S	653	0	653
05 LEASES	S	1,777	0	1,777
06 MATERIALS / SUPPLIES	S	6,790	0	6,790
10 OTHER OPERATING	S	14,181	0	14,181
Subtotal - Services & Supplies		\$81,415	\$0	\$81,415
Department Cost Total		\$952,544	\$0	\$952,544
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		952,544	0	952,544
General Admin Distribution			0	0
Grand Total		\$952,544	\$0	\$952,544

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B. Incoming Costs (Default Spread Expenditures)

Seq. 11: INTERNAL AUDIT 116-12030

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
1	Mulligan Building (City 2)	\$27,495	\$0	\$27,495
	Subtotal - BUILDING DEPRECIATION	27,495	0	27,495
3	Mulligan Building	12,944	630	13,575
	Subtotal - FACILITIES MAINT 532-31040	12,944	630	13,575
4	City 2	7,927	27	7,954
	Subtotal - PARKS BLDG MAINT 532-31130	7,927	27	7,954
6	Legal Services	7,571	1,002	8,573
	Subtotal - CITY ATTORNEY 103	7,571	1,002	8,573
8	Budget	1,202	89	1,292
	Subtotal - OMB 115-12000	1,202	89	1,292
9	Citywide Admin	1,057	229	1,287
	Subtotal - CITY MANAGER 115-12010	1,057	229	1,287
12	Performance	0	793	793
	Subtotal - PERFORMANCE OFFICE 115-12050	0	793	793
13	Open Records Requests	0	73	73
13	Citywide Support	0	263	263
	Subtotal - CITY CLERK 117	0	336	336
15	HR Services	0	7,303	7,303
15	Self Insurance Fund	0	633	633
	Subtotal - HUMAN RESOURCES 209	0	7,936	7,936
16	Financial Reporting	0	1,569	1,569
16	Treasury Management	0	26	26
16	Annual Audit	0	220	220
	Subtotal - OFFICE OF COMPTROLLER 210	0	1,815	1,815
17	Administration	0	436	436
17	Supply Chain Management	0	938	938
	Subtotal - PURCHASING 215	0	1,374	1,374
20	City-wide PC's	0	299	299
20	City-wide IT Contracts	0	15,285	15,285
20	Mail Room	0	279	279
20	Wireless Communication	0	436	436
20	Phone & Internet - Citywide	0	4,009	4,009
	Subtotal - INFORMATION TECHNOLOGY 239	0	20,307	20,307

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B. Incoming Costs (Default Spread Expenditures)

Seq. 11: INTERNAL AUDIT 116-12030

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Audit
49	General Expenses	0	187	187
49	Retirees Health Insurance	0	7,815	7,815
49	Property Insurance	0	1,514	1,514
49	General Liability Insurance	0	1,867	1,867
	Subtotal - NON-DEPARTMENTAL 999	0	11,383	11,383
Total Incoming		\$58,197	\$45,921	\$104,118
C. Total Allocated			\$1,056,662	\$1,056,662
				100.00%

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Allocation Details

Cost Pool 1: Audit

Seq. 11: INTERNAL AUDIT 116-12030

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	710.50	11.92%	\$120,522	\$0	\$120,522	\$5,683	\$126,205
6	CITY ATTORNEY 103	54.75	0.92%	9,287	0	9,287	0	9,287
9	CITY MANAGER 115-12010	162.50	2.73%	27,565	0	27,565	0	27,565
14	TAX 206	443.50	7.44%	75,231	0	75,231	3,547	78,778
15	HUMAN RESOURCES 209	158.50	2.66%	26,886	0	26,886	1,268	28,154
16	OFFICE OF COMPTROLLER 210	1,003.50	16.84%	170,224	0	170,224	8,026	178,250
17	PURCHASING 215	31.75	0.53%	5,386	0	5,386	254	5,640
19	CAPITAL IMPROVEMENT 235	301.75	5.06%	51,186	0	51,186	2,414	53,599
20	INFORMATION TECHNOLOGY 239	331.75	5.57%	56,275	0	56,275	2,653	58,928
21	PLANNING & INSPECTIONS 280	359.75	6.04%	61,024	0	61,024	2,877	63,902
25	FIRE 322	62.75	1.05%	10,644	0	10,644	502	11,146
28	PUBLIC HEALTH 341	169.25	2.84%	28,710	0	28,710	1,354	30,064
29	PARKS & RECREATION 451	19.50	0.33%	3,308	0	3,308	156	3,464
30	ZOO 452	637.50	10.70%	108,139	0	108,139	5,099	113,238
33	DESTINATION EL PASO 457	145.50	2.44%	24,681	0	24,681	1,164	25,845
35	ECONOMIC DEVELOPMENT 480	528.25	8.87%	89,607	0	89,607	4,225	93,832
40	STREET MAINTENANCE 532-32120	181.00	3.04%	30,703	0	30,703	1,448	32,151
43	AVIATION 562	3.25	0.05%	551	0	551	26	577
50	OTHER	653.25	10.96%	110,811	0	110,811	5,225	116,036
Subtotal		5,958.50	100.00%	\$1,010,741	\$0	\$1,010,741	\$45,921	\$1,056,662
Direct Bills						0		0
Total						\$1,010,741		\$1,056,662

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

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Seq. 11: INTERNAL AUDIT 116-12030

Seq #	Department Name	Audit	Total
5	MAYOR AND COUNCIL 101	\$126,205	\$126,205
6	CITY ATTORNEY 103	9,287	9,287
9	CITY MANAGER 115-12010	27,565	27,565
14	TAX 206	78,778	78,778
15	HUMAN RESOURCES 209	28,154	28,154
16	OFFICE OF COMPTROLLER 210	178,250	178,250
17	PURCHASING 215	5,640	5,640
19	CAPITAL IMPROVEMENT 235	53,599	53,599
20	INFORMATION TECHNOLOGY 239	58,928	58,928
21	PLANNING & INSPECTIONS 280	63,902	63,902
25	FIRE 322	11,146	11,146
28	PUBLIC HEALTH 341	30,064	30,064
29	PARKS & RECREATION 451	3,464	3,464
30	ZOO 452	113,238	113,238
33	DESTINATION EL PASO 457	25,845	25,845
35	ECONOMIC DEVELOPMENT 480	93,832	93,832
40	STREET MAINTENANCE 532-32120	32,151	32,151
43	AVIATION 562	577	577
50	OTHER	116,036	116,036
Direct Bills		\$0	\$0
Total		\$1,056,662	\$1,056,662

**Central Service Cost Allocation Plan - FY 24 2 CFR Part 200 Cost
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PERFORMANCE OFFICE 115-12050**Nature and Extent of Services**

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

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

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Seq. 12:
PERFORMANCE
OFFICE 115-12050

A. Department Costs

Description	Type	Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	\$359,588	\$0	\$359,588
Fringe Benefits	S	110,416	0	110,416
Subtotal - Personnel Costs		\$470,004	\$0	\$470,004
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	30,000	0	30,000
06 MATERIALS / SUPPLIES	S	979	0	979
10 OTHER OPERATING	S	8,943	0	8,943
Subtotal - Services & Supplies		\$39,922	\$0	\$39,922
Department Cost Total		\$509,926	\$0	\$509,926
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		509,926	0	509,926
General Admin Distribution			0	0
Grand Total		\$509,926	\$0	\$509,926

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: PERFORMANCE OFFICE 115-12050

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Performance
1	City Hall (City 1)	\$4,857	\$0	\$4,857
	Subtotal - BUILDING DEPRECIATION	4,857	0	4,857
3	City Hall	9,647	350	9,997
	Subtotal - FACILITIES MAINT 532-31040	9,647	350	9,997
4	City 1	4,082	14	4,096
	Subtotal - PARKS BLDG MAINT 532-31130	4,082	14	4,096
8	Budget	429	32	460
	Subtotal - OMB 115-12000	429	32	460
9	Citywide Admin	470	102	572
	Subtotal - CITY MANAGER 115-12010	470	102	572
12	Performance	0	352	352
	Subtotal - PERFORMANCE OFFICE 115-12050	0	352	352
13	Open Records Requests	0	39	39
13	Citywide Support	0	117	117
	Subtotal - CITY CLERK 117	0	156	156
15	HR Services	0	3,246	3,246
15	Self Insurance Fund	0	281	281
	Subtotal - HUMAN RESOURCES 209	0	3,527	3,527
16	Financial Reporting	0	840	840
16	Treasury Management	0	14	14
16	Annual Audit	0	118	118
	Subtotal - OFFICE OF COMPTROLLER 210	0	972	972
17	Administration	0	174	174
17	Supply Chain Management	0	375	375
	Subtotal - PURCHASING 215	0	550	550
20	City-wide PC's	0	133	133
20	City-wide IT Contracts	0	6,793	6,793
20	Postage	0	673	673
20	Mail Room	0	124	124
	Subtotal - INFORMATION TECHNOLOGY 239	0	7,723	7,723
49	General Expenses	0	100	100
49	Retirees Health Insurance	0	3,473	3,473

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B. Incoming Costs (Default Spread Expenditures)

Seq. 12: PERFORMANCE OFFICE 115-12050

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Performance
49	Property Insurance	0	625	625
49	General Liability Insurance	0	830	830
	Subtotal - NON-DEPARTMENTAL 999	0	5,028	5,028
Total Incoming		\$19,486	\$18,805	\$38,290
C. Total Allocated			\$548,216	\$548,216
				100.00%

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Allocation Details

Cost Pool 1: Performance

Seq. 12: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$5,109	\$0	\$5,109	\$0	\$5,109
5	MAYOR AND COUNCIL 101	27.75	0.46%	2,444	0	2,444	89	2,533
6	CITY ATTORNEY 103	45.50	0.76%	4,008	0	4,008	0	4,008
7	MUNICIPAL COURT 111	88.30	1.47%	7,777	0	7,777	282	8,060
8	OMB 115-12000	9.00	0.15%	793	0	793	0	793
9	CITY MANAGER 115-12010	6.00	0.10%	528	0	528	0	528
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	705	0	705	26	730
11	INTERNAL AUDIT 116-12030	9.00	0.15%	793	0	793	0	793
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	352	0	352	0	352
13	CITY CLERK 117	7.00	0.12%	617	0	617	22	639
14	TAX 206	23.00	0.38%	2,026	0	2,026	74	2,099
15	HUMAN RESOURCES 209	60.12	1.00%	5,296	0	5,296	192	5,488
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	3,171	0	3,171	115	3,286
17	PURCHASING 215	24.00	0.40%	2,114	0	2,114	77	2,191
18	ANIMAL SERVICES 225	150.50	2.50%	13,256	0	13,256	481	13,737
19	CAPITAL IMPROVEMENT 235	72.50	1.21%	6,386	0	6,386	232	6,618
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	6,562	0	6,562	238	6,800
21	PLANNING & INSPECTIONS 280	116.00	1.93%	10,217	0	10,217	371	10,588
22	POLICE 321	1,255.00	20.88%	110,539	0	110,539	4,014	114,553
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	1,762	0	1,762	64	1,826
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.70%	14,269	0	14,269	518	14,787
25	FIRE 322	989.00	16.45%	87,110	0	87,110	3,163	90,273
26	FIRE - ADMINISTRATION 322	218.50	3.64%	19,245	0	19,245	699	19,944
27	ENVIRONMENTAL SERVICES 334	414.50	6.90%	36,509	0	36,509	1,326	37,834
28	PUBLIC HEALTH 341	259.25	4.31%	22,834	0	22,834	829	23,664
29	PARKS & RECREATION 451	421.50	7.01%	37,125	0	37,125	1,348	38,473

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Allocation Details

Cost Pool 1: Performance

Seq. 12: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	11,230	0	11,230	408	11,638
31	LIBRARY 453	163.75	2.72%	14,423	0	14,423	524	14,947
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	4,536	0	4,536	165	4,701
34	COMM & HUMAN DEV 471	46.00	0.77%	4,052	0	4,052	147	4,199
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	2,158	0	2,158	78	2,236
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	6,430	0	6,430	233	6,663
37	PAVEMENT MGMT 532-32040	15.00	0.25%	1,321	0	1,321	48	1,369
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	2,378	0	2,378	86	2,464
39	REAL ESTATE 532-32080	6.00	0.10%	528	0	528	19	548
40	STREET MAINTENANCE 532-32120	74.00	1.23%	6,518	0	6,518	237	6,755
41	FLEET 532-37020	73.00	1.21%	6,430	0	6,430	233	6,663
42	SUN METRO 560	499.50	8.31%	43,995	0	43,995	1,598	45,593
43	AVIATION 562	190.50	3.17%	16,779	0	16,779	609	17,388
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	6,210	0	6,210	225	6,435
49	NON-DEPARTMENTAL 999	10.00	0.17%	881	0	881	32	913
Subtotal		6,010.68	100.00%	\$529,412	\$0	\$529,412	\$18,805	\$548,216
Direct Bills						0		0
Total						\$529,412		\$548,216

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

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Allocation Summary

Seq. 12: PERFORMANCE OFFICE 115-12050

Seq #	Department Name	Performance	Total
3	FACILITIES MAINT 532-31040	\$5,109	\$5,109
5	MAYOR AND COUNCIL 101	2,533	2,533
6	CITY ATTORNEY 103	4,008	4,008
7	MUNICIPAL COURT 111	8,060	8,060
8	OMB 115-12000	793	793
9	CITY MANAGER 115-12010	528	528
10	PUBLIC INFO OFFICE 115-12020	730	730
11	INTERNAL AUDIT 116-12030	793	793
12	PERFORMANCE OFFICE 115-12050	352	352
13	CITY CLERK 117	639	639
14	TAX 206	2,099	2,099
15	HUMAN RESOURCES 209	5,488	5,488
16	OFFICE OF COMPTROLLER 210	3,286	3,286
17	PURCHASING 215	2,191	2,191
18	ANIMAL SERVICES 225	13,737	13,737
19	CAPITAL IMPROVEMENT 235	6,618	6,618
20	INFORMATION TECHNOLOGY 239	6,800	6,800
21	PLANNING & INSPECTIONS 280	10,588	10,588
22	POLICE 321	114,553	114,553
23	POLICE - OFFICE OF THE CHIEF 321-21000	1,826	1,826
24	POLICE - ADMINISTRATIVE SERVICES 321	14,787	14,787
25	FIRE 322	90,273	90,273
26	FIRE - ADMINISTRATION 322	19,944	19,944
27	ENVIRONMENTAL SERVICES 334	37,834	37,834
28	PUBLIC HEALTH 341	23,664	23,664
29	PARKS & RECREATION 451	38,473	38,473
30	ZOO 452	11,638	11,638
31	LIBRARY 453	14,947	14,947
32	MUSEUM & CULT AFFAIRS 454	4,701	4,701
34	COMM & HUMAN DEV 471	4,199	4,199
35	ECONOMIC DEVELOPMENT 480	2,236	2,236
36	ENGR TRAFFIC-ST 532-32020	6,663	6,663
37	PAVEMENT MGMT 532-32040	1,369	1,369

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Allocation Summary

**Seq. 12: PERFORMANCE OFFICE 115-
12050**

Seq #	Department Name	Performance	Total
38	SAM ADMIN SUPPORT 532-32060	2,464	2,464
39	REAL ESTATE 532-32080	548	548
40	STREET MAINTENANCE 532-32120	6,755	6,755
41	FLEET 532-37020	6,663	6,663
42	SUN METRO 560	45,593	45,593
43	AVIATION 562	17,388	17,388
44	INTERNATIONAL BRIDGES 564	6,435	6,435
49	NON-DEPARTMENTAL 999	913	913
Direct Bills		\$0	\$0
Total		\$548,216	\$548,216

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CITY CLERK 117**Nature and Extent of Services**

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

OPEN RECORDS REQUESTS - Costs identified to this function are representative of staff compensation and operational expenditures associated with fulfilling open records requests. These costs are allocated based on total operating expenditures per department, excluding MPO.

CITYWIDE SUPPORT - Costs identified to this function are representative of staff compensation and operational expenditures associated with supporting the City as a whole. These costs are allocated based on the number of FTE'S per department, excluding MPO and CRRMA.

MAYOR & COUNCIL SUPPORT - Costs identified to this function are allocated to General Government / Unallowable.

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A. Department Costs

Seq. 13: CITY
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Description	Type	Amount	General Admin	Open Records Requests	Citywide Support	Mayor & Council Support
Personnel Costs						
Salaries	S1	\$511,299	\$107,526	\$32,928	\$75,161	\$295,684
Fringe Benefits	S	191,351	40,241	12,323	28,129	110,658
Subtotal - Personnel Costs		\$702,650	\$147,767	\$45,251	\$103,290	\$406,342
Services & Supplies Cost						
03 CONTRACT SVCS - DATA PROCESS SERVICES CONTRACT	S	1,170	246	75	172	677
03 CONTRACT SVCS - ELECTIONS CONTRACTS	D	422,894	0	0	0	0
03 CONTRACT SVCS - INTERPRETER SERVICES	P	12,628	0	0	12,628	0
03 CONTRACT SVCS - LEGAL NOTICES CONTRACTS	S	74,164	15,597	4,776	10,902	42,889
04 INTERFUND SERVICES	S	0	0	0	0	0
05 LEASES	S	3,116	655	201	458	1,802
06 MATERIALS / SUPPLIES	S	-1,552	-326	-100	-228	-898
08 MINOR EQUIP & FURNITURE	S	658	138	42	97	381
10 OTHER OPERATING	S	19,570	4,116	1,260	2,877	11,317
15 REVENUE - ANNUAL REGISTRATION FEE- LOBBY	D	-1,400	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-11,750	0	0	0	0
15 REVENUE - PARKING FORFEITS FINES	D	-174	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	D	-13,258	0	0	0	0
15 REVENUE - REVENUE ESTIMATE OFFSET	D	506	0	0	0	0
Subtotal - Services & Supplies		\$506,572	\$20,426	\$6,255	\$26,906	\$56,168
Department Cost Total		\$1,209,222	\$168,193	\$51,506	\$130,195	\$462,510

Adjustments to Cost

15 REVENUE - REIMBURSED EXPENDITURES	D	13,258	0	0	0	0
15 REVENUE - REVENUE ESTIMATE OFFSET	D	-506	0	0	0	0
03 CONTRACT SVCS - ELECTIONS CONTRACTS	D	-422,894	0	0	0	0
15 REVENUE - PARKING FORFEITS FINES	D	174	0	0	0	0
15 REVENUE - ANNUAL REGISTRATION FEE- LOBBY	D	1,400	0	0	0	0

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A. Department Costs

Seq. 13: CITY
CLERK 117

Description	Type	Amount	General Admin	Open Records Requests	Citywide Support	Mayor & Council Support
15 REVENUE - MISC NON-OPERATING REVENUES	D	11,750	0	0	0	0
Subtotal - Adjustments		-\$396,818	\$0	\$0	\$0	\$0
Total Costs After Adjustments		812,404	168,193	51,506	130,195	462,510
General Admin Distribution			-168,193	13,716	31,309	123,168
Grand Total		\$812,404	\$0	\$65,222	\$161,504	\$585,679

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B. Incoming Costs (Default Spread Salary)

Seq. 13: CITY CLERK 117

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Open Records Requests	Citywide Support	Mayor & Council Support
1	City Hall (City 1)	\$8,500	\$0	\$693	\$1,582	\$6,225
	Subtotal - BUILDING DEPRECIATION	8,500	0	693	1,582	6,225
3	City Hall	16,883	612	1,427	3,257	12,812
	Subtotal - FACILITIES MAINT 532-31040	16,883	612	1,427	3,257	12,812
4	City 1	7,144	24	585	1,334	5,249
	Subtotal - PARKS BLDG MAINT 532-31130	7,144	24	585	1,334	5,249
6	Legal Services	39,638	5,246	3,660	8,355	32,868
	Subtotal - CITY ATTORNEY 103	39,638	5,246	3,660	8,355	32,868
8	Budget	3,230	239	283	646	2,541
	Subtotal - OMB 115-12000	3,230	239	283	646	2,541
9	Citywide Admin	822	178	82	186	733
	Subtotal - CITY MANAGER 115-12010	822	178	82	186	733
12	Performance	617	22	52	119	468
	Subtotal - PERFORMANCE OFFICE 115-12050	617	22	52	119	468
13	Open Records Requests	0	95	8	18	69
13	Citywide Support	0	205	17	38	150
	Subtotal - CITY CLERK 117	0	300	24	56	219
15	HR Services	0	5,680	463	1,057	4,160
15	Self Insurance Fund	0	492	40	92	360
	Subtotal - HUMAN RESOURCES 209	0	6,172	503	1,149	4,520
16	Financial Reporting	0	2,035	166	379	1,490
16	Treasury Management	0	33	3	6	24
16	Annual Audit	0	285	23	53	209
	Subtotal - OFFICE OF COMPTROLLER 210	0	2,354	192	438	1,724
17	Administration	0	1,745	142	325	1,278
17	Supply Chain Management	0	3,752	306	698	2,747
	Subtotal - PURCHASING 215	0	5,496	448	1,023	4,025
20	IT Services	0	20,912	1,705	3,893	15,314
20	Records Management	0	11,286	920	2,101	8,265
20	City-wide PC's	0	232	19	43	170
20	City-wide IT Contracts	0	44,034	3,591	8,197	32,246
20	Postage	0	1,035	84	193	758
20	Mail Room	0	217	18	40	159
20	Wireless Communication	0	354	29	66	259

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B. Incoming Costs (Default Spread Salary)

Seq. 13: CITY CLERK 117

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Open Records Requests	Citywide Support	Mayor & Council Support
	Subtotal - INFORMATION TECHNOLOGY 239	0	78,071	6,367	14,533	57,172
49	General Expenses	0	242	20	45	177
49	Retirees Health Insurance	0	6,078	496	1,131	4,451
49	Property Insurance	0	1,094	89	204	801
49	General Liability Insurance	0	1,452	118	270	1,064
	Subtotal - NON-DEPARTMENTAL 999	0	8,867	723	1,650	6,493
Total Incoming		\$76,834	\$107,581	\$15,039	\$34,328	\$135,048
C. Total Allocated			\$996,819	\$80,261	\$195,832	\$720,727
				8.05%	19.65%	72.30%

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Cost Pool 2: Open Records Requests

Seq. 13: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,986,215	1.50%	\$1,074	\$0	\$1,074	\$0	\$1,074
4	PARKS BLDG MAINT 532-31130	13,325,562	1.43%	1,023	0	1,023	0	1,023
5	MAYOR AND COUNCIL 101	2,211,993	0.24%	170	0	170	22	192
6	CITY ATTORNEY 103	6,339,019	0.68%	487	0	487	0	487
7	MUNICIPAL COURT 111	6,922,193	0.74%	532	0	532	68	600
8	OMB 115-12000	926,911	0.10%	71	0	71	0	71
9	CITY MANAGER 115-12010	787,841	0.08%	61	0	61	0	61
10	PUBLIC INFO OFFICE 115-12020	497,407	0.05%	38	0	38	5	43
11	INTERNAL AUDIT 116-12030	952,544	0.10%	73	0	73	0	73
12	PERFORMANCE OFFICE 115-12050	509,926	0.05%	39	0	39	0	39
13	CITY CLERK 117	1,235,298	0.13%	95	0	95	0	95
14	TAX 206	2,325,770	0.25%	179	0	179	23	201
15	HUMAN RESOURCES 209	74,520,050	8.01%	5,723	0	5,723	732	6,455
16	OFFICE OF COMPTROLLER 210	3,720,342	0.40%	286	0	286	37	322
17	PURCHASING 215	2,009,605	0.22%	154	0	154	20	174
18	ANIMAL SERVICES 225	13,073,599	1.40%	1,004	0	1,004	128	1,132
19	CAPITAL IMPROVEMENT 235	13,736,712	1.48%	1,055	0	1,055	135	1,190
20	INFORMATION TECHNOLOGY 239	25,729,546	2.76%	1,976	0	1,976	253	2,229
21	PLANNING & INSPECTIONS 280	9,331,573	1.00%	717	0	717	92	808
22	POLICE 321	175,649,648	18.87%	13,489	0	13,489	1,726	15,215
23	POLICE - OFFICE OF THE CHIEF 321-21000	3,224,203	0.35%	248	0	248	32	279
24	POLICE - ADMINISTRATIVE SERVICES 321	21,074,885	2.26%	1,618	0	1,618	207	1,825
25	FIRE 322	134,675,950	14.47%	10,342	0	10,342	1,323	11,666
26	FIRE - ADMINISTRATION 322	30,770,856	3.31%	2,363	0	2,363	302	2,665
27	ENVIRONMENTAL SERVICES 334	43,280,887	4.65%	3,324	0	3,324	425	3,749
28	PUBLIC HEALTH 341	25,557,097	2.75%	1,963	0	1,963	251	2,214

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Cost Pool 2: Open Records Requests

Seq. 13: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	PARKS & RECREATION 451	44,155,384	4.74%	3,391	0	3,391	434	3,825
30	ZOO 452	9,696,082	1.04%	745	0	745	95	840
31	LIBRARY 453	11,062,503	1.19%	850	0	850	109	958
32	MUSUEM & CULT AFFAIRS 454	7,275,251	0.78%	559	0	559	71	630
33	DESTINATION EL PASO 457	21,116,876	2.27%	1,622	0	1,622	207	1,829
34	COMM & HUMAN DEV 471	5,038,725	0.54%	387	0	387	50	436
35	ECONOMIC DEVELOPMENT 480	14,620,222	1.57%	1,123	0	1,123	144	1,266
36	ENGR TRAFFIC-ST 532-32020	7,596,704	0.82%	583	0	583	75	658
37	PAVEMENT MGMT 532-32040	4,785,053	0.51%	367	0	367	47	414
38	SAM ADMIN SUPPORT 532-32060	2,740,379	0.29%	210	0	210	27	237
39	REAL ESTATE 532-32080	739,820	0.08%	57	0	57	7	64
40	STREET MAINTENANCE 532-32120	9,941,690	1.07%	763	0	763	98	861
41	FLEET 532-37020	19,425,634	2.09%	1,492	0	1,492	191	1,683
42	SUN METRO 560	70,047,797	7.52%	5,379	0	5,379	688	6,067
43	AVIATION 562	39,179,220	4.21%	3,009	0	3,009	385	3,394
44	INTERNATIONAL BRIDGES 564	8,912,366	0.96%	684	0	684	88	772
48	DOWNTOWN DEV CORP 710	21,425	0.00%	2	0	2	0	2
49	NON-DEPARTMENTAL 999	28,181,455	3.03%	2,164	0	2,164	277	2,441
Subtotal		930,912,218	100.00%	\$71,487	\$0	\$71,487	\$8,773	\$80,261
Direct Bills						0		0
Total						\$71,487		\$80,261

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

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Cost Pool 3: Citywide Support

Seq. 13: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$1,696	\$0	\$1,696	\$0	\$1,696
5	MAYOR AND COUNCIL 101	27.75	0.46%	812	0	812	95	906
6	CITY ATTORNEY 103	45.50	0.76%	1,331	0	1,331	0	1,331
7	MUNICIPAL COURT 111	88.30	1.47%	2,583	0	2,583	301	2,884
8	OMB 115-12000	9.00	0.15%	263	0	263	0	263
9	CITY MANAGER 115-12010	6.00	0.10%	175	0	175	0	175
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	234	0	234	27	261
11	INTERNAL AUDIT 116-12030	9.00	0.15%	263	0	263	0	263
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	117	0	117	0	117
13	CITY CLERK 117	7.00	0.12%	205	0	205	0	205
14	TAX 206	23.00	0.38%	673	0	673	78	751
15	HUMAN RESOURCES 209	60.12	1.00%	1,759	0	1,759	205	1,964
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	1,053	0	1,053	123	1,176
17	PURCHASING 215	24.00	0.40%	702	0	702	82	784
18	ANIMAL SERVICES 225	150.50	2.50%	4,402	0	4,402	513	4,915
19	CAPITAL IMPROVEMENT 235	72.50	1.21%	2,121	0	2,121	247	2,368
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	2,179	0	2,179	254	2,433
21	PLANNING & INSPECTIONS 280	116.00	1.93%	3,393	0	3,393	396	3,788
22	POLICE 321	1,255.00	20.88%	36,707	0	36,707	4,280	40,987
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	585	0	585	68	653
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.70%	4,738	0	4,738	552	5,291
25	FIRE 322	989.00	16.45%	28,927	0	28,927	3,373	32,300
26	FIRE - ADMINISTRATION 322	218.50	3.64%	6,391	0	6,391	745	7,136
27	ENVIRONMENTAL SERVICES 334	414.50	6.90%	12,124	0	12,124	1,414	13,537
28	PUBLIC HEALTH 341	259.25	4.31%	7,583	0	7,583	884	8,467
29	PARKS & RECREATION 451	421.50	7.01%	12,328	0	12,328	1,437	13,766

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Cost Pool 3: Citywide Support

Seq. 13: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	3,729	0	3,729	435	4,164
31	LIBRARY 453	163.75	2.72%	4,790	0	4,790	558	5,348
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	1,506	0	1,506	176	1,682
34	COMM & HUMAN DEV 471	46.00	0.77%	1,345	0	1,345	157	1,502
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	717	0	717	84	800
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	2,135	0	2,135	249	2,384
37	PAVEMENT MGMT 532-32040	15.00	0.25%	439	0	439	51	490
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	790	0	790	92	882
39	REAL ESTATE 532-32080	6.00	0.10%	175	0	175	20	196
40	STREET MAINTENANCE 532-32120	74.00	1.23%	2,164	0	2,164	252	2,417
41	FLEET 532-37020	73.00	1.21%	2,135	0	2,135	249	2,384
42	SUN METRO 560	499.50	8.31%	14,610	0	14,610	1,703	16,313
43	AVIATION 562	190.50	3.17%	5,572	0	5,572	650	6,222
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	2,062	0	2,062	240	2,302
49	NON-DEPARTMENTAL 999	10.00	0.17%	292	0	292	34	327
Subtotal		6,010.68	100.00%	\$175,806	\$0	\$175,806	\$20,026	\$195,832
Direct Bills						0		0
Total						\$175,806		\$195,832

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

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Cost Pool 4: Mayor & Council Support

Seq. 13: CITY CLERK 117

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$641,944	\$0	\$641,944	\$78,782	\$720,727
Subtotal		100	100.00%	\$641,944	\$0	\$641,944	\$78,782	\$720,727
Direct Bills						0		0
Total						\$641,944		\$720,727

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Seq. 13: CITY CLERK 117

Seq #	Department Name	Open Records Requests	Citywide Support	Mayor & Council Support	Total
3	FACILITIES MAINT 532-31040	\$1,074	\$1,696	\$0	\$2,770
4	PARKS BLDG MAINT 532-31130	1,023	0	0	1,023
5	MAYOR AND COUNCIL 101	192	906	0	1,098
6	CITY ATTORNEY 103	487	1,331	0	1,818
7	MUNICIPAL COURT 111	600	2,884	0	3,483
8	OMB 115-12000	71	263	0	334
9	CITY MANAGER 115-12010	61	175	0	236
10	PUBLIC INFO OFFICE 115-12020	43	261	0	304
11	INTERNAL AUDIT 116-12030	73	263	0	336
12	PERFORMANCE OFFICE 115-12050	39	117	0	156
13	CITY CLERK 117	95	205	0	300
14	TAX 206	201	751	0	953
15	HUMAN RESOURCES 209	6,455	1,964	0	8,418
16	OFFICE OF COMPTROLLER 210	322	1,176	0	1,498
17	PURCHASING 215	174	784	0	958
18	ANIMAL SERVICES 225	1,132	4,915	0	6,048
19	CAPITAL IMPROVEMENT 235	1,190	2,368	0	3,558
20	INFORMATION TECHNOLOGY 239	2,229	2,433	0	4,662
21	PLANNING & INSPECTIONS 280	808	3,788	0	4,597
22	POLICE 321	15,215	40,987	0	56,202
23	POLICE - OFFICE OF THE CHIEF 321-21000	279	653	0	932
24	POLICE - ADMINISTRATIVE SERVICES 321	1,825	5,291	0	7,116
25	FIRE 322	11,666	32,300	0	43,966
26	FIRE - ADMINISTRATION 322	2,665	7,136	0	9,801
27	ENVIRONMENTAL SERVICES 334	3,749	13,537	0	17,286
28	PUBLIC HEALTH 341	2,214	8,467	0	10,681
29	PARKS & RECREATION 451	3,825	13,766	0	17,591
30	ZOO 452	840	4,164	0	5,004
31	LIBRARY 453	958	5,348	0	6,306
32	MUSEUM & CULT AFFAIRS 454	630	1,682	0	2,312
33	DESTINATION EL PASO 457	1,829	0	0	1,829
34	COMM & HUMAN DEV 471	436	1,502	0	1,939
35	ECONOMIC DEVELOPMENT 480	1,266	800	0	2,067
36	ENGR TRAFFIC-ST 532-32020	658	2,384	0	3,042

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Seq. 13: CITY CLERK 117

Seq #	Department Name	Open Records Requests	Citywide Support	Mayor & Council Support	Total
37	PAVEMENT MGMT 532-32040	414	490	0	904
38	SAM ADMIN SUPPORT 532-32060	237	882	0	1,119
39	REAL ESTATE 532-32080	64	196	0	260
40	STREET MAINTENANCE 532-32120	861	2,417	0	3,278
41	FLEET 532-37020	1,683	2,384	0	4,067
42	SUN METRO 560	6,067	16,313	0	22,381
43	AVIATION 562	3,394	6,222	0	9,615
44	INTERNATIONAL BRIDGES 564	772	2,302	0	3,074
48	DOWNTOWN DEV CORP 710	2	0	0	2
49	NON-DEPARTMENTAL 999	2,441	327	0	2,768
51	GENERAL GOV / UNALLOWABLE	0	0	720,727	720,727
Direct Bills		\$0	\$0	\$0	\$0
Total		\$80,261	\$195,832	\$720,727	\$996,819

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HUMAN RESOURCES 209**Nature and Extent of Services**

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. General Fund costs are allocated based on the number of FTE'S per department, excluding MPO. Costs have been functionalized as follows:

HR SERVICES - Costs have been allocated based on the number of FTE'S per department, excluding CRRMA.

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

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Seq. 15: HUMAN
RESOURCES 209

A. Department Costs

Description	Type	Amount	General Admin	HR Services	Self Insurance Fund
Personnel Costs					
Salaries	S1	\$4,584,414	\$0	\$2,106,657	\$2,477,757
Fringe Benefits	P	4,253,051	0	657,016	3,596,035
Subtotal - Personnel Costs		\$8,837,465	\$0	\$2,763,673	\$6,073,792
Services & Supplies Cost					
03 CONTRACTUAL SVCS	P	63,865,322	0	149,415	63,715,907
04 INTERFUND SERVICES	P	2,497	0	2,497	0
05 LEASES	P	9,828	0	6,854	2,974
06 MATERIALS / SUPPLIES	P	44,945	0	41,384	3,561
08 MINOR EQUIP & FURNITURE	S	0	0	0	0
09 COMMUNICATIONS	P	8,375	0	0	8,375
10 OTHER OPERATING	P	1,570,496	0	1,564,652	5,844
11 NON-OPER	P	218,894	0	0	218,894
13 CREDIT DIRECT COSTS	P	-70,029,347	0	0	-70,029,347
15 REVENUE - REIMBURSED EXPENDITURES	P	-2,709	0	-2,709	0
15 REVENUE - REIMBURSED OVERTIME	P	-26	0	-26	0
Subtotal - Services & Supplies		-\$4,311,725	\$0	\$1,762,067	-\$6,073,792
Department Cost Total		\$4,525,740	\$0	\$4,525,740	\$0
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		4,525,740	0	4,525,740	0
General Admin Distribution			0	0	0
Grand Total		\$4,525,740	\$0	\$4,525,740	\$0

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B. Incoming Costs (Default Spread Salary)

Seq. 15: HUMAN RESOURCES 209

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Self Insurance Fund
1	City Hall (City 1)	\$45,690	\$0	\$20,996	\$24,694
1	Mulligan Building (City 2)	68,737	0	31,587	37,151
	Subtotal - BUILDING DEPRECIATION	114,427	0	52,582	61,845
3	Facilities Maintenance	467	54	240	282
3	City Hall	90,745	3,290	43,212	50,824
3	Mulligan Building	32,361	1,576	15,595	18,342
	Subtotal - FACILITIES MAINT 532-31040	123,574	4,921	59,047	69,448
4	City 1	38,398	130	17,705	20,823
4	City 2	19,817	67	9,137	10,747
	Subtotal - PARKS BLDG MAINT 532-31130	58,215	197	26,842	31,570
6	Legal Services	353,471	46,777	183,925	216,324
	Subtotal - CITY ATTORNEY 103	353,471	46,777	183,925	216,324
8	Budget	86,540	6,417	42,716	50,241
	Subtotal - OMB 115-12000	86,540	6,417	42,716	50,241
9	Citywide Admin	7,065	1,532	3,951	4,646
	Subtotal - CITY MANAGER 115-12010	7,065	1,532	3,951	4,646
11	Audit	26,886	1,268	12,938	15,217
	Subtotal - INTERNAL AUDIT 116-12030	26,886	1,268	12,938	15,217
12	Performance	5,296	192	2,522	2,966
	Subtotal - PERFORMANCE OFFICE 115-12050	5,296	192	2,522	2,966
13	Open Records Requests	5,723	732	2,966	3,489
13	Citywide Support	1,759	205	902	1,061
	Subtotal - CITY CLERK 117	7,481	937	3,869	4,550
15	HR Services	0	48,789	22,420	26,369
15	Self Insurance Fund	0	4,226	1,942	2,284
	Subtotal - HUMAN RESOURCES 209	0	53,015	24,362	28,653
16	Financial Reporting	0	122,778	56,420	66,358
16	Treasury Management	0	22,348	10,269	12,078
16	Annual Audit	0	17,193	7,901	9,292
	Subtotal - OFFICE OF COMPTROLLER 210	0	162,318	74,589	87,729
17	Administration	0	6,630	3,046	3,583
17	Supply Chain Management	0	14,256	6,551	7,705
	Subtotal - PURCHASING 215	0	20,885	9,597	11,288
20	IT Services	0	1,086,049	499,068	586,982

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B. Incoming Costs (Default Spread Salary)

Seq. 15: HUMAN RESOURCES 209

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Self Insurance Fund
20	Records Management	0	23,434	10,769	12,666
20	Strategic Innovation	0	44,463	20,432	24,031
20	City-wide PC's	0	1,995	917	1,078
20	City-wide IT Contracts	0	617,599	283,803	333,796
20	Postage	0	2,230	1,025	1,205
20	Mail Room	0	1,866	857	1,008
20	Wireless Communication	0	8,479	3,896	4,583
20	Phone & Internet - Citywide	0	36,386	16,720	19,665
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,822,501	837,486	985,014
49	General Expenses	0	887	408	480
49	Retirees Health Insurance	0	35,711	16,410	19,301
49	Property Insurance	0	9,663	4,441	5,223
49	General Liability Insurance	0	8,532	3,921	4,611
	Subtotal - NON-DEPARTMENTAL 999	0	54,794	25,179	29,615
Total Incoming		\$782,955	\$2,175,755	\$1,359,604	\$1,599,106
C. Total Allocated			\$7,484,450	\$5,885,344	\$1,599,106
				78.63%	21.37%

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Cost Pool 1: HR Services

Seq. 15: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$47,065	\$0	\$47,065	\$0	\$47,065
5	MAYOR AND COUNCIL 101	27.75	0.46%	22,518	0	22,518	4,765	27,283
6	CITY ATTORNEY 103	45.50	0.76%	36,921	0	36,921	0	36,921
7	MUNICIPAL COURT 111	88.30	1.47%	71,652	0	71,652	15,164	86,815
8	OMB 115-12000	9.00	0.15%	7,303	0	7,303	0	7,303
9	CITY MANAGER 115-12010	6.00	0.10%	4,869	0	4,869	0	4,869
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	6,492	0	6,492	1,374	7,866
11	INTERNAL AUDIT 116-12030	9.00	0.15%	7,303	0	7,303	0	7,303
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	3,246	0	3,246	0	3,246
13	CITY CLERK 117	7.00	0.12%	5,680	0	5,680	0	5,680
14	TAX 206	23.00	0.38%	18,664	0	18,664	3,950	22,613
15	HUMAN RESOURCES 209	60.12	1.00%	48,789	0	48,789	0	48,789
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	29,213	0	29,213	6,182	35,395
17	PURCHASING 215	24.00	0.40%	19,475	0	19,475	4,122	23,597
18	ANIMAL SERVICES 225	150.50	2.50%	122,125	0	122,125	25,845	147,970
19	CAPITAL IMPROVEMENT 235	72.50	1.20%	58,831	0	58,831	12,450	71,281
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	60,454	0	60,454	12,794	73,247
21	PLANNING & INSPECTIONS 280	116.00	1.93%	94,129	0	94,129	19,921	114,050
22	POLICE 321	1,255.00	20.84%	1,018,380	0	1,018,380	215,520	1,233,901
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	16,229	0	16,229	3,435	19,664
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.69%	131,456	0	131,456	27,820	159,276
25	FIRE 322	989.00	16.43%	802,533	0	802,533	169,840	972,373
26	FIRE - ADMINISTRATION 322	218.50	3.63%	177,304	0	177,304	37,523	214,827
27	ENVIRONMENTAL SERVICES 334	414.50	6.88%	336,350	0	336,350	71,182	407,531
28	PUBLIC HEALTH 341	259.25	4.31%	210,371	0	210,371	44,521	254,891
29	PARKS & RECREATION 451	421.50	7.00%	342,030	0	342,030	72,384	414,414

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Cost Pool 1: HR Services

Seq. 15: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	103,461	0	103,461	21,895	125,356
31	LIBRARY 453	163.75	2.72%	132,876	0	132,876	28,121	160,997
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	41,790	0	41,790	8,844	50,634
34	COMM & HUMAN DEV 471	46.00	0.76%	37,327	0	37,327	7,900	45,227
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	19,881	0	19,881	4,207	24,088
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	59,236	0	59,236	12,536	71,773
37	PAVEMENT MGMT 532-32040	15.00	0.25%	12,172	0	12,172	2,576	14,748
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	21,909	0	21,909	4,637	26,546
39	REAL ESTATE 532-32080	6.00	0.10%	4,869	0	4,869	1,030	5,899
40	STREET MAINTENANCE 532-32120	74.00	1.23%	60,048	0	60,048	12,708	72,756
41	FLEET 532-37020	73.00	1.21%	59,236	0	59,236	12,536	71,773
42	SUN METRO 560	499.50	8.30%	405,324	0	405,324	85,779	491,102
43	AVIATION 562	190.50	3.16%	154,583	0	154,583	32,714	187,297
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	57,208	0	57,208	12,107	69,315
45	METROPOLITAN PLANNIG ORG 568	10.00	0.17%	8,115	0	8,115	1,717	9,832
49	NON-DEPARTMENTAL 999	10.00	0.17%	8,115	0	8,115	1,717	9,832
Subtotal		6,020.68	100.00%	\$4,885,528	\$0	\$4,885,528	\$999,816	\$5,885,344
Direct Bills						0		0
Total						\$4,885,528		\$5,885,344

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

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Cost Pool 2: Self Insurance Fund

Seq. 15: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$4,077	\$0	\$4,077	\$0	\$4,077
5	MAYOR AND COUNCIL 101	27.75	0.46%	1,950	0	1,950	5,605	7,555
6	CITY ATTORNEY 103	45.50	0.76%	3,198	0	3,198	0	3,198
7	MUNICIPAL COURT 111	88.30	1.47%	6,206	0	6,206	17,835	24,041
8	OMB 115-12000	9.00	0.15%	633	0	633	0	633
9	CITY MANAGER 115-12010	6.00	0.10%	422	0	422	0	422
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	562	0	562	1,616	2,178
11	INTERNAL AUDIT 116-12030	9.00	0.15%	633	0	633	0	633
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	281	0	281	0	281
13	CITY CLERK 117	7.00	0.12%	492	0	492	0	492
14	TAX 206	23.00	0.38%	1,617	0	1,617	4,646	6,262
15	HUMAN RESOURCES 209	60.12	1.00%	4,226	0	4,226	0	4,226
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	2,530	0	2,530	7,271	9,802
17	PURCHASING 215	24.00	0.40%	1,687	0	1,687	4,848	6,534
18	ANIMAL SERVICES 225	150.50	2.50%	10,578	0	10,578	30,398	40,976
19	CAPITAL IMPROVEMENT 235	72.50	1.20%	5,096	0	5,096	14,644	19,739
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	5,236	0	5,236	15,048	20,284
21	PLANNING & INSPECTIONS 280	116.00	1.93%	8,153	0	8,153	23,430	31,583
22	POLICE 321	1,255.00	20.84%	88,208	0	88,208	253,485	341,694
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	1,406	0	1,406	4,040	5,445
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.69%	11,386	0	11,386	32,721	44,107
25	FIRE 322	989.00	16.43%	69,512	0	69,512	199,758	269,271
26	FIRE - ADMINISTRATION 322	218.50	3.63%	15,357	0	15,357	44,133	59,490
27	ENVIRONMENTAL SERVICES 334	414.50	6.88%	29,133	0	29,133	83,721	112,854
28	PUBLIC HEALTH 341	259.25	4.31%	18,222	0	18,222	52,363	70,585
29	PARKS & RECREATION 451	421.50	7.00%	29,625	0	29,625	85,135	114,760

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Cost Pool 2: Self Insurance Fund

Seq. 15: HUMAN RESOURCES 209

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	8,961	0	8,961	25,752	34,714
31	LIBRARY 453	163.75	2.72%	11,509	0	11,509	33,074	44,584
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	3,620	0	3,620	10,402	14,022
34	COMM & HUMAN DEV 471	46.00	0.76%	3,233	0	3,233	9,291	12,524
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	1,722	0	1,722	4,949	6,671
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	5,131	0	5,131	14,745	19,875
37	PAVEMENT MGMT 532-32040	15.00	0.25%	1,054	0	1,054	3,030	4,084
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	1,898	0	1,898	5,453	7,351
39	REAL ESTATE 532-32080	6.00	0.10%	422	0	422	1,212	1,634
40	STREET MAINTENANCE 532-32120	74.00	1.23%	5,201	0	5,201	14,947	20,148
41	FLEET 532-37020	73.00	1.21%	5,131	0	5,131	14,745	19,875
42	SUN METRO 560	499.50	8.30%	35,108	0	35,108	100,889	135,997
43	AVIATION 562	190.50	3.16%	13,389	0	13,389	38,477	51,867
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	4,955	0	4,955	14,240	19,195
45	METROPOLITAN PLANNIG ORG 568	10.00	0.17%	703	0	703	2,020	2,723
49	NON-DEPARTMENTAL 999	10.00	0.17%	703	0	703	2,020	2,723
Subtotal		6,020.68	100.00%	\$423,167	\$0	\$423,167	\$1,175,939	\$1,599,106
Direct Bills						0		0
Total						\$423,167		\$1,599,106

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

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Allocation Summary

Seq. 15: HUMAN RESOURCES 209

Seq #	Department Name	HR Services	Self Insurance Fund	Total
3	FACILITIES MAINT 532-31040	\$47,065	\$4,077	\$51,141
5	MAYOR AND COUNCIL 101	27,283	7,555	34,839
6	CITY ATTORNEY 103	36,921	3,198	40,119
7	MUNICIPAL COURT 111	86,815	24,041	110,857
8	OMB 115-12000	7,303	633	7,936
9	CITY MANAGER 115-12010	4,869	422	5,290
10	PUBLIC INFO OFFICE 115-12020	7,866	2,178	10,044
11	INTERNAL AUDIT 116-12030	7,303	633	7,936
12	PERFORMANCE OFFICE 115-12050	3,246	281	3,527
13	CITY CLERK 117	5,680	492	6,172
14	TAX 206	22,613	6,262	28,875
15	HUMAN RESOURCES 209	48,789	4,226	53,015
16	OFFICE OF COMPTROLLER 210	35,395	9,802	45,196
17	PURCHASING 215	23,597	6,534	30,131
18	ANIMAL SERVICES 225	147,970	40,976	188,946
19	CAPITAL IMPROVEMENT 235	71,281	19,739	91,020
20	INFORMATION TECHNOLOGY 239	73,247	20,284	93,531
21	PLANNING & INSPECTIONS 280	114,050	31,583	145,633
22	POLICE 321	1,233,901	341,694	1,575,594
23	POLICE - OFFICE OF THE CHIEF 321-21000	19,664	5,445	25,109
24	POLICE - ADMINISTRATIVE SERVICES 321	159,276	44,107	203,383
25	FIRE 322	972,373	269,271	1,241,644
26	FIRE - ADMINISTRATION 322	214,827	59,490	274,317
27	ENVIRONMENTAL SERVICES 334	407,531	112,854	520,386
28	PUBLIC HEALTH 341	254,891	70,585	325,476
29	PARKS & RECREATION 451	414,414	114,760	529,174
30	ZOO 452	125,356	34,714	160,070
31	LIBRARY 453	160,997	44,584	205,581
32	MUSEUM & CULT AFFAIRS 454	50,634	14,022	64,656
34	COMM & HUMAN DEV 471	45,227	12,524	57,751
35	ECONOMIC DEVELOPMENT 480	24,088	6,671	30,759
36	ENGR TRAFFIC-ST 532-32020	71,773	19,875	91,648
37	PAVEMENT MGMT 532-32040	14,748	4,084	18,832
38	SAM ADMIN SUPPORT 532-32060	26,546	7,351	33,897

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Allocation Summary

Seq. 15: HUMAN RESOURCES 209

Seq #	Department Name	HR Services	Self Insurance Fund	Total
39	REAL ESTATE 532-32080	5,899	1,634	7,533
40	STREET MAINTENANCE 532-32120	72,756	20,148	92,904
41	FLEET 532-37020	71,773	19,875	91,648
42	SUN METRO 560	491,102	135,997	627,099
43	AVIATION 562	187,297	51,867	239,164
44	INTERNATIONAL BRIDGES 564	69,315	19,195	88,509
45	METROPOLITAN PLANNING ORG 568	9,832	2,723	12,555
49	NON-DEPARTMENTAL 999	9,832	2,723	12,555
Direct Bills		\$0	\$0	\$0
Total		\$5,885,344	\$1,599,106	\$7,484,450

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OFFICE OF COMPTROLLER 210

Nature and Extent of Services

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

FINANCIAL REPORTING - Costs identified to this function are representative of personnel and operating expenditures to prepare financial reports for the City. These costs are allocated based on the actual operating expenditures per department.

GRANT ACCOUNTING - Costs identified to this function are representative of personnel and operating expenditures to perform grant accounting functions for the City. These costs are allocated based on grant expenditures per department.

TREASURY MANAGEMENT - Costs identified to this function are representative of personnel and operating expenditures to perform treasury management functions for the City. These costs are allocated based on the total pooled cash & investments per department.

ANNUAL AUDIT - These costs are allocated based on the total operating expenditures per department. Tax, Airport, Sun Metro, ESD, and International Bridges have been excluded from this allocation as they pay directly for their portion of the annual audit.

ASSET MANAGEMENT – Costs identified to this function are representative of personnel and operating expenditures to manage the physical assets of the City. These costs are allocated based upon equipment depreciation amounts per department.

CITY AUCTIONS & QUICK COPY CENTER – Costs for these functions are allocated to General Government / Unallowable.

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A. Department Costs

Seq. 16: OFFICE
OF COMPTROLLER
210

Description	Type	Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
Personnel Costs							
Salaries	S1	\$2,573,376	\$0	\$1,079,779	\$881,240	\$335,099	\$0
Fringe Benefits	P	835,634	0	351,853	277,723	114,569	0
Subtotal - Personnel Costs		\$3,409,010	\$0	\$1,431,632	\$1,158,963	\$449,668	\$0
Services & Supplies Cost							
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	P	19,292	0	17,500	0	1,792	0
03 CONTRACT SVCS - PROFESSIONAL SERVICES	P	177,496	0	0	0	0	177,496
04 INTERFUND SERVICES	P	1,141	0	9	316	0	0
05 LEASES	P	1,339	0	825	425	89	0
06 MATERIALS / SUPPLIES	P	20,164	0	6,247	3,490	982	0
08 MINOR EQUIP & FURNITURE	P	30,392	0	25,546	1,182	3,664	0
10 OTHER OPERATING	P	24,732	0	9,126	10,427	1,577	0
13 CAPITAL	D	43,050	0	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-1	0	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-13,011	0	-13,011	0	0	0
15 REVENUE - REVENUE ESTIMATE OFFSET	D	-96,452	0	0	0	0	0
Subtotal - Services & Supplies		\$208,142	\$0	\$46,242	\$15,840	\$8,104	\$177,496
Department Cost Total		\$3,617,152	\$0	\$1,477,874	\$1,174,803	\$457,772	\$177,496
Adjustments to Cost							
15 REVENUE - REVENUE ESTIMATE OFFSET	D	96,452	0	0	0	0	0
13 CAPITAL	D	-43,050	0	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	1	0	0	0	0	0
Subtotal - Adjustments		\$53,403	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		3,670,555	0	1,477,874	1,174,803	457,772	177,496
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,670,555	\$0	\$1,477,874	\$1,174,803	\$457,772	\$177,496

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A. Department Costs

Seq. 16: OFFICE
OF COMPTROLLER
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Description	Type	Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
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Seq. 16: OFFICE
OF COMPTROLLER
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A. Department Costs

Description	Type	Amount	Asset Management	City Auctions	Quick Copy Center
Personnel Costs					
Salaries	S1	\$2,573,376	\$75,743	\$144,276	\$57,239
Fringe Benefits	P	835,634	26,337	40,000	25,152
Subtotal - Personnel Costs		\$3,409,010	\$102,080	\$184,276	\$82,391
Services & Supplies Cost					
03 CONTRACT SVCS - OUTSIDE CONTRACTS - NOC	P	19,292	0	0	0
03 CONTRACT SVCS - PROFESSIONAL SERVICES	P	177,496	0	0	0
04 INTERFUND SERVICES	P	1,141	0	0	816
05 LEASES	P	1,339	0	0	0
06 MATERIALS / SUPPLIES	P	20,164	0	2,443	7,002
08 MINOR EQUIP & FURNITURE	P	30,392	0	0	0
10 OTHER OPERATING	P	24,732	0	3,602	0
13 CAPITAL	D	43,050	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-1	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-13,011	0	0	0
15 REVENUE - REVENUE ESTIMATE OFFSET	D	-96,452	0	0	0
Subtotal - Services & Supplies		\$208,142	\$0	\$6,045	\$7,818
Department Cost Total		\$3,617,152	\$102,080	\$190,321	\$90,209
Adjustments to Cost					
15 REVENUE - REVENUE ESTIMATE OFFSET	D	96,452	0	0	0
13 CAPITAL	D	-43,050	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	1	0	0	0
Subtotal - Adjustments		\$53,403	\$0	\$0	\$0
Total Costs After Adjustments		3,670,555	102,080	190,321	90,209
General Admin Distribution			0	0	0
Grand Total		\$3,670,555	\$102,080	\$190,321	\$90,209

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A. Department Costs

Seq. 16: OFFICE
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Description	Type	Amount	Asset Management	City Auctions	Quick Copy Center
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B. Incoming Costs (Default Spread Salary)

Seq. 16: OFFICE OF COMPTROLLER
210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
1	City Hall (City 1)	\$43,716	\$0	\$18,343	\$14,970	\$5,693	\$0
	Subtotal - BUILDING DEPRECIATION	43,716	0	18,343	14,970	5,693	0
2	Depreciation	2,153	0	903	737	280	0
	Subtotal - EQUIPMENT DEPRECIATION	2,153	0	903	737	280	0
3	City Hall	86,826	3,148	37,753	30,811	11,716	0
	Subtotal - FACILITIES MAINT 532-31040	86,826	3,148	37,753	30,811	11,716	0
4	City 1	36,740	124	15,468	12,624	4,800	0
	Subtotal - PARKS BLDG MAINT 532-31130	36,740	124	15,468	12,624	4,800	0
6	Legal Services	76,865	10,172	36,520	29,805	11,334	0
	Subtotal - CITY ATTORNEY 103	76,865	10,172	36,520	29,805	11,334	0
8	Budget	3,960	294	1,785	1,457	554	0
	Subtotal - OMB 115-12000	3,960	294	1,785	1,457	554	0
9	Citywide Admin	4,230	917	2,160	1,763	670	0
	Subtotal - CITY MANAGER 115-12010	4,230	917	2,160	1,763	670	0
11	Audit	170,224	8,026	74,793	61,041	23,211	0
	Subtotal - INTERNAL AUDIT 116-12030	170,224	8,026	74,793	61,041	23,211	0
12	Performance	3,171	115	1,379	1,125	428	0
	Subtotal - PERFORMANCE OFFICE 115-12050	3,171	115	1,379	1,125	428	0
13	Open Records Requests	286	37	135	110	42	0
13	Citywide Support	1,053	123	493	403	153	0
	Subtotal - CITY CLERK 117	1,339	159	629	513	195	0
15	HR Services	29,213	6,182	14,852	12,121	4,609	0
15	Self Insurance Fund	2,530	7,271	4,113	3,357	1,276	0
	Subtotal - HUMAN RESOURCES 209	31,743	13,454	18,964	15,477	5,885	0
16	Financial Reporting	0	6,130	2,572	2,099	798	0
16	Treasury Management	0	1,551	651	531	202	0
16	Annual Audit	0	858	360	294	112	0
16	Asset Management	0	8	3	3	1	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	8,547	3,586	2,927	1,113	0
17	Administration	0	4,274	1,794	1,464	557	0
17	Supply Chain Management	0	9,191	3,857	3,148	1,197	0
	Subtotal - PURCHASING 215	0	13,466	5,650	4,611	1,753	0
20	IT Services	0	135,501	56,856	46,402	17,645	0

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B. Incoming Costs (Default Spread Salary)

Seq. 16: OFFICE OF COMPTROLLER
210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
20	Records Management	0	1,202	504	412	157	0
20	Strategic Innovation	0	14,920	6,260	5,109	1,943	0
20	City-wide PC's	0	1,194	501	409	156	0
20	City-wide IT Contracts	0	253,342	106,301	86,756	32,990	0
20	Postage	0	8,173	3,429	2,799	1,064	0
20	Mail Room	0	1,117	469	383	145	0
20	Wireless Communication	0	5,293	2,221	1,813	689	0
20	Phone & Internet - Citywide	0	11,717	4,917	4,013	1,526	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	432,460	181,458	148,094	56,314	0
49	General Expenses	0	704	295	241	92	0
49	Retirees Health Insurance	0	27,787	11,659	9,516	3,618	0
49	Property Insurance	0	5,625	2,360	1,926	733	0
49	General Liability Insurance	0	6,639	2,786	2,274	865	0
	Subtotal - NON-DEPARTMENTAL 999	0	40,756	17,101	13,957	5,307	0
Total Incoming		\$460,966	\$531,638	\$416,493	\$339,912	\$129,255	\$0
C. Total Allocated			\$4,663,159	\$1,894,367	\$1,514,715	\$587,027	\$177,496
				40.62%	32.48%	12.59%	3.81%

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B. Incoming Costs (Default Spread Salary)

Seq. 16: OFFICE OF COMPTROLLER
210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Asset Management	City Auctions	Quick Copy Center
1	City Hall (City 1)	\$43,716	\$0	\$1,287	\$2,451	\$972
	Subtotal - BUILDING DEPRECIATION	43,716	0	1,287	2,451	972
2	Depreciation	2,153	0	63	121	48
	Subtotal - EQUIPMENT DEPRECIATION	2,153	0	63	121	48
3	City Hall	86,826	3,148	2,648	5,044	2,001
	Subtotal - FACILITIES MAINT 532-31040	86,826	3,148	2,648	5,044	2,001
4	City 1	36,740	124	1,085	2,067	820
	Subtotal - PARKS BLDG MAINT 532-31130	36,740	124	1,085	2,067	820
6	Legal Services	76,865	10,172	2,562	4,880	1,936
	Subtotal - CITY ATTORNEY 103	76,865	10,172	2,562	4,880	1,936
8	Budget	3,960	294	125	238	95
	Subtotal - OMB 115-12000	3,960	294	125	238	95
9	Citywide Admin	4,230	917	152	289	114
	Subtotal - CITY MANAGER 115-12010	4,230	917	152	289	114
11	Audit	170,224	8,026	5,246	9,994	3,965
	Subtotal - INTERNAL AUDIT 116-12030	170,224	8,026	5,246	9,994	3,965
12	Performance	3,171	115	97	184	73
	Subtotal - PERFORMANCE OFFICE 115-12050	3,171	115	97	184	73
13	Open Records Requests	286	37	9	18	7
13	Citywide Support	1,053	123	35	66	26
	Subtotal - CITY CLERK 117	1,339	159	44	84	33
15	HR Services	29,213	6,182	1,042	1,984	787
15	Self Insurance Fund	2,530	7,271	288	550	218
	Subtotal - HUMAN RESOURCES 209	31,743	13,454	1,330	2,534	1,005
16	Financial Reporting	0	6,130	180	344	136
16	Treasury Management	0	1,551	46	87	34
16	Annual Audit	0	858	25	48	19
16	Asset Management	0	8	0	0	0
	Subtotal - OFFICE OF COMPTROLLER 210	0	8,547	252	479	190
17	Administration	0	4,274	126	240	95
17	Supply Chain Management	0	9,191	271	515	204
	Subtotal - PURCHASING 215	0	13,466	396	755	300
20	IT Services	0	135,501	3,988	7,597	3,014

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B. Incoming Costs (Default Spread Salary)

Seq. 16: OFFICE OF COMPTROLLER
210

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Asset Management	City Auctions	Quick Copy Center
20	Records Management	0	1,202	35	67	27
20	Strategic Innovation	0	14,920	439	836	332
20	City-wide PC's	0	1,194	35	67	27
20	City-wide IT Contracts	0	253,342	7,457	14,204	5,635
20	Postage	0	8,173	241	458	182
20	Mail Room	0	1,117	33	63	25
20	Wireless Communication	0	5,293	156	297	118
20	Phone & Internet - Citywide	0	11,717	345	657	261
	Subtotal - INFORMATION TECHNOLOGY 239	0	432,460	12,729	24,246	9,619
49	General Expenses	0	704	21	39	16
49	Retirees Health Insurance	0	27,787	818	1,558	618
49	Property Insurance	0	5,625	166	315	125
49	General Liability Insurance	0	6,639	195	372	148
	Subtotal - NON-DEPARTMENTAL 999	0	40,756	1,200	2,285	907
Total Incoming		\$460,966	\$531,638	\$29,216	\$55,650	\$22,078
C. Total Allocated			\$4,663,159	\$131,296	\$245,971	\$112,287
				2.82%	5.27%	2.41%

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Allocation Details

Cost Pool 1: Financial Reporting

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,986,215	1.38%	\$23,043	\$0	\$23,043	\$0	\$23,043
4	PARKS BLDG MAINT 532-31130	13,325,562	1.31%	21,955	0	21,955	0	21,955
5	MAYOR AND COUNCIL 101	2,211,993	0.22%	3,644	0	3,644	549	4,194
6	CITY ATTORNEY 103	6,339,019	0.62%	10,444	0	10,444	0	10,444
7	MUNICIPAL COURT 111	6,922,193	0.68%	11,405	0	11,405	1,719	13,124
8	OMB 115-12000	926,911	0.09%	1,527	0	1,527	0	1,527
9	CITY MANAGER 115-12010	787,841	0.08%	1,298	0	1,298	0	1,298
10	PUBLIC INFO OFFICE 115-12020	497,407	0.05%	820	0	820	124	943
11	INTERNAL AUDIT 116-12030	952,544	0.09%	1,569	0	1,569	0	1,569
12	PERFORMANCE OFFICE 115-12050	509,926	0.05%	840	0	840	0	840
13	CITY CLERK 117	1,235,298	0.12%	2,035	0	2,035	0	2,035
14	TAX 206	2,325,770	0.23%	3,832	0	3,832	578	4,410
15	HUMAN RESOURCES 209	74,520,050	7.35%	122,778	0	122,778	0	122,778
16	OFFICE OF COMPTROLLER 210	3,720,342	0.37%	6,130	0	6,130	0	6,130
17	PURCHASING 215	2,009,605	0.20%	3,311	0	3,311	499	3,810
18	ANIMAL SERVICES 225	13,073,599	1.29%	21,540	0	21,540	3,247	24,787
19	CAPITAL IMPROVEMENT 235	13,736,712	1.35%	22,632	0	22,632	3,412	26,044
20	INFORMATION TECHNOLOGY 239	25,729,546	2.54%	42,391	0	42,391	6,391	48,782
21	PLANNING & INSPECTIONS 280	9,331,573	0.92%	15,375	0	15,375	2,318	17,692
22	POLICE 321	175,649,648	17.32%	289,397	0	289,397	43,629	333,026
23	POLICE - OFFICE OF THE CHIEF 321-21000	3,224,203	0.32%	5,312	0	5,312	801	6,113
24	POLICE - ADMINISTRATIVE SERVICES 321	21,074,885	2.08%	34,723	0	34,723	5,235	39,957
25	FIRE 322	134,675,950	13.28%	221,889	0	221,889	33,452	255,341
26	FIRE - ADMINISTRATION 322	30,770,856	3.03%	50,697	0	50,697	7,643	58,341
27	ENVIRONMENTAL SERVICES 334	43,280,887	4.27%	71,309	0	71,309	10,750	82,059
28	PUBLIC HEALTH 341	25,557,097	2.52%	42,107	0	42,107	6,348	48,455

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Cost Pool 1: Financial Reporting

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	PARKS & RECREATION 451	44,155,384	4.35%	72,750	0	72,750	10,968	83,717
30	ZOO 452	9,696,082	0.96%	15,975	0	15,975	2,408	18,383
31	LIBRARY 453	11,062,503	1.09%	18,226	0	18,226	2,748	20,974
32	MUSUEM & CULT AFFAIRS 454	7,275,251	0.72%	11,987	0	11,987	1,807	13,794
33	DESTINATION EL PASO 457	21,116,876	2.08%	34,792	0	34,792	5,245	40,037
34	COMM & HUMAN DEV 471	5,038,725	0.50%	8,302	0	8,302	1,252	9,553
35	ECONOMIC DEVELOPMENT 480	14,620,222	1.44%	24,088	0	24,088	3,631	27,719
36	ENGR TRAFFIC-ST 532-32020	7,596,704	0.75%	12,516	0	12,516	1,887	14,403
37	PAVEMENT MGMT 532-32040	4,785,053	0.47%	7,884	0	7,884	1,189	9,072
38	SAM ADMIN SUPPORT 532-32060	2,740,379	0.27%	4,515	0	4,515	681	5,196
39	REAL ESTATE 532-32080	739,820	0.07%	1,219	0	1,219	184	1,403
40	STREET MAINTENANCE 532-32120	9,941,690	0.98%	16,380	0	16,380	2,469	18,849
41	FLEET 532-37020	19,425,634	1.92%	32,005	0	32,005	4,825	36,830
42	SUN METRO 560	70,047,797	6.91%	115,409	0	115,409	17,399	132,808
43	AVIATION 562	39,179,220	3.86%	64,551	0	64,551	9,732	74,283
44	INTERNATIONAL BRIDGES 564	8,912,366	0.88%	14,684	0	14,684	2,214	16,898
45	METROPOLITAN PLANNIG ORG 568	2,164,220	0.21%	3,566	0	3,566	538	4,103
46	EMPLOYEES PENSION 600	81,316,342	8.02%	133,975	0	133,975	20,198	154,173
48	DOWNTOWN DEV CORP 710	21,425	0.00%	35	0	35	5	41
49	NON-DEPARTMENTAL 999	28,181,455	2.78%	46,431	0	46,431	7,000	53,431
Subtotal		1,014,392,780	100.00%	\$1,671,294	\$0	\$1,671,294	\$223,073	\$1,894,367
Direct Bills						0		0
Total						\$1,671,294		\$1,894,367

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

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Cost Pool 2: Grant Accounting

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	CAPITAL IMPROVEMENT 235	9,058,894	5.54%	\$73,872	\$0	\$73,872	\$10,092	\$83,964
20	INFORMATION TECHNOLOGY 239	49,447	0.03%	403	0	403	55	458
22	POLICE 321	12,861,549	7.87%	104,881	0	104,881	14,328	119,209
25	FIRE 322	14,634,911	8.96%	119,342	0	119,342	16,304	135,646
27	ENVIRONMENTAL SERVICES 334	807,987	0.49%	6,589	0	6,589	900	7,489
28	PUBLIC HEALTH 341	12,916,102	7.90%	105,326	0	105,326	14,389	119,715
29	PARKS & RECREATION 451	20,912	0.01%	171	0	171	23	194
31	LIBRARY 453	6,780	0.00%	55	0	55	8	63
32	MUSUEM & CULT AFFAIRS 454	114,676	0.07%	935	0	935	128	1,063
34	COMM & HUMAN DEV 471	16,507,461	10.10%	134,612	0	134,612	18,390	153,002
42	SUN METRO 560	27,612,962	16.90%	225,174	0	225,174	30,761	255,935
43	AVIATION 562	19,311,248	11.82%	157,476	0	157,476	21,513	178,989
50	OTHER	49,520,565	30.30%	403,822	0	403,822	55,167	458,989
Subtotal		163,423,494	100.00%	\$1,332,658	\$0	\$1,332,658	\$182,057	\$1,514,715
Direct Bills						0		0
Total						\$1,332,658		\$1,514,715

Allocation Basis Units: Grant expenditures per department

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Cost Pool 3: Treasury Management

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	653,523	0.06%	\$287	\$0	\$287	\$0	\$287
4	PARKS BLDG MAINT 532-31130	817,789	0.07%	359	0	359	0	359
5	MAYOR AND COUNCIL 101	952,829	0.08%	419	0	419	59	478
6	CITY ATTORNEY 103	385,232	0.03%	169	0	169	0	169
7	MUNICIPAL COURT 111	1,650,904	0.14%	726	0	726	102	828
8	OMB 115-12000	56,884	0.00%	25	0	25	0	25
9	CITY MANAGER 115-12010	48,350	0.00%	21	0	21	0	21
10	PUBLIC INFO OFFICE 115-12020	30,160	0.00%	13	0	13	2	15
11	INTERNAL AUDIT 116-12030	58,458	0.00%	26	0	26	0	26
12	PERFORMANCE OFFICE 115-12050	31,294	0.00%	14	0	14	0	14
13	CITY CLERK 117	75,810	0.01%	33	0	33	0	33
14	TAX 206	8,742,132	0.74%	3,843	0	3,843	540	4,382
15	HUMAN RESOURCES 209	50,839,565	4.32%	22,348	0	22,348	0	22,348
16	OFFICE OF COMPTROLLER 210	3,527,774	0.30%	1,551	0	1,551	0	1,551
17	PURCHASING 215	1,586,446	0.13%	697	0	697	98	795
19	CAPITAL IMPROVEMENT 235	428,455	0.04%	188	0	188	26	215
20	INFORMATION TECHNOLOGY 239	1,782,741	0.15%	784	0	784	110	894
21	PLANNING & INSPECTIONS 280	509,166	0.04%	224	0	224	31	255
22	POLICE 321	31,565,728	2.68%	13,875	0	13,875	1,949	15,824
25	FIRE 322	8,738,342	0.74%	3,841	0	3,841	539	4,381
27	ENVIRONMENTAL SERVICES 334	80,461,307	6.83%	35,369	0	35,369	4,967	40,336
28	PUBLIC HEALTH 341	18,717,420	1.59%	8,228	0	8,228	1,155	9,383
29	PARKS & RECREATION 451	7,111,093	0.60%	3,126	0	3,126	439	3,565
30	ZOO 452	5,185,805	0.44%	2,280	0	2,280	320	2,600
31	LIBRARY 453	2,410,100	0.20%	1,059	0	1,059	149	1,208
32	MUSEUM & CULT AFFAIRS 454	1,120,098	0.10%	492	0	492	69	562
33	DESTINATION EL PASO 457	4,922,278	0.42%	2,164	0	2,164	304	2,468

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Cost Pool 3: Treasury Management

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	COMM & HUMAN DEV 471	18,481,502	1.57%	8,124	0	8,124	1,141	9,265
35	ECONOMIC DEVELOPMENT 480	20,948,728	1.78%	9,208	0	9,208	1,293	10,502
36	ENGR TRAFFIC-ST 532-32020	466,209	0.04%	205	0	205	29	234
37	PAVEMENT MGMT 532-32040	123,244	0.01%	54	0	54	8	62
38	SAM ADMIN SUPPORT 532-32060	101,664	0.01%	45	0	45	6	51
39	REAL ESTATE 532-32080	45,403	0.00%	20	0	20	3	23
40	STREET MAINTENANCE 532-32120	16,156,256	1.37%	7,102	0	7,102	997	8,099
41	FLEET 532-37020	2,350,184	0.20%	1,033	0	1,033	145	1,178
42	SUN METRO 560	124,777,124	10.59%	54,849	0	54,849	7,703	62,551
43	AVIATION 562	77,488,893	6.58%	34,062	0	34,062	4,783	38,845
44	INTERNATIONAL BRIDGES 564	17,569,718	1.49%	7,723	0	7,723	1,085	8,808
46	EMPLOYEES PENSION 600	22,944,011	1.95%	10,086	0	10,086	1,416	11,502
47	CRRMA 700	69,874,939	5.93%	30,715	0	30,715	4,313	35,029
49	NON-DEPARTMENTAL 999	1,029,030	0.09%	452	0	452	64	516
50	OTHER	573,190,501	48.66%	251,959	0	251,959	35,383	287,342
Subtotal		1,177,957,089	100.00%	\$517,798	\$0	\$517,798	\$69,229	\$587,027
Direct Bills						0		0
Total						\$517,798		\$587,027

Allocation Basis Units: Pooled cash & investments per department

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Cost Pool 4: Annual Audit

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	13,986,215	1.82%	\$3,227	\$0	\$3,227	\$0	\$3,227
4	PARKS BLDG MAINT 532-31130	13,325,562	1.73%	3,074	0	3,074	0	3,074
5	MAYOR AND COUNCIL 101	2,211,993	0.29%	510	0	510	0	510
6	CITY ATTORNEY 103	6,339,019	0.82%	1,463	0	1,463	0	1,463
7	MUNICIPAL COURT 111	6,922,193	0.90%	1,597	0	1,597	0	1,597
8	OMB 115-12000	926,911	0.12%	214	0	214	0	214
9	CITY MANAGER 115-12010	787,841	0.10%	182	0	182	0	182
10	PUBLIC INFO OFFICE 115-12020	497,407	0.06%	115	0	115	0	115
11	INTERNAL AUDIT 116-12030	952,544	0.12%	220	0	220	0	220
12	PERFORMANCE OFFICE 115-12050	509,926	0.07%	118	0	118	0	118
13	CITY CLERK 117	1,235,298	0.16%	285	0	285	0	285
15	HUMAN RESOURCES 209	74,520,050	9.69%	17,193	0	17,193	0	17,193
16	OFFICE OF COMPTROLLER 210	3,720,342	0.48%	858	0	858	0	858
17	PURCHASING 215	2,009,605	0.26%	464	0	464	0	464
18	ANIMAL SERVICES 225	13,073,599	1.70%	3,016	0	3,016	0	3,016
19	CAPITAL IMPROVEMENT 235	13,736,712	1.79%	3,169	0	3,169	0	3,169
20	INFORMATION TECHNOLOGY 239	25,729,546	3.34%	5,936	0	5,936	0	5,936
21	PLANNING & INSPECTIONS 280	9,331,573	1.21%	2,153	0	2,153	0	2,153
22	POLICE 321	175,649,648	22.83%	40,525	0	40,525	0	40,525
23	POLICE - OFFICE OF THE CHIEF 321-21000	3,224,203	0.42%	744	0	744	0	744
24	POLICE - ADMINISTRATIVE SERVICES 321	21,074,885	2.74%	4,862	0	4,862	0	4,862
25	FIRE 322	134,675,950	17.51%	31,072	0	31,072	0	31,072
26	FIRE - ADMINISTRATION 322	30,770,856	4.00%	7,099	0	7,099	0	7,099
28	PUBLIC HEALTH 341	25,557,097	3.32%	5,896	0	5,896	0	5,896
29	PARKS & RECREATION 451	44,155,384	5.74%	10,187	0	10,187	0	10,187
30	ZOO 452	9,696,082	1.26%	2,237	0	2,237	0	2,237

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Cost Pool 4: Annual Audit

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31	LIBRARY 453	11,062,503	1.44%	2,552	0	2,552	0	2,552
32	MUSUEM & CULT AFFAIRS 454	7,275,251	0.95%	1,679	0	1,679	0	1,679
33	DESTINATION EL PASO 457	21,116,876	2.74%	4,872	0	4,872	0	4,872
34	COMM & HUMAN DEV 471	5,038,725	0.65%	1,163	0	1,163	0	1,163
35	ECONOMIC DEVELOPMENT 480	14,620,222	1.90%	3,373	0	3,373	0	3,373
36	ENGR TRAFFIC-ST 532-32020	7,596,704	0.99%	1,753	0	1,753	0	1,753
37	PAVEMENT MGMT 532-32040	4,785,053	0.62%	1,104	0	1,104	0	1,104
38	SAM ADMIN SUPPORT 532-32060	2,740,379	0.36%	632	0	632	0	632
39	REAL ESTATE 532-32080	739,820	0.10%	171	0	171	0	171
40	STREET MAINTENANCE 532-32120	9,941,690	1.29%	2,294	0	2,294	0	2,294
41	FLEET 532-37020	19,425,634	2.53%	4,482	0	4,482	0	4,482
45	METROPOLITAN PLANNIG ORG 568	2,164,220	0.28%	499	0	499	0	499
48	DOWNTOWN DEV CORP 710	21,425	0.00%	5	0	5	0	5
49	NON-DEPARTMENTAL 999	28,181,455	3.66%	6,502	0	6,502	0	6,502
Subtotal		769,330,398	100.00%	\$177,496	\$0	\$177,496	\$0	\$177,496
Direct Bills						0		0
Total						\$177,496		\$177,496

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

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Cost Pool 5: Asset Management

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	196,241.40	0.63%	\$725	\$0	\$725	\$0	\$725
7	MUNICIPAL COURT 111	25,316.46	0.08%	94	0	94	13	106
9	CITY MANAGER 115-12010	7,832.67	0.03%	29	0	29	0	29
14	TAX 206	4,813.34	0.02%	18	0	18	2	20
16	OFFICE OF COMPTROLLER 210	2,152.50	0.01%	8	0	8	0	8
18	ANIMAL SERVICES 225	26,969.17	0.09%	100	0	100	14	113
19	CAPITAL IMPROVEMENT 235	3,985,395.22	12.74%	14,733	0	14,733	2,007	16,739
20	INFORMATION TECHNOLOGY 239	1,690,937.68	5.41%	6,251	0	6,251	851	7,102
21	PLANNING & INSPECTIONS 280	101,271.80	0.32%	374	0	374	51	425
22	POLICE 321	1,481,868.81	4.74%	5,478	0	5,478	746	6,224
25	FIRE 322	2,889,861.26	9.24%	10,683	0	10,683	1,455	12,138
27	ENVIRONMENTAL SERVICES 334	7,953,446.51	25.42%	29,401	0	29,401	4,005	33,406
28	PUBLIC HEALTH 341	265,188.45	0.85%	980	0	980	134	1,114
29	PARKS & RECREATION 451	969,212.01	3.10%	3,583	0	3,583	488	4,071
30	ZOO 452	79,646.53	0.25%	294	0	294	40	335
31	LIBRARY 453	90,950.27	0.29%	336	0	336	46	382
32	MUSEUM & CULT AFFAIRS 454	18,305.20	0.06%	68	0	68	9	77
33	DESTINATION EL PASO 457	121,610.96	0.39%	450	0	450	61	511
36	ENGR TRAFFIC-ST 532-32020	119,059.62	0.38%	440	0	440	60	500
37	PAVEMENT MGMT 532-32040	12,217.53	0.04%	45	0	45	6	51
38	SAM ADMIN SUPPORT 532-32060	4,799.99	0.02%	18	0	18	2	20
40	STREET MAINTENANCE 532-32120	806,582.53	2.58%	2,982	0	2,982	406	3,388
41	FLEET 532-37020	3,220,864.39	10.30%	11,906	0	11,906	1,622	13,528
42	SUN METRO 560	6,075,033.09	19.42%	22,457	0	22,457	3,059	25,516
43	AVIATION 562	726,796.38	2.32%	2,687	0	2,687	366	3,053
44	INTERNATIONAL BRIDGES 564	86,192.19	0.28%	319	0	319	43	362

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Cost Pool 5: Asset Management

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	NON-DEPARTMENTAL 999	44,662.17	0.14%	165	0	165	22	188
50	OTHER	277,342.14	0.89%	1,025	0	1,025	140	1,165
Subtotal		31,284,570.27	100.00%	\$115,648	\$0	\$115,648	\$15,648	\$131,296
Direct Bills						0		0
Total						\$115,648		\$131,296

Allocation Basis Units: Equipment depreciation per department

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Cost Pool 6: City Auctions

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$216,165	\$0	\$216,165	\$29,806	\$245,971
Subtotal		100	100.00%	\$216,165	\$0	\$216,165	\$29,806	\$245,971
Direct Bills						0		0
Total						\$216,165		\$245,971

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Cost Pool 7: Quick Copy Center

Seq. 16: OFFICE OF COMPTROLLER 210

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$100,462	\$0	\$100,462	\$11,825	\$112,287
Subtotal		100	100.00%	\$100,462	\$0	\$100,462	\$11,825	\$112,287
Direct Bills						0		0
Total						\$100,462		\$112,287

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Seq. 16: OFFICE OF COMPTROLLER
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Seq #	Department Name	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions
3	FACILITIES MAINT 532-31040	\$23,043	\$0	\$287	\$3,227	\$725	\$0
4	PARKS BLDG MAINT 532-31130	21,955	0	359	3,074	0	0
5	MAYOR AND COUNCIL 101	4,194	0	478	510	0	0
6	CITY ATTORNEY 103	10,444	0	169	1,463	0	0
7	MUNICIPAL COURT 111	13,124	0	828	1,597	106	0
8	OMB 115-12000	1,527	0	25	214	0	0
9	CITY MANAGER 115-12010	1,298	0	21	182	29	0
10	PUBLIC INFO OFFICE 115-12020	943	0	15	115	0	0
11	INTERNAL AUDIT 116-12030	1,569	0	26	220	0	0
12	PERFORMANCE OFFICE 115-12050	840	0	14	118	0	0
13	CITY CLERK 117	2,035	0	33	285	0	0
14	TAX 206	4,410	0	4,382	0	20	0
15	HUMAN RESOURCES 209	122,778	0	22,348	17,193	0	0
16	OFFICE OF COMPTROLLER 210	6,130	0	1,551	858	8	0
17	PURCHASING 215	3,810	0	795	464	0	0
18	ANIMAL SERVICES 225	24,787	0	0	3,016	113	0
19	CAPITAL IMPROVEMENT 235	26,044	83,964	215	3,169	16,739	0
20	INFORMATION TECHNOLOGY 239	48,782	458	894	5,936	7,102	0
21	PLANNING & INSPECTIONS 280	17,692	0	255	2,153	425	0
22	POLICE 321	333,026	119,209	15,824	40,525	6,224	0
23	POLICE - OFFICE OF THE CHIEF 321-21000	6,113	0	0	744	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	39,957	0	0	4,862	0	0
25	FIRE 322	255,341	135,646	4,381	31,072	12,138	0
26	FIRE - ADMINISTRATION 322	58,341	0	0	7,099	0	0
27	ENVIRONMENTAL SERVICES 334	82,059	7,489	40,336	0	33,406	0
28	PUBLIC HEALTH 341	48,455	119,715	9,383	5,896	1,114	0
29	PARKS & RECREATION 451	83,717	194	3,565	10,187	4,071	0
30	ZOO 452	18,383	0	2,600	2,237	335	0
31	LIBRARY 453	20,974	63	1,208	2,552	382	0
32	MUSEUM & CULT AFFAIRS 454	13,794	1,063	562	1,679	77	0
33	DESTINATION EL PASO 457	40,037	0	2,468	4,872	511	0
34	COMM & HUMAN DEV 471	9,553	153,002	9,265	1,163	0	0
35	ECONOMIC DEVELOPMENT 480	27,719	0	10,502	3,373	0	0

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Seq. 16: OFFICE OF COMPTROLLER
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Seq #	Department Name	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions
36	ENGR TRAFFIC-ST 532-32020	14,403	0	234	1,753	500	0
37	PAVEMENT MGMT 532-32040	9,072	0	62	1,104	51	0
38	SAM ADMIN SUPPORT 532-32060	5,196	0	51	632	20	0
39	REAL ESTATE 532-32080	1,403	0	23	171	0	0
40	STREET MAINTENANCE 532-32120	18,849	0	8,099	2,294	3,388	0
41	FLEET 532-37020	36,830	0	1,178	4,482	13,528	0
42	SUN METRO 560	132,808	255,935	62,551	0	25,516	0
43	AVIATION 562	74,283	178,989	38,845	0	3,053	0
44	INTERNATIONAL BRIDGES 564	16,898	0	8,808	0	362	0
45	METROPOLITAN PLANNIG ORG 568	4,103	0	0	499	0	0
46	EMPLOYEES PENSION 600	154,173	0	11,502	0	0	0
47	CRRMA 700	0	0	35,029	0	0	0
48	DOWNTOWN DEV CORP 710	41	0	0	5	0	0
49	NON-DEPARTMENTAL 999	53,431	0	516	6,502	188	0
50	OTHER	0	458,989	287,342	0	1,165	0
51	GENERAL GOV / UNALLOWABLE	0	0	0	0	0	245,971
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$1,894,367	\$1,514,715	\$587,027	\$177,496	\$131,296	\$245,971

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Allocation Summary

Seq. 16: OFFICE OF COMPTROLLER
210

Seq #	Department Name	Quick Copy Center	Total
3	FACILITIES MAINT 532-31040	\$0	\$27,283
4	PARKS BLDG MAINT 532-31130	0	25,389
5	MAYOR AND COUNCIL 101	0	5,182
6	CITY ATTORNEY 103	0	12,076
7	MUNICIPAL COURT 111	0	15,655
8	OMB 115-12000	0	1,766
9	CITY MANAGER 115-12010	0	1,530
10	PUBLIC INFO OFFICE 115-12020	0	1,073
11	INTERNAL AUDIT 116-12030	0	1,815
12	PERFORMANCE OFFICE 115-12050	0	972
13	CITY CLERK 117	0	2,354
14	TAX 206	0	8,812
15	HUMAN RESOURCES 209	0	162,318
16	OFFICE OF COMPTROLLER 210	0	8,547
17	PURCHASING 215	0	5,069
18	ANIMAL SERVICES 225	0	27,917
19	CAPITAL IMPROVEMENT 235	0	130,131
20	INFORMATION TECHNOLOGY 239	0	63,173
21	PLANNING & INSPECTIONS 280	0	20,526
22	POLICE 321	0	514,808
23	POLICE - OFFICE OF THE CHIEF 321-21000	0	6,857
24	POLICE - ADMINISTRATIVE SERVICES 321	0	44,820
25	FIRE 322	0	438,577
26	FIRE - ADMINISTRATION 322	0	65,440
27	ENVIRONMENTAL SERVICES 334	0	163,289
28	PUBLIC HEALTH 341	0	184,564
29	PARKS & RECREATION 451	0	101,734
30	ZOO 452	0	23,555
31	LIBRARY 453	0	25,179
32	MUSEUM & CULT AFFAIRS 454	0	17,173
33	DESTINATION EL PASO 457	0	47,887
34	COMM & HUMAN DEV 471	0	172,982
35	ECONOMIC DEVELOPMENT 480	0	41,594

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Allocation Summary

Seq. 16: OFFICE OF COMPTROLLER
210

Seq #	Department Name	Quick Copy Center	Total
36	ENGR TRAFFIC-ST 532-32020	0	16,890
37	PAVEMENT MGMT 532-32040	0	10,289
38	SAM ADMIN SUPPORT 532-32060	0	5,899
39	REAL ESTATE 532-32080	0	1,596
40	STREET MAINTENANCE 532-32120	0	32,630
41	FLEET 532-37020	0	56,018
42	SUN METRO 560	0	476,810
43	AVIATION 562	0	295,170
44	INTERNATIONAL BRIDGES 564	0	26,067
45	METROPOLITAN PLANNIG ORG 568	0	4,603
46	EMPLOYEES PENSION 600	0	165,675
47	CRRMA 700	0	35,029
48	DOWNTOWN DEV CORP 710	0	46
49	NON-DEPARTMENTAL 999	0	60,636
50	OTHER	0	747,496
51	GENERAL GOV / UNALLOWABLE	112,287	358,258
Direct Bills		\$0	\$0
Total		\$112,287	\$4,663,159

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PURCHASING 215**Nature and Extent of Services**

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Costs have been functionalized as follows:

ADMINISTRATION - Costs identified to this function are representative of staff compensation and operational expenditures associated with the procurement of goods and services. These costs are allocated based on the total number of purchase orders issued per department.

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

VENDOR REVENUE – Revenue from vendors who participate in the City’s purchasing process are allocated to General Government / Unallowable as it does not relate to departmental operations.

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A. Department Costs

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Description	Type	Amount	General Admin	Administration	Supply Chain Management	Vendor Revenue
Personnel Costs						
Salaries	S1	\$1,348,281	\$0	\$431,046	\$917,235	\$0
Fringe Benefits	P	413,757	0	126,083	287,674	0
Subtotal - Personnel Costs		\$1,762,038	\$0	\$557,129	\$1,204,909	\$0
Services & Supplies Cost						
03 CONTRACTUAL SVCS	P	25,903	0	25,903	0	0
06 MATERIALS / SUPPLIES	P	44,518	0	44,518	0	0
08 MINOR EQUIP & FURNITURE	P	18,469	0	18,469	0	0
10 OTHER OPERATING	P	67,602	0	67,602	0	0
15 REVENUE - DONATIONS	D	-1,500	0	0	0	0
15 REVENUE - HIRE EL PASO FIRST FEE	P	-150	0	0	0	-150
15 REVENUE - MISC NON-OPERATING REVENUES	D	-8,000	0	0	0	0
Subtotal - Services & Supplies		\$146,842	\$0	\$156,492	\$0	-\$150
Department Cost Total		\$1,908,880	\$0	\$713,621	\$1,204,909	-\$150
Adjustments to Cost						
15 REVENUE - DONATIONS	D	1,500	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	8,000	0	0	0	0
Subtotal - Adjustments		\$9,500	\$0	\$0	\$0	\$0
Total Costs After Adjustments		1,918,380	0	713,621	1,204,909	-150
General Admin Distribution			0	0	0	0
Grand Total		\$1,918,380	\$0	\$713,621	\$1,204,909	-\$150

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B. Incoming Costs (Default Spread Salary)

Seq. 17: PURCHASING 215

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Administration	Supply Chain Management	Vendor Revenue
1	City Hall (City 1)	\$29,144	\$0	\$9,317	\$19,827	\$0
	Subtotal - BUILDING DEPRECIATION	29,144	0	9,317	19,827	0
3	Facilities Maintenance	22,937	2,658	8,183	17,413	0
3	City Hall	57,884	2,099	19,177	40,806	0
	Subtotal - FACILITIES MAINT 532-31040	80,821	4,757	27,359	58,219	0
4	City 1	24,493	83	7,857	16,719	0
	Subtotal - PARKS BLDG MAINT 532-31130	24,493	83	7,857	16,719	0
6	Legal Services	161,753	21,406	58,556	124,603	0
	Subtotal - CITY ATTORNEY 103	161,753	21,406	58,556	124,603	0
8	Budget	2,664	198	915	1,947	0
	Subtotal - OMB 115-12000	2,664	198	915	1,947	0
9	Citywide Admin	2,820	612	1,097	2,335	0
	Subtotal - CITY MANAGER 115-12010	2,820	612	1,097	2,335	0
11	Audit	5,386	254	1,803	3,837	0
	Subtotal - INTERNAL AUDIT 116-12030	5,386	254	1,803	3,837	0
12	Performance	2,114	77	700	1,490	0
	Subtotal - PERFORMANCE OFFICE 115-12050	2,114	77	700	1,490	0
13	Open Records Requests	154	20	56	118	0
13	Citywide Support	702	82	251	533	0
	Subtotal - CITY CLERK 117	856	102	306	652	0
15	HR Services	19,475	4,122	7,544	16,053	0
15	Self Insurance Fund	1,687	4,848	2,089	4,445	0
	Subtotal - HUMAN RESOURCES 209	21,162	8,969	9,633	20,498	0
16	Financial Reporting	3,311	499	1,218	2,592	0
16	Treasury Management	697	98	254	541	0
16	Annual Audit	464	0	148	315	0
	Subtotal - OFFICE OF COMPTROLLER 210	4,472	597	1,621	3,448	0
17	Administration	0	4,362	1,394	2,967	0
17	Supply Chain Management	0	9,379	2,998	6,380	0
	Subtotal - PURCHASING 215	0	13,740	4,393	9,348	0
20	IT Services	0	32,303	10,327	21,975	0
20	Records Management	0	4,719	1,509	3,210	0
20	Strategic Innovation	0	14,772	4,723	10,049	0
20	City-wide PC's	0	796	255	542	0

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B. Incoming Costs (Default Spread Salary)

Seq. 17: PURCHASING 215

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Administration	Supply Chain Management	Vendor Revenue
20	City-wide IT Contracts	0	246,699	78,870	167,830	0
20	Postage	0	113	36	77	0
20	Mail Room	0	745	238	507	0
20	Wireless Communication	0	9,598	3,069	6,530	0
20	Phone & Internet - Citywide	0	2,158	690	1,468	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	311,904	99,716	212,188	0
49	General Expenses	0	376	120	256	0
49	Retirees Health Insurance	0	20,841	6,663	14,178	0
49	Property Insurance	0	3,750	1,199	2,551	0
49	General Liability Insurance	0	4,979	1,592	3,387	0
49	Auto Liability	0	834	267	567	0
	Subtotal - NON-DEPARTMENTAL 999	0	30,780	9,840	20,939	0
Total Incoming		\$335,686	\$393,477	\$233,114	\$496,050	\$0
C. Total Allocated			\$2,647,544	\$946,735	\$1,700,959	-\$150
				35.76%	64.25%	-0.01%

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Cost Pool 1: Administration

Seq. 17: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	206	2.19%	\$17,970	\$0	\$17,970	\$0	\$17,970
4	PARKS BLDG MAINT 532-31130	3	0.03%	262	0	262	0	262
5	MAYOR AND COUNCIL 101	26	0.28%	2,268	0	2,268	366	2,634
6	CITY ATTORNEY 103	28	0.30%	2,442	0	2,442	0	2,442
7	MUNICIPAL COURT 111	125	1.33%	10,904	0	10,904	1,758	12,661
8	OMB 115-12000	8	0.09%	698	0	698	0	698
9	CITY MANAGER 115-12010	17	0.18%	1,483	0	1,483	0	1,483
10	PUBLIC INFO OFFICE 115-12020	3	0.03%	262	0	262	42	304
11	INTERNAL AUDIT 116-12030	5	0.05%	436	0	436	0	436
12	PERFORMANCE OFFICE 115-12050	2	0.02%	174	0	174	0	174
13	CITY CLERK 117	20	0.21%	1,745	0	1,745	0	1,745
14	TAX 206	24	0.26%	2,094	0	2,094	337	2,431
15	HUMAN RESOURCES 209	76	0.81%	6,630	0	6,630	0	6,630
16	OFFICE OF COMPTROLLER 210	49	0.52%	4,274	0	4,274	0	4,274
17	PURCHASING 215	50	0.53%	4,362	0	4,362	0	4,362
18	ANIMAL SERVICES 225	204	2.17%	17,795	0	17,795	2,868	20,664
19	CAPITAL IMPROVEMENT 235	316	3.36%	27,565	0	27,565	4,443	32,008
20	INFORMATION TECHNOLOGY 239	332	3.53%	28,961	0	28,961	4,668	33,629
21	PLANNING & INSPECTIONS 280	118	1.25%	10,293	0	10,293	1,659	11,952
22	POLICE 321	1,149	12.21%	100,230	0	100,230	16,155	116,384
25	FIRE 322	438	4.65%	38,208	0	38,208	6,158	44,366
27	ENVIRONMENTAL SERVICES 334	658	6.99%	57,399	0	57,399	9,251	66,650
28	PUBLIC HEALTH 341	381	4.05%	33,235	0	33,235	5,357	38,592
29	PARKS & RECREATION 451	806	8.56%	70,309	0	70,309	11,332	81,641
30	ZOO 452	552	5.87%	48,152	0	48,152	7,761	55,913
31	LIBRARY 453	989	10.51%	86,272	0	86,272	13,905	100,178
32	MUSUEM & CULT AFFAIRS 454	756	8.03%	65,947	0	65,947	10,629	76,577

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Cost Pool 1: Administration

Seq. 17: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	DESTINATION EL PASO 457	1	0.01%	87	0	87	14	101
34	COMM & HUMAN DEV 471	167	1.77%	14,568	0	14,568	2,348	16,916
35	ECONOMIC DEVELOPMENT 480	33	0.35%	2,879	0	2,879	464	3,343
36	ENGR TRAFFIC-ST 532-32020	125	1.33%	10,904	0	10,904	1,758	12,661
37	PAVEMENT MGMT 532-32040	19	0.20%	1,657	0	1,657	267	1,925
38	SAM ADMIN SUPPORT 532-32060	87	0.92%	7,589	0	7,589	1,223	8,812
39	REAL ESTATE 532-32080	45	0.48%	3,925	0	3,925	633	4,558
40	STREET MAINTENANCE 532-32120	110	1.17%	9,596	0	9,596	1,547	11,142
41	FLEET 532-37020	176	1.87%	15,353	0	15,353	2,475	17,827
42	SUN METRO 560	272	2.89%	23,727	0	23,727	3,824	27,551
43	AVIATION 562	554	5.89%	48,327	0	48,327	7,789	56,116
44	INTERNATIONAL BRIDGES 564	357	3.79%	31,142	0	31,142	5,019	36,161
45	METROPOLITAN PLANNIG ORG 568	23	0.24%	2,006	0	2,006	323	2,330
46	EMPLOYEES PENSION 600	1	0.01%	87	0	87	14	101
49	NON-DEPARTMENTAL 999	100	1.06%	8,723	0	8,723	1,406	10,129
Subtotal		9,411	100.00%	\$820,940	\$0	\$820,940	\$125,795	\$946,735
Direct Bills						0		0
Total						\$820,940		\$946,735

Allocation Basis Units: Number of purchase order issued per department

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Cost Pool 2: Supply Chain Management

Seq. 17: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	206	2.70%	\$38,641	\$0	\$38,641	\$0	\$38,641
4	PARKS BLDG MAINT 532-31130	3	0.04%	563	0	563	0	563
5	MAYOR AND COUNCIL 101	26	0.34%	4,877	0	4,877	970	5,847
6	CITY ATTORNEY 103	28	0.37%	5,252	0	5,252	0	5,252
7	MUNICIPAL COURT 111	125	1.64%	23,447	0	23,447	4,662	28,109
8	OMB 115-12000	8	0.10%	1,501	0	1,501	0	1,501
9	CITY MANAGER 115-12010	17	0.22%	3,189	0	3,189	0	3,189
10	PUBLIC INFO OFFICE 115-12020	3	0.04%	563	0	563	112	675
11	INTERNAL AUDIT 116-12030	5	0.07%	938	0	938	0	938
12	PERFORMANCE OFFICE 115-12050	2	0.03%	375	0	375	0	375
13	CITY CLERK 117	20	0.26%	3,752	0	3,752	0	3,752
14	TAX 206	24	0.31%	4,502	0	4,502	895	5,397
15	HUMAN RESOURCES 209	76	0.99%	14,256	0	14,256	0	14,256
16	OFFICE OF COMPTROLLER 210	49	0.64%	9,191	0	9,191	0	9,191
17	PURCHASING 215	50	0.65%	9,379	0	9,379	0	9,379
18	ANIMAL SERVICES 225	204	2.67%	38,266	0	38,266	7,609	45,874
19	CAPITAL IMPROVEMENT 235	316	4.14%	59,274	0	59,274	11,786	71,060
20	INFORMATION TECHNOLOGY 239	332	4.34%	62,276	0	62,276	12,383	74,658
21	PLANNING & INSPECTIONS 280	118	1.54%	22,134	0	22,134	4,401	26,535
22	POLICE 321	1,149	15.04%	215,526	0	215,526	42,855	258,381
25	FIRE 322	438	5.73%	82,159	0	82,159	16,336	98,495
28	PUBLIC HEALTH 341	381	4.99%	71,467	0	71,467	14,210	85,677
29	PARKS & RECREATION 451	806	10.55%	151,187	0	151,187	30,062	181,249
30	ZOO 452	552	7.22%	103,543	0	103,543	20,588	124,131
31	LIBRARY 453	989	12.94%	185,514	0	185,514	36,887	222,401
32	MUSUEM & CULT AFFAIRS 454	756	9.89%	141,808	0	141,808	28,197	170,005
33	DESTINATION EL PASO 457	1	0.01%	188	0	188	37	225
34	COMM & HUMAN DEV 471	167	2.19%	31,325	0	31,325	6,229	37,554

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Cost Pool 2: Supply Chain Management

Seq. 17: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	ECONOMIC DEVELOPMENT 480	33	0.43%	6,190	0	6,190	1,231	7,421
36	ENGR TRAFFIC-ST 532-32020	125	1.64%	23,447	0	23,447	4,662	28,109
37	PAVEMENT MGMT 532-32040	19	0.25%	3,564	0	3,564	709	4,273
38	SAM ADMIN SUPPORT 532-32060	87	1.14%	16,319	0	16,319	3,245	19,564
39	REAL ESTATE 532-32080	45	0.59%	8,441	0	8,441	1,678	10,119
44	INTERNATIONAL BRIDGES 564	357	4.67%	66,965	0	66,965	13,315	80,280
45	METROPOLITAN PLANNIG ORG 568	23	0.30%	4,314	0	4,314	858	5,172
46	EMPLOYEES PENSION 600	1	0.01%	188	0	188	37	225
49	NON-DEPARTMENTAL 999	100	1.31%	18,758	0	18,758	3,730	22,487
Subtotal		7,641	100.00%	\$1,433,276	\$0	\$1,433,276	\$267,683	\$1,700,959
Direct Bills						0		0
Total						\$1,433,276		\$1,700,959

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

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Cost Pool 3: Vendor Revenue

Seq. 17: PURCHASING 215

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	-\$150	\$0	-\$150	\$0	-\$150
Subtotal		100	100.00%	-\$150	\$0	-\$150	\$0	-\$150
Direct Bills						0		0
Total						-\$150		-\$150

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Seq. 17: PURCHASING 215

Seq #	Department Name	Administration	Supply Chain Management	Vendor Revenue	Total
3	FACILITIES MAINT 532-31040	\$17,970	\$38,641	\$0	\$56,611
4	PARKS BLDG MAINT 532-31130	262	563	0	824
5	MAYOR AND COUNCIL 101	2,634	5,847	0	8,480
6	CITY ATTORNEY 103	2,442	5,252	0	7,695
7	MUNICIPAL COURT 111	12,661	28,109	0	40,771
8	OMB 115-12000	698	1,501	0	2,198
9	CITY MANAGER 115-12010	1,483	3,189	0	4,672
10	PUBLIC INFO OFFICE 115-12020	304	675	0	978
11	INTERNAL AUDIT 116-12030	436	938	0	1,374
12	PERFORMANCE OFFICE 115-12050	174	375	0	550
13	CITY CLERK 117	1,745	3,752	0	5,496
14	TAX 206	2,431	5,397	0	7,828
15	HUMAN RESOURCES 209	6,630	14,256	0	20,885
16	OFFICE OF COMPTROLLER 210	4,274	9,191	0	13,466
17	PURCHASING 215	4,362	9,379	0	13,740
18	ANIMAL SERVICES 225	20,664	45,874	0	66,538
19	CAPITAL IMPROVEMENT 235	32,008	71,060	0	103,069
20	INFORMATION TECHNOLOGY 239	33,629	74,658	0	108,287
21	PLANNING & INSPECTIONS 280	11,952	26,535	0	38,488
22	POLICE 321	116,384	258,381	0	374,765
25	FIRE 322	44,366	98,495	0	142,861
27	ENVIRONMENTAL SERVICES 334	66,650	0	0	66,650
28	PUBLIC HEALTH 341	38,592	85,677	0	124,269
29	PARKS & RECREATION 451	81,641	181,249	0	262,890
30	ZOO 452	55,913	124,131	0	180,044
31	LIBRARY 453	100,178	222,401	0	322,578
32	MUSEUM & CULT AFFAIRS 454	76,577	170,005	0	246,582
33	DESTINATION EL PASO 457	101	225	0	326
34	COMM & HUMAN DEV 471	16,916	37,554	0	54,470
35	ECONOMIC DEVELOPMENT 480	3,343	7,421	0	10,763
36	ENGR TRAFFIC-ST 532-32020	12,661	28,109	0	40,771
37	PAVEMENT MGMT 532-32040	1,925	4,273	0	6,197
38	SAM ADMIN SUPPORT 532-32060	8,812	19,564	0	28,376
39	REAL ESTATE 532-32080	4,558	10,119	0	14,677

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Allocation Summary

Seq. 17: PURCHASING 215

Seq #	Department Name	Administration	Supply Chain Management	Vendor Revenue	Total
40	STREET MAINTENANCE 532-32120	11,142	0	0	11,142
41	FLEET 532-37020	17,827	0	0	17,827
42	SUN METRO 560	27,551	0	0	27,551
43	AVIATION 562	56,116	0	0	56,116
44	INTERNATIONAL BRIDGES 564	36,161	80,280	0	116,441
45	METROPOLITAN PLANNING ORG 568	2,330	5,172	0	7,502
46	EMPLOYEES PENSION 600	101	225	0	326
49	NON-DEPARTMENTAL 999	10,129	22,487	0	32,617
51	GENERAL GOV / UNALLOWABLE	0	0	-150	-150
Direct Bills		\$0	\$0	\$0	\$0
Total		\$946,735	\$1,700,959	-\$150	\$2,647,544

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INFORMATION TECHNOLOGY 239

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

IT SERVICES - Costs identified to this function are representative of staff compensation and operational expenditures to provide application management, infrastructure management, and client services to the City. These costs are allocated based on the total number of IT tickets per department.

RECORDS MANAGEMENT - Costs identified to this function are representative of staff compensation and operational expenditures to provide records management services to the various City departments. These costs are allocated based on the number of boxes and map cases stored per department.

STRATEGIC INNOVATION - Costs identified to this function are representative of staff compensation and operational expenditures to manage special projects for the City. These costs are allocated based on the number of strategic projects per department.

GIS - Costs identified to this function are representative of staff compensation to provide GIS services to City departments. These costs are allocated based on the number of maps produced per department.

CITY-WIDE PC'S – Costs identified to this function are for the purchase of computers that can be used by any department and have been allocated citywide based on the number of FTE's per department, excluding MPO and CRRMA.

CITY-WIDE IT CONTRACTS - Costs identified to this function are representative of contractual service expenditures for the City. These costs are allocated based on the value of IT contracts per department. Contracts that benefit the entire City have been allocated based on the number of FTE's per department.

POSTAGE - Costs are allocated based upon the number of pieces of mail sent per department, excluding Airport and Sun Metro who pay their own directly.

MAIL ROOM - Costs identified to this function are representative of staff compensation to provide mail room services to City departments. These costs are allocated based on the number of FTE's per department, excluding MPO and CRRMA.

WIRELESS COMMUNICATION – Costs are allocated based on wireless phone charges per department.

PHONE & INTERNET – CITYWIDE – Citywide phone and internet charges have been allocated based on the number of phones per department.

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PUBLIC SAFETY – Costs associated with Public Safety have been allocated based on the number of actual FTEs for Police, Fire, and Animal Services.

COUNTY REVENUE – Revenue received from the County has been allocated to General Gov / Unallowable.

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A. Department Costs

Seq. 20:
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Description	Type	Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS
Personnel Costs							
Salaries	S1	\$6,092,686	\$541,186	\$4,565,184	\$52,835	\$553,316	\$111,754
Fringe Benefits	P	1,827,537	194,174	1,299,235	40,659	134,706	38,131
Subtotal - Personnel Costs		\$7,920,223	\$735,360	\$5,864,419	\$93,494	\$688,022	\$149,885
Services & Supplies Cost							
03 CONTRACTUAL SVCS	P	13,331,764	2,612	0	92,779	0	0
04 INTERFUND SERVICES	P	221,304	41,823	0	0	0	0
05 LEASES	P	205,518	161,933	0	43,585	0	0
06 MATERIALS / SUPPLIES	P	197,218	49,674	129,920	8,012	0	0
08 MINOR EQUIP & FURNITURE	P	199,414	0	0	0	0	0
09 COMMUNICATIONS	P	2,091,164	0	0	0	0	0
10 OTHER OPERATING	P	36,819	0	36,505	314	0	0
11 NON-OPER	D	-661,587	0	0	0	0	0
15 REVENUE - MISC CHARGES-SALES TO DEPTS	P	-2,217	0	0	-2,217	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-373,652	0	0	0	0	0
15 REVENUE - REVENUE ESTIMATE OFFSET	D	-108	0	0	0	0	0
15 REVENUE - SOFTWARE MNTC FEE ACCELA	P	-274,600	0	0	0	0	0
Subtotal - Services & Supplies		\$14,971,037	\$256,042	\$166,425	\$142,473	\$0	\$0
Department Cost Total		\$22,891,260	\$991,402	\$6,030,844	\$235,967	\$688,022	\$149,885
Adjustments to Cost							
15 REVENUE - REVENUE ESTIMATE OFFSET	D	108	0	0	0	0	0
11 NON-OPER	D	661,587	0	0	0	0	0
Subtotal - Adjustments		\$661,695	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		23,552,955	991,402	6,030,844	235,967	688,022	149,885
General Admin Distribution			-991,402	815,263	9,435	98,813	19,957
Grand Total		\$23,552,955	\$0	\$6,846,107	\$245,402	\$786,835	\$169,842

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A. Department Costs

Seq. 20:
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TECHNOLOGY 239

Description	Type	Amount	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication
Personnel Costs							
Salaries	S1	\$6,092,686	\$0	\$0	\$0	\$96,712	\$0
Fringe Benefits	P	1,827,537	0	0	0	29,459	0
Subtotal - Personnel Costs		\$7,920,223	\$0	\$0	\$0	\$126,171	\$0
Services & Supplies Cost							
03 CONTRACTUAL SVCS	P	13,331,764	0	13,236,373	0	0	0
04 INTERFUND SERVICES	P	221,304	0	0	179,481	0	0
05 LEASES	P	205,518	0	0	0	0	0
06 MATERIALS / SUPPLIES	P	197,218	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	199,414	199,414	0	0	0	0
09 COMMUNICATIONS	P	2,091,164	0	0	0	0	591,953
10 OTHER OPERATING	P	36,819	0	0	0	0	0
11 NON-OPER	D	-661,587	0	0	0	0	0
15 REVENUE - MISC CHARGES-SALES TO DEPTS	P	-2,217	0	0	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-373,652	0	0	0	0	0
15 REVENUE - REVENUE ESTIMATE OFFSET	D	-108	0	0	0	0	0
15 REVENUE - SOFTWARE MNTC FEE ACCELA	P	-274,600	0	-274,600	0	0	0
Subtotal - Services & Supplies		\$14,971,037	\$199,414	\$12,961,773	\$179,481	\$0	\$591,953
Department Cost Total		\$22,891,260	\$199,414	\$12,961,773	\$179,481	\$126,171	\$591,953
Adjustments to Cost							
15 REVENUE - REVENUE ESTIMATE OFFSET	D	108	0	0	0	0	0
11 NON-OPER	D	661,587	0	0	0	0	0
Subtotal - Adjustments		\$661,695	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		23,552,955	199,414	12,961,773	179,481	126,171	591,953
General Admin Distribution			0	0	0	17,271	0
Grand Total		\$23,552,955	\$199,414	\$12,961,773	\$179,481	\$143,442	\$591,953

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Seq. 20:
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TECHNOLOGY 239

A. Department Costs

Description	Type	Amount	Phone & Internet - Citywide	Public Safety	County Revenue
Personnel Costs					
Salaries	S1	\$6,092,686	\$0	\$171,699	\$0
Fringe Benefits	P	1,827,537	0	91,173	0
Subtotal - Personnel Costs		\$7,920,223	\$0	\$262,872	\$0
Services & Supplies Cost					
03 CONTRACTUAL SVCS	P	13,331,764	0	0	0
04 INTERFUND SERVICES	P	221,304	0	0	0
05 LEASES	P	205,518	0	0	0
06 MATERIALS / SUPPLIES	P	197,218	0	9,612	0
08 MINOR EQUIP & FURNITURE	P	199,414	0	0	0
09 COMMUNICATIONS	P	2,091,164	1,499,211	0	0
10 OTHER OPERATING	P	36,819	0	0	0
11 NON-OPER	D	-661,587	0	0	0
15 REVENUE - MISC CHARGES-SALES TO DEPTS	P	-2,217	0	0	0
15 REVENUE - REIMBURSED EXPENDITURES	P	-373,652	0	0	-373,652
15 REVENUE - REVENUE ESTIMATE OFFSET	D	-108	0	0	0
15 REVENUE - SOFTWARE MNTC FEE ACCELA	P	-274,600	0	0	0
Subtotal - Services & Supplies		\$14,971,037	\$1,499,211	\$9,612	-\$373,652
Department Cost Total		\$22,891,260	\$1,499,211	\$272,484	-\$373,652
Adjustments to Cost					
15 REVENUE - REVENUE ESTIMATE OFFSET	D	108	0	0	0
11 NON-OPER	D	661,587	0	0	0
Subtotal - Adjustments		\$661,695	\$0	\$0	\$0
Total Costs After Adjustments		23,552,955	1,499,211	272,484	-373,652
General Admin Distribution			0	30,662	0
Grand Total		\$23,552,955	\$1,499,211	\$303,146	-\$373,652

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B. Incoming Costs (Default Spread Salary)

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS
1	Mulligan Building (City 2)	\$227,597	\$0	\$187,161	\$2,166	\$22,685	\$4,582
	Subtotal - BUILDING DEPRECIATION	227,597	0	187,161	2,166	22,685	4,582
2	Depreciation	1,690,938	-0	1,390,515	16,093	168,535	34,039
	Subtotal - EQUIPMENT DEPRECIATION	1,690,938	-0	1,390,515	16,093	168,535	34,039
3	Facilities Maintenance	18,462	2,140	16,941	196	2,053	415
3	Mulligan Building	107,152	5,219	92,406	1,069	11,200	2,262
	Subtotal - FACILITIES MAINT 532-31040	125,614	7,358	109,347	1,266	13,253	2,677
4	Single Occupant	19,729	67	16,279	188	1,973	399
4	City 2	65,617	222	54,141	627	6,562	1,325
	Subtotal - PARKS BLDG MAINT 532-31130	85,346	289	70,420	815	8,535	1,724
6	Legal Services	27,727	3,669	25,818	299	3,129	632
	Subtotal - CITY ATTORNEY 103	27,727	3,669	25,818	299	3,129	632
8	Budget	27,041	2,005	23,886	276	2,895	585
	Subtotal - OMB 115-12000	27,041	2,005	23,886	276	2,895	585
9	Citywide Admin	8,754	1,899	8,760	101	1,062	214
	Subtotal - CITY MANAGER 115-12010	8,754	1,899	8,760	101	1,062	214
11	Audit	56,275	2,653	48,459	561	5,873	1,186
	Subtotal - INTERNAL AUDIT 116-12030	56,275	2,653	48,459	561	5,873	1,186
12	Performance	6,562	238	5,592	65	678	137
	Subtotal - PERFORMANCE OFFICE 115-12050	6,562	238	5,592	65	678	137
13	Open Records Requests	1,976	253	1,833	21	222	45
13	Citywide Support	2,179	254	2,001	23	243	49
	Subtotal - CITY CLERK 117	4,155	507	3,834	44	465	94
15	HR Services	60,454	12,794	60,234	697	7,301	1,475
15	Self Insurance Fund	5,236	15,048	16,680	193	2,022	408
	Subtotal - HUMAN RESOURCES 209	65,690	27,841	76,914	890	9,322	1,883
16	Financial Reporting	42,391	6,391	40,115	464	4,862	982
16	Grant Accounting	403	55	377	4	46	9
16	Treasury Management	784	110	735	9	89	18
16	Annual Audit	5,936	0	4,882	56	592	119
16	Asset Management	6,251	851	5,840	68	708	143
	Subtotal - OFFICE OF COMPTROLLER 210	55,765	7,407	51,949	601	6,296	1,272
17	Administration	28,961	4,668	27,654	320	3,352	677

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B. Incoming Costs (Default Spread Salary)

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS
17	Supply Chain Management	62,276	12,383	61,394	711	7,441	1,503
	Subtotal - PURCHASING 215	91,237	17,051	89,048	1,031	10,793	2,180
20	IT Services	0	1,551,038	1,275,470	14,762	154,591	31,223
20	Records Management	0	8,685	7,142	83	866	175
20	Strategic Innovation	0	44,463	36,564	423	4,432	895
20	GIS	0	17,693	14,550	168	1,763	356
20	City-wide PC's	0	2,472	2,033	24	246	50
20	City-wide IT Contracts	0	126,522	104,043	1,204	12,610	2,547
20	Postage	0	256	211	2	26	5
20	Mail Room	0	2,312	1,901	22	230	47
20	Wireless Communication	0	61,734	50,766	588	6,153	1,243
20	Phone & Internet - Citywide	0	38,852	31,950	370	3,872	782
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,854,027	1,524,628	17,645	184,790	37,322
49	General Expenses	0	4,742	3,899	45	473	95
49	Retirees Health Insurance	0	64,692	53,199	616	6,448	1,302
49	Property Insurance	0	20,237	16,642	193	2,017	407
49	General Liability Insurance	0	15,456	12,710	147	1,541	311
49	Auto Liability	0	3,032	2,494	29	302	61
	Subtotal - NON-DEPARTMENTAL 999	0	108,160	88,944	1,029	10,780	2,177
Total Incoming		\$2,472,700	\$2,033,105	\$3,705,274	\$42,883	\$449,092	\$90,704
C. Total Allocated			\$28,058,761	\$10,551,381	\$288,285	\$1,235,927	\$260,546
				37.60%	1.03%	4.40%	0.93%

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B. Incoming Costs (Default Spread Salary)

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1	Mulligan Building (City 2)	\$227,597	\$0	\$0	\$0	\$0	\$3,965
	Subtotal - BUILDING DEPRECIATION	227,597	0	0	0	0	3,965
2	Depreciation	1,690,938	-0	0	0	0	29,458
	Subtotal - EQUIPMENT DEPRECIATION	1,690,938	-0	0	0	0	29,458
3	Facilities Maintenance	18,462	2,140	0	0	0	359
3	Mulligan Building	107,152	5,219	0	0	0	1,958
	Subtotal - FACILITIES MAINT 532-31040	125,614	7,358	0	0	0	2,316
4	Single Occupant	19,729	67	0	0	0	345
4	City 2	65,617	222	0	0	0	1,147
	Subtotal - PARKS BLDG MAINT 532-31130	85,346	289	0	0	0	1,492
6	Legal Services	27,727	3,669	0	0	0	547
	Subtotal - CITY ATTORNEY 103	27,727	3,669	0	0	0	547
8	Budget	27,041	2,005	0	0	0	506
	Subtotal - OMB 115-12000	27,041	2,005	0	0	0	506
9	Citywide Admin	8,754	1,899	0	0	0	186
	Subtotal - CITY MANAGER 115-12010	8,754	1,899	0	0	0	186
11	Audit	56,275	2,653	0	0	0	1,027
	Subtotal - INTERNAL AUDIT 116-12030	56,275	2,653	0	0	0	1,027
12	Performance	6,562	238	0	0	0	118
	Subtotal - PERFORMANCE OFFICE 115-12050	6,562	238	0	0	0	118
13	Open Records Requests	1,976	253	0	0	0	39
13	Citywide Support	2,179	254	0	0	0	42
	Subtotal - CITY CLERK 117	4,155	507	0	0	0	81
15	HR Services	60,454	12,794	0	0	0	1,276
15	Self Insurance Fund	5,236	15,048	0	0	0	353
	Subtotal - HUMAN RESOURCES 209	65,690	27,841	0	0	0	1,629
16	Financial Reporting	42,391	6,391	0	0	0	850
16	Grant Accounting	403	55	0	0	0	8
16	Treasury Management	784	110	0	0	0	16
16	Annual Audit	5,936	0	0	0	0	103
16	Asset Management	6,251	851	0	0	0	124
	Subtotal - OFFICE OF COMPTROLLER 210	55,765	7,407	0	0	0	1,101
17	Administration	28,961	4,668	0	0	0	586

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B. Incoming Costs (Default Spread Salary)

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
17	Supply Chain Management	62,276	12,383	0	0	0	1,301
	Subtotal - PURCHASING 215	91,237	17,051	0	0	0	1,886
20	IT Services	0	1,551,038	0	0	0	27,020
20	Records Management	0	8,685	0	0	0	151
20	Strategic Innovation	0	44,463	0	0	0	775
20	GIS	0	17,693	0	0	0	308
20	City-wide PC's	0	2,472	0	0	0	43
20	City-wide IT Contracts	0	126,522	0	0	0	2,204
20	Postage	0	256	0	0	0	4
20	Mail Room	0	2,312	0	0	0	40
20	Wireless Communication	0	61,734	0	0	0	1,075
20	Phone & Internet - Citywide	0	38,852	0	0	0	677
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,854,027	0	0	0	32,299
49	General Expenses	0	4,742	0	0	0	83
49	Retirees Health Insurance	0	64,692	0	0	0	1,127
49	Property Insurance	0	20,237	0	0	0	353
49	General Liability Insurance	0	15,456	0	0	0	269
49	Auto Liability	0	3,032	0	0	0	53
	Subtotal - NON-DEPARTMENTAL 999	0	108,160	0	0	0	1,884
Total Incoming		\$2,472,700	\$2,033,105	\$0	\$0	\$0	\$78,495
C. Total Allocated			\$28,058,761	\$199,414	\$12,961,773	\$179,481	\$221,937
				0.71%	46.20%	0.64%	0.79%

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B. Incoming Costs (Default Spread Salary)

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
1	Mulligan Building (City 2)	\$227,597	\$0	\$0	\$0	\$7,039	\$0
	Subtotal - BUILDING DEPRECIATION	227,597	0	0	0	7,039	0
2	Depreciation	1,690,938	-0	0	0	52,298	0
	Subtotal - EQUIPMENT DEPRECIATION	1,690,938	-0	0	0	52,298	0
3	Facilities Maintenance	18,462	2,140	0	0	637	0
3	Mulligan Building	107,152	5,219	0	0	3,475	0
	Subtotal - FACILITIES MAINT 532-31040	125,614	7,358	0	0	4,113	0
4	Single Occupant	19,729	67	0	0	612	0
4	City 2	65,617	222	0	0	2,036	0
	Subtotal - PARKS BLDG MAINT 532-31130	85,346	289	0	0	2,649	0
6	Legal Services	27,727	3,669	0	0	971	0
	Subtotal - CITY ATTORNEY 103	27,727	3,669	0	0	971	0
8	Budget	27,041	2,005	0	0	898	0
	Subtotal - OMB 115-12000	27,041	2,005	0	0	898	0
9	Citywide Admin	8,754	1,899	0	0	329	0
	Subtotal - CITY MANAGER 115-12010	8,754	1,899	0	0	329	0
11	Audit	56,275	2,653	0	0	1,823	0
	Subtotal - INTERNAL AUDIT 116-12030	56,275	2,653	0	0	1,823	0
12	Performance	6,562	238	0	0	210	0
	Subtotal - PERFORMANCE OFFICE 115-12050	6,562	238	0	0	210	0
13	Open Records Requests	1,976	253	0	0	69	0
13	Citywide Support	2,179	254	0	0	75	0
	Subtotal - CITY CLERK 117	4,155	507	0	0	144	0
15	HR Services	60,454	12,794	0	0	2,265	0
15	Self Insurance Fund	5,236	15,048	0	0	627	0
	Subtotal - HUMAN RESOURCES 209	65,690	27,841	0	0	2,893	0
16	Financial Reporting	42,391	6,391	0	0	1,509	0
16	Grant Accounting	403	55	0	0	14	0
16	Treasury Management	784	110	0	0	28	0
16	Annual Audit	5,936	0	0	0	184	0
16	Asset Management	6,251	851	0	0	220	0
	Subtotal - OFFICE OF COMPTROLLER 210	55,765	7,407	0	0	1,954	0
17	Administration	28,961	4,668	0	0	1,040	0

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B. Incoming Costs (Default Spread Salary)

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
17	Supply Chain Management	62,276	12,383	0	0	2,309	0
	Subtotal - PURCHASING 215	91,237	17,051	0	0	3,349	0
20	IT Services	0	1,551,038	0	0	47,971	0
20	Records Management	0	8,685	0	0	269	0
20	Strategic Innovation	0	44,463	0	0	1,375	0
20	GIS	0	17,693	0	0	547	0
20	City-wide PC's	0	2,472	0	0	76	0
20	City-wide IT Contracts	0	126,522	0	0	3,913	0
20	Postage	0	256	0	0	8	0
20	Mail Room	0	2,312	0	0	72	0
20	Wireless Communication	0	61,734	0	0	1,909	0
20	Phone & Internet - Citywide	0	38,852	0	0	1,202	0
	Subtotal - INFORMATION TECHNOLOGY 239	0	1,854,027	0	0	57,342	0
49	General Expenses	0	4,742	0	0	147	0
49	Retirees Health Insurance	0	64,692	0	0	2,001	0
49	Property Insurance	0	20,237	0	0	626	0
49	General Liability Insurance	0	15,456	0	0	478	0
49	Auto Liability	0	3,032	0	0	94	0
	Subtotal - NON-DEPARTMENTAL 999	0	108,160	0	0	3,345	0
Total Incoming		\$2,472,700	\$2,033,105	\$0	\$0	\$139,357	\$0
C. Total Allocated			\$28,058,761	\$591,953	\$1,499,211	\$442,504	-\$373,652
				2.11%	5.34%	1.58%	-1.33%

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Cost Pool 1: IT Services

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	4	0.01%	\$680	\$0	\$680	\$0	\$680
5	MAYOR AND COUNCIL 101	248	0.47%	42,163	0	42,163	11,917	54,081
6	CITY ATTORNEY 103	415	0.79%	70,556	0	70,556	0	70,556
7	MUNICIPAL COURT 111	922	1.77%	156,753	0	156,753	44,306	201,059
9	CITY MANAGER 115-12010	396	0.76%	67,326	0	67,326	0	67,326
10	PUBLIC INFO OFFICE 115-12020	9	0.02%	1,530	0	1,530	432	1,963
13	CITY CLERK 117	123	0.24%	20,912	0	20,912	0	20,912
14	TAX 206	179	0.34%	30,433	0	30,433	8,602	39,034
15	HUMAN RESOURCES 209	6,388	12.23%	1,086,049	0	1,086,049	0	1,086,049
16	OFFICE OF COMPTROLLER 210	797	1.53%	135,501	0	135,501	0	135,501
17	PURCHASING 215	190	0.36%	32,303	0	32,303	0	32,303
18	ANIMAL SERVICES 225	716	1.37%	121,730	0	121,730	34,407	156,137
19	CAPITAL IMPROVEMENT 235	650	1.24%	110,509	0	110,509	31,235	141,744
20	INFORMATION TECHNOLOGY 239	9,123	17.47%	1,551,038	0	1,551,038	0	1,551,038
21	PLANNING & INSPECTIONS 280	915	1.75%	155,563	0	155,563	43,969	199,532
22	POLICE 321	8,525	16.32%	1,449,369	0	1,449,369	409,659	1,859,029
25	FIRE 322	3,426	6.56%	582,468	0	582,468	164,633	747,101
27	ENVIRONMENTAL SERVICES 334	1,233	2.36%	209,627	0	209,627	59,250	268,878
28	PUBLIC HEALTH 341	2,515	4.82%	427,585	0	427,585	120,855	548,441
29	PARKS & RECREATION 451	1,769	3.39%	300,755	0	300,755	85,007	385,762
30	ZOO 452	580	1.11%	98,608	0	98,608	27,871	126,479
31	LIBRARY 453	1,271	2.43%	216,088	0	216,088	61,076	277,164
32	MUSEUM & CULT AFFAIRS 454	504	0.96%	85,687	0	85,687	24,219	109,906
34	COMM & HUMAN DEV 471	693	1.33%	117,820	0	117,820	33,301	151,121
35	ECONOMIC DEVELOPMENT 480	322	0.62%	54,745	0	54,745	15,473	70,218
38	SAM ADMIN SUPPORT 532-32060	1,788	3.42%	303,985	0	303,985	85,920	389,905

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Cost Pool 1: IT Services

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42	SUN METRO 560	969	1.86%	164,744	0	164,744	46,564	211,308
43	AVIATION 562	1,197	2.29%	203,507	0	203,507	57,520	261,027
44	INTERNATIONAL BRIDGES 564	314	0.60%	53,384	0	53,384	15,089	68,473
45	METROPOLITAN PLANNING ORG 568	4	0.01%	680	0	680	192	872
46	EMPLOYEES PENSION 600	4	0.01%	680	0	680	192	872
47	CRRMA 700	19	0.04%	3,230	0	3,230	913	4,143
50	OTHER	6,020	11.53%	1,023,484	0	1,023,484	289,284	1,312,769
Subtotal		52,228	100.00%	\$8,879,491	\$0	\$8,879,491	\$1,671,890	\$10,551,381
Direct Bills						0		0
Total						\$8,879,491		\$10,551,381

Allocation Basis Units: Number of IT tickets per department

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Cost Pool 2: Records Management

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	28	0.19%	\$502	\$0	\$502	\$49	\$552
6	CITY ATTORNEY 103	1,227	8.19%	22,017	0	22,017	0	22,017
7	MUNICIPAL COURT 111	1,710	11.41%	30,683	0	30,683	3,014	33,697
8	OMB 115-12000	23	0.15%	413	0	413	0	413
9	CITY MANAGER 115-12010	11	0.07%	197	0	197	0	197
13	CITY CLERK 117	629	4.20%	11,286	0	11,286	0	11,286
14	TAX 206	469	3.13%	8,415	0	8,415	827	9,242
15	HUMAN RESOURCES 209	1,306	8.71%	23,434	0	23,434	0	23,434
16	OFFICE OF COMPTROLLER 210	67	0.45%	1,202	0	1,202	0	1,202
17	PURCHASING 215	263	1.75%	4,719	0	4,719	0	4,719
18	ANIMAL SERVICES 225	91	0.61%	1,633	0	1,633	160	1,793
19	CAPITAL IMPROVEMENT 235	2,831	18.89%	50,798	0	50,798	4,990	55,788
20	INFORMATION TECHNOLOGY 239	484	3.23%	8,685	0	8,685	0	8,685
21	PLANNING & INSPECTIONS 280	2,318	15.47%	41,593	0	41,593	4,086	45,678
25	FIRE 322	62	0.41%	1,112	0	1,112	109	1,222
28	PUBLIC HEALTH 341	1,486	9.91%	26,664	0	26,664	2,619	29,283
29	PARKS & RECREATION 451	45	0.30%	807	0	807	79	887
31	LIBRARY 453	18	0.12%	323	0	323	32	355
32	MUSUEM & CULT AFFAIRS 454	11	0.07%	197	0	197	19	217
34	COMM & HUMAN DEV 471	950	6.34%	17,046	0	17,046	1,674	18,721
35	ECONOMIC DEVELOPMENT 480	63	0.42%	1,130	0	1,130	111	1,241
38	SAM ADMIN SUPPORT 532-32060	321	2.14%	5,760	0	5,760	566	6,326
42	SUN METRO 560	107	0.71%	1,920	0	1,920	189	2,109
43	AVIATION 562	420	2.80%	7,536	0	7,536	740	8,277
45	METROPOLITAN PLANNIG ORG 568	48	0.32%	861	0	861	85	946
Subtotal		14,988	100.00%	\$268,936	\$0	\$268,936	\$19,350	\$288,285
Direct Bills						0		0

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Cost Pool 2: Records Management

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						\$268,936		\$288,285

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

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Cost Pool 3: Strategic Innovation

Seq. 20: INFORMATION TECHNOLOGY
239

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	0.01	0.01%	\$148	\$0	\$148	\$0	\$148
6	CITY ATTORNEY 103	1.01	1.44%	14,920	0	14,920	0	14,920
7	MUNICIPAL COURT 111	0.01	0.01%	148	0	148	33	181
15	HUMAN RESOURCES 209	3.01	4.30%	44,463	0	44,463	0	44,463
16	OFFICE OF COMPTROLLER 210	1.01	1.44%	14,920	0	14,920	0	14,920
17	PURCHASING 215	1.00	1.43%	14,772	0	14,772	0	14,772
18	ANIMAL SERVICES 225	1.02	1.46%	15,067	0	15,067	3,394	18,461
19	CAPITAL IMPROVEMENT 235	0.01	0.01%	148	0	148	33	181
20	INFORMATION TECHNOLOGY 239	3.01	4.30%	44,463	0	44,463	0	44,463
21	PLANNING & INSPECTIONS 280	1.02	1.46%	15,067	0	15,067	3,394	18,461
22	POLICE 321	19.24	27.51%	284,210	0	284,210	64,019	348,229
25	FIRE 322	18.20	26.02%	268,847	0	268,847	60,559	329,406
27	ENVIRONMENTAL SERVICES 334	2.07	2.96%	30,578	0	30,578	6,888	37,465
28	PUBLIC HEALTH 341	4.04	5.78%	59,678	0	59,678	13,443	73,121
29	PARKS & RECREATION 451	2.07	2.96%	30,578	0	30,578	6,888	37,465
30	ZOO 452	1.02	1.46%	15,067	0	15,067	3,394	18,461
31	LIBRARY 453	1.03	1.47%	15,215	0	15,215	3,427	18,642
32	MUSEUM & CULT AFFAIRS 454	2.01	2.87%	29,691	0	29,691	6,688	36,379
34	COMM & HUMAN DEV 471	0.01	0.01%	148	0	148	33	181
35	ECONOMIC DEVELOPMENT 480	1.00	1.43%	14,772	0	14,772	3,327	18,099
36	ENGR TRAFFIC-ST 532-32020	0.01	0.01%	148	0	148	33	181
38	SAM ADMIN SUPPORT 532-32060	2.00	2.86%	29,544	0	29,544	6,655	36,198
40	STREET MAINTENANCE 532-32120	0.01	0.01%	148	0	148	33	181
41	FLEET 532-37020	0.01	0.01%	148	0	148	33	181
42	SUN METRO 560	3.08	4.40%	45,497	0	45,497	10,248	55,746
43	AVIATION 562	0.03	0.04%	443	0	443	100	543

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Cost Pool 3: Strategic Innovation

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44	INTERNATIONAL BRIDGES 564	3.01	4.30%	44,463	0	44,463	10,015	54,479
Subtotal		69.95	100.00%	\$1,033,288	\$0	\$1,033,288	\$202,639	\$1,235,927
Direct Bills						0		0
Total						\$1,033,288		\$1,235,927

Allocation Basis Units: Number of strategic projects per department

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Cost Pool 4: GIS

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	95	9.57%	\$21,011	\$0	\$21,011	\$4,259	\$25,269
18	ANIMAL SERVICES 225	62	6.24%	13,712	0	13,712	2,779	16,492
19	CAPITAL IMPROVEMENT 235	37	3.73%	8,183	0	8,183	1,659	9,842
20	INFORMATION TECHNOLOGY 239	80	8.06%	17,693	0	17,693	0	17,693
21	PLANNING & INSPECTIONS 280	333	33.53%	73,649	0	73,649	14,927	88,576
22	POLICE 321	91	9.16%	20,126	0	20,126	4,079	24,205
25	FIRE 322	25	2.52%	5,529	0	5,529	1,121	6,650
27	ENVIRONMENTAL SERVICES 334	70	7.05%	15,482	0	15,482	3,138	18,620
28	PUBLIC HEALTH 341	55	5.54%	12,164	0	12,164	2,465	14,630
29	PARKS & RECREATION 451	30	3.02%	6,635	0	6,635	1,345	7,980
34	COMM & HUMAN DEV 471	45	4.53%	9,953	0	9,953	2,017	11,970
35	ECONOMIC DEVELOPMENT 480	22	2.22%	4,866	0	4,866	986	5,852
43	AVIATION 562	18	1.81%	3,981	0	3,981	807	4,788
50	OTHER	30	3.02%	6,635	0	6,635	1,345	7,980
Subtotal		993	100.00%	\$219,619	\$0	\$219,619	\$40,927	\$260,546
Direct Bills						0		0
Total						\$219,619		\$260,546

Allocation Basis Units: Number of maps produced per department

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Cost Pool 5: City-wide PC's

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$1,924	\$0	\$1,924	\$0	\$1,924
5	MAYOR AND COUNCIL 101	27.75	0.46%	921	0	921	0	921
6	CITY ATTORNEY 103	45.50	0.76%	1,510	0	1,510	0	1,510
7	MUNICIPAL COURT 111	88.30	1.47%	2,929	0	2,929	0	2,929
8	OMB 115-12000	9.00	0.15%	299	0	299	0	299
9	CITY MANAGER 115-12010	6.00	0.10%	199	0	199	0	199
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	265	0	265	0	265
11	INTERNAL AUDIT 116-12030	9.00	0.15%	299	0	299	0	299
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	133	0	133	0	133
13	CITY CLERK 117	7.00	0.12%	232	0	232	0	232
14	TAX 206	23.00	0.38%	763	0	763	0	763
15	HUMAN RESOURCES 209	60.12	1.00%	1,995	0	1,995	0	1,995
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	1,194	0	1,194	0	1,194
17	PURCHASING 215	24.00	0.40%	796	0	796	0	796
18	ANIMAL SERVICES 225	150.50	2.50%	4,993	0	4,993	0	4,993
19	CAPITAL IMPROVEMENT 235	72.50	1.21%	2,405	0	2,405	0	2,405
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	2,472	0	2,472	0	2,472
21	PLANNING & INSPECTIONS 280	116.00	1.93%	3,848	0	3,848	0	3,848
22	POLICE 321	1,255.00	20.88%	41,637	0	41,637	0	41,637
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	664	0	664	0	664
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.70%	5,375	0	5,375	0	5,375
25	FIRE 322	989.00	16.45%	32,812	0	32,812	0	32,812
26	FIRE - ADMINISTRATION 322	218.50	3.64%	7,249	0	7,249	0	7,249
27	ENVIRONMENTAL SERVICES 334	414.50	6.90%	13,752	0	13,752	0	13,752
28	PUBLIC HEALTH 341	259.25	4.31%	8,601	0	8,601	0	8,601
29	PARKS & RECREATION 451	421.50	7.01%	13,984	0	13,984	0	13,984

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Cost Pool 5: City-wide PC's

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	4,230	0	4,230	0	4,230
31	LIBRARY 453	163.75	2.72%	5,433	0	5,433	0	5,433
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	1,709	0	1,709	0	1,709
34	COMM & HUMAN DEV 471	46.00	0.77%	1,526	0	1,526	0	1,526
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	813	0	813	0	813
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	2,422	0	2,422	0	2,422
37	PAVEMENT MGMT 532-32040	15.00	0.25%	498	0	498	0	498
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	896	0	896	0	896
39	REAL ESTATE 532-32080	6.00	0.10%	199	0	199	0	199
40	STREET MAINTENANCE 532-32120	74.00	1.23%	2,455	0	2,455	0	2,455
41	FLEET 532-37020	73.00	1.21%	2,422	0	2,422	0	2,422
42	SUN METRO 560	499.50	8.31%	16,572	0	16,572	0	16,572
43	AVIATION 562	190.50	3.17%	6,320	0	6,320	0	6,320
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	2,339	0	2,339	0	2,339
49	NON-DEPARTMENTAL 999	10.00	0.17%	332	0	332	0	332
Subtotal		6,010.68	100.00%	\$199,414	\$0	\$199,414	\$0	\$199,414
Direct Bills						0		0
Total						\$199,414		\$199,414

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

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Cost Pool 6: City-wide IT Contracts

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	98,543.03	0.76%	\$98,500	\$0	\$98,500	\$0	\$98,500
5	MAYOR AND COUNCIL 101	47,147.74	0.36%	47,127	0	47,127	0	47,127
6	CITY ATTORNEY 103	201,704.07	1.56%	201,617	0	201,617	0	201,617
7	MUNICIPAL COURT 111	150,023.27	1.16%	149,958	0	149,958	0	149,958
8	OMB 115-12000	34,458.16	0.27%	34,443	0	34,443	0	34,443
9	CITY MANAGER 115-12010	10,194.11	0.08%	10,190	0	10,190	0	10,190
10	PUBLIC INFO OFFICE 115-12020	13,592.14	0.10%	13,586	0	13,586	0	13,586
11	INTERNAL AUDIT 116-12030	15,291.16	0.12%	15,285	0	15,285	0	15,285
12	PERFORMANCE OFFICE 115-12050	6,796.07	0.05%	6,793	0	6,793	0	6,793
13	CITY CLERK 117	44,053.12	0.34%	44,034	0	44,034	0	44,034
14	TAX 206	39,077.41	0.30%	39,060	0	39,060	0	39,060
15	HUMAN RESOURCES 209	617,866.67	4.76%	617,599	0	617,599	0	617,599
16	OFFICE OF COMPTROLLER 210	253,451.70	1.95%	253,342	0	253,342	0	253,342
17	PURCHASING 215	246,806.43	1.90%	246,699	0	246,699	0	246,699
18	ANIMAL SERVICES 225	255,702.18	1.97%	255,591	0	255,591	0	255,591
19	CAPITAL IMPROVEMENT 235	158,278.79	1.22%	158,210	0	158,210	0	158,210
20	INFORMATION TECHNOLOGY 239	126,576.83	0.98%	126,522	0	126,522	0	126,522
21	PLANNING & INSPECTIONS 280	320,260.06	2.47%	320,121	0	320,121	0	320,121
22	POLICE 321	3,115,442.12	24.03%	3,114,092	0	3,114,092	0	3,114,092
25	FIRE 322	2,441,229.68	18.83%	2,440,171	0	2,440,171	0	2,440,171
27	ENVIRONMENTAL SERVICES 334	704,242.87	5.43%	703,938	0	703,938	0	703,938
28	PUBLIC HEALTH 341	450,379.90	3.47%	450,185	0	450,185	0	450,185
29	PARKS & RECREATION 451	759,836.00	5.86%	759,507	0	759,507	0	759,507
30	ZOO 452	216,624.77	1.67%	216,531	0	216,531	0	216,531
31	LIBRARY 453	527,387.76	4.07%	527,159	0	527,159	0	527,159
32	MUSUEM & CULT AFFAIRS 454	165,094.42	1.27%	165,023	0	165,023	0	165,023
34	COMM & HUMAN DEV 471	78,154.82	0.60%	78,121	0	78,121	0	78,121

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Cost Pool 6: City-wide IT Contracts

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	ECONOMIC DEVELOPMENT 480	48,125.94	0.37%	48,105	0	48,105	0	48,105
36	ENGR TRAFFIC-ST 532-32020	124,028.30	0.96%	123,975	0	123,975	0	123,975
37	PAVEMENT MGMT 532-32040	25,485.27	0.20%	25,474	0	25,474	0	25,474
38	SAM ADMIN SUPPORT 532-32060	82,108.18	0.63%	82,073	0	82,073	0	82,073
39	REAL ESTATE 532-32080	10,194.11	0.08%	10,190	0	10,190	0	10,190
40	STREET MAINTENANCE 532-32120	125,727.32	0.97%	125,673	0	125,673	0	125,673
41	FLEET 532-37020	124,028.30	0.96%	123,975	0	123,975	0	123,975
42	SUN METRO 560	848,659.38	6.54%	848,292	0	848,292	0	848,292
43	AVIATION 562	323,662.89	2.50%	323,523	0	323,523	0	323,523
44	INTERNATIONAL BRIDGES 564	119,780.75	0.92%	119,729	0	119,729	0	119,729
45	METROPOLITAN PLANNIG ORG 568	16,990.18	0.13%	16,983	0	16,983	0	16,983
47	CRRMA 700	3,398.04	0.03%	3,397	0	3,397	0	3,397
49	NON-DEPARTMENTAL 999	16,990.18	0.13%	16,983	0	16,983	0	16,983
Subtotal		12,967,394.11	100.00%	\$12,961,773	\$0	\$12,961,773	\$0	\$12,961,773
Direct Bills						0		0
Total						\$12,961,773		\$12,961,773

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

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Cost Pool 7: Postage

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	13,099	2.01%	\$3,615	\$0	\$3,615	\$0	\$3,615
6	CITY ATTORNEY 103	2,546	0.39%	703	0	703	0	703
7	MUNICIPAL COURT 111	217,772	33.49%	60,107	0	60,107	0	60,107
8	OMB 115-12000	90	0.01%	25	0	25	0	25
9	CITY MANAGER 115-12010	561	0.09%	155	0	155	0	155
12	PERFORMANCE OFFICE 115-12050	2,437	0.37%	673	0	673	0	673
13	CITY CLERK 117	3,751	0.58%	1,035	0	1,035	0	1,035
14	TAX 206	28,153	4.33%	7,771	0	7,771	0	7,771
15	HUMAN RESOURCES 209	8,079	1.24%	2,230	0	2,230	0	2,230
16	OFFICE OF COMPTROLLER 210	29,612	4.55%	8,173	0	8,173	0	8,173
17	PURCHASING 215	409	0.06%	113	0	113	0	113
18	ANIMAL SERVICES 225	3,351	0.52%	925	0	925	0	925
19	CAPITAL IMPROVEMENT 235	21,922	3.37%	6,051	0	6,051	0	6,051
20	INFORMATION TECHNOLOGY 239	928	0.14%	256	0	256	0	256
21	PLANNING & INSPECTIONS 280	52,587	8.09%	14,515	0	14,515	0	14,515
22	POLICE 321	26,577	4.09%	7,336	0	7,336	0	7,336
25	FIRE 322	5,295	0.81%	1,461	0	1,461	0	1,461
27	ENVIRONMENTAL SERVICES 334	31,473	4.84%	8,687	0	8,687	0	8,687
28	PUBLIC HEALTH 341	8,243	1.27%	2,275	0	2,275	0	2,275
29	PARKS & RECREATION 451	42,088	6.47%	11,617	0	11,617	0	11,617
30	ZOO 452	4,307	0.66%	1,189	0	1,189	0	1,189
31	LIBRARY 453	3,554	0.55%	981	0	981	0	981
32	MUSEUM & CULT AFFAIRS 454	14,087	2.17%	3,888	0	3,888	0	3,888
34	COMM & HUMAN DEV 471	34,471	5.30%	9,514	0	9,514	0	9,514
35	ECONOMIC DEVELOPMENT 480	25,018	3.85%	6,905	0	6,905	0	6,905
38	SAM ADMIN SUPPORT 532-32060	6,999	1.08%	1,932	0	1,932	0	1,932

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Cost Pool 7: Postage

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44	INTERNATIONAL BRIDGES 564	681	0.10%	188	0	188	0	188
45	METROPOLITAN PLANNING ORG 568	51	0.01%	14	0	14	0	14
46	EMPLOYEES PENSION 600	61,888	9.52%	17,082	0	17,082	0	17,082
47	CRRMA 700	225	0.03%	62	0	62	0	62
50	OTHER	16	0.00%	4	0	4	0	4
Subtotal		650,270	100.00%	\$179,481	\$0	\$179,481	\$0	\$179,481
Direct Bills						0		0
Total						\$179,481		\$179,481

Allocation Basis Units: Number of pieces of mail by department, excl. Airport & Sun Metro

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Cost Pool 8: Mail Room

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	0.96%	\$1,800	\$0	\$1,800	\$0	\$1,800
5	MAYOR AND COUNCIL 101	27.75	0.46%	861	0	861	173	1,034
6	CITY ATTORNEY 103	45.50	0.76%	1,412	0	1,412	0	1,412
7	MUNICIPAL COURT 111	88.30	1.47%	2,740	0	2,740	551	3,291
8	OMB 115-12000	9.00	0.15%	279	0	279	0	279
9	CITY MANAGER 115-12010	6.00	0.10%	186	0	186	0	186
10	PUBLIC INFO OFFICE 115-12020	8.00	0.13%	248	0	248	50	298
11	INTERNAL AUDIT 116-12030	9.00	0.15%	279	0	279	0	279
12	PERFORMANCE OFFICE 115-12050	4.00	0.07%	124	0	124	0	124
13	CITY CLERK 117	7.00	0.12%	217	0	217	0	217
14	TAX 206	23.00	0.38%	714	0	714	143	857
15	HUMAN RESOURCES 209	60.12	1.00%	1,866	0	1,866	0	1,866
16	OFFICE OF COMPTROLLER 210	36.00	0.60%	1,117	0	1,117	0	1,117
17	PURCHASING 215	24.00	0.40%	745	0	745	0	745
18	ANIMAL SERVICES 225	150.50	2.50%	4,670	0	4,670	939	5,609
19	CAPITAL IMPROVEMENT 235	72.50	1.21%	2,250	0	2,250	452	2,702
20	INFORMATION TECHNOLOGY 239	74.50	1.24%	2,312	0	2,312	0	2,312
21	PLANNING & INSPECTIONS 280	116.00	1.93%	3,600	0	3,600	724	4,323
22	POLICE 321	1,255.00	20.88%	38,944	0	38,944	7,829	46,773
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.33%	621	0	621	125	745
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	2.70%	5,027	0	5,027	1,011	6,038
25	FIRE 322	989.00	16.45%	30,690	0	30,690	6,170	36,860
26	FIRE - ADMINISTRATION 322	218.50	3.64%	6,780	0	6,780	1,363	8,143
27	ENVIRONMENTAL SERVICES 334	414.50	6.90%	12,862	0	12,862	2,586	15,448
28	PUBLIC HEALTH 341	259.25	4.31%	8,045	0	8,045	1,617	9,662
29	PARKS & RECREATION 451	421.50	7.01%	13,080	0	13,080	2,629	15,709

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Cost Pool 8: Mail Room

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	ZOO 452	127.50	2.12%	3,956	0	3,956	795	4,752
31	LIBRARY 453	163.75	2.72%	5,081	0	5,081	1,022	6,103
32	MUSUEM & CULT AFFAIRS 454	51.50	0.86%	1,598	0	1,598	321	1,919
34	COMM & HUMAN DEV 471	46.00	0.77%	1,427	0	1,427	287	1,714
35	ECONOMIC DEVELOPMENT 480	24.50	0.41%	760	0	760	153	913
36	ENGR TRAFFIC-ST 532-32020	73.00	1.21%	2,265	0	2,265	455	2,721
37	PAVEMENT MGMT 532-32040	15.00	0.25%	465	0	465	94	559
38	SAM ADMIN SUPPORT 532-32060	27.00	0.45%	838	0	838	168	1,006
39	REAL ESTATE 532-32080	6.00	0.10%	186	0	186	37	224
40	STREET MAINTENANCE 532-32120	74.00	1.23%	2,296	0	2,296	462	2,758
41	FLEET 532-37020	73.00	1.21%	2,265	0	2,265	455	2,721
42	SUN METRO 560	499.50	8.31%	15,500	0	15,500	3,116	18,616
43	AVIATION 562	190.50	3.17%	5,911	0	5,911	1,188	7,100
44	INTERNATIONAL BRIDGES 564	70.50	1.17%	2,188	0	2,188	440	2,628
49	NON-DEPARTMENTAL 999	10.00	0.17%	310	0	310	62	373
Subtotal		6,010.68	100.00%	\$186,519	\$0	\$186,519	\$35,418	\$221,937
Direct Bills						0		0
Total						\$186,519		\$221,937

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

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Cost Pool 9: Wireless Communication

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	MAYOR AND COUNCIL 101	12,476.88	1.56%	\$9,205	\$0	\$9,205	\$0	\$9,205
6	CITY ATTORNEY 103	3,996.12	0.50%	2,948	0	2,948	0	2,948
7	MUNICIPAL COURT 111	9,117.72	1.14%	6,727	0	6,727	0	6,727
9	CITY MANAGER 115-12010	10,406.04	1.30%	7,677	0	7,677	0	7,677
11	INTERNAL AUDIT 116-12030	590.40	0.07%	436	0	436	0	436
13	CITY CLERK 117	479.88	0.06%	354	0	354	0	354
14	TAX 206	1,895.52	0.24%	1,398	-1,896	-497	0	-497
15	HUMAN RESOURCES 209	11,493.12	1.43%	8,479	0	8,479	0	8,479
16	OFFICE OF COMPTROLLER 210	7,174.20	0.89%	5,293	0	5,293	0	5,293
17	PURCHASING 215	13,010.28	1.62%	9,598	0	9,598	0	9,598
18	ANIMAL SERVICES 225	50,656.56	6.31%	37,372	0	37,372	0	37,372
19	CAPITAL IMPROVEMENT 235	29,759.88	3.71%	21,956	0	21,956	0	21,956
20	INFORMATION TECHNOLOGY 239	83,677.32	10.43%	61,734	0	61,734	0	61,734
21	PLANNING & INSPECTIONS 280	42,823.44	5.34%	31,593	0	31,593	0	31,593
22	POLICE 321	52,255.32	6.51%	38,552	0	38,552	0	38,552
25	FIRE 322	110,986.80	13.83%	81,882	0	81,882	0	81,882
28	PUBLIC HEALTH 341	49,285.32	6.14%	36,361	0	36,361	0	36,361
29	PARKS & RECREATION 451	46,605.84	5.81%	34,384	0	34,384	0	34,384
30	ZOO 452	13,941.84	1.74%	10,286	0	10,286	0	10,286
31	LIBRARY 453	5,230.68	0.65%	3,859	0	3,859	0	3,859
32	MUSUEM & CULT AFFAIRS 454	10,812.60	1.35%	7,977	-10,813	-2,835	0	-2,835
34	COMM & HUMAN DEV 471	4,183.44	0.52%	3,086	0	3,086	0	3,086
35	ECONOMIC DEVELOPMENT 480	14,526.00	1.81%	10,717	0	10,717	0	10,717
38	SAM ADMIN SUPPORT 532-32060	100,133.28	12.48%	73,874	0	73,874	0	73,874
42	SUN METRO 560	102,025.08	12.72%	75,270	-102,025	-26,755	0	-26,755
43	AVIATION 562	659.52	0.08%	487	0	487	0	487
44	INTERNATIONAL BRIDGES 564	13,202.76	1.65%	9,740	-13,203	-3,462	0	-3,462
47	CRRMA 700	959.76	0.12%	708	0	708	0	708

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Cost Pool 9: Wireless Communication

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal		802,365.60	100.00%	\$591,953	-\$127,936	\$464,017	\$0	\$464,017
Direct Bills						127,936		127,936
Total						\$591,953		\$591,953

Allocation Basis Units: Wireless phone charges per department

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Cost Pool 10: Phone & Internet - Citywide

Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	28	0.58%	\$8,634	\$0	\$8,634	\$0	\$8,634
5	MAYOR AND COUNCIL 101	40	0.82%	12,334	0	12,334	0	12,334
6	CITY ATTORNEY 103	84	1.73%	25,902	0	25,902	0	25,902
7	MUNICIPAL COURT 111	132	2.71%	40,703	0	40,703	0	40,703
8	OMB 115-12000	16	0.33%	4,934	0	4,934	0	4,934
9	CITY MANAGER 115-12010	42	0.86%	12,951	0	12,951	0	12,951
10	PUBLIC INFO OFFICE 115-12020	11	0.23%	3,392	0	3,392	0	3,392
11	INTERNAL AUDIT 116-12030	13	0.27%	4,009	0	4,009	0	4,009
14	TAX 206	27	0.56%	8,326	-1,276	7,049	0	7,049
15	HUMAN RESOURCES 209	118	2.43%	36,386	0	36,386	0	36,386
16	OFFICE OF COMPTROLLER 210	38	0.78%	11,717	0	11,717	0	11,717
17	PURCHASING 215	7	0.14%	2,158	0	2,158	0	2,158
18	ANIMAL SERVICES 225	94	1.93%	28,985	0	28,985	0	28,985
19	CAPITAL IMPROVEMENT 235	74	1.52%	22,818	0	22,818	0	22,818
20	INFORMATION TECHNOLOGY 239	126	2.59%	38,852	0	38,852	0	38,852
21	PLANNING & INSPECTIONS 280	46	0.95%	14,184	0	14,184	0	14,184
22	POLICE 321	1,400	28.79%	431,694	0	431,694	0	431,694
25	FIRE 322	414	8.52%	127,658	0	127,658	0	127,658
27	ENVIRONMENTAL SERVICES 334	152	3.13%	46,870	-15,895	30,974	0	30,974
28	PUBLIC HEALTH 341	414	8.52%	127,658	0	127,658	0	127,658
29	PARKS & RECREATION 451	240	4.94%	74,005	0	74,005	0	74,005
30	ZOO 452	100	2.06%	30,835	0	30,835	0	30,835
31	LIBRARY 453	234	4.81%	72,155	0	72,155	0	72,155
32	MUSEUM & CULT AFFAIRS 454	82	1.69%	25,285	0	25,285	0	25,285
34	COMM & HUMAN DEV 471	169	3.48%	52,112	0	52,112	0	52,112
35	ECONOMIC DEVELOPMENT 480	35	0.72%	10,792	0	10,792	0	10,792

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Cost Pool 10: Phone & Internet - Citywide

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	SAM ADMIN SUPPORT 532-32060	216	4.44%	66,604	0	66,604	0	66,604
42	SUN METRO 560	220	4.52%	67,838	-21,565	46,273	0	46,273
43	AVIATION 562	198	4.07%	61,054	-11,138	49,916	0	49,916
44	INTERNATIONAL BRIDGES 564	48	0.99%	14,801	0	14,801	0	14,801
45	METROPOLITAN PLANNING ORG 568	18	0.37%	5,550	0	5,550	0	5,550
46	EMPLOYEES PENSION 600	21	0.43%	6,475	0	6,475	0	6,475
50	OTHER	5	0.10%	1,542	0	1,542	0	1,542
Subtotal		4,862	100.00%	\$1,499,211	-\$49,874	\$1,449,337	\$0	\$1,449,337
Direct Bills						49,874		49,874
Total						\$1,499,211		\$1,499,211

Allocation Basis Units: Number of phones per department

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Cost Pool 11: Public Safety

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	ANIMAL SERVICES 225	150.50	6.12%	\$23,230	\$0	\$23,230	\$3,848	\$27,077
22	POLICE 321	1,255.00	51.03%	193,709	0	193,709	32,086	225,795
25	FIRE 322	989.00	40.21%	152,652	0	152,652	25,285	177,937
43	AVIATION 562	65.00	2.64%	10,033	0	10,033	1,662	11,695
Subtotal		2,459.50	100.00%	\$379,623	\$0	\$379,623	\$62,881	\$442,504
Direct Bills							0	0
Total						\$379,623		\$442,504

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

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Cost Pool 12: County Revenue

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Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	-\$373,652	\$0	-\$373,652	\$0	-\$373,652
Subtotal		100	100.00%	-\$373,652	\$0	-\$373,652	\$0	-\$373,652
Direct Bills						0		0
Total						-\$373,652		-\$373,652

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts
3	FACILITIES MAINT 532-31040	\$680	\$0	\$148	\$0	\$1,924	\$98,500
5	MAYOR AND COUNCIL 101	54,081	552	0	25,269	921	47,127
6	CITY ATTORNEY 103	70,556	22,017	14,920	0	1,510	201,617
7	MUNICIPAL COURT 111	201,059	33,697	181	0	2,929	149,958
8	OMB 115-12000	0	413	0	0	299	34,443
9	CITY MANAGER 115-12010	67,326	197	0	0	199	10,190
10	PUBLIC INFO OFFICE 115-12020	1,963	0	0	0	265	13,586
11	INTERNAL AUDIT 116-12030	0	0	0	0	299	15,285
12	PERFORMANCE OFFICE 115-12050	0	0	0	0	133	6,793
13	CITY CLERK 117	20,912	11,286	0	0	232	44,034
14	TAX 206	39,034	9,242	0	0	763	39,060
15	HUMAN RESOURCES 209	1,086,049	23,434	44,463	0	1,995	617,599
16	OFFICE OF COMPTROLLER 210	135,501	1,202	14,920	0	1,194	253,342
17	PURCHASING 215	32,303	4,719	14,772	0	796	246,699
18	ANIMAL SERVICES 225	156,137	1,793	18,461	16,492	4,993	255,591
19	CAPITAL IMPROVEMENT 235	141,744	55,788	181	9,842	2,405	158,210
20	INFORMATION TECHNOLOGY 239	1,551,038	8,685	44,463	17,693	2,472	126,522
21	PLANNING & INSPECTIONS 280	199,532	45,678	18,461	88,576	3,848	320,121
22	POLICE 321	1,859,029	0	348,229	24,205	41,637	3,114,092
23	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	0	664	0
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	0	5,375	0
25	FIRE 322	747,101	1,222	329,406	6,650	32,812	2,440,171
26	FIRE - ADMINISTRATION 322	0	0	0	0	7,249	0
27	ENVIRONMENTAL SERVICES 334	268,878	0	37,465	18,620	13,752	703,938
28	PUBLIC HEALTH 341	548,441	29,283	73,121	14,630	8,601	450,185
29	PARKS & RECREATION 451	385,762	887	37,465	7,980	13,984	759,507
30	ZOO 452	126,479	0	18,461	0	4,230	216,531
31	LIBRARY 453	277,164	355	18,642	0	5,433	527,159
32	MUSEUM & CULT AFFAIRS 454	109,906	217	36,379	0	1,709	165,023
34	COMM & HUMAN DEV 471	151,121	18,721	181	11,970	1,526	78,121
35	ECONOMIC DEVELOPMENT 480	70,218	1,241	18,099	5,852	813	48,105
36	ENGR TRAFFIC-ST 532-32020	0	0	181	0	2,422	123,975
37	PAVEMENT MGMT 532-32040	0	0	0	0	498	25,474

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Seq #	Department Name	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts
38	SAM ADMIN SUPPORT 532-32060	389,905	6,326	36,198	0	896	82,073
39	REAL ESTATE 532-32080	0	0	0	0	199	10,190
40	STREET MAINTENANCE 532-32120	0	0	181	0	2,455	125,673
41	FLEET 532-37020	0	0	181	0	2,422	123,975
42	SUN METRO 560	211,308	2,109	55,746	0	16,572	848,292
43	AVIATION 562	261,027	8,277	543	4,788	6,320	323,523
44	INTERNATIONAL BRIDGES 564	68,473	0	54,479	0	2,339	119,729
45	METROPOLITAN PLANNING ORG 568	872	946	0	0	0	16,983
46	EMPLOYEES PENSION 600	872	0	0	0	0	0
47	CRRMA 700	4,143	0	0	0	0	3,397
49	NON-DEPARTMENTAL 999	0	0	0	0	332	16,983
50	OTHER	1,312,769	0	0	7,980	0	0
51	GENERAL GOV / UNALLOWABLE	0	0	0	0	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$10,551,381	\$288,285	\$1,235,927	\$260,546	\$199,414	\$12,961,773

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Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
3	FACILITIES MAINT 532-31040	\$0	\$1,800	\$0	\$8,634	\$0	\$0
5	MAYOR AND COUNCIL 101	3,615	1,034	9,205	12,334	0	0
6	CITY ATTORNEY 103	703	1,412	2,948	25,902	0	0
7	MUNICIPAL COURT 111	60,107	3,291	6,727	40,703	0	0
8	OMB 115-12000	25	279	0	4,934	0	0
9	CITY MANAGER 115-12010	155	186	7,677	12,951	0	0
10	PUBLIC INFO OFFICE 115-12020	0	298	0	3,392	0	0
11	INTERNAL AUDIT 116-12030	0	279	436	4,009	0	0
12	PERFORMANCE OFFICE 115-12050	673	124	0	0	0	0
13	CITY CLERK 117	1,035	217	354	0	0	0
14	TAX 206	7,771	857	-497	7,049	0	0
15	HUMAN RESOURCES 209	2,230	1,866	8,479	36,386	0	0
16	OFFICE OF COMPTROLLER 210	8,173	1,117	5,293	11,717	0	0
17	PURCHASING 215	113	745	9,598	2,158	0	0
18	ANIMAL SERVICES 225	925	5,609	37,372	28,985	27,077	0
19	CAPITAL IMPROVEMENT 235	6,051	2,702	21,956	22,818	0	0
20	INFORMATION TECHNOLOGY 239	256	2,312	61,734	38,852	0	0
21	PLANNING & INSPECTIONS 280	14,515	4,323	31,593	14,184	0	0
22	POLICE 321	7,336	46,773	38,552	431,694	225,795	0
23	POLICE - OFFICE OF THE CHIEF 321-21000	0	745	0	0	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	0	6,038	0	0	0	0
25	FIRE 322	1,461	36,860	81,882	127,658	177,937	0
26	FIRE - ADMINISTRATION 322	0	8,143	0	0	0	0
27	ENVIRONMENTAL SERVICES 334	8,687	15,448	0	30,974	0	0
28	PUBLIC HEALTH 341	2,275	9,662	36,361	127,658	0	0
29	PARKS & RECREATION 451	11,617	15,709	34,384	74,005	0	0
30	ZOO 452	1,189	4,752	10,286	30,835	0	0
31	LIBRARY 453	981	6,103	3,859	72,155	0	0
32	MUSUEM & CULT AFFAIRS 454	3,888	1,919	-2,835	25,285	0	0
34	COMM & HUMAN DEV 471	9,514	1,714	3,086	52,112	0	0
35	ECONOMIC DEVELOPMENT 480	6,905	913	10,717	10,792	0	0
36	ENGR TRAFFIC-ST 532-32020	0	2,721	0	0	0	0
37	PAVEMENT MGMT 532-32040	0	559	0	0	0	0

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Seq. 20: INFORMATION TECHNOLOGY
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Seq #	Department Name	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
38	SAM ADMIN SUPPORT 532-32060	1,932	1,006	73,874	66,604	0	0
39	REAL ESTATE 532-32080	0	224	0	0	0	0
40	STREET MAINTENANCE 532-32120	0	2,758	0	0	0	0
41	FLEET 532-37020	0	2,721	0	0	0	0
42	SUN METRO 560	0	18,616	-26,755	46,273	0	0
43	AVIATION 562	0	7,100	487	49,916	11,695	0
44	INTERNATIONAL BRIDGES 564	188	2,628	-3,462	14,801	0	0
45	METROPOLITAN PLANNING ORG 568	14	0	0	5,550	0	0
46	EMPLOYEES PENSION 600	17,082	0	0	6,475	0	0
47	CRRMA 700	62	0	708	0	0	0
49	NON-DEPARTMENTAL 999	0	373	0	0	0	0
50	OTHER	4	0	0	1,542	0	0
51	GENERAL GOV / UNALLOWABLE	0	0	0	0	0	-373,652
Direct Bills		\$0	\$0	\$127,936	\$49,874	\$0	\$0
Total		\$179,481	\$221,937	\$591,953	\$1,499,211	\$442,504	-\$373,652

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Seq #	Department Name	Total
3	FACILITIES MAINT 532-31040	\$111,686
5	MAYOR AND COUNCIL 101	154,139
6	CITY ATTORNEY 103	341,583
7	MUNICIPAL COURT 111	498,652
8	OMB 115-12000	40,392
9	CITY MANAGER 115-12010	98,881
10	PUBLIC INFO OFFICE 115-12020	19,504
11	INTERNAL AUDIT 116-12030	20,307
12	PERFORMANCE OFFICE 115-12050	7,723
13	CITY CLERK 117	78,071
14	TAX 206	103,279
15	HUMAN RESOURCES 209	1,822,501
16	OFFICE OF COMPTROLLER 210	432,460
17	PURCHASING 215	311,904
18	ANIMAL SERVICES 225	553,436
19	CAPITAL IMPROVEMENT 235	421,696
20	INFORMATION TECHNOLOGY 239	1,854,027
21	PLANNING & INSPECTIONS 280	740,833
22	POLICE 321	6,137,341
23	POLICE - OFFICE OF THE CHIEF 321-21000	1,409
24	POLICE - ADMINISTRATIVE SERVICES 321	11,412
25	FIRE 322	3,983,159
26	FIRE - ADMINISTRATION 322	15,392
27	ENVIRONMENTAL SERVICES 334	1,097,761
28	PUBLIC HEALTH 341	1,300,216
29	PARKS & RECREATION 451	1,341,299
30	ZOO 452	412,763
31	LIBRARY 453	911,850
32	MUSEUM & CULT AFFAIRS 454	341,491
34	COMM & HUMAN DEV 471	328,066
35	ECONOMIC DEVELOPMENT 480	173,656
36	ENGR TRAFFIC-ST 532-32020	129,298
37	PAVEMENT MGMT 532-32040	26,531

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Seq #	Department Name	Total
38	SAM ADMIN SUPPORT 532-32060	658,814
39	REAL ESTATE 532-32080	10,612
40	STREET MAINTENANCE 532-32120	131,067
41	FLEET 532-37020	129,298
42	SUN METRO 560	1,172,159
43	AVIATION 562	673,675
44	INTERNATIONAL BRIDGES 564	259,174
45	METROPOLITAN PLANNIG ORG 568	24,365
46	EMPLOYEES PENSION 600	24,429
47	CRRMA 700	8,310
49	NON-DEPARTMENTAL 999	17,687
50	OTHER	1,322,295
51	GENERAL GOV / UNALLOWABLE	-373,652
Direct Bills		\$177,810
Total		\$28,058,761

**Central Service Cost Allocation Plan - FY 24 2 CFR Part 200 Cost
Plan****07/01/25****POLICE - OFFICE OF THE CHIEF 321-21000****Nature and Extent of Services**

The Chief of Police is the highest-ranking officer within the department and is responsible for the overall administration of Police affairs. Costs associated with the Chief of Police and his executive staff are allocated based upon the number of employees assigned to each section of the Department. Costs associated with the Red Light Camera Fund have not been allocated in this plan.

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Seq. 23: POLICE -
OFFICE OF THE
CHIEF 321-21000

A. Department Costs

Description	Type	Amount	General Admin	Office of Chief
Personnel Costs				
Salaries	S1	\$2,200,452	\$0	\$2,200,452
Fringe Benefits	S	882,585	0	882,585
Subtotal - Personnel Costs		\$3,083,037	\$0	\$3,083,037
Services & Supplies Cost				
03 CONTRACTUAL SVCS	S	115,946	0	115,946
04 INTERFUND SERVICES	S	45	0	45
06 MATERIALS / SUPPLIES	S	14,419	0	14,419
10 OTHER OPERATING	S	10,475	0	10,475
12 TRANSFERS	D	5,201,000	0	0
13 CAPITAL	D	36,000	0	0
Subtotal - Services & Supplies		\$5,377,885	\$0	\$140,885
Department Cost Total		\$8,460,922	\$0	\$3,223,922
Adjustments to Cost				
13 CAPITAL	D	-36,000	0	0
12 TRANSFERS	D	-5,201,000	0	0
Subtotal - Adjustments		-\$5,237,000	\$0	\$0
Total Costs After Adjustments		3,223,922	0	3,223,922
General Admin Distribution			0	0
Grand Total		\$3,223,922	\$0	\$3,223,922

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B. Incoming Costs (Default Spread Expenditures)

Seq. 23: POLICE - OFFICE OF THE
CHIEF 321-21000

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Office of Chief
8	Budget	\$3,199	\$237	\$3,437
	Subtotal - OMB 115-12000	3,199	237	3,437
9	Citywide Admin	2,350	510	2,860
	Subtotal - CITY MANAGER 115-12010	2,350	510	2,860
12	Performance	1,762	64	1,826
	Subtotal - PERFORMANCE OFFICE 115-12050	1,762	64	1,826
13	Open Records Requests	248	32	279
13	Citywide Support	585	68	653
	Subtotal - CITY CLERK 117	833	100	932
15	HR Services	16,229	3,435	19,664
15	Self Insurance Fund	1,406	4,040	5,445
	Subtotal - HUMAN RESOURCES 209	17,635	7,474	25,109
16	Financial Reporting	5,312	801	6,113
16	Annual Audit	744	0	744
	Subtotal - OFFICE OF COMPTROLLER 210	6,056	801	6,857
20	City-wide PC's	664	0	664
20	Mail Room	621	125	745
	Subtotal - INFORMATION TECHNOLOGY 239	1,284	125	1,409
23	Office of Chief	0	44,253	44,253
	Subtotal - POLICE - OFFICE OF THE CHIEF 321-21000	0	44,253	44,253
24	PD Personnel	0	38,743	38,743
	Subtotal - POLICE - ADMINISTRATIVE SERVICES 321	0	38,743	38,743
49	General Expenses	0	632	632
49	Retirees Health Insurance	0	17,367	17,367
49	General Liability Insurance	0	4,149	4,149
	Subtotal - NON-DEPARTMENTAL 999	0	22,148	22,148
Total Incoming		\$33,119	\$114,455	\$147,574
C. Total Allocated			\$3,371,496	\$3,371,496
				100.00%

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Allocation Details

Cost Pool 2: Office of Chief

Seq. 23: POLICE - OFFICE OF THE CHIEF
321-21000

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	1,255	85.26%	\$2,776,893	\$0	\$2,776,893	\$98,926	\$2,875,819
23	POLICE - OFFICE OF THE CHIEF 321-21000	20	1.36%	44,253	0	44,253	0	44,253
24	POLICE - ADMINISTRATIVE SERVICES 321	162	11.01%	358,451	0	358,451	12,770	371,221
43	AVIATION 562	35	2.38%	77,443	0	77,443	2,759	80,202
Subtotal		1,472	100.00%	\$3,257,041	\$0	\$3,257,041	\$114,455	\$3,371,496
Direct Bills						0		0
Total						\$3,257,041		\$3,371,496

Allocation Basis Units: Police Employees Supervised

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Allocation Summary

Seq. 23: POLICE - OFFICE OF THE
CHIEF 321-21000

Seq #	Department Name	Office of Chief	Total
22	POLICE 321	\$2,875,819	\$2,875,819
23	POLICE - OFFICE OF THE CHIEF 321-21000	44,253	44,253
24	POLICE - ADMINISTRATIVE SERVICES 321	371,221	371,221
43	AVIATION 562	80,202	80,202
Direct Bills		\$0	\$0
Total		\$3,371,496	\$3,371,496

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POLICE - ADMINISTRATIVE SERVICES 321

Nature and Extent of Services

The Administrative Services Bureau is responsible for maintaining the integrity of departmental records, storing and managing information, and other services. The Bureau consists of Records, Supply, Training, Personnel, Internal Affairs, Planning and Research, Grant Operations PDHQ, and Financial Services. Records is an information center containing arrest records, offense reports, and Police-related correspondence. Supply controls the distribution of supplies, uniforms, and equipment and maintains the Property Office, which stores criminal evidence and abandoned items. The Training Division is charged with the development and initiation of recruit, in-service, executive development, specialized, and State-mandated training programs for the Department. Personnel provides HR support to all departmental employees. Internal Affairs conducts investigations of allegations lodged against members of the Police force relating to wrongdoings and/or misconduct. Planning and Research is responsible for the research and development of policies and procedures that will ensure the integrity and efficiency of departmental operations. Grant Operations provides grant application, tracking, and reporting services to the department. Costs have been functionalized as follows:

RECORDS - Costs have been allocated based on the number of accident and incident reports per section.

POLICE SUPPLY – Costs for this function have been allocated directly to Police.

TRAINING – Costs have been allocated based on the number of Police training hours per section.

PD PERSONNEL – Costs have been allocated based on the number of employees per section.

INTERNAL AFFAIRS – Costs have been allocated based on the number of internal affairs cases managed per section.

PLANNING & RESEARCH – Costs for this function have been allocated directly to Police.

GRANT OPERATIONS PDHQ – Costs for this function have been allocated directly to Police.

FINANCIAL SERVICES – Costs for this function have been allocated directly to Police.

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A. Department Costs

**Seq. 24: POLICE -
ADMINISTRATIVE
SERVICES 321**

Description	Type	Amount	General Admin	Records	Police Supply	Training	PD Personnel
Personnel Costs							
Salaries	P	\$10,693,057	\$0	\$2,408,930	\$164,712	\$2,657,901	\$1,876,215
Fringe Benefits	P	3,913,019	0	833,919	65,402	1,088,929	646,792
Subtotal - Personnel Costs		\$14,606,076	\$0	\$3,242,849	\$230,114	\$3,746,830	\$2,523,007
Services & Supplies Cost							
03 CONTRACTUAL SVCS	P	380,629	0	16,468	0	0	200,049
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	318,100	0	0	0	0	0
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	1,964,746	0	0	0	0	0
04 INTERFUND SERVICES	P	18,596	0	72	16,449	1,345	0
05 LEASES	P	260,523	0	16,366	0	0	0
06 MATERIALS / SUPPLIES	P	1,531,913	0	9,591	533,057	849,979	15,974
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	494,667	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	22,628	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	512,036	0	54,756	28,832	364,246	15,658
09 COMMUNICATIONS	P	162,867	0	4,184	0	0	0
10 OTHER OPERATING	P	7,282	0	3,788	0	0	2,185
10 OTHER OPERATING - GENERAL LIABILITY INSURANCE EX	P	420,730	0	0	0	0	0
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	374,092	0	0	0	0	0
11 NON-OPER	D	681,124	0	0	0	0	0
13 CAPITAL	D	17,404	0	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	-79,166	0	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-20,401	0	0	0	0	0
GASB 87- Lease Expense Offset	D	-123,299	0	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	120,566	0	0	0	0	0
GASB 87-Lease Interest Expense	D	2,734	0	0	0	0	0
Subtotal - Services & Supplies		\$7,067,771	\$0	\$105,225	\$578,338	\$1,215,570	\$233,866

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A. Department Costs

**Seq. 24: POLICE -
ADMINISTRATIVE
SERVICES 321**

Description	Type	Amount	General Admin	Records	Police Supply	Training	PD Personnel
Department Cost Total		\$21,673,847	\$0	\$3,348,074	\$808,452	\$4,962,400	\$2,756,873
Adjustments to Cost							
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-1,964,746	0	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	79,166	0	0	0	0	0
GASB 87-Lease Interest Expense	D	-2,734	0	0	0	0	0
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	-494,667	0	0	0	0	0
13 CAPITAL	D	-17,404	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-22,628	0	0	0	0	0
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	-374,092	0	0	0	0	0
GASB 87- Lease Expense Offset	D	123,299	0	0	0	0	0
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	-318,100	0	0	0	0	0
11 NON-OPER	D	-681,124	0	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	-120,566	0	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	20,401	0	0	0	0	0
Subtotal - Adjustments		-\$3,773,195	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		17,900,652	0	3,348,074	808,452	4,962,400	2,756,873
General Admin Distribution			0	0	0	0	0
Grand Total		\$17,900,652	\$0	\$3,348,074	\$808,452	\$4,962,400	\$2,756,873

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A. Department Costs

**Seq. 24: POLICE -
ADMINISTRATIVE
SERVICES 321**

Description	Type	Amount	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
Personnel Costs						
Salaries	P	\$10,693,057	\$2,327,971	\$800,692	\$190,474	\$266,162
Fringe Benefits	P	3,913,019	837,854	269,542	56,453	114,128
Subtotal - Personnel Costs		\$14,606,076	\$3,165,825	\$1,070,234	\$246,927	\$380,290
Services & Supplies Cost						
03 CONTRACTUAL SVCS	P	380,629	0	543	37,581	125,988
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	318,100	0	0	0	0
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	1,964,746	0	0	0	0
04 INTERFUND SERVICES	P	18,596	260	0	0	470
05 LEASES	P	260,523	123,299	0	0	120,858
06 MATERIALS / SUPPLIES	P	1,531,913	33,858	5,946	2,267	81,241
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	494,667	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	22,628	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	512,036	26,270	4,292	0	17,982
09 COMMUNICATIONS	P	162,867	0	0	0	158,683
10 OTHER OPERATING	P	7,282	290	0	0	1,019
10 OTHER OPERATING - GENERAL LIABILITY INSURANCE EX	P	420,730	0	0	0	420,730
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	374,092	0	0	0	0
11 NON-OPER	D	681,124	0	0	0	0
13 CAPITAL	D	17,404	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	-79,166	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	-20,401	0	0	0	0
GASB 87- Lease Expense Offset	D	-123,299	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	120,566	0	0	0	0
GASB 87-Lease Interest Expense	D	2,734	0	0	0	0
Subtotal - Services & Supplies		\$7,067,771	\$183,977	\$10,781	\$39,848	\$926,971

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A. Department Costs

**Seq. 24: POLICE -
ADMINISTRATIVE
SERVICES 321**

Description	Type	Amount	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
Department Cost Total		\$21,673,847	\$3,349,802	\$1,081,015	\$286,775	\$1,307,261
Adjustments to Cost						
03 CONTRACTUAL SVCS - OUTSIDE CONTRACTS - NOC	D	-1,964,746	0	0	0	0
15 REVENUE - ALARMS LICENSES	D	79,166	0	0	0	0
GASB 87-Lease Interest Expense	D	-2,734	0	0	0	0
06 MATERIALS / SUPPLIES - POLICE SUPPLY, UNIFORMS	D	-494,667	0	0	0	0
13 CAPITAL	D	-17,404	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-22,628	0	0	0	0
10 OTHER OPERATING - PRISONER CUSTODY EXPENSE	D	-374,092	0	0	0	0
GASB 87- Lease Expense Offset	D	123,299	0	0	0	0
03 CONTRACTUAL SVCS - INTERLOCAL AGREEMENTS	D	-318,100	0	0	0	0
11 NON-OPER	D	-681,124	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	-120,566	0	0	0	0
15 REVENUE - MISC NON-OPERATING REVENUES	D	20,401	0	0	0	0
Subtotal - Adjustments		-\$3,773,195	\$0	\$0	\$0	\$0
Total Costs After Adjustments		17,900,652	3,349,802	1,081,015	286,775	1,307,261
General Admin Distribution			0	0	0	0
Grand Total		\$17,900,652	\$3,349,802	\$1,081,015	\$286,775	\$1,307,261

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B. Incoming Costs (Default Spread Expenditures)

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel
1	Police Training *	\$470	\$0	\$0	\$0	\$470	\$0
	Subtotal - BUILDING DEPRECIATION	470	0	0	0	470	0
8	Budget	23,413	1,736	4,704	1,136	6,972	3,873
	Subtotal - OMB 115-12000	23,413	1,736	4,704	1,136	6,972	3,873
9	Citywide Admin	19,035	4,129	4,332	1,046	6,421	3,567
	Subtotal - CITY MANAGER 115-12010	19,035	4,129	4,332	1,046	6,421	3,567
12	Performance	14,269	518	2,766	668	4,099	2,277
	Subtotal - PERFORMANCE OFFICE 115-12050	14,269	518	2,766	668	4,099	2,277
13	Open Records Requests	1,618	207	341	82	506	281
13	Citywide Support	4,738	552	990	239	1,467	815
	Subtotal - CITY CLERK 117	6,357	760	1,331	321	1,973	1,096
15	HR Services	131,456	27,820	29,790	7,193	44,154	24,530
15	Self Insurance Fund	11,386	32,721	8,250	1,992	12,227	6,793
	Subtotal - HUMAN RESOURCES 209	142,843	60,541	38,040	9,185	56,382	31,323
16	Financial Reporting	34,723	5,235	7,473	1,805	11,077	6,154
16	Annual Audit	4,862	0	909	220	1,348	749
	Subtotal - OFFICE OF COMPTROLLER 210	39,585	5,235	8,383	2,024	12,425	6,903
20	City-wide PC's	5,375	0	1,005	243	1,490	828
20	Mail Room	5,027	1,011	1,129	273	1,674	930
	Subtotal - INFORMATION TECHNOLOGY 239	10,402	1,011	2,135	515	3,164	1,758
23	Office of Chief	358,451	12,770	69,432	16,766	102,910	57,172
	Subtotal - POLICE - OFFICE OF THE CHIEF 321-21000	358,451	12,770	69,432	16,766	102,910	57,172
24	PD Personnel	0	313,819	58,696	14,173	86,997	48,331
	Subtotal - POLICE - ADMINISTRATIVE SERVICES 321	0	313,819	58,696	14,173	86,997	48,331
49	General Expenses	0	4,129	772	186	1,145	636
49	Retirees Health Insurance	0	140,674	26,311	6,353	38,997	21,665
49	General Liability Insurance	0	33,610	6,286	1,518	9,317	5,176
	Subtotal - NON-DEPARTMENTAL 999	0	178,413	33,370	8,058	49,459	27,477
Total Incoming		\$614,824	\$578,930	\$223,188	\$53,893	\$331,271	\$183,777
C. Total Allocated			\$19,094,406	\$3,571,262	\$862,345	\$5,293,671	\$2,940,650

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B. Incoming Costs (Default Spread Expenditures)

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel
				18.70%	4.52%	27.72%	15.40%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 24: POLICE - ADMINISTRATIVE SERVICES 321

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
1	Police Training *	\$470	\$0	\$0	\$0	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	470	0	0	0	0	0
8	Budget	23,413	1,736	4,706	1,519	403	1,837
	Subtotal - OMB 115-12000	23,413	1,736	4,706	1,519	403	1,837
9	Citywide Admin	19,035	4,129	4,335	1,399	371	1,692
	Subtotal - CITY MANAGER 115-12010	19,035	4,129	4,335	1,399	371	1,692
12	Performance	14,269	518	2,767	893	237	1,080
	Subtotal - PERFORMANCE OFFICE 115-12050	14,269	518	2,767	893	237	1,080
13	Open Records Requests	1,618	207	342	110	29	133
13	Citywide Support	4,738	552	990	320	85	386
	Subtotal - CITY CLERK 117	6,357	760	1,332	430	114	520
15	HR Services	131,456	27,820	29,806	9,619	2,552	11,632
15	Self Insurance Fund	11,386	32,721	8,254	2,664	707	3,221
	Subtotal - HUMAN RESOURCES 209	142,843	60,541	38,060	12,282	3,258	14,853
16	Financial Reporting	34,723	5,235	7,477	2,413	640	2,918
16	Annual Audit	4,862	0	910	294	78	355
	Subtotal - OFFICE OF COMPTROLLER 210	39,585	5,235	8,387	2,707	718	3,273
20	City-wide PC's	5,375	0	1,006	325	86	393
20	Mail Room	5,027	1,011	1,130	365	97	441
	Subtotal - INFORMATION TECHNOLOGY 239	10,402	1,011	2,136	689	183	833
23	Office of Chief	358,451	12,770	69,468	22,418	5,947	27,110
	Subtotal - POLICE - OFFICE OF THE CHIEF 321-21000	358,451	12,770	69,468	22,418	5,947	27,110
24	PD Personnel	0	313,819	58,726	18,951	5,027	22,918
	Subtotal - POLICE - ADMINISTRATIVE SERVICES 321	0	313,819	58,726	18,951	5,027	22,918
49	General Expenses	0	4,129	773	249	66	302
49	Retirees Health Insurance	0	140,674	26,325	8,495	2,254	10,273
49	General Liability Insurance	0	33,610	6,290	2,030	538	2,454
	Subtotal - NON-DEPARTMENTAL 999	0	178,413	33,387	10,774	2,858	13,029
Total Incoming		\$614,824	\$578,930	\$223,303	\$72,062	\$19,117	\$87,144
C. Total Allocated			\$19,094,406	\$3,573,105	\$1,153,077	\$305,892	\$1,394,405

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B. Incoming Costs (Default Spread Expenditures)

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
				18.71%	6.04%	1.60%	7.30%

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Cost Pool 1: Records

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	87,066	99.43%	\$3,443,207	\$0	\$3,443,207	\$107,663	\$3,550,870
43	AVIATION 562	500	0.57%	19,774	0	19,774	618	20,392
Subtotal		87,566	100.00%	\$3,462,981	\$0	\$3,462,981	\$108,281	\$3,571,262
Direct Bills						0		0
Total						\$3,462,981		\$3,571,262

Allocation Basis Units: Number of accident and incident reports per section

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Cost Pool 2: Police Supply

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	100	100.00%	\$836,198	\$0	\$836,198	\$26,146	\$862,345
Subtotal		100	100.00%	\$836,198	\$0	\$836,198	\$26,146	\$862,345
Direct Bills						0		0
Total						\$836,198		\$862,345

Allocation Basis Units: Direct to POLICE 321

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Cost Pool 3: Training

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	91,019	97.21%	\$4,990,195	\$0	\$4,990,195	\$156,020	\$5,146,215
27	ENVIRONMENTAL SERVICES 334	1,017	1.09%	55,758	0	55,758	1,743	57,501
43	AVIATION 562	1,591	1.70%	87,228	0	87,228	2,727	89,955
Subtotal		93,627	100.00%	\$5,133,181	\$0	\$5,133,181	\$160,490	\$5,293,671
Direct Bills						0		0
Total						\$5,133,181		\$5,293,671

Allocation Basis Units: Number of PD training hours per section

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Cost Pool 4: PD Personnel

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	1,255	85.26%	\$2,431,127	\$0	\$2,431,127	\$86,742	\$2,517,869
23	POLICE - OFFICE OF THE CHIEF 321-21000	20	1.36%	38,743	0	38,743	0	38,743
24	POLICE - ADMINISTRATIVE SERVICES 321	162	11.01%	313,819	0	313,819	0	313,819
43	AVIATION 562	35	2.38%	67,800	0	67,800	2,419	70,219
Subtotal		1,472	100.00%	\$2,851,489	\$0	\$2,851,489	\$89,161	\$2,940,650
Direct Bills						0		0
Total						\$2,851,489		\$2,940,650

Allocation Basis Units: Number of PD employees per section

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Cost Pool 5: Internal Affairs

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	551	98.22%	\$3,403,007	\$0	\$3,403,007	\$106,406	\$3,509,413
27	ENVIRONMENTAL SERVICES 334	3	0.53%	18,528	0	18,528	579	19,108
43	AVIATION 562	7	1.25%	43,232	0	43,232	1,352	44,584
Subtotal		561	100.00%	\$3,464,768	\$0	\$3,464,768	\$108,337	\$3,573,105
Direct Bills						0		0
Total						\$3,464,768		\$3,573,105

Allocation Basis Units: Number of IA cases managed by section

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Cost Pool 6: Planning & Research

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	100	100.00%	\$1,118,116	\$0	\$1,118,116	\$34,961	\$1,153,077
Subtotal		100	100.00%	\$1,118,116	\$0	\$1,118,116	\$34,961	\$1,153,077
Direct Bills						0		0
Total						\$1,118,116		\$1,153,077

Allocation Basis Units: Direct to POLICE 321

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Cost Pool 7: Grant Operations PDHQ

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	100	100.00%	\$296,617	\$0	\$296,617	\$9,275	\$305,892
Subtotal		100	100.00%	\$296,617	\$0	\$296,617	\$9,275	\$305,892
Direct Bills						0		0
Total						\$296,617		\$305,892

Allocation Basis Units: Direct to POLICE 321

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Cost Pool 8: Financial Services

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	100	100.00%	\$1,352,126	\$0	\$1,352,126	\$42,278	\$1,394,405
Subtotal		100	100.00%	\$1,352,126	\$0	\$1,352,126	\$42,278	\$1,394,405
Direct Bills						0		0
Total						\$1,352,126		\$1,394,405

Allocation Basis Units: Direct to POLICE 321

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Allocation Summary

**Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321**

Seq #	Department Name	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research
22	POLICE 321	\$3,550,870	\$862,345	\$5,146,215	\$2,517,869	\$3,509,413	\$1,153,077
23	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	0	38,743	0	0
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	313,819	0	0
27	ENVIRONMENTAL SERVICES 334	0	0	57,501	0	19,108	0
43	AVIATION 562	20,392	0	89,955	70,219	44,584	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$3,571,262	\$862,345	\$5,293,671	\$2,940,650	\$3,573,105	\$1,153,077

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Seq. 24: POLICE - ADMINISTRATIVE
SERVICES 321

Seq #	Department Name	Grant Operations PDHQ	Financial Services	Total
22	POLICE 321	\$305,892	\$1,394,405	\$18,440,084
23	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	38,743
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	313,819
27	ENVIRONMENTAL SERVICES 334	0	0	76,609
43	AVIATION 562	0	0	225,151
Direct Bills		\$0	\$0	\$0
Total		\$305,892	\$1,394,405	\$19,094,406

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FIRE - ADMINISTRATION 322**Nature and Extent of Services**

The Fire Department is responsible for the provision of fire protection services to the citizens of El Paso. Administrative and support divisions of the Department are allocated as internal indirect costs within this section of the Plan. Costs have been functionalized as follows:

FIRE ADMINISTRATION - Costs have been allocated based on the number of Fire and Animal Services FTE's.

FIRE ACADEMY ADMIN – Costs have been allocated based on the number of training hours per section

FIRE COMMUNICATIONS – Costs for this function have been allocated on the number of calls per department.

OPERATIONS & RESEARCH – Costs have been allocated directly to Fire.

HEALTH & SAFETY – Costs have been allocated based on the number of FTE's per section.

PLANNING & INFRASTRUCTURE – Costs have been allocated directly to Fire.

FIRE LOGISTICS – Costs have been allocated directly to Fire.

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A. Department Costs

Seq. 26: FIRE -
ADMINISTRATION
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Description	Type	Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
01 SALARIES & WAGES	S1	14,645,804	0	2,000,315	1,456,831	8,319,869	698,116
02 FRINGE BENEFITS	P	5,396,308	0	701,048	616,735	2,830,480	291,556
03 CONTRACTUAL SVCS	P	2,325,812	0	234,046	63,056	-52,874	1,468
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	1,560,002	0	0	0	0	0
04 INTERFUND SERVICES	P	182,218	0	0	0	0	0
05 LEASES	P	362,631	0	37,660	0	0	0
06 MATERIALS / SUPPLIES	P	2,536,002	0	26,529	114,699	10,887	20,546
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	6,468	0	0	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	1,119,702	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	1,138,370	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	-857,072	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	35,680	0	0	0	0	0
07 MAINTENANCE & REPAIRS	P	559,432	0	0	0	0	0
08 MINOR EQUIP & FURNITURE	P	258,509	0	0	46,877	0	0
09 COMMUNICATIONS	P	13,884	0	197	0	0	0
10 OTHER OPERATING	P	271,682	0	78,266	176,070	149	300
11 NON-OPER	D	-280,662	0	0	0	0	0
12 TRANSFERS	D	5,200,000	0	0	0	0	0
13 CAPITAL	D	1,706,286	0	0	0	0	0
GASB 87- Lease Expense Offset	D	-290,891	0	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	267,177	0	0	0	0	0
GASB 87-Lease Interest Expense	D	23,714	0	0	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	-237,432	0	0	0	0	0

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A. Department Costs

**Seq. 26: FIRE -
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Description	Type	Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
REVENUE - HAZMAT FEES	D	-1,107,042	0	0	0	0	0
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	-287,141	0	0	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	-18	0	0	0	0	0
REVENUE - PENALTIES LATE FEES	D	-62,424	0	0	0	0	0
REVENUE - PLAN REVIEW FEES	D	-149,852	0	0	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-274	0	-274	0	0	0
REVENUE - REIMBURSED EXPENDITURES	P	-22,471	0	-14,996	0	0	0
REVENUE - REIMBURSED OVERTIME	P	-1,716	0	-1,716	0	0	0
REVENUE ESTIMATE OFFSET	D	-4,032	0	0	0	0	0
Subtotal - Services & Supplies		\$34,308,654	\$0	\$3,061,075	\$2,474,268	\$11,108,511	\$1,011,986
Department Cost Total		\$34,308,654	\$0	\$3,061,075	\$2,474,268	\$11,108,511	\$1,011,986

Adjustments to Cost

REVENUE ESTIMATE OFFSET	D	4,032	0	0	0	0	0
13 CAPITAL	D	-1,706,286	0	0	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	18	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	-1,138,370	0	0	0	0	0
11 NON-OPER	D	280,662	0	0	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	-267,177	0	0	0	0	0
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	-1,560,002	0	0	0	0	0
REVENUE - HAZMAT FEES	D	1,107,042	0	0	0	0	0
GASB 87-Lease Interest Expense	D	-23,714	0	0	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	237,432	0	0	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	857,072	0	0	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	-1,119,702	0	0	0	0	0
REVENUE - PENALTIES LATE FEES	D	62,424	0	0	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-35,680	0	0	0	0	0
12 TRANSFERS	D	-5,200,000	0	0	0	0	0

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A. Department Costs

Seq. 26: FIRE -
ADMINISTRATION
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Description	Type	Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
GASB 87- Lease Expense Offset	D	290,891	0	0	0	0	0
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	-6,468	0	0	0	0	0
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	287,141	0	0	0	0	0
REVENUE - PLAN REVIEW FEES	D	149,852	0	0	0	0	0
Subtotal - Adjustments		-\$7,780,833	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		26,527,821	0	3,061,075	2,474,268	11,108,511	1,011,986
General Admin Distribution			0	0	0	0	0
Grand Total		\$26,527,821	\$0	\$3,061,075	\$2,474,268	\$11,108,511	\$1,011,986

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Seq. 26: FIRE -
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A. Department Costs

Description	Type	Amount	Health & Safety	Planning & Infrastructure	Fire Logistics
Personnel Costs					
Salaries		\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0
Services & Supplies Cost					
01 SALARIES & WAGES	S1	14,645,804	282,699	253,445	1,634,529
02 FRINGE BENEFITS	P	5,396,308	105,891	91,806	758,792
03 CONTRACTUAL SVCS	P	2,325,812	1,079,319	21,229	979,568
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	1,560,002	0	0	0
04 INTERFUND SERVICES	P	182,218	0	0	182,218
05 LEASES	P	362,631	0	324,971	0
06 MATERIALS / SUPPLIES	P	2,536,002	2,465	2,621	2,358,255
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	6,468	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	1,119,702	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	1,138,370	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	-857,072	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	35,680	0	0	0
07 MAINTENANCE & REPAIRS	P	559,432	0	149,777	409,655
08 MINOR EQUIP & FURNITURE	P	258,509	12,314	0	199,318
09 COMMUNICATIONS	P	13,884	0	12,599	1,088
10 OTHER OPERATING	P	271,682	0	0	16,897
11 NON-OPER	D	-280,662	0	0	0
12 TRANSFERS	D	5,200,000	0	0	0
13 CAPITAL	D	1,706,286	0	0	0
GASB 87- Lease Expense Offset	D	-290,891	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	267,177	0	0	0
GASB 87-Lease Interest Expense	D	23,714	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	-237,432	0	0	0

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A. Department Costs

Description	Type	Amount	Health & Safety	Planning & Infrastructure	Fire Logistics
REVENUE - HAZMAT FEES	D	-1,107,042	0	0	0
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	-287,141	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	-18	0	0	0
REVENUE - PENALTIES LATE FEES	D	-62,424	0	0	0
REVENUE - PLAN REVIEW FEES	D	-149,852	0	0	0
REVENUE - PUBLIC INFOR DISTRIBUTION FEE	P	-274	0	0	0
REVENUE - REIMBURSED EXPENDITURES	P	-22,471	0	0	-7,475
REVENUE - REIMBURSED OVERTIME	P	-1,716	0	0	0
REVENUE ESTIMATE OFFSET	D	-4,032	0	0	0
Subtotal - Services & Supplies		\$34,308,654	\$1,482,688	\$856,448	\$6,532,845
Department Cost Total		\$34,308,654	\$1,482,688	\$856,448	\$6,532,845

Adjustments to Cost

REVENUE ESTIMATE OFFSET	D	4,032	0	0	0
13 CAPITAL	D	-1,706,286	0	0	0
REVENUE - MISC NON-OPERATING REVENUES	D	18	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, CLINICAL MEDICAL SUPPLIES	D	-1,138,370	0	0	0
11 NON-OPER	D	280,662	0	0	0
GASB 87- PRINCIPAL EXPENSE	D	-267,177	0	0	0
03 CONTRACTUAL SVCS - TEMPORARY SERVICES CONTRACTS	D	-1,560,002	0	0	0
REVENUE - HAZMAT FEES	D	1,107,042	0	0	0
GASB 87-Lease Interest Expense	D	-23,714	0	0	0
REVENUE - FIRE INSPECTIONS FEES	D	237,432	0	0	0
06 MATERIALS / SUPPLIES - LOGISTICS, SAFETY GEAR	D	857,072	0	0	0
06 MATERIALS / SUPPLIES - GASOLINE - UNLEADED	D	-1,119,702	0	0	0
REVENUE - PENALTIES LATE FEES	D	62,424	0	0	0
06 MATERIALS / SUPPLIES - PROMOTIONAL SUPPLIES	D	-35,680	0	0	0
12 TRANSFERS	D	-5,200,000	0	0	0

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Seq. 26: FIRE -
ADMINISTRATION
322

A. Department Costs

Description	Type	Amount	Health & Safety	Planning & Infrastructure	Fire Logistics
GASB 87- Lease Expense Offset	D	290,891	0	0	0
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	D	-6,468	0	0	0
REVENUE - INTERLOCAL AGREEMENTS- HTH	D	287,141	0	0	0
REVENUE - PLAN REVIEW FEES	D	149,852	0	0	0
Subtotal - Adjustments		-\$7,780,833	\$0	\$0	\$0
Total Costs After Adjustments		26,527,821	1,482,688	856,448	6,532,845
General Admin Distribution			0	0	0
Grand Total		\$26,527,821	\$1,482,688	\$856,448	\$6,532,845

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B. Incoming Costs (Default Spread Expenditures)

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research
1	Fire Training *	\$18,162	\$0	\$0	\$18,162	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	18,162	0	0	18,162	0	0
8	Budget	32,926	2,442	4,081	3,299	14,810	1,349
	Subtotal - OMB 115-12000	32,926	2,442	4,081	3,299	14,810	1,349
9	Citywide Admin	25,674	5,568	3,605	2,914	13,083	1,192
	Subtotal - CITY MANAGER 115-12010	25,674	5,568	3,605	2,914	13,083	1,192
12	Performance	19,245	699	2,301	1,860	8,352	761
	Subtotal - PERFORMANCE OFFICE 115-12050	19,245	699	2,301	1,860	8,352	761
13	Open Records Requests	2,363	302	308	249	1,116	102
13	Citywide Support	6,391	745	823	666	2,988	272
	Subtotal - CITY CLERK 117	8,754	1,048	1,131	914	4,104	374
15	HR Services	177,304	37,523	24,789	20,037	89,958	8,195
15	Self Insurance Fund	15,357	44,133	6,865	5,549	24,911	2,269
	Subtotal - HUMAN RESOURCES 209	192,661	81,656	31,654	25,586	114,870	10,465
16	Financial Reporting	50,697	7,643	6,732	5,441	24,430	2,226
16	Annual Audit	7,099	0	819	662	2,973	271
	Subtotal - OFFICE OF COMPTROLLER 210	57,797	7,643	7,551	6,104	27,403	2,496
20	City-wide PC's	7,249	0	836	676	3,036	277
20	Mail Room	6,780	1,363	940	760	3,410	311
	Subtotal - INFORMATION TECHNOLOGY 239	14,029	1,363	1,776	1,436	6,446	587
26	Fire Admin	0	488,254	56,340	45,540	204,456	18,626
26	Health & Safety	0	236,495	27,289	22,058	99,032	9,022
	Subtotal - FIRE - ADMINISTRATION 322	0	724,749	83,630	67,598	303,488	27,648
49	General Expenses	0	5,790	668	540	2,425	221
49	Retirees Health Insurance	0	189,736	21,894	17,697	79,452	7,238
49	General Liability Insurance	0	45,332	5,231	4,228	18,983	1,729
	Subtotal - NON-DEPARTMENTAL 999	0	240,858	27,793	22,465	100,859	9,188
Total Incoming		\$369,248	\$1,066,025	\$163,522	\$150,337	\$593,415	\$54,060
C. Total Allocated			\$27,963,094	\$3,224,597	\$2,624,605	\$11,701,926	\$1,066,046
				11.53%	9.39%	41.85%	3.81%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Health & Safety	Planning & Infrastructure	Fire Logistics
1	Fire Training *	\$18,162	\$0	\$0	\$0	\$0
	Subtotal - BUILDING DEPRECIATION	18,162	0	0	0	0
8	Budget	32,926	2,442	1,977	1,142	8,710
	Subtotal - OMB 115-12000	32,926	2,442	1,977	1,142	8,710
9	Citywide Admin	25,674	5,568	1,746	1,009	7,694
	Subtotal - CITY MANAGER 115-12010	25,674	5,568	1,746	1,009	7,694
12	Performance	19,245	699	1,115	644	4,911
	Subtotal - PERFORMANCE OFFICE 115-12050	19,245	699	1,115	644	4,911
13	Open Records Requests	2,363	302	149	86	656
13	Citywide Support	6,391	745	399	230	1,757
	Subtotal - CITY CLERK 117	8,754	1,048	548	316	2,414
15	HR Services	177,304	37,523	12,007	6,936	52,904
15	Self Insurance Fund	15,357	44,133	3,325	1,921	14,650
	Subtotal - HUMAN RESOURCES 209	192,661	81,656	15,332	8,856	67,554
16	Financial Reporting	50,697	7,643	3,261	1,884	14,367
16	Annual Audit	7,099	0	397	229	1,748
	Subtotal - OFFICE OF COMPTROLLER 210	57,797	7,643	3,658	2,113	16,115
20	City-wide PC's	7,249	0	405	234	1,785
20	Mail Room	6,780	1,363	455	263	2,005
	Subtotal - INFORMATION TECHNOLOGY 239	14,029	1,363	860	497	3,791
26	Fire Admin	0	488,254	27,289	15,763	120,239
26	Health & Safety	0	236,495	13,218	7,635	58,240
	Subtotal - FIRE - ADMINISTRATION 322	0	724,749	40,508	23,398	178,480
49	General Expenses	0	5,790	324	187	1,426
49	Retirees Health Insurance	0	189,736	10,605	6,126	46,725
49	General Liability Insurance	0	45,332	2,534	1,464	11,164
	Subtotal - NON-DEPARTMENTAL 999	0	240,858	13,462	7,776	59,315
Total Incoming		\$369,248	\$1,066,025	\$79,205	\$45,751	\$348,983
C. Total Allocated			\$27,963,094	\$1,561,893	\$902,199	\$6,881,828
				5.59%	3.23%	24.61%

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Cost Pool 1: Fire Admin

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	ANIMAL SERVICES 225	150.50	10.84%	\$336,303	\$0	\$336,303	\$15,830	\$352,133
25	FIRE 322	989.00	71.25%	2,209,993	0	2,209,993	104,025	2,314,017
26	FIRE - ADMINISTRATION 322	218.50	15.74%	488,254	0	488,254	0	488,254
43	AVIATION 562	30.00	2.16%	67,037	0	67,037	3,155	70,193
Subtotal		1,388.00	100.00%	\$3,101,587	\$0	\$3,101,587	\$123,010	\$3,224,597
Direct Bills							0	0
Total						\$3,101,587		\$3,224,597

Allocation Basis Units: Number of Fire & Animal Svcs FTEs

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Cost Pool 2: Fire Academy Admin

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	108,751	97.25%	\$2,455,761	\$0	\$2,455,761	\$96,696	\$2,552,456
43	AVIATION 562	3,074	2.75%	69,416	0	69,416	2,733	72,149
Subtotal		111,825	100.00%	\$2,525,176	\$0	\$2,525,176	\$99,429	\$2,624,605
Direct Bills						0		0
Total						\$2,525,176		\$2,624,605

Allocation Basis Units: Number of Fire training hours per section

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Cost Pool 3: Fire Communications

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	POLICE 321	143,152	61.66%	\$6,939,665	\$0	\$6,939,665	\$275,229	\$7,214,894
25	FIRE 322	85,159	36.68%	4,128,304	0	4,128,304	163,730	4,292,033
43	AVIATION 562	3,869	1.67%	187,560	0	187,560	7,439	194,998
Subtotal		232,180	100.00%	\$11,255,528	\$0	\$11,255,528	\$446,397	\$11,701,926
Direct Bills						0		0
Total						\$11,255,528		\$11,701,926

Allocation Basis Units: Calls for service per department

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Cost Pool 4: Operations & Research

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	100	100.00%	\$1,025,379	\$0	\$1,025,379	\$40,667	\$1,066,046
Subtotal		100	100.00%	\$1,025,379	\$0	\$1,025,379	\$40,667	\$1,066,046
Direct Bills						0		0
Total						\$1,025,379		\$1,066,046

Allocation Basis Units: Direct to FIRE 322

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Cost Pool 5: Health & Safety

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	ANIMAL SERVICES 225	150.50	10.84%	\$162,895	\$0	\$162,895	\$7,667	\$170,562
25	FIRE 322	989.00	71.25%	1,070,451	0	1,070,451	50,386	1,120,837
26	FIRE - ADMINISTRATION 322	218.50	15.74%	236,495	0	236,495	0	236,495
43	AVIATION 562	30.00	2.16%	32,471	0	32,471	1,528	33,999
Subtotal		1,388.00	100.00%	\$1,502,311	\$0	\$1,502,311	\$59,582	\$1,561,893
Direct Bills						0		0
Total						\$1,502,311		\$1,561,893

Allocation Basis Units: Number of Fire FTEs per section

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Cost Pool 6: Planning & Infrastructure

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	100	100.00%	\$867,783	\$0	\$867,783	\$34,417	\$902,199
Subtotal		100	100.00%	\$867,783	\$0	\$867,783	\$34,417	\$902,199
Direct Bills						0		0
Total						\$867,783		\$902,199

Allocation Basis Units: Direct to FIRE 322

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Cost Pool 7: Fire Logistics

Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	FIRE 322	100	100.00%	\$6,619,305	\$0	\$6,619,305	\$262,524	\$6,881,828
Subtotal		100	100.00%	\$6,619,305	\$0	\$6,619,305	\$262,524	\$6,881,828
Direct Bills						0		0
Total						\$6,619,305		\$6,881,828

Allocation Basis Units: Direct to FIRE 322

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Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure
18	ANIMAL SERVICES 225	\$352,133	\$0	\$0	\$0	\$170,562	\$0
22	POLICE 321	0	0	7,214,894	0	0	0
25	FIRE 322	2,314,017	2,552,456	4,292,033	1,066,046	1,120,837	902,199
26	FIRE - ADMINISTRATION 322	488,254	0	0	0	236,495	0
43	AVIATION 562	70,193	72,149	194,998	0	33,999	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$3,224,597	\$2,624,605	\$11,701,926	\$1,066,046	\$1,561,893	\$902,199

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Seq. 26: FIRE - ADMINISTRATION 322

Seq #	Department Name	Fire Logistics	Total
18	ANIMAL SERVICES 225	\$0	\$522,695
22	POLICE 321	0	7,214,894
25	FIRE 322	6,881,828	19,129,417
26	FIRE - ADMINISTRATION 322	0	724,749
43	AVIATION 562	0	371,339
Direct Bills		\$0	\$0
Total		\$6,881,828	\$27,963,094

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SAM ADMIN SUPPORT 532-32060**Nature and Extent of Services**

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

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

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

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Seq. 38: SAM
ADMIN SUPPORT
532-32060

A. Department Costs

Description	Type	Amount	General Admin	GF Support	Supply Support Fund
Personnel Costs					
Salaries	S1	\$1,870,890	\$0	\$1,072,550	\$798,340
Fringe Benefits	P	8,295	0	395,860	-387,565
Subtotal - Personnel Costs		\$1,879,185	\$0	\$1,468,410	\$410,775
Services & Supplies Cost					
03 CONTRACTUAL SVCS	S	0	0	0	0
04 INTERFUND SERVICES	P	2,676	0	2,676	0
06 MATERIALS / SUPPLIES	P	94,997	0	94,997	0
10 OTHER OPERATING	P	90,493	0	90,493	0
11 NON-OPER	D	750,310	0	0	0
12 TRANSFERS	D	2,000,000	0	0	0
15 REVENUE - REIMBURSED OVERTIME	P	-1,000	0	-1,000	0
Subtotal - Services & Supplies		\$2,937,476	\$0	\$187,166	\$0
Department Cost Total		\$4,816,661	\$0	\$1,655,576	\$410,775
Adjustments to Cost					
12 TRANSFERS	D	-2,000,000	0	0	0
11 NON-OPER	D	-750,310	0	0	0
Subtotal - Adjustments		-\$2,750,310	\$0	\$0	\$0
Total Costs After Adjustments		2,066,351	0	1,655,576	410,775
General Admin Distribution			0	0	0
Grand Total		\$2,066,351	\$0	\$1,655,576	\$410,775

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B. Incoming Costs (Default Spread Salary)

Seq. 38: SAM ADMIN SUPPORT 532-32060

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Support	Supply Support Fund
1	Municipal Service Center	\$69	\$0	\$40	\$30
	Subtotal - BUILDING DEPRECIATION	69	0	40	30
2	Depreciation	4,800	0	2,752	2,048
	Subtotal - EQUIPMENT DEPRECIATION	4,800	0	2,752	2,048
3	Janitorial Services	15,110	0	8,662	6,447
3	Muni Svcs Center	10,469	943	6,542	4,870
3	MSC Security	2,224	0	1,275	949
	Subtotal - FACILITIES MAINT 532-31040	27,803	943	16,479	12,266
4	MSC	12,052	49	6,937	5,164
	Subtotal - PARKS BLDG MAINT 532-31130	12,052	49	6,937	5,164
8	Budget	2,791	207	1,719	1,279
	Subtotal - OMB 115-12000	2,791	207	1,719	1,279
9	Citywide Admin	3,172	688	2,213	1,647
	Subtotal - CITY MANAGER 115-12010	3,172	688	2,213	1,647
12	Performance	2,378	86	1,413	1,052
	Subtotal - PERFORMANCE OFFICE 115-12050	2,378	86	1,413	1,052
13	Open Records Requests	210	27	136	101
13	Citywide Support	790	92	506	376
	Subtotal - CITY CLERK 117	1,000	119	642	478
15	HR Services	21,909	4,637	15,218	11,328
15	Self Insurance Fund	1,898	5,453	4,214	3,137
	Subtotal - HUMAN RESOURCES 209	23,807	10,090	19,433	14,465
16	Financial Reporting	4,515	681	2,979	2,217
16	Treasury Management	45	6	29	22
16	Annual Audit	632	0	362	270
16	Asset Management	18	2	12	9
	Subtotal - OFFICE OF COMPTROLLER 210	5,210	689	3,382	2,517
17	Administration	7,589	1,223	5,052	3,760
17	Supply Chain Management	16,319	3,245	11,216	8,348
	Subtotal - PURCHASING 215	23,908	4,468	16,268	12,109
20	IT Services	303,985	85,920	223,526	166,379
20	Records Management	5,760	566	3,626	2,699
20	Strategic Innovation	29,544	6,655	20,752	15,446

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B. Incoming Costs (Default Spread Salary)

Seq. 38: SAM ADMIN SUPPORT 532-32060

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF Support	Supply Support Fund
20	City-wide PC's	896	0	514	382
20	City-wide IT Contracts	82,073	0	47,051	35,022
20	Postage	1,932	0	1,107	824
20	Mail Room	838	168	577	429
20	Wireless Communication	73,874	0	42,351	31,523
20	Phone & Internet - Citywide	66,604	0	38,183	28,421
	Subtotal - INFORMATION TECHNOLOGY 239	565,505	93,309	377,687	281,127
49	General Expenses	0	325	186	138
49	Retirees Health Insurance	0	23,446	13,441	10,005
49	Property Insurance	0	2,142	1,228	914
49	General Liability Insurance	0	5,602	3,211	2,390
49	Auto Liability	0	28,757	16,486	12,271
	Subtotal - NON-DEPARTMENTAL 999	0	60,271	34,552	25,719
Total Incoming		\$672,496	\$170,920	\$483,516	\$359,900
C. Total Allocated			\$2,909,767	\$2,139,092	\$770,675
				73.51%	26.49%

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Allocation Details

Cost Pool 1: GF Support

Seq. 38: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58	26.36%	\$538,110	\$0	\$538,110	\$0	\$538,110
36	ENGR TRAFFIC-ST 532-32020	73	33.18%	677,276	0	677,276	44,154	721,430
37	PAVEMENT MGMT 532-32040	15	6.82%	139,166	0	139,166	9,073	148,239
40	STREET MAINTENANCE 532-32120	74	33.64%	686,554	0	686,554	44,759	731,313
Subtotal		220	100.00%	\$2,041,107	\$0	\$2,041,107	\$97,985	\$2,139,092
Direct Bills						0		0
Total						\$2,041,107		\$2,139,092

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

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Allocation Details

Cost Pool 2: Supply Support Fund

Seq. 38: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$697,740	\$0	\$697,740	\$72,934	\$770,675
Subtotal		100	100.00%	\$697,740	\$0	\$697,740	\$72,934	\$770,675
Direct Bills						0		0
Total						\$697,740		\$770,675

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Seq. 38: SAM ADMIN SUPPORT 532-32060

Seq #	Department Name	GF Support	Supply Support Fund	Total
3	FACILITIES MAINT 532-31040	\$538,110	\$0	\$538,110
36	ENGR TRAFFIC-ST 532-32020	721,430	0	721,430
37	PAVEMENT MGMT 532-32040	148,239	0	148,239
40	STREET MAINTENANCE 532-32120	731,313	0	731,313
51	GENERAL GOV / UNALLOWABLE	0	770,675	770,675
Direct Bills		\$0	\$0	\$0
Total		\$2,139,092	\$770,675	\$2,909,767

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NON-DEPARTMENTAL 999**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. Costs have been functionalized as follows:

GENERAL EXPENSES – Costs identified to this function are allocated based on the general fund operating expenditures per department.

RETIREEES HEALTH INSURANCE - Costs identified to this function are allocated based on the number of actual general fund FTE's per department.

PROPERTY INSURANCE - Costs identified to this function have been allocated based on the total insurance property premiums per General Fund departments.

CIVILIAN EMPLOYEE COSTS – Costs identified to this function are allocated to General Government / Unallowable.

GENERAL LIABILITY INSURANCE - Costs are allocated based on the total number of general fund FTE's per department.

AUTO LIABILITY - Costs are allocated to departments that do not pay directly based on their count of vehicles.

PEG & GENERAL GOVERNMENT - These costs are allocated to General Government / Unallowable.

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A. Department Costs

**Seq. 49: NON-
DEPARTMENTAL
999**

Description	Type	Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs
Personnel Costs							
Salaries	S1	\$1,145,566	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	P	95,285	0	0	0	0	0
Subtotal - Personnel Costs		\$1,240,851	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
02 FRINGE BENEFITS - CITY PENSION PLAN CONTRIBUTION	P	143,378	0	0	0	0	93
02 FRINGE BENEFITS - POS CITY - EMPLOYER CONTRIB	P	1,827,940	0	0	0	0	1,712,067
02 FRINGE BENEFITS - RETIREES HEALTH PLAN	P	3,652,154	0	0	3,652,154	0	0
02 FRINGE BENEFITS - UNEMPLOYMENT COMPEN - CIVILIAN	P	267	0	0	0	0	-1,011
02 FRINGE BENEFITS - WORKERS COMPENSATION- CIVILIAN	P	3,647	0	0	0	0	0
03 CONTRACTUAL SVCS	P	6,733,101	0	0	0	0	0
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	P	405	0	0	0	0	0
06 MATERIALS / SUPPLIES - PUBLICATIONS & SUBSCRIPTIONS	P	15,542	0	0	0	0	0
10 OTHER OPER - GENERAL LIABILITY INSURANCE EX	P	1,361,296	0	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	659,612	0	0	0	0	0
10 OTHER OPER - OTHER SERVICES CHARGES EXPENSE	P	23,921	0	23,921	0	0	0
10 OTHER OPER - PROFESSIONAL LICENSES & MEMBER	P	76,791	0	76,791	0	0	0
10 OTHER OPER - PROPERTY INSURANCE EXPENSE	P	1,024,851	0	0	0	1,024,851	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	3,906	0	0	0	0	0
11 NON-OPER	D	502,881	0	0	0	0	0
12 TRANSFERS	D	13,819,700	0	0	0	0	0
13 CAPITAL	D	10,000	0	0	0	0	0
Subtotal - Services & Supplies		\$29,859,392	\$0	\$100,712	\$3,652,154	\$1,024,851	\$1,711,149

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A. Department Costs

**Seq. 49: NON-
DEPARTMENTAL
999**

Description	Type	Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs
Department Cost Total		\$31,100,243	\$0	\$100,712	\$3,652,154	\$1,024,851	\$1,711,149
Adjustments to Cost							
13 CAPITAL	D	-10,000	0	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	-659,612	0	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	-3,906	0	0	0	0	0
12 TRANSFERS	D	-13,819,700	0	0	0	0	0
11 NON-OPER	D	-502,881	0	0	0	0	0
Subtotal - Adjustments		-\$14,996,099	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		16,104,144	0	100,712	3,652,154	1,024,851	1,711,149
General Admin Distribution			0	0	0	0	0
Grand Total		\$16,104,144	\$0	\$100,712	\$3,652,154	\$1,024,851	\$1,711,149

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A. Department Costs

**Seq. 49: NON-
DEPARTMENTAL
999**

Description	Type	Amount	General Liability Insurance	Auto Liability	PEG	General Government
Personnel Costs						
Salaries	S1	\$1,145,566	\$0	\$0	\$1,144,975	\$591
Fringe Benefits	P	95,285	0	0	95,239	46
Subtotal - Personnel Costs		\$1,240,851	\$0	\$0	\$1,240,214	\$637
Services & Supplies Cost						
02 FRINGE BENEFITS - CITY PENSION PLAN CONTRIBUTION	P	143,378	0	0	143,285	0
02 FRINGE BENEFITS - POS CITY - EMPLOYER CONTRIB	P	1,827,940	0	0	115,873	0
02 FRINGE BENEFITS - RETIREES HEALTH PLAN	P	3,652,154	0	0	0	0
02 FRINGE BENEFITS - UNEMPLOYMENT COMPEN - CIVILIAN	P	267	0	0	1,278	0
02 FRINGE BENEFITS - WORKERS COMPENSATION- CIVILIAN	P	3,647	0	0	3,647	0
03 CONTRACTUAL SVCS	P	6,733,101	0	0	0	6,733,101
06 MATERIALS / SUPPLIES - FOOD AND BEVERAGES SUPPLIES	P	405	0	0	0	405
06 MATERIALS / SUPPLIES - PUBLICATIONS & SUBSCRIPTIONS	P	15,542	0	0	0	15,542
10 OTHER OPER - GENERAL LIABILITY INSURANCE EX	P	1,361,296	872,581	444,715	0	44,000
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	659,612	0	0	0	0
10 OTHER OPER - OTHER SERVICES CHARGES EXPENSE	P	23,921	0	0	0	0
10 OTHER OPER - PROFESSIONAL LICENSES & MEMBER	P	76,791	0	0	0	0
10 OTHER OPER - PROPERTY INSURANCE EXPENSE	P	1,024,851	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	3,906	0	0	0	0
11 NON-OPER	D	502,881	0	0	0	0
12 TRANSFERS	D	13,819,700	0	0	0	0
13 CAPITAL	D	10,000	0	0	0	0
Subtotal - Services & Supplies		\$29,859,392	\$872,581	\$444,715	\$264,083	\$6,793,048

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Seq. 49: NON-
DEPARTMENTAL
999

A. Department Costs

Description	Type	Amount	General Liability Insurance	Auto Liability	PEG	General Government
Department Cost Total		\$31,100,243	\$872,581	\$444,715	\$1,504,297	\$6,793,685
Adjustments to Cost						
13 CAPITAL	D	-10,000	0	0	0	0
10 OTHER OPER - OPERATING CONTINGENCY RESERVE	D	-659,612	0	0	0	0
10 OTHER OPER - SALARY ADJUSTMENT RESERVE EXPE	D	-3,906	0	0	0	0
12 TRANSFERS	D	-13,819,700	0	0	0	0
11 NON-OPER	D	-502,881	0	0	0	0
Subtotal - Adjustments		-\$14,996,099	\$0	\$0	\$0	\$0
Total Costs After Adjustments		16,104,144	872,581	444,715	1,504,297	6,793,685
General Admin Distribution			0	0	0	0
Grand Total		\$16,104,144	\$872,581	\$444,715	\$1,504,297	\$6,793,685

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B. Incoming Costs (Default Spread Expenditures)

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs
2	Depreciation	\$36,065	\$0	\$226	\$8,179	\$2,295	\$3,832
	Subtotal - EQUIPMENT DEPRECIATION	36,065	0	226	8,179	2,295	3,832
8	Budget	19,841	1,471	133	4,833	1,356	2,265
	Subtotal - OMB 115-12000	19,841	1,471	133	4,833	1,356	2,265
9	Citywide Admin	1,175	255	9	324	91	152
	Subtotal - CITY MANAGER 115-12010	1,175	255	9	324	91	152
12	Performance	881	32	6	207	58	97
	Subtotal - PERFORMANCE OFFICE 115-12050	881	32	6	207	58	97
13	Open Records Requests	2,164	277	15	554	155	259
13	Citywide Support	292	34	2	74	21	35
	Subtotal - CITY CLERK 117	2,457	311	17	628	176	294
15	HR Services	8,115	1,717	61	2,230	626	1,045
15	Self Insurance Fund	703	2,020	17	617	173	289
	Subtotal - HUMAN RESOURCES 209	8,817	3,737	79	2,847	799	1,334
16	Financial Reporting	46,431	7,000	334	12,117	3,400	5,677
16	Treasury Management	452	64	3	117	33	55
16	Annual Audit	6,502	0	41	1,475	414	691
16	Asset Management	165	22	1	43	12	20
	Subtotal - OFFICE OF COMPTROLLER 210	53,551	7,086	379	13,751	3,859	6,443
17	Administration	8,723	1,406	63	2,297	645	1,076
17	Supply Chain Management	18,758	3,730	141	5,100	1,431	2,389
	Subtotal - PURCHASING 215	27,481	5,136	204	7,397	2,076	3,466
20	City-wide PC's	332	0	2	75	21	35
20	City-wide IT Contracts	16,983	0	106	3,851	1,081	1,805
20	Mail Room	310	62	2	85	24	40
	Subtotal - INFORMATION TECHNOLOGY 239	17,625	62	111	4,011	1,126	1,879
49	General Expenses	0	3,285	21	745	209	349
49	Retirees Health Insurance	0	8,684	54	1,969	553	923
49	General Liability Insurance	0	2,075	13	471	132	220
	Subtotal - NON-DEPARTMENTAL 999	0	14,043	88	3,185	894	1,492
Total Incoming		\$167,892	\$32,133	\$1,251	\$45,363	\$12,729	\$21,254
C. Total Allocated			\$16,304,170	\$101,963	\$3,697,517	\$1,037,580	\$1,732,403

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B. Incoming Costs (Default Spread Expenditures)

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs
				0.63%	22.68%	6.36%	10.63%

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B. Incoming Costs (Default Spread Expenditures)

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Liability Insurance	Auto Liability	PEG	General Government
2	Depreciation	\$36,065	\$0	\$1,954	\$996	\$3,369	\$15,214
	Subtotal - EQUIPMENT DEPRECIATION	36,065	0	1,954	996	3,369	15,214
8	Budget	19,841	1,471	1,155	589	1,991	8,991
	Subtotal - OMB 115-12000	19,841	1,471	1,155	589	1,991	8,991
9	Citywide Admin	1,175	255	77	39	134	603
	Subtotal - CITY MANAGER 115-12010	1,175	255	77	39	134	603
12	Performance	881	32	49	25	85	385
	Subtotal - PERFORMANCE OFFICE 115-12050	881	32	49	25	85	385
13	Open Records Requests	2,164	277	132	67	228	1,030
13	Citywide Support	292	34	18	9	31	138
	Subtotal - CITY CLERK 117	2,457	311	150	76	259	1,168
15	HR Services	8,115	1,717	533	272	918	4,148
15	Self Insurance Fund	703	2,020	148	75	254	1,149
	Subtotal - HUMAN RESOURCES 209	8,817	3,737	680	347	1,173	5,296
16	Financial Reporting	46,431	7,000	2,895	1,475	4,991	22,540
16	Treasury Management	452	64	28	14	48	218
16	Annual Audit	6,502	0	352	180	607	2,743
16	Asset Management	165	22	10	5	18	79
	Subtotal - OFFICE OF COMPTROLLER 210	53,551	7,086	3,286	1,674	5,664	25,580
17	Administration	8,723	1,406	549	280	946	4,273
17	Supply Chain Management	18,758	3,730	1,218	621	2,101	9,487
	Subtotal - PURCHASING 215	27,481	5,136	1,767	901	3,047	13,760
20	City-wide PC's	332	0	18	9	31	140
20	City-wide IT Contracts	16,983	0	920	469	1,586	7,164
20	Mail Room	310	62	20	10	35	157
	Subtotal - INFORMATION TECHNOLOGY 239	17,625	62	958	488	1,652	7,462
49	General Expenses	0	3,285	178	91	307	1,386
49	Retirees Health Insurance	0	8,684	471	240	811	3,663
49	General Liability Insurance	0	2,075	112	57	194	875
	Subtotal - NON-DEPARTMENTAL 999	0	14,043	761	388	1,312	5,924
Total Incoming		\$167,892	\$32,133	\$10,838	\$5,524	\$18,685	\$84,383
C. Total Allocated			\$16,304,170	\$883,419	\$450,239	\$1,522,982	\$6,878,068

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B. Incoming Costs (Default Spread Expenditures)

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Liability Insurance	Auto Liability	PEG	General Government
				5.42%	2.76%	9.34%	42.19%

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Allocation Details

Cost Pool 1: General Expenses

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	10,648,917	2.05%	\$2,086	\$0	\$2,086	\$0	\$2,086
4	PARKS BLDG MAINT 532-31130	13,325,562	2.57%	2,611	0	2,611	0	2,611
5	MAYOR AND COUNCIL 101	2,077,074	0.40%	407	0	407	1	408
6	CITY ATTORNEY 103	6,277,216	1.21%	1,230	0	1,230	0	1,230
7	MUNICIPAL COURT 111	6,024,000	1.16%	1,180	0	1,180	3	1,183
8	OMB 115-12000	926,911	0.18%	182	0	182	0	182
9	CITY MANAGER 115-12010	787,841	0.15%	154	0	154	0	154
10	PUBLIC INFO OFFICE 115-12020	491,443	0.09%	96	0	96	0	97
11	INTERNAL AUDIT 116-12030	952,544	0.18%	187	0	187	0	187
12	PERFORMANCE OFFICE 115-12050	509,926	0.10%	100	0	100	0	100
13	CITY CLERK 117	1,235,298	0.24%	242	0	242	0	242
15	HUMAN RESOURCES 209	4,528,475	0.87%	887	0	887	0	887
16	OFFICE OF COMPTROLLER 210	3,593,357	0.69%	704	0	704	0	704
17	PURCHASING 215	1,918,530	0.37%	376	0	376	0	376
19	CAPITAL IMPROVEMENT 235	6,981,509	1.34%	1,368	0	1,368	4	1,371
20	INFORMATION TECHNOLOGY 239	24,203,424	4.66%	4,742	0	4,742	0	4,742
21	PLANNING & INSPECTIONS 280	8,296,674	1.60%	1,625	0	1,625	4	1,630
22	POLICE 321	153,218,928	29.50%	30,018	0	30,018	81	30,099
23	POLICE - OFFICE OF THE CHIEF 321-21000	3,223,922	0.62%	632	0	632	0	632
24	POLICE - ADMINISTRATIVE SERVICES 321	21,074,885	4.06%	4,129	0	4,129	0	4,129
25	FIRE 322	109,694,032	21.12%	21,491	0	21,491	58	21,549
26	FIRE - ADMINISTRATION 322	29,555,432	5.69%	5,790	0	5,790	0	5,790
28	PUBLIC HEALTH 341	7,808,103	1.50%	1,530	0	1,530	4	1,534
29	PARKS & RECREATION 451	40,087,650	7.72%	7,854	0	7,854	21	7,875
30	ZOO 452	7,419,366	1.43%	1,454	0	1,454	4	1,458
31	LIBRARY 453	10,593,155	2.04%	2,075	0	2,075	6	2,081

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Cost Pool 1: General Expenses

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32	MUSUEM & CULT AFFAIRS 454	4,410,406	0.85%	864	0	864	2	866
34	COMM & HUMAN DEV 471	1,775,013	0.34%	348	0	348	1	349
35	ECONOMIC DEVELOPMENT 480	2,660,622	0.51%	521	0	521	1	523
36	ENGR TRAFFIC-ST 532-32020	7,596,704	1.46%	1,488	0	1,488	4	1,492
37	PAVEMENT MGMT 532-32040	2,008,210	0.39%	393	0	393	1	395
38	SAM ADMIN SUPPORT 532-32060	1,656,576	0.32%	325	0	325	0	325
39	REAL ESTATE 532-32080	739,820	0.14%	145	0	145	0	145
40	STREET MAINTENANCE 532-32120	6,348,290	1.22%	1,244	0	1,244	3	1,247
49	NON-DEPARTMENTAL 999	16,767,662	3.23%	3,285	0	3,285	0	3,285
Subtotal		519,417,477	100.00%	\$101,762	\$0	\$101,762	\$201	\$101,963
Direct Bills						0		0
Total						\$101,762		\$101,963

Allocation Basis Units: General Fund operating expenditures per department

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Allocation Details

Cost Pool 2: Retirees Health Insurance

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	1.36%	\$50,365	\$0	\$50,365	\$0	\$50,365
5	MAYOR AND COUNCIL 101	27.75	0.65%	24,097	0	24,097	58	24,155
6	CITY ATTORNEY 103	45.50	1.07%	39,510	0	39,510	0	39,510
7	MUNICIPAL COURT 111	85.30	2.01%	74,071	0	74,071	177	74,248
8	OMB 115-12000	9.00	0.21%	7,815	0	7,815	0	7,815
9	CITY MANAGER 115-12010	6.00	0.14%	5,210	0	5,210	0	5,210
10	PUBLIC INFO OFFICE 115-12020	8.00	0.19%	6,947	0	6,947	17	6,963
11	INTERNAL AUDIT 116-12030	9.00	0.21%	7,815	0	7,815	0	7,815
12	PERFORMANCE OFFICE 115-12050	4.00	0.09%	3,473	0	3,473	0	3,473
13	CITY CLERK 117	7.00	0.16%	6,078	0	6,078	0	6,078
15	HUMAN RESOURCES 209	41.12	0.97%	35,711	0	35,711	0	35,711
16	OFFICE OF COMPTROLLER 210	32.00	0.75%	27,787	0	27,787	0	27,787
17	PURCHASING 215	24.00	0.56%	20,841	0	20,841	0	20,841
19	CAPITAL IMPROVEMENT 235	72.50	1.71%	62,956	0	62,956	151	63,107
20	INFORMATION TECHNOLOGY 239	74.50	1.75%	64,692	0	64,692	0	64,692
21	PLANNING & INSPECTIONS 280	116.00	2.73%	100,729	0	100,729	241	100,971
22	POLICE 321	1,179.00	27.74%	1,023,791	0	1,023,791	2,453	1,026,245
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.47%	17,367	0	17,367	0	17,367
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	3.81%	140,674	0	140,674	0	140,674
25	FIRE 322	972.00	22.87%	844,042	0	844,042	2,023	846,064
26	FIRE - ADMINISTRATION 322	218.50	5.14%	189,736	0	189,736	0	189,736
28	PUBLIC HEALTH 341	82.75	1.95%	71,856	0	71,856	172	72,029
29	PARKS & RECREATION 451	421.50	9.92%	366,012	0	366,012	877	366,889
30	ZOO 452	127.50	3.00%	110,715	0	110,715	265	110,981
31	LIBRARY 453	163.75	3.85%	142,193	0	142,193	341	142,534
32	MUSUEM & CULT AFFAIRS 454	43.50	1.02%	37,773	0	37,773	91	37,864

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Cost Pool 2: Retirees Health Insurance

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	COMM & HUMAN DEV 471	16.00	0.38%	13,894	0	13,894	33	13,927
35	ECONOMIC DEVELOPMENT 480	24.50	0.58%	21,275	0	21,275	51	21,326
36	ENGR TRAFFIC-ST 532-32020	73.00	1.72%	63,390	0	63,390	152	63,542
37	PAVEMENT MGMT 532-32040	15.00	0.35%	13,025	0	13,025	31	13,057
38	SAM ADMIN SUPPORT 532-32060	27.00	0.64%	23,446	0	23,446	0	23,446
40	STREET MAINTENANCE 532-32120	74.00	1.74%	64,258	0	64,258	154	64,412
49	NON-DEPARTMENTAL 999	10.00	0.24%	8,684	0	8,684	0	8,684
Subtotal		4,249.67	100.00%	\$3,690,229	\$0	\$3,690,229	\$7,287	\$3,697,517
Direct Bills						0		0
Total						\$3,690,229		\$3,697,517

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

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Cost Pool 3: Property Insurance

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	5,171,581.40	0.83%	\$8,570	\$0	\$8,570	\$0	\$8,570
5	MAYOR AND COUNCIL 101	2,616,820.73	0.42%	4,336	0	4,336	9	4,345
6	CITY ATTORNEY 103	4,290,643.00	0.69%	7,110	0	7,110	0	7,110
7	MUNICIPAL COURT 111	7,270,838.00	1.16%	12,048	0	12,048	25	12,074
8	OMB 115-12000	848,698.62	0.14%	1,406	0	1,406	0	1,406
9	CITY MANAGER 115-12010	565,799.08	0.09%	938	0	938	0	938
10	PUBLIC INFO OFFICE 115-12020	754,398.77	0.12%	1,250	0	1,250	3	1,253
11	INTERNAL AUDIT 116-12030	913,433.85	0.15%	1,514	0	1,514	0	1,514
12	PERFORMANCE OFFICE 115-12050	377,199.38	0.06%	625	0	625	0	625
13	CITY CLERK 117	660,098.92	0.11%	1,094	0	1,094	0	1,094
15	HUMAN RESOURCES 209	5,831,616.34	0.93%	9,663	0	9,663	0	9,663
16	OFFICE OF COMPTROLLER 210	3,394,794.46	0.54%	5,625	0	5,625	0	5,625
17	PURCHASING 215	2,263,196.31	0.36%	3,750	0	3,750	0	3,750
19	CAPITAL IMPROVEMENT 235	8,543,942.11	1.37%	14,158	0	14,158	30	14,188
20	INFORMATION TECHNOLOGY 239	12,212,640.41	1.95%	20,237	0	20,237	0	20,237
21	PLANNING & INSPECTIONS 280	913,305.04	0.15%	1,513	0	1,513	3	1,517
22	POLICE 321	94,681,810.85	15.15%	156,894	0	156,894	330	157,224
25	FIRE 322	72,162,485.00	11.55%	119,578	0	119,578	251	119,829
27	ENVIRONMENTAL SERVICES 334	250,116.15	0.04%	414	0	414	1	415
29	PARKS & RECREATION 451	233,305,374.49	37.33%	386,603	0	386,603	813	387,415
30	ZOO 452	39,907,166.00	6.39%	66,129	0	66,129	139	66,268
31	LIBRARY 453	100,325,083.00	16.05%	166,245	0	166,245	349	166,595
34	COMM & HUMAN DEV 471	6,116,326.74	0.98%	10,135	0	10,135	21	10,156
38	SAM ADMIN SUPPORT 532-32060	1,292,819.92	0.21%	2,142	0	2,142	0	2,142
40	STREET MAINTENANCE 532-32120	8,614,374.96	1.38%	14,275	0	14,275	30	14,305
41	FLEET 532-37020	11,636,284.44	1.86%	19,282	0	19,282	41	19,323
Subtotal		624,920,848.00	100.00%	\$1,035,535	\$0	\$1,035,535	\$2,045	\$1,037,580

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Cost Pool 3: Property Insurance

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						\$1,035,535		\$1,037,580

Allocation Basis Units: Insured property premium for General Fund departments

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Cost Pool 4: Civilian Employee Costs

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$1,728,988	\$0	\$1,728,988	\$3,414	\$1,732,403
Subtotal		100	100.00%	\$1,728,988	\$0	\$1,728,988	\$3,414	\$1,732,403
Direct Bills						0		0
Total						\$1,728,988		\$1,732,403

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Cost Pool 5: General Liability Insurance

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	58.00	1.36%	\$12,033	\$0	\$12,033	\$0	\$12,033
5	MAYOR AND COUNCIL 101	27.75	0.65%	5,757	0	5,757	14	5,771
6	CITY ATTORNEY 103	45.50	1.07%	9,440	0	9,440	0	9,440
7	MUNICIPAL COURT 111	85.30	2.01%	17,697	0	17,697	42	17,740
8	OMB 115-12000	9.00	0.21%	1,867	0	1,867	0	1,867
9	CITY MANAGER 115-12010	6.00	0.14%	1,245	0	1,245	0	1,245
10	PUBLIC INFO OFFICE 115-12020	8.00	0.19%	1,660	0	1,660	4	1,664
11	INTERNAL AUDIT 116-12030	9.00	0.21%	1,867	0	1,867	0	1,867
12	PERFORMANCE OFFICE 115-12050	4.00	0.09%	830	0	830	0	830
13	CITY CLERK 117	7.00	0.16%	1,452	0	1,452	0	1,452
15	HUMAN RESOURCES 209	41.12	0.97%	8,532	0	8,532	0	8,532
16	OFFICE OF COMPTROLLER 210	32.00	0.75%	6,639	0	6,639	0	6,639
17	PURCHASING 215	24.00	0.56%	4,979	0	4,979	0	4,979
19	CAPITAL IMPROVEMENT 235	72.50	1.71%	15,042	0	15,042	36	15,078
20	INFORMATION TECHNOLOGY 239	74.50	1.75%	15,456	0	15,456	0	15,456
21	PLANNING & INSPECTIONS 280	116.00	2.73%	24,066	0	24,066	58	24,124
22	POLICE 321	1,179.00	27.74%	244,607	0	244,607	586	245,193
23	POLICE - OFFICE OF THE CHIEF 321-21000	20.00	0.47%	4,149	0	4,149	0	4,149
24	POLICE - ADMINISTRATIVE SERVICES 321	162.00	3.81%	33,610	0	33,610	0	33,610
25	FIRE 322	972.00	22.87%	201,660	0	201,660	483	202,144
26	FIRE - ADMINISTRATION 322	218.50	5.14%	45,332	0	45,332	0	45,332
28	PUBLIC HEALTH 341	82.75	1.95%	17,168	0	17,168	41	17,209
29	PARKS & RECREATION 451	421.50	9.92%	87,448	0	87,448	210	87,658
30	ZOO 452	127.50	3.00%	26,452	0	26,452	63	26,516
31	LIBRARY 453	163.75	3.85%	33,973	0	33,973	81	34,055
32	MUSUEM & CULT AFFAIRS 454	43.50	1.02%	9,025	0	9,025	22	9,047

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Cost Pool 5: General Liability Insurance

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	COMM & HUMAN DEV 471	16.00	0.38%	3,320	0	3,320	8	3,327
35	ECONOMIC DEVELOPMENT 480	24.50	0.58%	5,083	0	5,083	12	5,095
36	ENGR TRAFFIC-ST 532-32020	73.00	1.72%	15,145	0	15,145	36	15,182
37	PAVEMENT MGMT 532-32040	15.00	0.35%	3,112	0	3,112	7	3,120
38	SAM ADMIN SUPPORT 532-32060	27.00	0.64%	5,602	0	5,602	0	5,602
40	STREET MAINTENANCE 532-32120	74.00	1.74%	15,353	0	15,353	37	15,390
49	NON-DEPARTMENTAL 999	10.00	0.24%	2,075	0	2,075	0	2,075
Subtotal		4,249.67	100.00%	\$881,678	\$0	\$881,678	\$1,741	\$883,419
Direct Bills						0		0
Total						\$881,678		\$883,419

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

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Cost Pool 6: Auto Liability

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	FACILITIES MAINT 532-31040	550	0.12%	\$556	\$0	\$556	\$0	\$556
4	PARKS BLDG MAINT 532-31130	1,100	0.25%	1,111	0	1,111	0	1,111
17	PURCHASING 215	825	0.19%	834	0	834	0	834
18	ANIMAL SERVICES 225	3,269	0.74%	3,303	0	3,303	7	3,310
19	CAPITAL IMPROVEMENT 235	1,266	0.28%	1,279	0	1,279	3	1,282
20	INFORMATION TECHNOLOGY 239	3,001	0.67%	3,032	0	3,032	0	3,032
21	PLANNING & INSPECTIONS 280	17,722	3.99%	17,907	0	17,907	38	17,945
25	FIRE 322	112,091	25.21%	113,260	0	113,260	242	113,502
27	ENVIRONMENTAL SERVICES 334	8,930	2.01%	9,023	0	9,023	19	9,042
29	PARKS & RECREATION 451	20,621	4.64%	20,836	0	20,836	45	20,881
30	ZOO 452	4,566	1.03%	4,614	0	4,614	10	4,623
31	LIBRARY 453	2,223	0.50%	2,246	0	2,246	5	2,251
32	MUSEUM & CULT AFFAIRS 454	825	0.19%	834	0	834	2	835
34	COMM & HUMAN DEV 471	753	0.17%	761	0	761	2	762
38	SAM ADMIN SUPPORT 532-32060	28,460	6.40%	28,757	0	28,757	0	28,757
40	STREET MAINTENANCE 532-32120	129,251	29.06%	130,598	0	130,598	279	130,878
41	FLEET 532-37020	7,904	1.78%	7,986	0	7,986	17	8,003
50	OTHER	101,358	22.79%	102,415	0	102,415	219	102,634
Subtotal		444,715	100.00%	\$449,351	\$0	\$449,351	\$887	\$450,239
Direct Bills						0		0
Total						\$449,351		\$450,239

Allocation Basis Units: TML allocated dollars per department

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Cost Pool 7: PEG

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$1,519,980	\$0	\$1,519,980	\$3,002	\$1,522,982
Subtotal		100	100.00%	\$1,519,980	\$0	\$1,519,980	\$3,002	\$1,522,982
Direct Bills						0		0
Total						\$1,519,980		\$1,522,982

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Cost Pool 8: General Government

Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51	GENERAL GOV / UNALLOWABLE	100	100.00%	\$6,864,512	\$0	\$6,864,512	\$13,556	\$6,878,068
Subtotal		100	100.00%	\$6,864,512	\$0	\$6,864,512	\$13,556	\$6,878,068
Direct Bills						0		0
Total						\$6,864,512		\$6,878,068

Allocation Basis Units: Direct to GENERAL GOV / UNALLOWABLE

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Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability
3	FACILITIES MAINT 532-31040	\$2,086	\$50,365	\$8,570	\$0	\$12,033	\$556
4	PARKS BLDG MAINT 532-31130	2,611	0	0	0	0	1,111
5	MAYOR AND COUNCIL 101	408	24,155	4,345	0	5,771	0
6	CITY ATTORNEY 103	1,230	39,510	7,110	0	9,440	0
7	MUNICIPAL COURT 111	1,183	74,248	12,074	0	17,740	0
8	OMB 115-12000	182	7,815	1,406	0	1,867	0
9	CITY MANAGER 115-12010	154	5,210	938	0	1,245	0
10	PUBLIC INFO OFFICE 115-12020	97	6,963	1,253	0	1,664	0
11	INTERNAL AUDIT 116-12030	187	7,815	1,514	0	1,867	0
12	PERFORMANCE OFFICE 115-12050	100	3,473	625	0	830	0
13	CITY CLERK 117	242	6,078	1,094	0	1,452	0
15	HUMAN RESOURCES 209	887	35,711	9,663	0	8,532	0
16	OFFICE OF COMPTROLLER 210	704	27,787	5,625	0	6,639	0
17	PURCHASING 215	376	20,841	3,750	0	4,979	834
18	ANIMAL SERVICES 225	0	0	0	0	0	3,310
19	CAPITAL IMPROVEMENT 235	1,371	63,107	14,188	0	15,078	1,282
20	INFORMATION TECHNOLOGY 239	4,742	64,692	20,237	0	15,456	3,032
21	PLANNING & INSPECTIONS 280	1,630	100,971	1,517	0	24,124	17,945
22	POLICE 321	30,099	1,026,245	157,224	0	245,193	0
23	POLICE - OFFICE OF THE CHIEF 321-21000	632	17,367	0	0	4,149	0
24	POLICE - ADMINISTRATIVE SERVICES 321	4,129	140,674	0	0	33,610	0
25	FIRE 322	21,549	846,064	119,829	0	202,144	113,502
26	FIRE - ADMINISTRATION 322	5,790	189,736	0	0	45,332	0
27	ENVIRONMENTAL SERVICES 334	0	0	415	0	0	9,042
28	PUBLIC HEALTH 341	1,534	72,029	0	0	17,209	0
29	PARKS & RECREATION 451	7,875	366,889	387,415	0	87,658	20,881
30	ZOO 452	1,458	110,981	66,268	0	26,516	4,623
31	LIBRARY 453	2,081	142,534	166,595	0	34,055	2,251
32	MUSEUM & CULT AFFAIRS 454	866	37,864	0	0	9,047	835
34	COMM & HUMAN DEV 471	349	13,927	10,156	0	3,327	762
35	ECONOMIC DEVELOPMENT 480	523	21,326	0	0	5,095	0
36	ENGR TRAFFIC-ST 532-32020	1,492	63,542	0	0	15,182	0
37	PAVEMENT MGMT 532-32040	395	13,057	0	0	3,120	0
38	SAM ADMIN SUPPORT 532-32060	325	23,446	2,142	0	5,602	28,757

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Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability
39	REAL ESTATE 532-32080	145	0	0	0	0	0
40	STREET MAINTENANCE 532-32120	1,247	64,412	14,305	0	15,390	130,878
41	FLEET 532-37020	0	0	19,323	0	0	8,003
49	NON-DEPARTMENTAL 999	3,285	8,684	0	0	2,075	0
50	OTHER	0	0	0	0	0	102,634
51	GENERAL GOV / UNALLOWABLE	0	0	0	1,732,403	0	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$101,963	\$3,697,517	\$1,037,580	\$1,732,403	\$883,419	\$450,239

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Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	PEG	General Government	Total
3	FACILITIES MAINT 532-31040	\$0	\$0	\$73,610
4	PARKS BLDG MAINT 532-31130	0	0	3,722
5	MAYOR AND COUNCIL 101	0	0	34,679
6	CITY ATTORNEY 103	0	0	57,290
7	MUNICIPAL COURT 111	0	0	105,245
8	OMB 115-12000	0	0	11,270
9	CITY MANAGER 115-12010	0	0	7,547
10	PUBLIC INFO OFFICE 115-12020	0	0	9,976
11	INTERNAL AUDIT 116-12030	0	0	11,383
12	PERFORMANCE OFFICE 115-12050	0	0	5,028
13	CITY CLERK 117	0	0	8,867
15	HUMAN RESOURCES 209	0	0	54,794
16	OFFICE OF COMPTROLLER 210	0	0	40,756
17	PURCHASING 215	0	0	30,780
18	ANIMAL SERVICES 225	0	0	3,310
19	CAPITAL IMPROVEMENT 235	0	0	95,025
20	INFORMATION TECHNOLOGY 239	0	0	108,160
21	PLANNING & INSPECTIONS 280	0	0	146,186
22	POLICE 321	0	0	1,458,761
23	POLICE - OFFICE OF THE CHIEF 321-21000	0	0	22,148
24	POLICE - ADMINISTRATIVE SERVICES 321	0	0	178,413
25	FIRE 322	0	0	1,303,088
26	FIRE - ADMINISTRATION 322	0	0	240,858
27	ENVIRONMENTAL SERVICES 334	0	0	9,458
28	PUBLIC HEALTH 341	0	0	90,772
29	PARKS & RECREATION 451	0	0	870,718
30	ZOO 452	0	0	209,845
31	LIBRARY 453	0	0	347,515
32	MUSEUM & CULT AFFAIRS 454	0	0	48,612
34	COMM & HUMAN DEV 471	0	0	28,522
35	ECONOMIC DEVELOPMENT 480	0	0	26,944
36	ENGR TRAFFIC-ST 532-32020	0	0	80,216
37	PAVEMENT MGMT 532-32040	0	0	16,571
38	SAM ADMIN SUPPORT 532-32060	0	0	60,271

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Seq. 49: NON-DEPARTMENTAL 999

Seq #	Department Name	PEG	General Government	Total
39	REAL ESTATE 532-32080	0	0	145
40	STREET MAINTENANCE 532-32120	0	0	226,231
41	FLEET 532-37020	0	0	27,326
49	NON-DEPARTMENTAL 999	0	0	14,043
50	OTHER	0	0	102,634
51	GENERAL GOV / UNALLOWABLE	1,522,982	6,878,068	10,133,452
Direct Bills		\$0	\$0	\$0
Total		\$1,522,982	\$6,878,068	\$16,304,170

Section 6

Cost Plan Reconciliation

GENERAL FUND FY 2024 EXPENDITURES

Fund		1000														
Sum of Amount		Acct Type														Central Service Cost Plan General Fund Expenditures
MGT Department	Division Description	01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICATIONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	13 CAPITAL	Grand Total	
CAPITAL IMPROVEMENT 235		5,199,679	1,517,461	717	39,908	3,199	88,761		71,289		60,495				6,981,509	
CITY ATTORNEY 103	ATTRNYS AND PARALEGALS	3,155,226	892,101												4,047,327	
	LEGAL OPERATING EXP					6,882	41,925		57,899	472	77,435				184,613	
	LEGAL SECRETARIAL STAFF	299,807	125,035												424,842	
	LEGAL SUPPORT STAFF	53,530	11,427												64,957	
	OUTSIDE COUNSEL SERVS			1,523,737											1,523,737	
	TRIAL OPER EXP DAMAGES SETT			31,740								417,452			449,192	
CITY ATTORNEY 103 Total		3,508,563	1,028,563	1,555,477		6,882	41,925		57,899	472	77,435	417,452			6,694,668	6,694,668
CITY CLERK 117	MUNICIPAL CLERK	511,299	191,351	510,856		3,116	-1,552		658		19,570				1,235,298	
CITY CLERK 117 Total		511,299	191,351	510,856		3,116	-1,552		658		19,570				1,235,298	1,235,298
CITY MANAGER 115-12010	CITY MANAGER	633,980	111,016	3,127		1,543	13,407								787,841	
CITY MANAGER 115-12010 Total		633,980	111,016	3,127		1,543	13,407								787,841	787,841
COMM & HUMAN DEV 471		1,086,785	305,475	133,977	2,196	3,575	190,666		909		51,430	112,346			1,887,359	
ECONOMIC DEVELOPMENT 480		1,721,308	542,545	155,300		107,756	21,583				112,130	-4,219	211,399		2,867,802	
ENGR TRAFFIC-ST 532-32020		3,847,569	1,181,949	548,306	207,527		-524,058	2,313,140			22,271			383,985	7,980,689	
FACILITIES MAINT 532-31040	Facilities Maintenance Div	3,172,927	1,105,380	3,024,163	225,439	124,036	361,542	2,247,007			388,423		6,000,000	179,579	16,828,496	
FACILITIES MAINT 532-31040 Total		3,172,927	1,105,380	3,024,163	225,439	124,036	361,542	2,247,007			388,423		6,000,000	179,579	16,828,496	16,828,496
FIRE - ADMINISTRATION 322	FIRE ACADEMY ADMIN	1,456,831	616,735	63,056			116,818		46,877		176,070				2,476,387	
	FIRE ADMINISTRATION	2,000,315	701,048	234,046		37,660	63,514			197	78,266	10,229			3,125,275	
	FIRE COMMUNICATIONS	8,319,869	2,830,480	1,507,128			12,229				149				12,669,855	
	FIRE LOGISTICS	1,634,529	758,792	979,568	182,218		3,760,957	409,655	199,318	1,088	16,897		5,200,000	30,700	13,173,722	
	HEALTH AND SAFETY	282,699	105,891	1,079,319			2,465		12,314						1,482,688	
	OPERATIONS RESEARCH	698,116	291,556	1,468			20,546				300				1,011,986	
	PLNG and Infrastructure	253,445	91,806	21,229		324,971	2,621	149,777		12,599		-290,891		1,675,586	2,241,143	
FIRE - ADMINISTRATION 322 Total		14,645,804	5,396,308	3,885,814	182,218	362,631	3,979,150	559,432	258,509	13,884	271,682	-280,662	5,200,000	1,706,286	36,181,056	36,181,056
FIRE 322		75,276,347	31,713,850	2,370,259			203,199			20,709	109,668				109,694,032	
FLEET 532-37020			-99												-99	
HUMAN RESOURCES 209	HUMAN CAPITAL MANAGEMENT	805,635	255,720	118,651	985	4,424	9,877				239				1,195,531	
	HUMAN RESOURCES ADMIN	468,263	141,731	30,764	790		19,890				1,002				662,440	
	ORGANIZATIONAL DEVELOPMENT	453,960	137,407		722		11,617				1,563,411				2,167,117	
	PAYROLL, HRIS AND RECORDS	378,799	122,158			2,430									503,387	
HUMAN RESOURCES 209 Total		2,106,657	657,016	149,415	2,497	6,854	41,384				1,564,652				4,528,475	4,528,475
INFORMATION TECHNOLOGY 239	Administrative	541,186	194,174	2,612	41,823	161,933	49,674		199,414	2,091,164		-157,520			3,124,460	
	Application Management	952,866	256,908				7,196				9,697				1,226,667	
	CITYWIDE IT CONTRACTS			13,236,373								-499,210			12,737,163	
	Client Services	1,318,110	373,073				54,521								1,745,704	
	Information Security Assurance	506,655	170,444				5,500				26,508				709,107	
	Infrastructure Management	1,003,356	270,865				47,809				300				1,322,330	
	Public Safety	171,699	91,173				9,612								272,484	
	Records Management	149,547	70,118	92,779	179,481	43,585	8,012				314	-4,857			538,979	
	Strategic Innovation & Enterpr	553,316	134,706												688,022	
	User Experience	895,951	266,076				14,894								1,176,921	
INFORMATION TECHNOLOGY 239 Total		6,092,686	1,827,537	13,331,764	221,304	205,518	197,218		199,414	2,091,164	36,819	-661,587			23,541,837	23,541,837
INTERNAL AUDIT 116-12030	INTERNAL AUDIT	669,173	201,956	58,014	653	1,777	6,790				14,181				952,544	
INTERNAL AUDIT 116-12030 Total		669,173	201,956	58,014	653	1,777	6,790				14,181				952,544	952,544
LIBRARY 453		6,389,724	2,141,696	477,371	20,247		1,464,766		40,616	35,999	22,736	8,998		125,429	10,727,582	
MAYOR AND COUNCIL 101		1,652,444	398,564	17,937		1,064	2,753				4,312				2,077,074	
MUNICIPAL COURT 111		3,818,605	1,291,435	478,782	3,600	70,889	59,738		13,869	224,435	62,647	-13,010			6,010,990	
MUSUEM & CULT AFFAIRS 454		2,033,369	646,685	1,315,332	3,769	99,318	211,587	10,976	13,289	6,030	70,051	163,851	851,047	47,914	5,473,218	
NON-DEPARTMENTAL 999	NonDepartmental	591	5,363,349	6,733,101			15,947				3,150,377	502,881	13,819,700	10,000	29,595,946	
	PEG	1,144,975	359,322												1,504,297	
NON-DEPARTMENTAL 999 Total		1,145,566	5,722,671	6,733,101			15,947				3,150,377	502,881	13,819,700	10,000	31,100,243	31,100,243
OFFICE OF COMPTROLLER 210	City Auctions	220,019	66,337				2,443				3,602				292,401	
	FINANCIAL ACCT REPORTING	1,079,779	351,853	194,996	9	825	6,247		25,546		9,126				1,668,381	
	GRANT ACCTG	881,240	277,723		316	425	3,490		1,182		10,427				1,174,803	
	TREASURY SERVS	335,099	114,569	1,792		89	982		3,664		1,577				457,772	
OFFICE OF COMPTROLLER 210 Total		2,516,137	810,482	196,788	325	1,339	13,162		30,392		24,732				3,593,357	3,593,357
OMB 115-12000	Office of Management & Budget	648,703	216,424	55,101			902		3,548		2,233				926,911	
OMB 115-12000 Total		648,703	216,424	55,101			902		3,548		2,233				926,911	926,911
PARKS & RECREATION 451		16,710,386	5,077,535	2,691,669	449,871	498,995	4,556,413	1,122,145	551,896		8,428,740	95,041	3,892,844	747,343	44,822,878	
PARKS BLDG MAINT 532-31130	PW-PARKS BLDG MAINTNC			159,174							13,166,388				13,325,562	
PARKS BLDG MAINT 532-31130 Total				159,174							13,166,388				13,325,562	13,325,562
PAVEMENT MGMT 532-32040		271,987	128,852	1,554,257	34,012		19,102								2,008,210	
PERFORMANCE OFFICE 115-12050	PERFORMANCE OFFICE	359,588	110,416	30,000			979				8,943				509,926	

GENERAL FUND FY 2024 EXPENDITURES

Fund		1000														
Sum of Amount		Acct Type														Central Service Cost Plan General Fund Expenditures
MGT Department	Division Description	01 SALARIES & WAGES	02 FRINGE BENEFITS	03		05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICATIONS	10 OTHER			Grand Total		
				CONTRACTUAL SVCS	04 INTERFUND SERVICES						OPERATING	11 NON-OPER	12 TRANSFERS			13 CAPITAL
PERFORMANCE OFFICE 115-12050 Total		359,588	110,416	30,000			979				8,943			509,926	509,926	
PLANNING & INSPECTIONS 280		5,820,904	2,041,782	101,534	99,854	15,483	171,767				45,350	167,046		8,463,720		
POLICE - ADMINISTRATIVE SERVICES	FINANCIAL SERVS	266,162	114,128	2,118,028	470	120,858	81,241		17,982	158,683	795,841			3,673,393		
	GRANT OPER PDHQ	190,474	56,453				37,581					804,423		1,091,198		
	INTERNAL AFFAIRS	2,327,971	837,854	87,899	260	123,299	33,858		26,270		290	-123,299		3,314,402		
	PD PERSONNEL	1,876,215	646,792	231,433			36,103		15,658		2,185			2,808,386		
	PLNG AND RESEARCH	800,692	269,542	35,839			5,946		4,292					1,116,311		
	POLICE SUPPLY	164,712	65,402	550	16,449		1,027,724		28,832					1,303,669		
	RECORDS	2,408,930	833,919	24,787	72	16,366	9,591		54,756	4,184	3,788			3,356,393		
	TRAINING	2,657,901	1,088,929	127,358	1,345		852,478		364,246				17,404	5,109,661		
POLICE - ADMINISTRATIVE SERVICES 321 Total		10,693,057	3,913,019	2,663,475	18,596	260,523	2,049,208		512,036	162,867	802,104	681,124		17,404	21,773,414	
POLICE - OFFICE OF THE CHIEF 321 CHIEFS OFFICE		2,200,452	882,585	115,946	45		14,419				10,475		5,201,000	36,000	8,460,922	
POLICE - OFFICE OF THE CHIEF 321-21000 Total		2,200,452	882,585	115,946	45		14,419				10,475		5,201,000	36,000	8,460,922	
POLICE 321		107,165,918	38,589,455	2,272,888	2,554,871	187,147	2,199,616	2,523	190,115	11,453	44,942	-34,200		2,582	153,187,310	
PUBLIC HEALTH 341		4,170,092	1,822,455	562,505	53,282		700,821	8,850	30,683	32,769	426,646	379,734		311,181	8,499,018	
PUBLIC INFO OFFICE 115-12020		362,248	105,229	12,272		2,386	4,970				4,338				491,443	
PURCHASING 215	ADMINISTRATION	431,046	126,083	25,903			44,518		18,469		67,602				713,621	
	SUPPLY CHAIN MANAGEMENT	917,235	287,674												1,204,909	
PURCHASING 215 Total		1,348,281	413,757	25,903			44,518		18,469		67,602				1,918,530	
REAL ESTATE 532-32080		332,727	120,821	238,375	858		21,203		13,000		12,836			23,361	763,181	
SAM ADMIN SUPPORT 532-32060		1,072,550	395,860		2,676		94,997				90,493		2,000,000		3,656,576	
SAM ADMIN SUPPORT 532-32060 Total		1,072,550	395,860		2,676		94,997				90,493		2,000,000		3,656,576	
STREET MAINTENANCE 532-32120		3,009,239	1,103,991		571,397	73,515	456,311	1,129,643			4,194		10,031,316	56,865	16,436,471	
ZOO 452		5,452,222	1,967,144										120,700		7,540,066	
Grand Total		295,646,976	113,681,166	45,429,599	4,695,145	2,037,546	16,723,194	7,393,716	2,006,591	2,599,782	29,203,663	1,534,795	47,328,006	3,647,929	571,928,108	

Section 7

Indirect Cost Rate Proposals

Indirect Cost Rate Proposal
FY 2024 Departmental Rate Calculations

Department	Indirect Costs	Indirect Cost Rate Base - Salaries & Wages	Indirect Cost Rate
MUNICIPAL COURT 111	\$ 1,152,176	\$ 3,971,620	29.01%
ANIMAL SERVICES 225	\$ 1,829,570	\$ 7,108,804	25.74%
CAPITAL IMPROVEMENT 235	\$ 1,478,871	\$ 5,269,572	28.06%
PLANNING & INSPECTIONS 280	\$ 1,505,731	\$ 6,523,572	23.08%
POLICE 321	\$ 42,248,594	\$ 115,627,383	36.54%
FIRE 322	\$ 29,893,968	\$ 82,786,353	36.11%
ENVIRONMENTAL SERVICES 334	\$ 2,385,718	\$ 18,479,383	12.91%
PARKS & RECREATION 451	\$ 12,024,549	\$ 16,710,386	71.96%
ZOO 452	\$ 2,107,793	\$ 5,452,222	38.66%
LIBRARY 453	\$ 3,442,512	\$ 6,546,675	52.58%
MUSUEM & CULT AFFAIRS 454	\$ 1,563,684	\$ 2,676,603	58.42%
DESTINATION EL PASO 457	\$ 102,077	\$ 10,183,480	1.00%
ECONOMIC DEVELOPMENT 480	\$ 564,389	\$ 1,784,308	31.63%
AVIATION 562	\$ 2,297,575	\$ 16,540,056	13.89%
INTERNATIONAL BRIDGES 564	\$ 550,335	\$ 3,099,640	17.75%

CITY OF EL PASO, TEXAS
COMMUNITY & HUMAN DEVELOPMENT
Carry-Forward & Indirect Cost Rate Schedule
FY 2026 Indirect Cost Rate Calculation Based on FY 2024 Actual Costs

Title/Description		
FY 2024 Direct Costs Base Calculation - Salaries & Wages		
71004 - Comm Dev Resiliency & Sustain	\$320,104	
71007 - Comm Dev Military Affairs	\$193,772	
71010 - CD Planning Admin	\$213,857	
71040 - CD Neighborhood Services	\$249,926	
71082 - CD RSVP Program	\$149,809	
71084 - CD Foster Grandparents	\$179,037	
71130 - CDBG Emergency Shelter Grant	\$54,570	
71140 - CDBG Special Purpose Grant	\$44,265	
71150 - Housing Entitlement Grant	\$147,044	
71180 - CDBG Revolving Loan Fund	\$149,050	
71200 - HUD CD Admin	\$956,613	
71260 - Empowerment Zone Enterprise Comm	\$50,846	
71400 - CD Activity Delivery Cost	\$127,085	
FY 2024 Direct Costs Base Subtotal		\$2,835,978
FY 2024 Indirect Cost Rate (based on 2022 actual costs)		57.51%
FY 2024 Recoverable Indirect Costs		\$1,630,971
FY 2024 Indirect Costs		
FACILITIES MAINT 532-31040	\$170,119	
PARKS BLDG MAINT 532-31130	\$124,256	
CITY ATTORNEY 103	\$149,732	
OMB 115-12000	\$4,524	
CITY MANAGER 115-12010	\$6,577	
PERFORMANCE OFFICE 115-12050	\$4,199	
CITY CLERK 117	\$1,939	
HUMAN RESOURCES 209	\$57,751	
OFFICE OF COMPTROLLER 210	\$172,982	
PURCHASING 215	\$54,470	
INFORMATION TECHNOLOGY 239	\$328,066	
NONDEPARTMENTAL 999	\$28,522	
FY 2024 Indirect Cost Pool		\$1,103,137
FY 2022 Under(over) recovery carryforward to FY 2024		\$21,589
FY 2024 Allowed Recoveries		\$1,124,726
FY 2024 Recoverable Indirect Costs		
		\$1,630,971
FY 2024 Under(over) recovery carry-forward to FY 2026		-\$506,245
FY 2026 Indirect Costs		\$1,103,137
FY 2026 Indirect Cost Pool		\$596,891
FY 2026 Total Salaries & Wages Base (FY24 Actuals)		\$2,835,978
FY 2026 Indirect Cost Rate		
		21.05%

CITY OF EL PASO, TEXAS

SUN METRO

Carry-Forward & Indirect Cost Rate Schedule

FY 2026 Indirect Cost Rate Calculation Based on FY 2024 Actual Costs

Title/Description		
FY 2024 Direct Costs Base Calculation - Salaries & Wages		
60000 - MASS TRANSIT ADMIN	\$2,040,267	
60010 - FIXED ROUTE OPERATIONS	\$15,996,134	
60030 - TRANSIT PLANNING	\$1,896,088	
60040 - TRANSIT SAFETY SECURITY	\$421,069	
60050 - TRANSIT MAINTENANCE	\$5,642,976	
60080 - SM STREETCAR OPERATIONS	\$1,149,666	
FY 2024 Direct Costs Base Subtotal		\$27,146,200
FY 2024 Indirect Cost Rate (based on 2022 actual costs)		10.79%
FY 2024 Recoverable Indirect Costs		\$2,929,075
FY 2024 Indirect Costs		
FACILITIES MAINT 532-31040		\$1,043
CITY ATTORNEY 103		\$55,586
OMB 115-12000		\$91,283
CITY MANAGER 115-12010		\$71,420
PERFORMANCE OFFICE 115-12050		\$45,593
CITY CLERK 117		\$22,381
HUMAN RESOURCES 209		\$627,099
OFFICE OF COMPTROLLER 210		\$476,810
PURCHASING 215		\$27,551
INFORMATION TECHNOLOGY 239		\$1,172,159
FY 2024 Indirect Cost Pool		\$2,590,926
FY 2022 Under(over) recovery carryforward to FY 2024		\$156,291
FY 2024 Allowed Recoveries		\$2,747,217
FY 2024 Recoverable Indirect Costs		\$2,929,075
FY 2024 Under(over) recovery carry-forward to FY 2026		-\$181,858
FY 2026 Indirect Costs		\$2,590,926
FY 2026 Indirect Cost Pool		\$2,409,068
FY 2026 Total Salaries & Wages Base (FY24 Actuals)		\$27,146,200
FY 2026 Indirect Cost Rate		8.87%

CITY OF EL PASO, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO)
Carry-Forward & Indirect Cost Rate Schedule
FY 2026 Indirect Cost Rate Calculation Based on FY 2024 Actual Costs

Title/Description		
FY 2024 Direct Costs Base Calculation - Salaries & Wages		
68010 - MPO Planning Grant	\$812,053	
FY 2024 Direct Costs Base Subtotal		\$812,053
FY 2024 Indirect Cost Rate (based on 2022 actual costs)		6.14%
FY 2024 Recoverable Indirect Costs		\$49,860
FY 2024 Indirect Costs		
HUMAN RESOURCES 209		\$12,555
OFFICE OF COMPTROLLER 210		\$4,603
PURCHASING 215		\$7,502
INFORMATION TECHNOLOGY 239		\$24,365
FY 2024 Indirect Cost Pool		\$49,024
FY 2022 Under(over) recovery carryforward to FY 2024		-\$14,859
FY 2024 Allowed Recoveries		\$34,165
FY 2024 Recoverable Indirect Costs		
		\$49,860
FY 2024 Under(over) recovery carry-forward to FY 2026		-\$15,695
FY 2026 Indirect Costs		\$49,024
FY 2026 Indirect Cost Pool		\$33,330
FY 2026 Total Salaries & Wages Base (FY24 Actuals)		\$812,053
FY 2026 Indirect Cost Rate		4.10%

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Carry-Forward & Indirect Cost Rate Schedule
FY 2026 Indirect Cost Rate Calculation Based on FY 2024 Actual Costs

Title/Description		
FY 2024 Direct Costs Base Calculation - Salaries & Wages		
41010 - ENVIRONMENT - OSSF	\$926,717	
41060 - STD CLINICS	\$277,526	
41080 - DENTAL	\$715,333	
41090 - ADULT IMMUNIZATIONS SERV	\$86,941	
41130 - LABORATORY	\$296,266	
41150 - EPIDEMIOLOGY	\$302,302	
41160 - HEALTH ADMIN	\$2,256,582	
41170 - HEALTH SUPPORT SERVC	\$762	
41210 - HEALTH EDUCATION PROGRAM	\$183,118	
41240 - TDH WIC SERVICES	\$2,883,900	
41270 - TDH LABORATORY GRANT	\$138,890	
41280 - MISC GRANT	\$399,587	
41290 - TDH CLINICAL SERVS GRANT	\$95,365	
41300 - TDH STD AIDS HIV CLINICAL GRANT	\$1,052,760	
41310 - TUBERCULOSIS GRANT	\$556,420	
41320 - TDH IMMUNIZATION GRANT	\$739,260	
41330 - CDC INFRASTRUCTURE	\$424,012	
41340 - TDH CASE MANAGEMENT GRANT	\$136,767	
41350 - MISC HEALTH GRANT	\$274,262	
41355 - PUBLIC HEALTH - COVID OPERATIONS	-\$969	
Total Salaries & Wages	<u>\$11,745,801</u>	
Less General Fund Health Admin Salaries & Wages for Health Director & Health Assistant Director	-\$151,197	
FY 2024 Direct Costs Base Subtotal		<u>\$11,594,604</u>
FY 2024 Indirect Cost Rate (based on 2022 actual costs)		30.97%
FY 2024 Recoverable Indirect Costs		<u><u>\$3,590,849</u></u>
FY 2024 Indirect Costs		
EQUIPMENT DEPRECIATION	\$59,543	
FACILITIES MAINT 532-31040	\$624,007	
PARKS BLDG MAINT 532-31130	\$5,845	
CITY ATTORNEY 103	\$104,400	
OMB 115-12000	\$19,356	
CITY MANAGER 115-12010	\$37,069	
INTERNAL AUDIT 116-12030	\$30,064	
PERFORMANCE OFFICE 115-12050	\$23,664	
CITY CLERK 117	\$10,681	
HUMAN RESOURCES 209	\$325,476	
OFFICE OF COMPTROLLER 210	\$184,564	
PURCHASING 215	\$124,269	
INFORMATION TECHNOLOGY 239	\$1,300,216	
NONDEPARTMENTAL 999	<u>\$90,772</u>	
FY 2024 Indirect Cost Pool		<u>\$2,939,925</u>

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Carry-Forward & Indirect Cost Rate Schedule
FY 2026 Indirect Cost Rate Calculation Based on FY 2024 Actual Costs

Title/Description	
Plus General Fund Health Admin Personnel Costs for Health Director & Health Assistant	
Director	\$198,007
Final FY 2023 Indirect Cost Pool	<u>\$3,137,932</u>
FY 2022 Under(over) recovery carryforward to FY 2024	<u>-\$24,643</u>
FY 2024 Allowed Recoveries	<u>\$3,113,289</u>
FY 2024 Recoverable Indirect Costs	\$3,590,849
FY 2024 Under(over) recovery carry-forward to FY 2026	-\$477,560
FY 2026 Indirect Costs	<u>\$3,137,932</u>
FY 2026 Indirect Cost Pool	<u>\$2,660,372</u>
FY 2026 Total Salaries & Wages Base (FY24 Actuals)	<u>\$11,594,604</u>
FY 2026 Indirect Cost Rate	22.94%

MGT

