



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

FY 2018
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2018

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

FY 2018
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2018

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule C - Summary Of Allocated Costs	C-8
Schedule E - Summary Of Allocation Basis	C-9
BUILDING DEPRECIATION	C-11
Schedule .1 - Nature and Extent of Services	C-11
Schedule .2 - Detail Costs To Be Allocated	C-12
Schedule .3 - Costs To Be Allocated By Activity.....	C-13
Schedule .4 - Detail Activity Allocations	C-15
Schedule .5 - Allocation Summary	C-19
EQUIPMENT DEPRECIATION	C-20
Schedule .1 - Nature and Extent of Services	C-20
Schedule .2 - Detail Costs To Be Allocated	C-21
Schedule .3 - Costs To Be Allocated By Activity.....	C-22
Schedule .4 - Detail Activity Allocations	C-23
Schedule .5 - Allocation Summary	C-24
NONDEPARTMENTAL	C-25
Schedule .1 - Nature and Extent of Services	C-25
Schedule .2 - Detail Costs To Be Allocated	C-26
Schedule .3 - Costs To Be Allocated By Activity.....	C-27
Schedule .4 - Detail Activity Allocations	C-33
Schedule .5 - Allocation Summary	C-41
CITY MANAGER	C-43
Schedule .1 - Nature and Extent of Services	C-43
Schedule .2 - Detail Costs To Be Allocated	C-44
Schedule .3 - Costs To Be Allocated By Activity.....	C-45
Schedule .4 - Detail Activity Allocations	C-47
Schedule .5 - Allocation Summary	C-51
STREETS & MAINTENANCE	C-52
Schedule .1 - Nature and Extent of Services	C-52
Schedule .2 - Detail Costs To Be Allocated	C-53
Schedule .3 - Costs To Be Allocated By Activity.....	C-54
Schedule .4 - Detail Activity Allocations	C-57
Schedule .5 - Allocation Summary	C-65
MUNICIPAL CLERK-CITY CLERK	C-67
Schedule .1 - Nature and Extent of Services	C-67
Schedule .2 - Detail Costs To Be Allocated	C-68
Schedule .3 - Costs To Be Allocated By Activity.....	C-69
Schedule .4 - Detail Activity Allocations	C-71
Schedule .5 - Allocation Summary	C-76
MAYOR AND COUNCIL	C-78
Schedule .1 - Nature and Extent of Services	C-78

**CITY OF EL PASO, TEXAS
 FULL COST PLAN
 BASED ON FY 2018 BUDGETED EXPENSES
 Table of Contents**

Schedule .2 - Detail Costs To Be Allocated	C-79
Schedule .3 - Costs To Be Allocated By Activity	C-80
Schedule .4 - Detail Activity Allocations	C-81
Schedule .5 - Allocation Summary	C-83
OFFICE OF THE COMPTROLLER	C-84
Schedule .1 - Nature and Extent of Services	C-84
Schedule .2 - Detail Costs To Be Allocated	C-85
Schedule .3 - Costs To Be Allocated By Activity	C-86
Schedule .4 - Detail Activity Allocations	C-88
Schedule .5 - Allocation Summary	C-93
PURCHASING & STRATEGIC SOURCING.....	C-95
Schedule .1 - Nature and Extent of Services	C-95
Schedule .2 - Detail Costs To Be Allocated	C-96
Schedule .3 - Costs To Be Allocated By Activity	C-97
Schedule .4 - Detail Activity Allocations	C-98
Schedule .5 - Allocation Summary	C-100
HUMAN RESOURCES.....	C-101
Schedule .1 - Nature and Extent of Services	C-101
Schedule .2 - Detail Costs To Be Allocated	C-102
Schedule .3 - Costs To Be Allocated By Activity	C-103
Schedule .4 - Detail Activity Allocations	C-104
Schedule .5 - Allocation Summary	C-105
CITY ATTORNEY OFFICE	C-106
Schedule .1 - Nature and Extent of Services	C-106
Schedule .2 - Detail Costs To Be Allocated	C-107
Schedule .3 - Costs To Be Allocated By Activity	C-108
Schedule .4 - Detail Activity Allocations	C-110
Schedule .5 - Allocation Summary	C-112
INFORMATION TECHNOLOGY.....	C-113
Schedule .1 - Nature and Extent of Services	C-113
Schedule .2 - Detail Costs To Be Allocated	C-114
Schedule .3 - Costs To Be Allocated By Activity	C-115
Schedule .4 - Detail Activity Allocations	C-118
Schedule .5 - Allocation Summary	C-127
RISK MANAGEMENT	C-129
Schedule .1 - Nature and Extent of Services	C-129
Schedule .2 - Detail Costs To Be Allocated	C-130
Schedule .3 - Costs To Be Allocated By Activity	C-131
Schedule .4 - Detail Activity Allocations	C-132
Schedule .5 - Allocation Summary	C-133

Section A: Cost Allocation Methodology and Process

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF EL PASO, TEXAS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2018.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Cost Allocation Methodology and Process**

- Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Cost Allocation Methodology and Process

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Cost Allocation Methodology and Process

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule _4 includes:

- Statistical measurement used as a basis for allocation

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Cost Allocation Methodology and Process**

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

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

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

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

A.2.6 Tracking Costs within the CAP

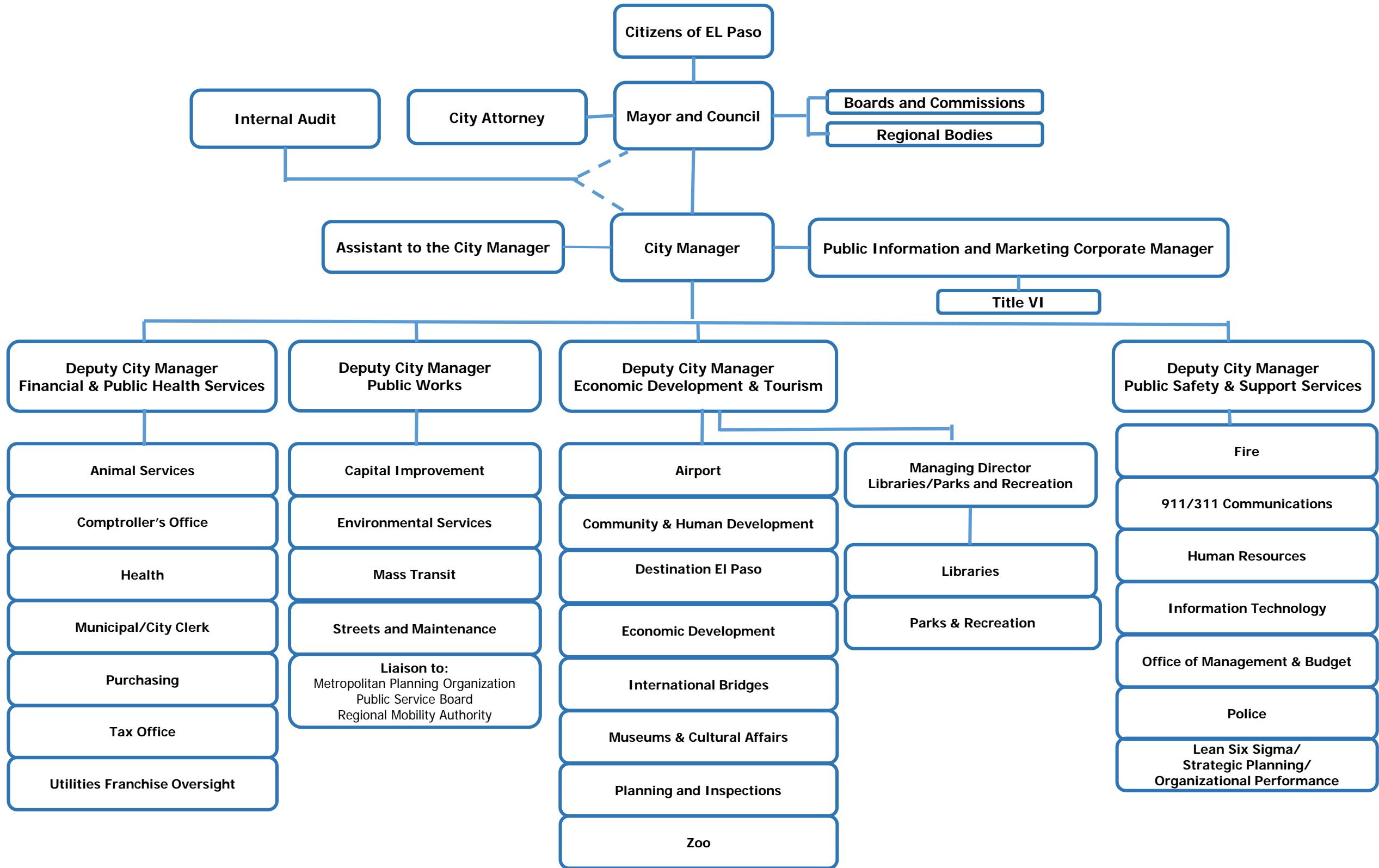
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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

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

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

Section B: Organizational Chart



Section C: Cost Allocation Plan

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	PLANNING & INSPECTION	ANIMAL SERVICES	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL CLERK
BUILDING DEPRECIATION	35,021	0	0	0	0
EQUIPMENT DEPRECIATION	308,237	0	0	0	22,249
NONDEPARTMENTAL	268,270	136,411	24,348	0	185,014
CITY MANAGER	50,424	81,667	68,774	0	33,112
STREETS & MAINTENANCE	62,305	11,464	7,477	0	34,159
MUNICIPAL CLERK-CITY CLERK	100,945	1,424	360	0	857
MAYOR AND COUNCIL	30,265	31,789	6,472	0	19,473
OFFICE OF THE COMPTROLLER	115,033	24,535	11,233	58,111	23,964
PURCHASING	4,806	57,481	7,217	26,522	84,413
HUMAN RESOURCES	73,713	76,715	13,371	0	47,440
CITY ATTORNEY OFFICE	444,638	65,312	0	19,257	145,092
INFORMATION TECHNOLOGY	488,532	343,118	107,952	23,921	297,329
RISK MANAGEMENT	6,812	7,092	1,232	0	4,386
Allocated Costs for Fiscal 2018	1,989,001	837,008	248,436	127,811	897,488

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	POLICE*	FIRE DEPT	ENVIRONMENTAL SERVICES	CAPITAL IMPROVEMENT	PUBLIC HEALTH
BUILDING DEPRECIATION	0	0	704	203,620	0
EQUIPMENT DEPRECIATION	16,908	1,847,646	0	0	93,349
NONDEPARTMENTAL	3,402,355	2,825,364	398,567	416,359	344,554
CITY MANAGER	682,373	486,283	175,996	100,232	102,818
STREETS & MAINTENANCE	1,680,238	1,853,510	97,856	174,134	701,557
MUNICIPAL CLERK-CITY CLERK	21,512	16,611	20,337	925	2,647
MAYOR AND COUNCIL	376,819	298,620	109,374	18,196	61,567
OFFICE OF THE COMPTROLLER	403,268	214,466	211,324	111,968	359,850
PURCHASING	165,650	120,605	53,686	157,208	359,669
HUMAN RESOURCES	769,252	619,631	214,041	40,401	152,203
CITY ATTORNEY OFFICE	71,821	60,396	83,319	66,312	107,462
INFORMATION TECHNOLOGY	2,688,244	1,177,238	1,110,137	354,831	753,614
RISK MANAGEMENT	71,299	57,349	19,804	3,735	14,080
Allocated Costs for Fiscal 2018	10,349,739	9,577,719	2,495,145	1,647,921	3,053,370

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	PARKS AND RECREATION	ZOO	LIBRARY	DEPT OF MUSEUMS & CULTURAL AFF	DESTINATION EL PASO
BUILDING DEPRECIATION	87,718	0	0	0	0
EQUIPMENT DEPRECIATION	234,726	1,666	27,433	30,976	0
NONDEPARTMENTAL	824,845	219,414	476,467	174,162	645
CITY MANAGER	184,137	107,718	58,160	21,194	23,517
STREETS & MAINTENANCE	5,298,831	430,126	945,022	553,755	0
MUNICIPAL CLERK-CITY CLERK	4,233	1,104	1,499	666	1,620
MAYOR AND COUNCIL	96,123	26,447	34,828	12,946	13,484
OFFICE OF THE COMPTROLLER	102,815	31,898	41,962	27,204	10,731
PURCHASING	256,909	114,179	64,720	156,401	0
HUMAN RESOURCES	234,966	66,476	85,992	28,440	0
CITY ATTORNEY OFFICE	35,727	18,518	26,169	72,810	7,629
INFORMATION TECHNOLOGY	1,218,266	238,758	799,531	137,998	1,343
RISK MANAGEMENT	21,744	6,148	7,954	2,630	0
Allocated Costs for Fiscal 2018	8,601,040	1,262,452	2,569,737	1,219,182	58,969

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	ECONOMIC DEVELOPMENT	SUN METRO	AIRPORT	COMMUNITY/HUMAN DEVELOPMENT	PENSION ADMINISTRATION
BUILDING DEPRECIATION	97,916	0	0	207,228	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	44,646	651,448	304,644	48,957	0
CITY MANAGER	42,411	280,717	203,707	109,564	5,041
STREETS & MAINTENANCE	95,988	0	0	203,159	0
MUNICIPAL CLERK-CITY CLERK	1,677	19,971	5,500	529	0
MAYOR AND COUNCIL	16,917	173,499	78,709	10,434	0
OFFICE OF THE COMPTROLLER	21,567	606,946	164,863	296,417	2,334
PURCHASING	19,688	33,950	39,392	19,688	0
HUMAN RESOURCES	11,461	352,595	127,548	23,086	0
CITY ATTORNEY OFFICE	77,076	52,798	106,052	118,170	0
INFORMATION TECHNOLOGY	70,644	225,993	346,911	197,708	65,095
RISK MANAGEMENT	1,053	32,634	11,802	2,133	0
Allocated Costs for Fiscal 2018	501,044	2,430,551	1,389,128	1,237,073	72,470

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated	Direct Billed	Unallocated
BUILDING DEPRECIATION	0	0	632,207	0	0
EQUIPMENT DEPRECIATION	0	0	2,583,190	0	0
NONDEPARTMENTAL	60,206	44,263	10,850,939	0	(64,728)
CITY MANAGER	70,538	72,318	2,960,701	0	358,561
STREETS & MAINTENANCE	0	17,698	12,167,279	0	48,900,188
MUNICIPAL CLERK-CITY CLERK	1,742	0	204,159	0	137,263
MAYOR AND COUNCIL	24,500	0	1,440,462	0	0
OFFICE OF THE COMPTROLLER	33,307	2,690	2,876,486	43,372	0
PURCHASING	30,943	0	1,773,127	0	0
HUMAN RESOURCES	38,623	0	2,975,954	0	0
CITY ATTORNEY OFFICE	35,137	102,098	1,715,793	0	1,894,279
INFORMATION TECHNOLOGY	52,904	225,753	10,925,820	352,046	0
RISK MANAGEMENT	3,574	0	275,461	0	0
Allocated Costs for Fiscal 2018	351,474	464,820	51,381,578	395,418	51,225,563

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	(1,420,297)	0	
EQUIPMENT DEPRECIATION	(6,913,336)	0	
NONDEPARTMENTAL	356,000	15,747,846	
CITY MANAGER	0	0	
STREETS & MAINTENANCE	0	5,906,241	
MUNICIPAL CLERK-CITY CLERK	0	65,000	
MAYOR AND COUNCIL	0	0	
OFFICE OF THE COMPTROLLER	0	0	
PURCHASING	0	0	
HUMAN RESOURCES	0	0	
CITY ATTORNEY OFFICE	2,600	551,399	
INFORMATION TECHNOLOGY	60,000	2,255,715	
RISK MANAGEMENT	63,574,586	200,000	
Allocated Costs for Fiscal 2018	55,659,553	24,726,201	183,388,313

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,420,297		0	
EQUIPMENT DEPRECIATION	0		6,913,336		0	
NONDEPARTMENTAL	28,624,854	(15,747,846)	(356,000)	64,728	0	
CITY MANAGER	3,330,117		0	(358,561)	0	
STREETS & MAINTENANCE	63,343,212	(5,906,241)	0	(48,900,188)	0	
MUNICIPAL CLERK-CITY CLERK	453,666	(65,000)	0	(137,263)	0	
MAYOR AND COUNCIL	1,313,020		0		0	
OFFICE OF THE COMPTROLLER	2,702,447		0		(43,372)	
PURCHASING	1,638,470		0		0	
HUMAN RESOURCES	2,139,046		0		0	
CITY ATTORNEY OFFICE	4,022,806	(551,399)	(2,600)	(1,894,279)	0	
INFORMATION TECHNOLOGY	12,046,089	(2,255,715)	(60,000)		(352,046)	
RISK MANAGEMENT	63,774,586	(200,000)	(63,574,586)		0	
PLANNING & INSPECTION						1,989,001
ANIMAL SERVICES						837,008
TAX OFFICE						248,436
METRO PLANNING ORGAN.- M.P.O.						127,811
MUNICIPAL CLERK						897,488
POLICE*						10,349,739
FIRE DEPT						9,577,719
ENVIRONMENTAL SERVICES						2,495,145
CAPITAL IMPROVEMENT						1,647,921
PUBLIC HEALTH						3,053,370
PARKS AND RECREATION						8,601,040
ZOO						1,262,452
LIBRARY						2,569,737
DEPT OF MUSEUMS & CULTURAL AFF						1,219,182
DESTINATION EL PASO						58,969
ECONOMIC DEVELOPMENT						501,044
SUN METRO						2,430,551
AIRPORT						1,389,128
COMMUNITY/HUMAN DEVELOPMENT						1,237,073
PENSION ADMINISTRATION						72,470
INTERNATIONAL BRIDGES						351,474
ALL OTHERS						464,820
Totals	183,388,313	(24,726,201)	(55,659,553)	(51,225,563)	(395,418)	51,381,578

Deviation: 0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
1.4.2 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
1.4.3 CITY 3 & 4	SQUARE FOOTAGE PER DEPT IN CITY 3 & 4	STREETS & MAINTENANCE DEPARTMENT
1.4.4 SERVICE CENTER	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
EQUIPMENT DEPRECIATION		
2.4.1 FIXED ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2017 FIXED ASSET SCHEDULE
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	ANNUAL BUDGET BOOK
3.4.2 MCAD PARKING	DIRECT ALLOCATION TO MCAD	DIRECT ALLOCATION
3.4.3 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S	IT ADMIN
3.4.4 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
3.4.5 LIABILITY INS	TOTAL GENERAL FUND EXPENDITURES	ANNUAL BUDGET BOOK
3.4.6 PROPERTY INSURANCE	INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS	INSURED PROPERTY LISTING - RISK
3.4.7 FICA MATCH	TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY	ANNUAL BUDGET DETAIL
3.4.8 AUTO LIABILITY INSURANCE	NUMBER OF GF VEHICLES PER DEPARTMENT	TML AUTO LIABILITY
CITY MANAGER		
4.4.1 CITY MANAGER	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
4.4.2 INTERNAL AUDIT	AUDIT HOURS PER DEPARTMENT, EXCL ESD & SUN METRO	CHIEF INTERNAL AUDITOR
4.4.3 MGMNT & BUDGET	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
4.4.4 PERFORMANCE OFFICE	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
STREETS & MAINTENANCE		
5.4.1 FACILITIES	NUMBER OF LABOR HOURS PER BUILDING	FACILITIES DIRECTOR
5.4.2 DEPT JANITORIAL	YEARLY JANITORIAL CONTRACT COSTS BY DEPARTMENT	GENERAL SERVICES DEPARTMENT
5.4.3 CITY 1	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
5.4.4 CITY 2	FTE'S PER DEPT OCCUPYING CITY 2	STREETS & MAINTENANCE DEPARTMENT
5.4.5 CITY 3	FTE'S PER DEPT OCCUPYING CITY 3	STREETS & MAINTENANCE DEPARTMENT
5.4.6 CITY 4	SQAURE FOOTAGE OCCUPIED PER DEPT AT CITY 4 / ONE STOP SHOP	STREETS & MAINTENANCE DEPARTMENT
5.4.7 DEPT UTILITIES	UTILITIES PAID PER BUILDING WITH ONE DEPT OCCUPYING	STREETS & MAINTENANCE DEPARTMENT
5.4.8 MSC	SQUARE FOOTAGE OCCUPIED AT MSC	STREETS & MAINTENANCE DEPARTMENT
MUNICIPAL CLERK-CITY CLERK		
6.4.1 MAYOR/COUNCIL	DIRECT ALLOCATION TO MAYOR/COUNCIL	DIRECT ALLOCATION
6.4.2 ENV SVCS SUPPORT	DIRECT ALLOCATION TO ENVIRONMENTAL SVCS	DIRECT ALLOCATION
6.4.3 PLANNING	DIRECT ALLOCATION TO PLANNING & INSPECTION	DIRECT ALLOCATION
6.4.4 OPEN RECORDS REQUESTS	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
6.4.5 SUN METRO	DIRECT ALLOCATION TO SUN METRO	DIRECT ALLOCATION
MAYOR AND COUNCIL		
7.4.1 CITY ADMIN	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
7.4.2 BUDGET REVIEW	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUTLAY, TRANSFERS, & NON-OPER	ANNUAL BUDGET BOOK
OFFICE OF THE COMPTROLLER		

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
8.4.1 FINANCIAL REPORTING	TOTAL GENERAL LEDGER TRANSACTIONS	OFFICE OF THE COMPTROLLER
8.4.2 TREASURY MANAGEMENT	TOTAL POOLED CASH INVESTMENTS	OFFICE OF THE COMPTROLLER
8.4.3 GRANT ACCOUNTING	TOTAL GRANT EXPENDITURES	SINGLE AUDIT
8.4.4 ANNUAL AUDIT	TOTAL EXPEND. (Excl. Tax, Airport, Sun Metro, Env Svcs, & Int Bridges)	OFFICE OF THE COMPTROLLER
8.4.5 CAPITAL ASSETS	DEPRECIATION OF EQUIPMENT BY DEPARTMENT	FY 2017 FIXED ASSET SCHEDULE
PURCHASING		
9.4.1 ADMIN	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) PROCESSED	PURCHASING - P.O. REPORT
9.4.2 SUPPLY CHAIN MANAGEMENT	TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR	PURCHASING - P.O. REPORT
HUMAN RESOURCES		
10.4.1 HR SERVICES	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
CITY ATTORNEY OFFICE		
11.4.1 LEGAL SVCS	NUMBER OF LEGAL HOURS RECORDED BY DEPARTMENT	CITY ATTORNEY'S YEAR END REPORT
11.4.2 OUTSIDE COUNSEL	COST OF OUTSIDE COUNSEL PER DEPARTMENT	CITY ATTORNEY
INFORMATION TECHNOLOGY		
12.4.1 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.2 CLIENT SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.3 PHONES	TOTAL PHONE CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.4 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.5 STR INNOVATION & ENTERPR	NUMBER OF STRATEGIC PROJECTS PER DEPT	IT
12.4.6 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
12.4.7 RECORDS MANAGEMENT	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
12.4.8 MAIL ROOM	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
12.4.9 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT, GF ONLY	POSTAL CLASS REPORT
RISK MANAGEMENT		
13.4.1 RISK MGMT	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	1,420,297			
Total Departmental Cost Adjustments:	1,420,297		1,420,297	
Total To Be Allocated:	1,420,297		1,420,297	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	CITY 1	CITY 2	CITY 3 & 4
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION	1,420,297	0	460,178	520,626	426,089
Functional Cost	1,420,297	0	460,178	520,626	426,089
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,420,297	0	460,178	520,626	426,089
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,420,297	0	460,178	520,626	426,089

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

SERVICE CENTER

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	27.95	15.769578	72,568		72,568		72,568
MUNICIPAL CLERK-CITY CLERK	5.43	3.063643	14,098		14,098		14,098
MAYOR AND COUNCIL	23.59	13.309637	61,248		61,248		61,248
OFFICE OF THE COMPTROLLER	21.48	12.119160	55,770		55,770		55,770
PURCHASING	24.82	14.003611	64,442		64,442		64,442
HUMAN RESOURCES	36.76	20.740239	95,442		95,442		95,442
CITY ATTORNEY OFFICE	37.21	20.994132	96,610		96,610		96,610
Schedule .4 Total for CITY 1	177.24	100.000000	460,178		460,178	0	460,178

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.63	5.056542	26,326		26,326		26,326
OFFICE OF THE COMPTROLLER	12.52	7.335794	38,192		38,192		38,192
INFORMATION TECHNOLOGY	82.77	48.497100	252,488		252,488		252,488
CAPITAL IMPROVEMENT	66.75	39.110564	203,620		203,620		203,620
Schedule .4 Total for CITY 2	170.67	100.000000	520,626		520,626	0	520,626

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CITY 3 & 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	8.219178	35,021		35,021		35,021
PARKS AND RECREATION	16,193	20.165629	85,924		85,924		85,924
ECONOMIC DEVELOPMENT	18,453	22.980075	97,916		97,916		97,916
COMMUNITY/HUMAN DEVELOPMENT	39,054	48.635118	207,228		207,228		207,228
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	426,089		426,089	0	426,089

Allocation Basis: SQUARE FOOTAGE PER DEPT IN CITY 3 & 4

Allocation Source: STREETS & MAINTENANCE DEPARTMENT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - SERVICE CENTER

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	98,894	72,568	26,326	0	0
STREETS & MAINTENANCE	10,906	0	0	0	10,906
MUNICIPAL CLERK-CITY CLERK	14,098	14,098	0	0	0
MAYOR AND COUNCIL	61,248	61,248	0	0	0
OFFICE OF THE COMPTROLLER	93,962	55,770	38,192	0	0
PURCHASING	64,442	64,442	0	0	0
HUMAN RESOURCES	95,442	95,442	0	0	0
CITY ATTORNEY OFFICE	96,610	96,610	0	0	0
INFORMATION TECHNOLOGY	252,488	0	252,488	0	0
PLANNING & INSPECTION	35,021	0	0	35,021	0
ENVIRONMENTAL SERVICES	704	0	0	0	704
CAPITAL IMPROVEMENT	203,620	0	203,620	0	0
PARKS AND RECREATION	87,718	0	0	85,924	1,794
ECONOMIC DEVELOPMENT	97,916	0	0	97,916	0
COMMUNITY/HUMAN DEVELOPMENT	207,228	0	0	207,228	0
Direct Bill	0	0	0	0	0
Total	1,420,297	460,178	520,626	426,089	13,404

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
DEPRECIATION	6,913,336			
Total Departmental Cost Adjustments:	6,913,336		6,913,336	
Total To Be Allocated:	6,913,336		6,913,336	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION**

	Total	G&A	FIXED ASSETS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION	6,913,336	0	6,913,336
Functional Cost			
	6,913,336	0	6,913,336
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	6,913,336	0	6,913,336
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	6,913,336	0	6,913,336

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	104,690	1.514320	104,690		104,690		104,690
CITY MANAGER	11,577	0.167459	11,577		11,577		11,577
STREETS & MAINTENANCE	2,226,905	32.211727	2,226,905		2,226,905		2,226,905
INFORMATION TECHNOLOGY	1,986,974	28.741175	1,986,974		1,986,974		1,986,974
PLANNING & INSPECTION	308,237	4.458586	308,237		308,237		308,237
MUNICIPAL CLERK	22,249	0.321827	22,249		22,249		22,249
POLICE*	16,908	0.244571	16,908		16,908		16,908
FIRE DEPT	1,847,646	26.725824	1,847,646		1,847,646		1,847,646
PUBLIC HEALTH	93,349	1.350274	93,349		93,349		93,349
PARKS AND RECREATION	234,726	3.395264	234,726		234,726		234,726
ZOO	1,666	0.024098	1,666		1,666		1,666
LIBRARY	27,433	0.396813	27,433		27,433		27,433
DEPT OF MUSEUMS & CULTURAL AFF	30,976	0.448062	30,976		30,976		30,976
Schedule .4 Total for FIXED ASSETS	6,913,336	100.000000	6,913,336		6,913,336	0	6,913,336

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2017 FIXED ASSET SCHEDULE

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	104,690	104,690
CITY MANAGER	11,577	11,577
STREETS & MAINTENANCE	2,226,905	2,226,905
INFORMATION TECHNOLOGY	1,986,974	1,986,974
PLANNING & INSPECTION	308,237	308,237
MUNICIPAL CLERK	22,249	22,249
POLICE*	16,908	16,908
FIRE DEPT	1,847,646	1,847,646
PUBLIC HEALTH	93,349	93,349
PARKS AND RECREATION	234,726	234,726
ZOO	1,666	1,666
LIBRARY	27,433	27,433
DEPT OF MUSEUMS & CULTURAL AFF	30,976	30,976
Direct Bill	0	0
Total	<u>6,913,336</u>	<u>6,913,336</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department NONDEPARTMENTAL

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

- General Expenses – Costs such as those associated with Professional Licenses and services that benefit multiple departments are allocated based upon General Fund expenses.
- MCAD Parking - Costs for the downtown parking lot for MCAD is allocated directly to MCAD.
- Citywide IT Contracts – Costs for citywide IT contracts are all budgeted in Nondepartmental, rather than in individual departmental budgets. Costs that are associated with a specific department have been allocated directly; costs that benefit all departments have been spread based on the number of fte's per department.
- Retirees Insurance - Costs associated with retiree insurance are allocated based upon the number of General Fund employees assigned to each department.
- Liability Insurance - The cost for liability insurance is allocated based upon the number of General Fund expenditures per department.
- Property Insurance - The cost for property insurance payments have been allocated based on the insured property values of General Fund buildings.
- FICA Match – The FICA match credit costs have been allocated based on the number of General Fund civilian fte's per department.
- Auto Liability Insurance - The costs for auto liability insurance that are paid out of Nondepartmental have been allocated to the General Fund departments, who are not charged directly for auto insurance, based on the number of vehicles they have.
- PEG – Costs for PEG have not been allocated within this Plan.
- General Government - All other costs are classified as general government in nature and are not allocated within this Plan.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,624,854			28,624,854
Deductions:				
POS CITY- EMPLOYER CONTRIB	344,355			
INTERLOCAL AGREEMENTS	-192,500			
APPRAISAL SERVICES	-3,500,000			
OPER CONT RESERVES	-500,000			
SALARY ADJUSTMENT RESERVE	-250,000			
BILLING/COLLECT AGEN CONTRACTS	-400,000			
TRANSFERS	-10,032,277			
DAMAGES SETTLEMENTS	-1,217,424			
Total Deductions:	-15,747,846			-15,747,846
Cost Adjustments:				
IT REVENUE TRANSFER, SOFT MAINT	-356,000			
FEE - ACCELA				
Total Departmental Cost Adjustments:	-356,000			-356,000
Inbound Costs:				
EQUIPMENT DEPRECIATION	104,690		104,690	
NONDEPARTMENTAL		40,206	40,206	
CITY MANAGER		35,519	35,519	
MUNICIPAL CLERK-CITY CLERK		3,246	3,246	
MAYOR AND COUNCIL		26,154	26,154	
OFFICE OF THE COMPTROLLER		75,996	75,996	
PURCHASING		7,860	7,860	
HUMAN RESOURCES		2,256	2,256	
INFORMATION TECHNOLOGY		192	192	
RISK MANAGEMENT		223	223	
Total Allocated Additions:	104,690	191,652	296,342	296,342
Total To Be Allocated:	12,625,698	191,652		12,817,350

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Wages & Benefits					
SALARIES & WAGES	(512,463)	0	0	0	0
FRINGE BENEFITS	69,103	0	0	0	0
*SALARY ADJUSTMENT RESERVE	250,000	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	3,950,093	0	0	0	0
FICA CITY MATCH - CIVILIAN	(750,000)	0	0	0	0
*POS CITY- EMPLOYER CONTRIB	(344,355)	0	0	0	0
*INTERLOCAL AGREEMENTS	192,500	0	0	0	0
*APPRAISAL SERVICES	3,500,000	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	2,000,000	0	0	0	2,000,000
OUTSIDE CONTRACTS - NOC	1,000,000	0	0	0	1,000,000
DATA PROCESS SERVICES CONTRACT	5,588,957	0	0	0	5,588,957
LAND - LEASES	18,000	0	0	18,000	0
LIABILITY INSURANCE	882,153	0	0	0	0
*OPER CONT RESERVES	500,000	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	25,000	0	25,000	0	0
PROPERTY INS PMNTS	167,165	0	0	0	0
PROF LICENSES	80,000	0	80,000	0	0
COMMUNITY SERVICE PROJECTS	359,000	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	400,000	0	0	0	0
*TRANSFERS	10,032,277	0	0	0	0
*DAMAGES SETTLEMENTS	1,217,424	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	28,624,854				
Deductions					
*Total Disallowed Costs	(15,747,846)	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	(356,000)	0	0	0	(356,000)
Functional Cost	12,521,008	0	105,000	18,000	8,232,957
Allocation Step 1					
Inbound - All Others	104,690	104,690	0	0	0
Reallocate Admin Costs		(104,690)	878	151	68,836
Unallocated Costs	(63,759)	0	0	0	0
1st Allocation	12,689,457	0	105,878	18,151	8,301,793
Allocation Step 2					
Inbound - All Others	191,652	191,652	0	0	0
Reallocate Admin Costs		(191,652)	1,604	271	126,033
Unallocated Costs	(969)	0	0	0	0
2nd Allocation	192,621	0	1,604	271	126,033

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS
Total For NONDEPARTMENTAL					
Schedule .3 Total	12,882,078	0	107,482	18,422	8,427,826

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	RETIREEES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	PEG**
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	220,270
FRINGE BENEFITS	0	0	0	0	69,103
*SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIREES HEALTH	3,950,093	0	0	0	0
FICA CITY MATCH - CIVILIAN	0	0	0	(750,000)	0
*POS CITY- EMPLOYER CONTRIB	0	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0	0
LAND - LEASES	0	0	0	0	0
LIABILITY INSURANCE	0	630,009	0	0	0
*OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	0	167,165	0	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
*DAMAGES SETTLEMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0	0	0	0
Functional Cost	3,950,093	630,009	167,165	(750,000)	289,373
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	33,027	5,268	1,398	(6,271)	2,419
Unallocated Costs	0	0	0	0	(291,792)
1st Allocation	3,983,120	635,277	168,563	(756,271)	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	60,460	9,641	2,557	(11,479)	4,425
Unallocated Costs	0	0	0	0	(4,425)
2nd Allocation	60,460	9,641	2,557	(11,479)	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	RETIREEES INSURANCE	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	PEG**
<hr/>					
Total For NONDEPARTMENTAL					
Schedule .3 Total	4,043,580	644,918	171,120	(767,750)	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	GENERAL GOVT**	AUTO LIABILITY INSURANCE
<u>Wages & Benefits</u>		
SALARIES & WAGES	(732,733)	0
FRINGE BENEFITS	0	0
*SALARY ADJUSTMENT RESERVE	0	0
<u>Other Expense & Cost</u>		
RETIRESS HEALTH	0	0
FICA CITY MATCH - CIVILIAN	0	0
*POS CITY- EMPLOYER CONTRIB	0	0
*INTERLOCAL AGREEMENTS	0	0
*APPRAISAL SERVICES	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0
OUTSIDE CONTRACTS - NOC	0	0
DATA PROCESS SERVICES CONTRACT	0	0
LAND - LEASES	0	0
LIABILITY INSURANCE	21,130	231,014
*OPER CONT RESERVES	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0
PROPERTY INS PMNTS	0	0
PROF LICENSES	0	0
COMMUNITY SERVICE PROJECTS	359,000	0
*BILLING/COLLECT AGEN CONTRACTS	0	0
*TRANSFERS	0	0
*DAMAGES SETTLEMENTS	0	0
<u>Departmental Total</u>		
Expenditures Per Financial Statement		
<u>Deductions</u>		
*Total Disallowed Costs	0	0
<u>Cost Adjustments</u>		
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0
Functional Cost	(352,603)	231,014
<u>Allocation Step 1</u>		
Inbound - All Others	0	0
Reallocate Admin Costs	(2,948)	1,932
Unallocated Costs	(355,551)	0
1st Allocation	0	232,946
<u>Allocation Step 2</u>		
Inbound - All Others	0	0
Reallocate Admin Costs	(5,394)	3,534
Unallocated Costs	(5,394)	0
2nd Allocation	0	3,534

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	GENERAL GOVT**	AUTO LIABILITY INSURANCE
<hr/>		
Total For NONDEPARTMENTAL		
Schedule .3 Total	0	236,480

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - GENERAL EXPENSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	17,375,153	4.611315	4,882		4,882		4,882
CITY MANAGER	3,330,119	0.883804	936		936	14	950
STREETS & MAINTENANCE	33,768,486	8.962058	9,489		9,489	148	9,637
MUNICIPAL CLERK-CITY CLERK	453,666	0.120402	127		127	1	128
MAYOR AND COUNCIL	1,313,020	0.348472	369		369	5	374
OFFICE OF THE COMPTROLLER	2,702,448	0.717222	759		759	10	769
PURCHASING	1,638,470	0.434845	461		461	7	468
HUMAN RESOURCES	2,139,046	0.567697	601		601	8	609
CITY ATTORNEY OFFICE	3,471,406	0.921301	975		975	14	989
INFORMATION TECHNOLOGY	9,790,373	2.598337	2,751		2,751	41	2,792
PLANNING & INSPECTION	7,757,931	2.058932	2,180		2,180	32	2,212
MUNICIPAL CLERK	4,843,759	1.285520	1,361		1,361	19	1,380
POLICE*	128,211,671	34.027004	36,029		36,029	607	36,636
FIRE DEPT	103,888,185	27.571622	29,192		29,192	462	29,654
CAPITAL IMPROVEMENT	5,930,025	1.573811	1,667		1,667	25	1,692
PUBLIC HEALTH	5,873,002	1.558678	1,651		1,651	24	1,675
PARKS AND RECREATION	25,030,852	6.643115	7,033		7,033	111	7,144
ZOO	4,798,606	1.273536	1,348		1,348	18	1,366
LIBRARY	9,638,048	2.557910	2,708		2,708	41	2,749
DEPT OF MUSEUMS & CULTURAL AFF	2,456,257	0.651883	690		690	9	699
ECONOMIC DEVELOPMENT	1,916,326	0.508587	538		538	7	545
COMMUNITY/HUMAN DEVELOPMENT	467,032	0.123949	131		131	1	132
Schedule .4 Total for GENERAL EXPENSE	376,793,881	100.000000	105,878		105,878	1,604	107,482

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - MCAD PARKING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DEPT OF MUSEUMS & CULTURAL AFF	100	100.000000	18,151		18,151	271	18,422
Schedule .4 Total for MCAD PARKING	100	100.000000	18,151		18,151	271	18,422

Allocation Basis: DIRECT ALLOCATION TO MCAD
Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - CITYWIDE IT CONTRACTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	3,091	0.035054	2,910		2,910		2,910
CITY MANAGER	82,342	0.933809	77,523		77,523	1,178	78,701
STREETS & MAINTENANCE	565,054	6.408059	531,984		531,984	8,081	540,065
MUNICIPAL CLERK-CITY CLERK	6,285	0.071276	5,917		5,917	88	6,005
MAYOR AND COUNCIL	27,306	0.309667	25,708		25,708	390	26,098
OFFICE OF THE COMPTROLLER	147,684	1.674827	139,041		139,041	2,108	141,149
PURCHASING	81,321	0.922230	76,562		76,562	1,161	77,723
HUMAN RESOURCES	371,225	4.209919	349,499		349,499	5,302	354,801
CITY ATTORNEY OFFICE	79,439	0.900887	74,790		74,790	1,131	75,921
INFORMATION TECHNOLOGY	95,807	1.086510	90,200		90,200	1,370	91,570
RISK MANAGEMENT	6,945	0.078761	6,538		6,538	100	6,638
PLANNING & INSPECTION	183,076	2.076194	172,361		172,361	2,617	174,978
ANIMAL SERVICES	141,389	1.603438	133,114		133,114	2,019	135,133
TAX OFFICE	25,477	0.288925	23,986		23,986	362	24,348
MUNICIPAL CLERK	124,902	1.416465	117,592		117,592	1,782	119,374
POLICE*	1,984,184	22.501864	1,868,059		1,868,059	28,426	1,896,485
FIRE DEPT	1,596,469	18.104938	1,503,035		1,503,035	22,826	1,525,861
ENVIRONMENTAL SERVICES	417,015	4.729206	392,608		392,608	5,959	398,567
CAPITAL IMPROVEMENT	357,839	4.058114	336,896		336,896	5,113	342,009
PUBLIC HEALTH	302,957	3.435718	285,226		285,226	4,328	289,554
PARKS AND RECREATION	467,623	5.303132	440,255		440,255	6,684	446,939
ZOO	134,786	1.528556	126,897		126,897	1,924	128,821
LIBRARY	352,673	3.999528	332,032		332,032	5,039	337,071
DEPT OF MUSEUMS & CULTURAL AFF	134,245	1.522421	126,388		126,388	1,916	128,304
ECONOMIC DEVELOPMENT	20,986	0.237994	19,758		19,758	299	20,057
SUN METRO	681,597	7.729728	641,706		641,706	9,742	651,448
AIRPORT	318,743	3.614741	300,088		300,088	4,556	304,644
COMMUNITY/HUMAN DEVELOPMENT	44,414	0.503682	41,815		41,815	631	42,446
INTERNATIONAL BRIDGES	62,991	0.714357	59,305		59,305	901	60,206
Schedule .4 Total for CITYWIDE IT CONTRACTS	8,817,865	100.000000	8,301,793		8,301,793	126,033	8,427,826

Allocation Basis: IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S
Allocation Source: IT ADMIN

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - RETIREES INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.123671	4,926		4,926		4,926
CITY MANAGER	35.56	0.879545	35,033		35,033	529	35,562
STREETS & MAINTENANCE	281.50	6.962651	277,331		277,331	4,212	281,543
MUNICIPAL CLERK-CITY CLERK	6.00	0.148405	5,911		5,911	88	5,999
MAYOR AND COUNCIL	24.00	0.593619	23,645		23,645	358	24,003
OFFICE OF THE COMPTROLLER	35.30	0.873114	34,777		34,777	524	35,301
PURCHASING	22.00	0.544150	21,674		21,674	330	22,004
HUMAN RESOURCES	28.20	0.697502	27,782		27,782	421	28,203
CITY ATTORNEY OFFICE	35.87	0.887212	35,339		35,339	532	35,871
INFORMATION TECHNOLOGY	89.75	2.219886	88,421		88,421	1,344	89,765
PLANNING & INSPECTION	120.00	2.968093	118,222		118,222	1,795	120,017
MUNICIPAL CLERK	84.80	2.097452	83,544		83,544	1,270	84,814
POLICE*	1,323.10	32.725699	1,303,504		1,303,504	19,847	1,323,351
FIRE DEPT	1,075.53	26.602276	1,059,601		1,059,601	16,100	1,075,701
CAPITAL IMPROVEMENT	72.50	1.793223	71,426		71,426	1,085	72,511
PUBLIC HEALTH	68.32	1.689834	67,308		67,308	1,023	68,331
PARKS AND RECREATION	417.47	10.325748	411,287		411,287	6,247	417,534
ZOO	102.00	2.522879	100,489		100,489	1,526	102,015
LIBRARY	154.50	3.821420	152,212		152,212	2,311	154,523
DEPT OF MUSEUMS & CULTURAL AFF	34.05	0.842196	33,546		33,546	508	34,054
ECONOMIC DEVELOPMENT	20.70	0.511996	20,393		20,393	307	20,700
COMMUNITY/HUMAN DEVELOPMENT	6.85	0.169429	6,749		6,749	103	6,852
Schedule .4 Total for RETIREES INSURANCE	4,043.00	100.000000	3,983,120		3,983,120	60,460	4,043,580

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - LIABILITY INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	17,375,153	4.611315	29,295		29,295		29,295
CITY MANAGER	3,330,119	0.883804	5,615		5,615	89	5,704
STREETS & MAINTENANCE	33,768,486	8.962058	56,934		56,934	905	57,839
MUNICIPAL CLERK-CITY CLERK	453,666	0.120402	765		765	10	775
MAYOR AND COUNCIL	1,313,020	0.348472	2,213		2,213	32	2,245
OFFICE OF THE COMPTROLLER	2,702,448	0.717222	4,557		4,557	70	4,627
PURCHASING	1,638,470	0.434845	2,763		2,763	41	2,804
HUMAN RESOURCES	2,139,046	0.567697	3,607		3,607	55	3,662
CITY ATTORNEY OFFICE	3,471,406	0.921301	5,853		5,853	92	5,945
INFORMATION TECHNOLOGY	9,790,373	2.598337	16,507		16,507	259	16,766
PLANNING & INSPECTION	7,757,931	2.058932	13,079		13,079	203	13,282
MUNICIPAL CLERK	4,843,759	1.285520	8,167		8,167	130	8,297
POLICE*	128,211,671	34.027004	216,164		216,164	3,487	219,651
FIRE DEPT	103,888,185	27.571622	175,156		175,156	2,785	177,941
CAPITAL IMPROVEMENT	5,930,025	1.573811	9,998		9,998	157	10,155
PUBLIC HEALTH	5,873,002	1.558678	9,902		9,902	155	10,057
PARKS AND RECREATION	25,030,852	6.643115	42,202		42,202	666	42,868
ZOO	4,798,606	1.273536	8,090		8,090	128	8,218
LIBRARY	9,638,048	2.557910	16,250		16,250	254	16,504
DEPT OF MUSEUMS & CULTURAL AFF	2,456,257	0.651883	4,141		4,141	63	4,204
ECONOMIC DEVELOPMENT	1,916,326	0.508587	3,231		3,231	50	3,281
COMMUNITY/HUMAN DEVELOPMENT	467,032	0.123949	788		788	10	798
Schedule .4 Total for LIABILITY INS	376,793,881	100.000000	635,277		635,277	9,641	644,918

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	924	0.537785	907		907	12	919
STREETS & MAINTENANCE	2,696	1.569120	2,645		2,645	37	2,682
MUNICIPAL CLERK-CITY CLERK	124	0.072170	122		122	1	123
MAYOR AND COUNCIL	537	0.312544	526		526	7	533
OFFICE OF THE COMPTROLLER	905	0.526726	888		888	12	900
PURCHASING	900	0.523816	883		883	12	895
HUMAN RESOURCES	837	0.487149	821		821	10	831
CITY ATTORNEY OFFICE	848	0.493551	832		832	10	842
INFORMATION TECHNOLOGY	3,648	2.123202	3,579		3,579	51	3,630
PLANNING & INSPECTION	189	0.110001	186		186	2	188
ANIMAL SERVICES	1,286	0.748475	1,261		1,261	17	1,278
MUNICIPAL CLERK	2,269	1.320599	2,226		2,226	32	2,258
POLICE*	10,779	6.273572	10,575		10,575	157	10,732
FIRE DEPT	20,261	11.792266	19,878		19,878	298	20,176
CAPITAL IMPROVEMENT	2,697	1.569702	2,646		2,646	37	2,683
PARKS AND RECREATION	44,622	25.970808	43,776		43,776	706	44,482
ZOO	12,262	7.136704	12,030		12,030	180	12,210
LIBRARY	21,097	12.278833	20,698		20,698	310	21,008
ECONOMIC DEVELOPMENT	218	0.126880	214		214	3	217
COMMUNITY/HUMAN DEVELOPMENT	1,248	0.726358	1,224		1,224	16	1,240
ALL OTHERS	43,469	25.299739	42,646		42,646	647	43,293
Schedule .4 Total for PROPERTY INSURANCE	171,816	100.000000	168,563		168,563	2,557	171,120

Allocation Basis: INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS
Allocation Source: INSURED PROPERTY LISTING - RISK

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - FICA MATCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.238921	(1,807)		(1,807)		(1,807)
CITY MANAGER	35.56	1.699208	(12,851)		(12,851)	(192)	(13,043)
STREETS & MAINTENANCE	281.50	13.451265	(101,728)		(101,728)	(1,546)	(103,274)
MUNICIPAL CLERK-CITY CLERK	6.00	0.286705	(2,168)		(2,168)	(31)	(2,199)
MAYOR AND COUNCIL	24.00	1.146822	(8,673)		(8,673)	(131)	(8,804)
OFFICE OF THE COMPTROLLER	35.30	1.686784	(12,757)		(12,757)	(191)	(12,948)
PURCHASING	22.00	1.051253	(7,950)		(7,950)	(119)	(8,069)
HUMAN RESOURCES	28.20	1.347516	(10,191)		(10,191)	(154)	(10,345)
CITY ATTORNEY OFFICE	35.87	1.714021	(12,962)		(12,962)	(193)	(13,155)
INFORMATION TECHNOLOGY	89.75	4.288636	(32,434)		(32,434)	(492)	(32,926)
PLANNING & INSPECTION	120.00	5.734109	(43,366)		(43,366)	(655)	(44,021)
MUNICIPAL CLERK	84.80	4.052104	(30,645)		(30,645)	(464)	(31,109)
POLICE*	241.78	11.553275	(87,375)		(87,375)	(1,328)	(88,703)
FIRE DEPT	206.59	9.871747	(74,657)		(74,657)	(1,131)	(75,788)
CAPITAL IMPROVEMENT	72.50	3.464358	(26,200)		(26,200)	(397)	(26,597)
PUBLIC HEALTH	68.32	3.264620	(24,690)		(24,690)	(373)	(25,063)
PARKS AND RECREATION	417.47	19.948487	(150,861)		(150,861)	(2,343)	(153,204)
ZOO	102.00	4.873993	(36,861)		(36,861)	(558)	(37,419)
LIBRARY	154.50	7.382666	(55,833)		(55,833)	(847)	(56,680)
DEPT OF MUSEUMS & CULTURAL AFF	34.05	1.627054	(12,305)		(12,305)	(186)	(12,491)
ECONOMIC DEVELOPMENT	20.70	0.989134	(7,481)		(7,481)	(113)	(7,594)
COMMUNITY/HUMAN DEVELOPMENT	6.85	0.327322	(2,476)		(2,476)	(35)	(2,511)
Schedule .4 Total for FICA MATCH	2,092.74	100.000000	(756,271)		(756,271)	(11,479)	(767,750)

Allocation Basis: TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY
Allocation Source: ANNUAL BUDGET DETAIL

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - AUTO LIABILITY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	326	44.596441	103,887		103,887	1,599	105,486
PURCHASING	3	0.410397	956		956	14	970
INFORMATION TECHNOLOGY	12	1.641587	3,824		3,824	56	3,880
PLANNING & INSPECTION	5	0.683995	1,593		1,593	21	1,614
POLICE*	13	1.778386	4,142		4,142	61	4,203
FIRE DEPT	222	30.369357	70,744		70,744	1,075	71,819
CAPITAL IMPROVEMENT	43	5.882353	13,703		13,703	203	13,906
PARKS AND RECREATION	59	8.071135	18,801		18,801	281	19,082
ZOO	13	1.778386	4,142		4,142	61	4,203
LIBRARY	4	0.547196	1,275		1,275	17	1,292
DEPT OF MUSEUMS & CULTURAL AFF	3	0.410397	956		956	14	970
DESTINATION EL PASO	2	0.273598	637		637	8	645
ECONOMIC DEVELOPMENT	23	3.146375	7,330		7,330	110	7,440
ALL OTHERS	3	0.410397	956		956	14	970
Schedule .4 Total for AUTO LIABILITY INSURANCE	731	100.000000	232,946		232,946	3,534	236,480

Allocation Basis: NUMBER OF GF VEHICLES PER DEPARTMENT
Allocation Source: TML AUTO LIABILITY

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	Total	GENERAL EXPENSE	MCAD PARKING	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
NONDEPARTMENTAL	40,206	4,882	0	2,910	4,926
CITY MANAGER	108,793	950	0	78,701	35,562
STREETS & MAINTENANCE	893,978	9,637	0	540,065	281,543
MUNICIPAL CLERK-CITY CLERK	10,831	128	0	6,005	5,999
MAYOR AND COUNCIL	44,449	374	0	26,098	24,003
OFFICE OF THE COMPTROLLER	169,798	769	0	141,149	35,301
PURCHASING	96,795	468	0	77,723	22,004
HUMAN RESOURCES	377,761	609	0	354,801	28,203
CITY ATTORNEY OFFICE	106,413	989	0	75,921	35,871
INFORMATION TECHNOLOGY	175,477	2,792	0	91,570	89,765
RISK MANAGEMENT	6,638	0	0	6,638	0
PLANNING & INSPECTION	268,270	2,212	0	174,978	120,017
ANIMAL SERVICES	136,411	0	0	135,133	0
TAX OFFICE	24,348	0	0	24,348	0
MUNICIPAL CLERK	185,014	1,380	0	119,374	84,814
POLICE*	3,402,355	36,636	0	1,896,485	1,323,351
FIRE DEPT	2,825,364	29,654	0	1,525,861	1,075,701
ENVIRONMENTAL SERVICES	398,567	0	0	398,567	0
CAPITAL IMPROVEMENT	416,359	1,692	0	342,009	72,511
PUBLIC HEALTH	344,554	1,675	0	289,554	68,331
PARKS AND RECREATION	824,845	7,144	0	446,939	417,534
ZOO	219,414	1,366	0	128,821	102,015
LIBRARY	476,467	2,749	0	337,071	154,523
DEPT OF MUSEUMS & CULTURAL AFF	174,162	699	18,422	128,304	34,054
DESTINATION EL PASO	645	0	0	0	0
ECONOMIC DEVELOPMENT	44,646	545	0	20,057	20,700
SUN METRO	651,448	0	0	651,448	0
AIRPORT	304,644	0	0	304,644	0
COMMUNITY/HUMAN DEVELOPMENT	48,957	132	0	42,446	6,852
INTERNATIONAL BRIDGES	60,206	0	0	60,206	0
ALL OTHERS	44,263	0	0	0	0
Direct Bill	0	0	0	0	0
Total	12,882,078	107,482	18,422	8,427,826	4,043,580

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL

Receiving Department	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	AUTO LIABILITY INSURANCE
NONDEPARTMENTAL	29,295	0	(1,807)	0
CITY MANAGER	5,704	919	(13,043)	0
STREETS & MAINTENANCE	57,839	2,682	(103,274)	105,486
MUNICIPAL CLERK-CITY CLERK	775	123	(2,199)	0
MAYOR AND COUNCIL	2,245	533	(8,804)	0
OFFICE OF THE COMPTROLLER	4,627	900	(12,948)	0
PURCHASING	2,804	895	(8,069)	970
HUMAN RESOURCES	3,662	831	(10,345)	0
CITY ATTORNEY OFFICE	5,945	842	(13,155)	0
INFORMATION TECHNOLOGY	16,766	3,630	(32,926)	3,880
RISK MANAGEMENT	0	0	0	0
PLANNING & INSPECTION	13,282	188	(44,021)	1,614
ANIMAL SERVICES	0	1,278	0	0
TAX OFFICE	0	0	0	0
MUNICIPAL CLERK	8,297	2,258	(31,109)	0
POLICE*	219,651	10,732	(88,703)	4,203
FIRE DEPT	177,941	20,176	(75,788)	71,819
ENVIRONMENTAL SERVICES	0	0	0	0
CAPITAL IMPROVEMENT	10,155	2,683	(26,597)	13,906
PUBLIC HEALTH	10,057	0	(25,063)	0
PARKS AND RECREATION	42,868	44,482	(153,204)	19,082
ZOO	8,218	12,210	(37,419)	4,203
LIBRARY	16,504	21,008	(56,680)	1,292
DEPT OF MUSEUMS & CULTURAL AFF	4,204	0	(12,491)	970
DESTINATION EL PASO	0	0	0	645
ECONOMIC DEVELOPMENT	3,281	217	(7,594)	7,440
SUN METRO	0	0	0	0
AIRPORT	0	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	798	1,240	(2,511)	0
INTERNATIONAL BRIDGES	0	0	0	0
ALL OTHERS	0	43,293	0	970
Direct Bill	0	0	0	0
Total	644,918	171,120	(767,750)	236,480

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY MANAGER

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,330,117			3,330,117
Inbound Costs:				
BUILDING DEPRECIATION	98,894		98,894	
EQUIPMENT DEPRECIATION	11,577		11,577	
NONDEPARTMENTAL	107,163	1,630	108,793	
CITY MANAGER		14,308	14,308	
STREETS & MAINTENANCE		105,438	105,438	
MUNICIPAL CLERK-CITY CLERK		486	486	
MAYOR AND COUNCIL		8,950	8,950	
OFFICE OF THE COMPTROLLER		10,415	10,415	
PURCHASING		15,718	15,718	
HUMAN RESOURCES		18,124	18,124	
CITY ATTORNEY OFFICE		57,116	57,116	
INFORMATION TECHNOLOGY		248,307	248,307	
RISK MANAGEMENT		1,806	1,806	
Total Allocated Additions:	<u>217,634</u>	<u>482,298</u>	699,932	699,932
Total To Be Allocated:	<u>3,547,751</u>	<u>482,298</u>		<u>4,030,049</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	Total	G&A	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET
Wages & Benefits					
SALARIES & WAGES	2,308,468	0	780,753	473,384	695,031
FRINGE BENEFITS	669,301	0	217,376	134,400	200,250
Other Expense & Cost					
CONTRACTUAL SERVICES	220,001	0	35,001	70,500	75,500
MATERIALS/SUPPLIES	37,500	0	22,700	8,400	2,900
OPERATING EXP	94,847	0	34,000	17,097	27,750
Departmental Total					
Expenditures Per Financial Statement	3,330,117				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,330,117	0	1,089,830	703,781	1,001,431
Allocation Step 1					
Inbound - All Others	217,634	0	73,578	44,636	65,530
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(317,111)	0	0	0	0
1st Allocation	3,230,640	0	1,163,408	748,417	1,066,961
Allocation Step 2					
Inbound - All Others	482,298	0	163,190	98,875	145,212
Unallocated Costs	(41,450)	0	0	0	0
2nd Allocation	440,848	0	163,190	98,875	145,212
Total For CITY MANAGER					
Schedule .3 Total	3,671,488	0	1,326,598	847,292	1,212,173

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER**

	PERFORMANCE OFFICE	PUBLIC INFOR**
Wages & Benefits		
SALARIES & WAGES	160,841	198,459
FRINGE BENEFITS	45,841	71,434
Other Expense & Cost		
CONTRACTUAL SERVICES	12,500	26,500
MATERIALS/SUPPLIES	1,500	2,000
OPERATING EXP	16,000	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
 Functional Cost	 236,682	 298,393
Allocation Step 1		
Inbound - All Others	15,172	18,718
Reallocate Admin Costs	0	0
Unallocated Costs	0	(317,111)
1st Allocation	251,854	0
Allocation Step 2		
Inbound - All Others	33,571	41,450
Unallocated Costs	0	(41,450)
2nd Allocation	33,571	0
Total For CITY MANAGER		
Schedule .3 Total	285,425	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - CITY MANAGER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	938		938		938
CITY MANAGER	40.10	0.646995	7,526		7,526		7,526
STREETS & MAINTENANCE	431.00	6.953991	80,903		80,903	11,426	92,329
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	1,126		1,126	156	1,282
MAYOR AND COUNCIL	24.00	0.387229	4,504		4,504	635	5,139
OFFICE OF THE COMPTROLLER	38.00	0.613113	7,133		7,133	1,004	8,137
PURCHASING	28.00	0.451767	5,255		5,255	740	5,995
HUMAN RESOURCES	37.90	0.611499	7,114		7,114	1,003	8,117
CITY ATTORNEY OFFICE	42.00	0.677651	7,884		7,884	1,113	8,997
INFORMATION TECHNOLOGY	89.75	1.448076	16,847		16,847	2,377	19,224
RISK MANAGEMENT	6.00	0.096807	1,126		1,126	156	1,282
PLANNING & INSPECTION	135.00	2.178164	25,341		25,341	3,573	28,914
ANIMAL SERVICES	140.50	2.266904	26,373		26,373	3,721	30,094
TAX OFFICE	24.50	0.395296	4,598		4,598	647	5,245
MUNICIPAL CLERK	86.90	1.402092	16,312		16,312	2,297	18,609
POLICE*	1,408.60	22.727129	264,413		264,413	37,453	301,866
FIRE DEPT	1,134.80	18.309486	213,014		213,014	30,097	243,111
ENVIRONMENTAL SERVICES	392.00	6.324743	73,583		73,583	10,394	83,977
CAPITAL IMPROVEMENT	74.00	1.193957	13,891		13,891	1,959	15,850
PUBLIC HEALTH	278.75	4.497506	52,324		52,324	7,392	59,716
PARKS AND RECREATION	430.32	6.943019	80,776		80,776	11,406	92,182
ZOO	121.75	1.964381	22,854		22,854	3,224	26,078
LIBRARY	157.50	2.541192	29,565		29,565	4,174	33,739
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	9,782		9,782	1,379	11,161
ECONOMIC DEVELOPMENT	21.00	0.338826	3,942		3,942	553	4,495
SUN METRO	645.75	10.418885	121,214		121,214	17,124	138,338
AIRPORT	233.60	3.769031	43,849		43,849	6,193	50,042
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	7,940		7,940	1,120	9,060
INTERNATIONAL BRIDGES	70.75	1.141519	13,281		13,281	1,874	15,155
Schedule .4 Total for CITY MANAGER	6,197.88	100.000000	1,163,408		1,163,408	163,190	1,326,598

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	490.25	6.905173	51,680		51,680	6,827	58,507
OFFICE OF THE COMPTROLLER	595.75	8.391141	62,800		62,800	8,301	71,101
HUMAN RESOURCES	422.00	5.943871	44,486		44,486	5,873	50,359
INFORMATION TECHNOLOGY	360.75	5.081165	38,028		38,028	5,019	43,047
ANIMAL SERVICES	241.25	3.398007	25,432		25,432	3,355	28,787
TAX OFFICE	488.25	6.877003	51,469		51,469	6,802	58,271
MUNICIPAL CLERK	5.75	0.080989	606		606	75	681
POLICE*	605.75	8.531991	63,857		63,857	8,434	72,291
FIRE DEPT	13.50	0.190148	1,423		1,423	185	1,608
CAPITAL IMPROVEMENT	589.75	8.306631	62,168		62,168	8,214	70,382
PARKS AND RECREATION	200.50	2.824043	21,136		21,136	2,788	23,924
ZOO	531.25	7.482658	56,003		56,003	7,403	63,406
DESTINATION EL PASO	41.50	0.584528	4,375		4,375	575	4,950
ECONOMIC DEVELOPMENT	148.75	2.095144	15,681		15,681	2,068	17,749
AIRPORT	672.00	9.465122	70,839		70,839	9,360	80,199
COMMUNITY/HUMAN DEVELOPMENT	774.50	10.908832	81,638		81,638	10,819	92,457
PENSION ADMINISTRATION	42.25	0.595091	4,454		4,454	587	5,041
INTERNATIONAL BRIDGES	270.00	3.802951	28,461		28,461	3,753	32,214
ALL OTHERS	606.00	8.535512	63,881		63,881	8,437	72,318
Schedule .4 Total for INTERNAL AUDIT	7,099.75	100.000000	748,417		748,417	98,875	847,292

Allocation Basis: AUDIT HOURS PER DEPARTMENT, EXCL ESD & SUN METRO
Allocation Source: CHIEF INTERNAL AUDITOR

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - MGMNT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	3.222006	34,377		34,377		34,377
CITY MANAGER	3,330,119	0.482902	5,153		5,153		5,153
STREETS & MAINTENANCE	59,121,920	8.573297	91,474		91,474	12,929	104,403
MUNICIPAL CLERK-CITY CLERK	453,666	0.065786	702		702	94	796
MAYOR AND COUNCIL	1,393,020	0.202002	2,156		2,156	297	2,453
OFFICE OF THE COMPTROLLER	2,702,448	0.391883	4,181		4,181	589	4,770
PURCHASING	1,638,470	0.237595	2,535		2,535	349	2,884
HUMAN RESOURCES	2,139,046	0.310184	3,309		3,309	461	3,770
CITY ATTORNEY OFFICE	3,667,694	0.531854	5,674		5,674	800	6,474
INFORMATION TECHNOLOGY	9,790,373	1.419706	15,147		15,147	2,139	17,286
RISK MANAGEMENT	63,574,587	9.218980	98,363		98,363	13,900	112,263
PLANNING & INSPECTION	8,658,899	1.255631	13,397		13,397	1,889	15,286
ANIMAL SERVICES	9,238,369	1.339660	14,295		14,295	2,018	16,313
TAX OFFICE	2,343,672	0.339857	3,626		3,626	509	4,135
MUNICIPAL CLERK	5,564,387	0.806894	8,608		8,608	1,216	9,824
POLICE*	137,665,653	19.962960	213,001		213,001	30,182	243,183
FIRE DEPT	107,173,456	15.541272	165,819		165,819	23,437	189,256
ENVIRONMENTAL SERVICES	41,874,683	6.072267	64,789		64,789	9,160	73,949
CAPITAL IMPROVEMENT	6,001,387	0.870264	9,284		9,284	1,313	10,597
PUBLIC HEALTH	17,139,000	2.485334	26,518		26,518	3,742	30,260
PARKS AND RECREATION	27,299,973	3.958782	42,239		42,239	5,966	48,205
ZOO	7,150,625	1.036915	11,064		11,064	1,560	12,624
LIBRARY	9,721,499	1.409719	15,041		15,041	2,124	17,165
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.627334	6,694		6,694	947	7,641
DESTINATION EL PASO	10,517,972	1.525216	16,273		16,273	2,294	18,567
ECONOMIC DEVELOPMENT	10,877,538	1.577357	16,830		16,830	2,375	19,205
SUN METRO	63,774,181	9.247923	98,672		98,672	13,944	112,616
AIRPORT	35,508,776	5.149144	54,939		54,939	7,762	62,701
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.501397	5,348		5,348	754	6,102
INTERNATIONAL BRIDGES	11,281,108	1.635879	17,453		17,453	2,462	19,915
Schedule .4 Total for MGMNT & BUDGET	689,605,437	100.000000	1,066,961		1,066,961	145,212	1,212,173

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY MANAGER**

Activity - PERFORMANCE OFFICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	204		204		204
CITY MANAGER	40.10	0.646995	1,629		1,629		1,629
STREETS & MAINTENANCE	431.00	6.953991	17,513		17,513	2,344	19,857
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	244		244	31	275
MAYOR AND COUNCIL	24.00	0.387229	976		976	126	1,102
OFFICE OF THE COMPTROLLER	38.00	0.613113	1,543		1,543	204	1,747
PURCHASING	28.00	0.451767	1,137		1,137	147	1,284
HUMAN RESOURCES	37.90	0.611499	1,539		1,539	203	1,742
CITY ATTORNEY OFFICE	42.00	0.677651	1,706		1,706	223	1,929
INFORMATION TECHNOLOGY	89.75	1.448076	3,647		3,647	487	4,134
RISK MANAGEMENT	6.00	0.096807	244		244	31	275
PLANNING & INSPECTION	135.00	2.178164	5,485		5,485	739	6,224
ANIMAL SERVICES	140.50	2.266904	5,708		5,708	765	6,473
TAX OFFICE	24.50	0.395296	995		995	128	1,123
MUNICIPAL CLERK	86.90	1.402092	3,531		3,531	467	3,998
POLICE*	1,408.60	22.727129	57,242		57,242	7,791	65,033
FIRE DEPT	1,134.80	18.309486	46,114		46,114	6,194	52,308
ENVIRONMENTAL SERVICES	392.00	6.324743	15,930		15,930	2,140	18,070
CAPITAL IMPROVEMENT	74.00	1.193957	3,007		3,007	396	3,403
PUBLIC HEALTH	278.75	4.497506	11,327		11,327	1,515	12,842
PARKS AND RECREATION	430.32	6.943019	17,486		17,486	2,340	19,826
ZOO	121.75	1.964381	4,947		4,947	663	5,610
LIBRARY	157.50	2.541192	6,401		6,401	855	7,256
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	2,118		2,118	274	2,392
ECONOMIC DEVELOPMENT	21.00	0.338826	853		853	109	962
SUN METRO	645.75	10.418885	26,241		26,241	3,522	29,763
AIRPORT	233.60	3.769031	9,492		9,492	1,273	10,765
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	1,719		1,719	226	1,945
INTERNATIONAL BRIDGES	70.75	1.141519	2,876		2,876	378	3,254
Schedule .4 Total for PERFORMANCE OFFICE	6,197.88	100.000000	251,854		251,854	33,571	285,425

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER**

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	35,519	938	0	34,377	204
CITY MANAGER	14,308	7,526	0	5,153	1,629
STREETS & MAINTENANCE	275,096	92,329	58,507	104,403	19,857
MUNICIPAL CLERK-CITY CLERK	2,353	1,282	0	796	275
MAYOR AND COUNCIL	8,694	5,139	0	2,453	1,102
OFFICE OF THE COMPTROLLER	85,755	8,137	71,101	4,770	1,747
PURCHASING	10,163	5,995	0	2,884	1,284
HUMAN RESOURCES	63,988	8,117	50,359	3,770	1,742
CITY ATTORNEY OFFICE	17,400	8,997	0	6,474	1,929
INFORMATION TECHNOLOGY	83,691	19,224	43,047	17,286	4,134
RISK MANAGEMENT	113,820	1,282	0	112,263	275
PLANNING & INSPECTION	50,424	28,914	0	15,286	6,224
ANIMAL SERVICES	81,667	30,094	28,787	16,313	6,473
TAX OFFICE	68,774	5,245	58,271	4,135	1,123
MUNICIPAL CLERK	33,112	18,609	681	9,824	3,998
POLICE*	682,373	301,866	72,291	243,183	65,033
FIRE DEPT	486,283	243,111	1,608	189,256	52,308
ENVIRONMENTAL SERVICES	175,996	83,977	0	73,949	18,070
CAPITAL IMPROVEMENT	100,232	15,850	70,382	10,597	3,403
PUBLIC HEALTH	102,818	59,716	0	30,260	12,842
PARKS AND RECREATION	184,137	92,182	23,924	48,205	19,826
ZOO	107,718	26,078	63,406	12,624	5,610
LIBRARY	58,160	33,739	0	17,165	7,256
DEPT OF MUSEUMS & CULTURAL AFF	21,194	11,161	0	7,641	2,392
DESTINATION EL PASO	23,517	0	4,950	18,567	0
ECONOMIC DEVELOPMENT	42,411	4,495	17,749	19,205	962
SUN METRO	280,717	138,338	0	112,616	29,763
AIRPORT	203,707	50,042	80,199	62,701	10,765
COMMUNITY/HUMAN DEVELOPMENT	109,564	9,060	92,457	6,102	1,945
PENSION ADMINISTRATION	5,041	0	5,041	0	0
INTERNATIONAL BRIDGES	70,538	15,155	32,214	19,915	3,254
ALL OTHERS	72,318	0	72,318	0	0
Direct Bill	0	0	0	0	0
Total	3,671,488	1,326,598	847,292	1,212,173	285,425

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department STREETS & MAINTENANCE

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	63,343,212			63,343,212
Deductions:				
OUTSIDE CONTRACTS -NOC	-208,555			
PUBLIC ACCESS - MAINT & REP	-728,000			
UTILITIES - BALLPARK	-440,150			
INTEREST EXPENSE	-308,244			
CAPITAL OUTLAY	-642,000			
PRINCIPAL PAYMENT EXPENSE	-3,530,986			
TRANSFERS	-48,306			
Total Deductions:	<u>-5,906,241</u>			-5,906,241
Inbound Costs:				
BUILDING DEPRECIATION	10,906		10,906	
EQUIPMENT DEPRECIATION	2,226,905		2,226,905	
NONDEPARTMENTAL	880,542	13,436	893,978	
CITY MANAGER	241,570	33,526	275,096	
STREETS & MAINTENANCE		832,227	832,227	
MUNICIPAL CLERK-CITY CLERK		8,637	8,637	
MAYOR AND COUNCIL		122,959	122,959	
OFFICE OF THE COMPTROLLER		126,749	126,749	
PURCHASING		71,479	71,479	
HUMAN RESOURCES		194,812	194,812	
CITY ATTORNEY OFFICE		33,303	33,303	
INFORMATION TECHNOLOGY		587,665	587,665	
RISK MANAGEMENT		19,438	19,438	
Total Allocated Additions:	<u>3,359,923</u>	<u>2,044,231</u>	5,404,154	5,404,154
Total To Be Allocated:	<u>60,796,894</u>	<u>2,044,231</u>		<u>62,841,125</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Wages & Benefits					
SALARIES & WAGES	14,252,454	740,427	2,346,775	0	0
FRINGE BENEFITS	5,971,726	245,608	1,023,808	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	7,381,497	16,094	829,456	0	0
*OUTSIDE CONTRACTS -NOC	208,555	0	0	0	0
PARKING LOT LEASES	69,310	0	0	0	25,492
LAND LEASES	64,933	0	0	0	23,882
MAINT SVCS CONTRACT- JANITORIAL	822,000	0	0	542,027	65,431
SECURITY CONTRACTS	216,000	0	0	0	79,445
MATERIALS/SUPPLIES	17,372,727	46,800	1,256,584	0	0
*PUBLIC ACCESS - MAINT & REP	728,000	0	0	0	0
OPERATING EXPENSES	137,324	57,324	0	0	0
UTILITIES	11,149,000	0	0	0	117,065
*UTILITIES - BALLPARK	440,150	0	0	0	0
*INTEREST EXPENSE	308,244	0	0	0	0
*CAPITAL OUTLAY	642,000	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	3,530,986	0	0	0	0
*TRANSFERS	48,306	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	63,343,212				
Deductions					
*Total Disallowed Costs	(5,906,241)	0	0	0	0
Functional Cost	57,436,971	1,106,253	5,456,623	542,027	311,315
Allocation Step 1					
Inbound - All Others	3,359,923	174,718	553,378	0	0
Reallocate Admin Costs		(1,280,971)	299,876	0	0
Unallocated Costs	(47,217,386)	0	0	0	0
1st Allocation	13,579,508	0	6,309,877	542,027	311,315
Allocation Step 2					
Inbound - All Others	2,044,231	106,229	336,562	0	0
Reallocate Admin Costs		(106,229)	24,867	0	0
Unallocated Costs	(1,682,802)	0	0	0	0
2nd Allocation	361,429	0	361,429	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	13,940,937	0	6,671,306	542,027	311,315

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	CITY 2	CITY 3	CITY 4	DEPT UTILITIES	MSC
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	0	0	0	0	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	19,143	22,644	2,031	0	0
LAND LEASES	17,934	21,214	1,903	0	0
MAINT SVCS CONTRACT- JANITORIAL	64,280	57,951	5,179	0	87,132
SECURITY CONTRACTS	59,659	70,567	6,329	0	0
MATERIALS/SUPPLIES	0	0	0	0	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
OPERATING EXPENSES	0	0	0	0	0
UTILITIES	170,580	90,307	17,838	5,509,835	191,763
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	331,596	262,683	33,280	5,509,835	278,895
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	331,596	262,683	33,280	5,509,835	278,895
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	331,596	262,683	33,280	5,509,835	278,895

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	OTHER UTILITIES**
Wages & Benefits					
SALARIES & WAGES	2,528,994	739,702	3,488,412	4,408,144	0
FRINGE BENEFITS	937,649	264,211	1,611,950	1,888,500	0
Other Expense & Cost					
CONTRACTUAL SVCS	578,406	2,757,385	193,800	3,006,356	0
*OUTSIDE CONTRACTS -NOC	0	0	0	0	0
PARKING LOT LEASES	0	0	0	0	0
LAND LEASES	0	0	0	0	0
MAINT SVCS CONTRACT- JANITORIAL	0	0	0	0	0
SECURITY CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	1,111,500	29,000	13,237,032	1,691,811	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
OPERATING EXPENSES	0	0	73,500	6,500	0
UTILITIES	0	0	0	0	5,051,612
*UTILITIES - BALLPARK	0	0	0	0	0
*INTEREST EXPENSE	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*PRINCIPAL PAYMENT EXPENSE	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,156,549	3,790,298	18,604,694	11,001,311	5,051,612
Allocation Step 1					
Inbound - All Others	596,050	174,379	822,511	1,038,887	0
Reallocate Admin Costs	323,188	94,535	0	563,372	0
Unallocated Costs	(6,075,787)	(4,059,212)	(19,427,205)	(12,603,570)	(5,051,612)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	362,594	106,018	500,310	632,518	0
Reallocate Admin Costs	26,806	7,839	0	46,717	0
Unallocated Costs	(389,400)	(113,857)	(500,310)	(679,235)	0
2nd Allocation	0	0	0	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	421.30	0.627216	39,578		39,578		39,578
STREETS & MAINTENANCE	4,763.78	7.092143	447,506		447,506		447,506
MUNICIPAL CLERK-CITY CLERK	71.04	0.105762	6,672		6,672	406	7,078
MAYOR AND COUNCIL	351.14	0.522765	32,984		32,984	2,036	35,020
OFFICE OF THE COMPTROLLER	361.71	0.538501	33,977		33,977	2,098	36,075
PURCHASING	324.73	0.483446	30,504		30,504	1,883	32,387
HUMAN RESOURCES	480.95	0.716021	45,182		45,182	2,796	47,978
CITY ATTORNEY OFFICE	486.84	0.724790	45,734		45,734	2,831	48,565
INFORMATION TECHNOLOGY	606.71	0.903248	56,994		56,994	3,529	60,523
PLANNING & INSPECTION	291.00	0.433230	27,336		27,336	1,689	29,025
ANIMAL SERVICES	115.03	0.171253	10,805		10,805	659	11,464
TAX OFFICE	75.00	0.111657	7,045		7,045	432	7,477
MUNICIPAL CLERK	342.49	0.509887	32,171		32,171	1,988	34,159
POLICE*	6,619.44	9.854783	621,825		621,825	38,596	660,421
FIRE DEPT	11,663.57	17.364301	1,095,664		1,095,664	68,004	1,163,668
ENVIRONMENTAL SERVICES	632.17	0.941152	59,384		59,384	3,677	63,061
CAPITAL IMPROVEMENT	430.13	0.640362	40,409		40,409	2,500	42,909
PUBLIC HEALTH	7,031.82	10.468719	660,564		660,564	40,993	701,557
PARKS AND RECREATION	25,030.19	37.264042	2,351,324		2,351,324	146,132	2,497,456
LIBRARY	4,680.95	6.968829	439,725		439,725	27,287	467,012
DEPT OF MUSEUMS & CULTURAL AFF	1,268.06	1.887842	119,123		119,123	7,385	126,508
ECONOMIC DEVELOPMENT	302.99	0.451081	28,460		28,460	1,757	30,217
COMMUNITY/HUMAN DEVELOPMENT	641.25	0.954670	60,236		60,236	3,728	63,964
ALL OTHERS	177.53	0.264300	16,675		16,675	1,023	17,698
Schedule .4 Total for FACILITIES	67,169.82	100.000000	6,309,877		6,309,877	361,429	6,671,306

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	39,098	7.085076	38,403		38,403		38,403
POLICE*	309,138	56.019905	303,643		303,643		303,643
FIRE DEPT	63,305	11.471705	62,180		62,180		62,180
PARKS AND RECREATION	4,437	0.804043	4,358		4,358		4,358
DEPT OF MUSEUMS & CULTURAL AFF	135,858	24.619271	133,443		133,443		133,443
Schedule .4 Total for DEPT JANITORIAL	551,836	100.000000	542,027		542,027	0	542,027

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 1

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	27.95	15.769578	49,093		49,093		49,093
MUNICIPAL CLERK-CITY CLERK	5.43	3.063643	9,538		9,538		9,538
MAYOR AND COUNCIL	23.59	13.309637	41,435		41,435		41,435
OFFICE OF THE COMPTROLLER	21.48	12.119160	37,729		37,729		37,729
PURCHASING	24.82	14.003611	43,595		43,595		43,595
HUMAN RESOURCES	36.76	20.740239	64,567		64,567		64,567
CITY ATTORNEY OFFICE	37.21	20.994132	65,358		65,358		65,358
Schedule .4 Total for CITY 1	177.24	100.000000	311,315		311,315	0	311,315

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 2

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	8.63	5.056542	16,767		16,767		16,767
OFFICE OF THE COMPTROLLER	12.52	7.335794	24,325		24,325		24,325
INFORMATION TECHNOLOGY	82.77	48.497100	160,815		160,815		160,815
CAPITAL IMPROVEMENT	66.75	39.110564	129,689		129,689		129,689
Schedule .4 Total for CITY 2	170.67	100.000000	331,596		331,596	0	331,596

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - CITY 3

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS AND RECREATION	15.91	21.972103	57,717		57,717		57,717
ECONOMIC DEVELOPMENT	18.13	25.037978	65,771		65,771		65,771
COMMUNITY/HUMAN DEVELOPMENT	38.37	52.989919	139,195		139,195		139,195
Schedule .4 Total for CITY 3	72.41	100.000000	262,683		262,683	0	262,683

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE

Activity - CITY 4

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	6,600	100.000000	33,280		33,280		33,280
Schedule .4 Total for CITY 4	6,600	100.000000	33,280		33,280	0	33,280

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - DEPT UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	114,319	2.166974	119,397		119,397		119,397
INFORMATION TECHNOLOGY	115,859	2.196165	121,005		121,005		121,005
POLICE*	685,717	12.998108	716,174		716,174		716,174
FIRE DEPT	600,969	11.391667	627,662		627,662		627,662
ENVIRONMENTAL SERVICES	19,299	0.365822	20,156		20,156		20,156
CAPITAL IMPROVEMENT	1,471	0.027884	1,536		1,536		1,536
PARKS AND RECREATION	2,587,056	49.038937	2,701,965		2,701,965		2,701,965
ZOO	411,834	7.806519	430,126		430,126		430,126
LIBRARY	457,681	8.675572	478,010		478,010		478,010
DEPT OF MUSEUMS & CULTURAL AFF	281,309	5.332352	293,804		293,804		293,804
Schedule .4 Total for DEPT UTILITIES	5,275,514	100.000000	5,509,835		5,509,835	0	5,509,835

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department STREETS & MAINTENANCE**

Activity - MSC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	85,706	81.364396	226,921		226,921		226,921
ENVIRONMENTAL SERVICES	5,529	5.248918	14,639		14,639		14,639
PARKS AND RECREATION	14,101	13.386686	37,335		37,335		37,335
Schedule .4 Total for MSC	105,336	100.000000	278,895		278,895	0	278,895

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	CITY 1	CITY 2
CITY MANAGER	105,438	39,578	0	49,093	16,767
STREETS & MAINTENANCE	832,227	447,506	38,403	0	0
MUNICIPAL CLERK-CITY CLERK	16,616	7,078	0	9,538	0
MAYOR AND COUNCIL	76,455	35,020	0	41,435	0
OFFICE OF THE COMPTROLLER	98,129	36,075	0	37,729	24,325
PURCHASING	75,982	32,387	0	43,595	0
HUMAN RESOURCES	112,545	47,978	0	64,567	0
CITY ATTORNEY OFFICE	113,923	48,565	0	65,358	0
INFORMATION TECHNOLOGY	342,343	60,523	0	0	160,815
PLANNING & INSPECTION	62,305	29,025	0	0	0
ANIMAL SERVICES	11,464	11,464	0	0	0
TAX OFFICE	7,477	7,477	0	0	0
MUNICIPAL CLERK	34,159	34,159	0	0	0
POLICE*	1,680,238	660,421	303,643	0	0
FIRE DEPT	1,853,510	1,163,668	62,180	0	0
ENVIRONMENTAL SERVICES	97,856	63,061	0	0	0
CAPITAL IMPROVEMENT	174,134	42,909	0	0	129,689
PUBLIC HEALTH	701,557	701,557	0	0	0
PARKS AND RECREATION	5,298,831	2,497,456	4,358	0	0
ZOO	430,126	0	0	0	0
LIBRARY	945,022	467,012	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	553,755	126,508	133,443	0	0
ECONOMIC DEVELOPMENT	95,988	30,217	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	203,159	63,964	0	0	0
ALL OTHERS	17,698	17,698	0	0	0
Direct Bill	0	0	0	0	0
Total	13,940,937	6,671,306	542,027	311,315	331,596

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE

Receiving Department	CITY 3	CITY 4	DEPT UTILITIES	MSC
CITY MANAGER	0	0	0	0
STREETS & MAINTENANCE	0	0	119,397	226,921
MUNICIPAL CLERK-CITY CLERK	0	0	0	0
MAYOR AND COUNCIL	0	0	0	0
OFFICE OF THE COMPTROLLER	0	0	0	0
PURCHASING	0	0	0	0
HUMAN RESOURCES	0	0	0	0
CITY ATTORNEY OFFICE	0	0	0	0
INFORMATION TECHNOLOGY	0	0	121,005	0
PLANNING & INSPECTION	0	33,280	0	0
ANIMAL SERVICES	0	0	0	0
TAX OFFICE	0	0	0	0
MUNICIPAL CLERK	0	0	0	0
POLICE*	0	0	716,174	0
FIRE DEPT	0	0	627,662	0
ENVIRONMENTAL SERVICES	0	0	20,156	14,639
CAPITAL IMPROVEMENT	0	0	1,536	0
PUBLIC HEALTH	0	0	0	0
PARKS AND RECREATION	57,717	0	2,701,965	37,335
ZOO	0	0	430,126	0
LIBRARY	0	0	478,010	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	293,804	0
ECONOMIC DEVELOPMENT	65,771	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	139,195	0	0	0
ALL OTHERS	0	0	0	0
Direct Bill	0	0	0	0
Total	262,683	33,280	5,509,835	278,895

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MUNICIPAL CLERK-CITY CLERK

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

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MUNICIPAL CLERK-CITY CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	453,666			453,666
Deductions:				
LEGAL NOTICES CONTRACTS	-65,000			
ELECTIONS CONTRACTS	0			
Total Deductions:	<u>-65,000</u>			-65,000
Inbound Costs:				
BUILDING DEPRECIATION	14,098		14,098	
NONDEPARTMENTAL	10,674	157	10,831	
CITY MANAGER	2,072	281	2,353	
STREETS & MAINTENANCE	16,210	406	16,616	
MUNICIPAL CLERK-CITY CLERK		66	66	
MAYOR AND COUNCIL		1,285	1,285	
OFFICE OF THE COMPTROLLER		2,336	2,336	
HUMAN RESOURCES		2,707	2,707	
INFORMATION TECHNOLOGY		15,729	15,729	
RISK MANAGEMENT		267	267	
Total Allocated Additions:	<u>43,054</u>	<u>23,234</u>	66,288	66,288
Total To Be Allocated:	<u>431,720</u>	<u>23,234</u>		<u>454,954</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	Total	G&A	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING
Wages & Benefits					
SALARIES & WAGES	247,132	107,577	21,673	4,646	33,412
FRINGE BENEFITS	90,394	39,349	7,928	1,699	12,221
Other Expense & Cost					
CONTRACTUAL SERVICES	10,200	4,439	895	192	1,379
INTERPRETER SERVICES	19,500	0	11,700	0	0
*LEGAL NOTICES CONTRACTS	65,000	0	0	0	0
*ELECTIONS CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	4,340	1,890	381	82	587
OPERATING EXP	17,100	7,445	1,500	321	2,312
Departmental Total					
Expenditures Per Financial Statement	453,666				
Deductions					
*Total Disallowed Costs	(65,000)	0	0	0	0
Functional Cost					
	388,666	160,700	44,077	6,940	49,911
Allocation Step 1					
Inbound - All Others	43,054	43,054	0	0	0
Reallocate Admin Costs		(203,754)	39,396	6,202	44,612
Unallocated Costs	(130,265)	0	0	0	0
1st Allocation	301,455	0	83,473	13,142	94,523
Allocation Step 2					
Inbound - All Others	23,234	23,234	0	0	0
Reallocate Admin Costs		(23,234)	4,491	705	5,085
Unallocated Costs	(6,998)	0	0	0	0
2nd Allocation	16,236	0	4,491	705	5,085
Total For MUNICIPAL CLERK-CITY CLERK					
Schedule .3 Total	317,691	0	87,964	13,847	99,608

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK-CITY CLERK

	OPEN RECORDS REQUESTS	SUN METRO	LEGAL NOTICES**	CRRMA**	INTERPRETER SVCS-PUBLIC**
Wages & Benefits					
SALARIES & WAGES	35,612	3,386	15,050	3,386	22,390
FRINGE BENEFITS	13,026	1,238	5,505	1,238	8,190
Other Expense & Cost					
CONTRACTUAL SERVICES	1,470	140	621	140	924
INTERPRETER SERVICES	0	0	0	0	7,800
*LEGAL NOTICES CONTRACTS	0	0	0	0	0
*ELECTIONS CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	625	59	264	59	393
OPERATING EXP	2,464	234	1,041	234	1,549
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	53,197	5,057	22,481	5,057	41,246
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	47,543	4,520	20,094	4,520	36,867
Unallocated Costs	0	0	(42,575)	(9,577)	(78,113)
1st Allocation	100,740	9,577	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	5,444	511	2,288	511	4,199
Unallocated Costs	0	0	(2,288)	(511)	(4,199)
2nd Allocation	5,444	511	0	0	0
Total For MUNICIPAL CLERK-CITY CLERK					
Schedule .3 Total	106,184	10,088	0	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - MAYOR/COUNCIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MAYOR AND COUNCIL	100	100.000000	83,473		83,473	4,491	87,964
Schedule .4 Total for MAYOR/COUNCIL	100	100.000000	83,473		83,473	4,491	87,964

Allocation Basis: DIRECT ALLOCATION TO MAYOR/COUNCIL

Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK**

Activity - ENV SVCS SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ENVIRONMENTAL SERVICES	100	100.000000	13,142		13,142	705	13,847
Schedule .4 Total for ENV SVCS SUPPORT	100	100.000000	13,142		13,142	705	13,847

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PLANNING & INSPECTION	100	100.000000	94,523		94,523	5,085	99,608
Schedule .4 Total for PLANNING	100	100.000000	94,523		94,523	5,085	99,608

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK**

Activity - OPEN RECORDS REQUESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	3.222006	3,246		3,246		3,246
CITY MANAGER	3,330,119	0.482902	486		486		486
STREETS & MAINTENANCE	59,121,920	8.573297	8,637		8,637		8,637
MUNICIPAL CLERK-CITY CLERK	453,666	0.065786	66		66		66
MAYOR AND COUNCIL	1,393,020	0.202002	203		203	11	214
OFFICE OF THE COMPTROLLER	2,702,448	0.391883	394		394	21	415
PURCHASING	1,638,470	0.237595	239		239	12	251
HUMAN RESOURCES	2,139,046	0.310184	311		311	17	328
CITY ATTORNEY OFFICE	3,667,694	0.531854	534		534	29	563
INFORMATION TECHNOLOGY	9,790,373	1.419706	1,429		1,429	81	1,510
RISK MANAGEMENT	63,574,587	9.218980	9,286		9,286	566	9,852
PLANNING & INSPECTION	8,658,899	1.255631	1,264		1,264	73	1,337
ANIMAL SERVICES	9,238,369	1.339660	1,348		1,348	76	1,424
TAX OFFICE	2,343,672	0.339857	341		341	19	360
MUNICIPAL CLERK	5,564,387	0.806894	813		813	44	857
POLICE*	137,665,653	19.962960	20,134		20,134	1,378	21,512
FIRE DEPT	107,173,456	15.541272	15,655		15,655	956	16,611
ENVIRONMENTAL SERVICES	41,874,683	6.072267	6,118		6,118	372	6,490
CAPITAL IMPROVEMENT	6,001,387	0.870264	876		876	49	925
PUBLIC HEALTH	17,139,000	2.485334	2,501		2,501	146	2,647
PARKS AND RECREATION	27,299,973	3.958782	3,989		3,989	244	4,233
ZOO	7,150,625	1.036915	1,045		1,045	59	1,104
LIBRARY	9,721,499	1.409719	1,419		1,419	80	1,499
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.627334	632		632	34	666
DESTINATION EL PASO	10,517,972	1.525216	1,535		1,535	85	1,620
ECONOMIC DEVELOPMENT	10,877,538	1.577357	1,588		1,588	89	1,677
SUN METRO	63,774,181	9.247923	9,315		9,315	568	9,883
AIRPORT	35,508,776	5.149144	5,187		5,187	313	5,500
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.501397	503		503	26	529
INTERNATIONAL BRIDGES	11,281,108	1.635879	1,646		1,646	96	1,742
Schedule .4 Total for OPEN RECORDS REQUESTS	689,605,437	100.000000	100,740		100,740	5,444	106,184

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK-CITY CLERK

Activity - SUN METRO

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SUN METRO	100	100.000000	9,577		9,577	511	10,088
Schedule .4 Total for SUN METRO	100	100.000000	9,577		9,577	511	10,088

Allocation Basis: DIRECT ALLOCATION TO SUN METRO
Allocation Source: DIRECT ALLOCATION

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING	OPEN RECORDS REQUESTS
NONDEPARTMENTAL	3,246	0	0	0	3,246
CITY MANAGER	486	0	0	0	486
STREETS & MAINTENANCE	8,637	0	0	0	8,637
MUNICIPAL CLERK-CITY CLERK	66	0	0	0	66
MAYOR AND COUNCIL	88,178	87,964	0	0	214
OFFICE OF THE COMPTROLLER	415	0	0	0	415
PURCHASING	251	0	0	0	251
HUMAN RESOURCES	328	0	0	0	328
CITY ATTORNEY OFFICE	563	0	0	0	563
INFORMATION TECHNOLOGY	1,510	0	0	0	1,510
RISK MANAGEMENT	9,852	0	0	0	9,852
PLANNING & INSPECTION	100,945	0	0	99,608	1,337
ANIMAL SERVICES	1,424	0	0	0	1,424
TAX OFFICE	360	0	0	0	360
MUNICIPAL CLERK	857	0	0	0	857
POLICE*	21,512	0	0	0	21,512
FIRE DEPT	16,611	0	0	0	16,611
ENVIRONMENTAL SERVICES	20,337	0	13,847	0	6,490
CAPITAL IMPROVEMENT	925	0	0	0	925
PUBLIC HEALTH	2,647	0	0	0	2,647
PARKS AND RECREATION	4,233	0	0	0	4,233
ZOO	1,104	0	0	0	1,104
LIBRARY	1,499	0	0	0	1,499
DEPT OF MUSEUMS & CULTURAL AFF	666	0	0	0	666
DESTINATION EL PASO	1,620	0	0	0	1,620
ECONOMIC DEVELOPMENT	1,677	0	0	0	1,677
SUN METRO	19,971	0	0	0	9,883
AIRPORT	5,500	0	0	0	5,500
COMMUNITY/HUMAN DEVELOPMENT	529	0	0	0	529
INTERNATIONAL BRIDGES	1,742	0	0	0	1,742
Direct Bill	0	0	0	0	0
Total	317,691	87,964	13,847	99,608	106,184

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK-CITY CLERK

Receiving Department	SUN METRO
NONDEPARTMENTAL	0
CITY MANAGER	0
STREETS & MAINTENANCE	0
MUNICIPAL CLERK-CITY CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	0
RISK MANAGEMENT	0
PLANNING & INSPECTION	0
ANIMAL SERVICES	0
TAX OFFICE	0
MUNICIPAL CLERK	0
POLICE*	0
FIRE DEPT	0
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	0
PARKS AND RECREATION	0
ZOO	0
LIBRARY	0
DEPT OF MUSEUMS & CULTURAL AFF	0
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	10,088
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	0
INTERNATIONAL BRIDGES	0
Direct Bill	0
Total	<u>10,088</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MAYOR AND COUNCIL

The Mayor and City Council is the chief elected officials of the City of El Paso. They are responsible for the general supervision of all City operations. Costs associated with the Mayor and City Council department are split 50/50 and half are allocated based upon the number of employees assigned to each department and the other half are allocated based upon budgeted operating expenditures.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MAYOR AND COUNCIL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,313,020			1,313,020
Inbound Costs:				
BUILDING DEPRECIATION	61,248		61,248	
NONDEPARTMENTAL	43,788	661	44,449	
CITY MANAGER	7,636	1,058	8,694	
STREETS & MAINTENANCE	74,419	2,036	76,455	
MUNICIPAL CLERK-CITY CLERK	83,676	4,502	88,178	
MAYOR AND COUNCIL		4,664	4,664	
OFFICE OF THE COMPTROLLER		10,884	10,884	
HUMAN RESOURCES		10,845	10,845	
CITY ATTORNEY OFFICE		54,710	54,710	
INFORMATION TECHNOLOGY		71,606	71,606	
RISK MANAGEMENT		1,078	1,078	
Total Allocated Additions:	<u>270,767</u>	<u>162,044</u>	432,811	432,811
Total To Be Allocated:	<u>1,583,787</u>	<u>162,044</u>		<u>1,745,831</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MAYOR AND COUNCIL

	Total	G&A	CITY ADMIN	BUDGET REVIEW
Wages & Benefits				
SALARIES & WAGES	918,489	0	459,245	459,244
FRINGE BENEFITS	291,226	0	145,613	145,613
Other Expense & Cost				
CONTRACTUAL SERVICES	52,645	0	26,323	26,322
MATERIALS/SUPPLIES	9,460	0	4,730	4,730
OPERATING EXP	41,200	0	20,600	20,600
Departmental Total				
Expenditures Per Financial Statement	1,313,020			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	1,313,020	0	656,511	656,509
Allocation Step 1				
Inbound - All Others	270,767	0	135,402	135,365
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,583,787	0	791,913	791,874
Allocation Step 2				
Inbound - All Others	162,044	0	81,217	80,827
2nd Allocation	162,044	0	81,217	80,827
Total For MAYOR AND COUNCIL				
Schedule .3 Total	1,745,831	0	873,130	872,701

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	639		639		639
CITY MANAGER	40.10	0.646995	5,125		5,125		5,125
STREETS & MAINTENANCE	431.00	6.953991	55,071		55,071		55,071
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	765		765		765
MAYOR AND COUNCIL	24.00	0.387229	3,066		3,066		3,066
OFFICE OF THE COMPTROLLER	38.00	0.613113	4,854		4,854	537	5,391
PURCHASING	28.00	0.451767	3,577		3,577	394	3,971
HUMAN RESOURCES	37.90	0.611499	4,841		4,841	535	5,376
CITY ATTORNEY OFFICE	42.00	0.677651	5,366		5,366	596	5,962
INFORMATION TECHNOLOGY	89.75	1.448076	11,468		11,468	1,278	12,746
RISK MANAGEMENT	6.00	0.096807	765		765	80	845
PLANNING & INSPECTION	135.00	2.178164	17,249		17,249	1,919	19,168
ANIMAL SERVICES	140.50	2.266904	17,948		17,948	1,999	19,947
TAX OFFICE	24.50	0.395296	3,129		3,129	345	3,474
MUNICIPAL CLERK	86.90	1.402092	11,103		11,103	1,236	12,339
POLICE*	1,408.60	22.727129	179,990		179,990	20,203	200,193
FIRE DEPT	1,134.80	18.309486	144,997		144,997	16,191	161,188
ENVIRONMENTAL SERVICES	392.00	6.324743	50,086		50,086	5,590	55,676
CAPITAL IMPROVEMENT	74.00	1.193957	9,454		9,454	1,049	10,503
PUBLIC HEALTH	278.75	4.497506	35,617		35,617	3,980	39,597
PARKS AND RECREATION	430.32	6.943019	54,984		54,984	6,140	61,124
ZOO	121.75	1.964381	15,556		15,556	1,728	17,284
LIBRARY	157.50	2.541192	20,123		20,123	2,240	22,363
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	6,660		6,660	743	7,403
ECONOMIC DEVELOPMENT	21.00	0.338826	2,684		2,684	293	2,977
SUN METRO	645.75	10.418885	82,506		82,506	9,209	91,715
AIRPORT	233.60	3.769031	29,847		29,847	3,329	33,176
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	5,403		5,403	600	6,003
INTERNATIONAL BRIDGES	70.75	1.141519	9,040		9,040	1,003	10,043
Schedule .4 Total for CITY ADMIN	6,197.88	100.000000	791,913		791,913	81,217	873,130

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MAYOR AND COUNCIL**

Activity - BUDGET REVIEW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	3.222006	25,515		25,515		25,515
CITY MANAGER	3,330,119	0.482902	3,825		3,825		3,825
STREETS & MAINTENANCE	59,121,920	8.573297	67,888		67,888		67,888
MUNICIPAL CLERK-CITY CLERK	453,666	0.065786	520		520		520
MAYOR AND COUNCIL	1,393,020	0.202002	1,598		1,598		1,598
OFFICE OF THE COMPTROLLER	2,702,448	0.391883	3,103		3,103	361	3,464
PURCHASING	1,638,470	0.237595	1,880		1,880	211	2,091
HUMAN RESOURCES	2,139,046	0.310184	2,455		2,455	283	2,738
CITY ATTORNEY OFFICE	3,667,694	0.531854	4,212		4,212	482	4,694
INFORMATION TECHNOLOGY	9,790,373	1.419706	11,243		11,243	1,309	12,552
RISK MANAGEMENT	63,574,587	9.218980	73,004		73,004	8,523	81,527
PLANNING & INSPECTION	8,658,899	1.255631	9,942		9,942	1,155	11,097
ANIMAL SERVICES	9,238,369	1.339660	10,608		10,608	1,234	11,842
TAX OFFICE	2,343,672	0.339857	2,691		2,691	307	2,998
MUNICIPAL CLERK	5,564,387	0.806894	6,388		6,388	746	7,134
POLICE*	137,665,653	19.962960	158,080		158,080	18,546	176,626
FIRE DEPT	107,173,456	15.541272	123,066		123,066	14,366	137,432
ENVIRONMENTAL SERVICES	41,874,683	6.072267	48,085		48,085	5,613	53,698
CAPITAL IMPROVEMENT	6,001,387	0.870264	6,892		6,892	801	7,693
PUBLIC HEALTH	17,139,000	2.485334	19,681		19,681	2,289	21,970
PARKS AND RECREATION	27,299,973	3.958782	31,349		31,349	3,650	34,999
ZOO	7,150,625	1.036915	8,211		8,211	952	9,163
LIBRARY	9,721,499	1.409719	11,165		11,165	1,300	12,465
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.627334	4,968		4,968	575	5,543
DESTINATION EL PASO	10,517,972	1.525216	12,079		12,079	1,405	13,484
ECONOMIC DEVELOPMENT	10,877,538	1.577357	12,490		12,490	1,450	13,940
SUN METRO	63,774,181	9.247923	73,233		73,233	8,551	81,784
AIRPORT	35,508,776	5.149144	40,775		40,775	4,758	45,533
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.501397	3,973		3,973	458	4,431
INTERNATIONAL BRIDGES	11,281,108	1.635879	12,955		12,955	1,502	14,457
Schedule .4 Total for BUDGET REVIEW	689,605,437	100.000000	791,874		791,874	80,827	872,701

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL**

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	26,154	639	25,515
CITY MANAGER	8,950	5,125	3,825
STREETS & MAINTENANCE	122,959	55,071	67,888
MUNICIPAL CLERK-CITY CLERK	1,285	765	520
MAYOR AND COUNCIL	4,664	3,066	1,598
OFFICE OF THE COMPTROLLER	8,855	5,391	3,464
PURCHASING	6,062	3,971	2,091
HUMAN RESOURCES	8,114	5,376	2,738
CITY ATTORNEY OFFICE	10,656	5,962	4,694
INFORMATION TECHNOLOGY	25,298	12,746	12,552
RISK MANAGEMENT	82,372	845	81,527
PLANNING & INSPECTION	30,265	19,168	11,097
ANIMAL SERVICES	31,789	19,947	11,842
TAX OFFICE	6,472	3,474	2,998
MUNICIPAL CLERK	19,473	12,339	7,134
POLICE*	376,819	200,193	176,626
FIRE DEPT	298,620	161,188	137,432
ENVIRONMENTAL SERVICES	109,374	55,676	53,698
CAPITAL IMPROVEMENT	18,196	10,503	7,693
PUBLIC HEALTH	61,567	39,597	21,970
PARKS AND RECREATION	96,123	61,124	34,999
ZOO	26,447	17,284	9,163
LIBRARY	34,828	22,363	12,465
DEPT OF MUSEUMS & CULTURAL AFF	12,946	7,403	5,543
DESTINATION EL PASO	13,484	0	13,484
ECONOMIC DEVELOPMENT	16,917	2,977	13,940
SUN METRO	173,499	91,715	81,784
AIRPORT	78,709	33,176	45,533
COMMUNITY/HUMAN DEVELOPMENT	10,434	6,003	4,431
INTERNATIONAL BRIDGES	24,500	10,043	14,457
Direct Bill	0	0	0
Total	1,745,831	873,130	872,701

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF THE COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,702,447			2,702,447
Inbound Costs:				
BUILDING DEPRECIATION	93,962		93,962	
NONDEPARTMENTAL	167,265	2,533	169,798	
CITY MANAGER	75,657	10,098	85,755	
STREETS & MAINTENANCE	96,031	2,098	98,129	
MUNICIPAL CLERK-CITY CLERK	394	21	415	
MAYOR AND COUNCIL	7,957	898	8,855	
OFFICE OF THE COMPTROLLER		11,337	11,337	
PURCHASING		7,487	7,487	
HUMAN RESOURCES		17,174	17,174	
INFORMATION TECHNOLOGY		200,074	200,074	
RISK MANAGEMENT		1,713	1,713	
Total Allocated Additions:	441,266	253,433	694,699	694,699
Total To Be Allocated:	3,143,713	253,433		3,397,146

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER

	Total	G&A	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING
Wages & Benefits					
SALARIES	1,799,537	185,198	658,893	245,092	649,271
FRINGE BENEFITS	572,146	58,425	219,129	73,097	201,181
Other Expense & Cost					
AUDIT SERVICES	260,784	0	0	0	0
CONTRACTUAL SERVICES	41,300	0	24,500	1,800	15,000
MATERIALS/SUPPLIES	10,500	1,200	5,000	500	3,800
OPERATING EXPENSES	18,180	5,180	3,900	3,980	5,120
Departmental Total					
Expenditures Per Financial Statement	2,702,447				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	2,702,447	250,003	911,422	324,469	874,372
Allocation Step 1					
Inbound - All Others	441,266	45,408	161,598	60,098	159,208
Reallocate Admin Costs		(295,411)	111,293	39,884	107,196
Unallocated Costs	0	0	0	0	0
1st Allocation	3,143,713	0	1,184,313	424,451	1,140,776
Allocation Step 2					
Inbound - All Others	253,433	26,028	93,054	34,460	91,344
Reallocate Admin Costs		(26,028)	9,821	3,514	9,442
Unallocated Costs	0	0	0	0	0
2nd Allocation	253,433	0	102,875	37,974	100,786
Total For OFFICE OF THE COMPTROLLER					
Schedule .3 Total	3,397,146	0	1,287,188	462,425	1,241,562

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER

	ANNUAL AUDIT	CAPITAL ASSETS
<hr/>		
Wages & Benefits		
SALARIES	0	61,083
FRINGE BENEFITS	0	20,314
Other Expense & Cost		
AUDIT SERVICES	260,784	0
CONTRACTUAL SERVICES	0	0
MATERIALS/SUPPLIES	0	0
OPERATING EXPENSES	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	260,784	81,397
Allocation Step 1		
Inbound - All Others	0	14,954
Reallocate Admin Costs	27,046	9,992
Unallocated Costs	0	0
1st Allocation	287,830	106,343
Allocation Step 2		
Inbound - All Others	0	8,547
Reallocate Admin Costs	2,377	874
Unallocated Costs	0	0
2nd Allocation	2,377	9,421
Total For OFFICE OF THE COMPTROLLER		
Schedule .3 Total	290,207	115,764

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - FINANCIAL REPORTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	67,176	4.736545	56,097		56,097		56,097
CITY MANAGER	8,797	0.620272	7,347		7,347		7,347
STREETS & MAINTENANCE	59,111	4.167886	49,360		49,360		49,360
MUNICIPAL CLERK-CITY CLERK	2,122	0.149621	1,769		1,769		1,769
MAYOR AND COUNCIL	11,665	0.822493	9,742		9,742		9,742
OFFICE OF THE COMPTROLLER	10,752	0.758118	8,980		8,980		8,980
PURCHASING	2,808	0.197991	2,343		2,343	218	2,561
HUMAN RESOURCES	9,472	0.667866	7,910		7,910	767	8,677
CITY ATTORNEY OFFICE	7,925	0.558788	6,615		6,615	641	7,256
INFORMATION TECHNOLOGY	85,689	6.041887	71,552		71,552	6,999	78,551
RISK MANAGEMENT	10,012	0.705941	8,361		8,361	813	9,174
PLANNING & INSPECTION	111,559	7.865967	93,156		93,156	9,109	102,265
ANIMAL SERVICES	21,309	1.502487	17,791		17,791	1,729	19,520
TAX OFFICE	10,182	0.717928	8,503		8,503	824	9,327
METRO PLANNING ORGAN.- M.P.O.	6,816	0.480593	5,689		5,689	553	6,242
MUNICIPAL CLERK	20,625	1.454258	17,218		17,218	1,670	18,888
POLICE*	216,714	15.280389	181,001		181,001	17,920	198,921
FIRE DEPT	83,348	5.876824	69,601		69,601	6,809	76,410
ENVIRONMENTAL SERVICES	79,795	5.626304	66,634		66,634	6,516	73,150
CAPITAL IMPROVEMENT	30,802	2.171833	25,721		25,721	2,506	28,227
PUBLIC HEALTH	130,634	9.210935	109,087		109,087	10,665	119,752
PARKS AND RECREATION	82,425	5.811744	68,832		68,832	6,734	75,566
ZOO	28,739	2.026372	23,997		23,997	2,340	26,337
LIBRARY	34,762	2.451051	29,022		29,022	2,831	31,853
DEPT OF MUSEUMS & CULTURAL AFF	23,372	1.647948	19,511		19,511	1,898	21,409
DESTINATION EL PASO	2,610	0.184030	2,176		2,176	203	2,379
ECONOMIC DEVELOPMENT	9,665	0.681474	8,072		8,072	780	8,852
SUN METRO	57,827	4.077352	48,288		48,288	4,727	53,015
AIRPORT	111,577	7.867236	93,173		93,173	9,109	102,282
COMMUNITY/HUMAN DEVELOPMENT	58,395	4.117401	48,762		48,762	4,774	53,536
PENSION ADMINISTRATION	2,559	0.180434	2,134		2,134	200	2,334
INTERNATIONAL BRIDGES	18,551	1.308021	15,492		15,492	1,506	16,998
ALL OTHERS	454	0.032011	377		377	34	411
Schedule .4 Total for FINANCIAL REPORTING	1,418,249	100.000000	1,184,313		1,184,313	102,875	1,287,188

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - TREASURY MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	2,612,283	1.492302	6,332		6,332		6,332
CITY MANAGER	454,089	0.259405	1,100		1,100		1,100
STREETS & MAINTENANCE	4,658,019	2.660957	11,293		11,293		11,293
MUNICIPAL CLERK-CITY CLERK	133,406	0.076210	323		323		323
MAYOR AND COUNCIL	163,051	0.093145	393		393		393
OFFICE OF THE COMPTROLLER	372,589	0.212847	904		904		904
PURCHASING	203,172	0.116065	491		491	42	533
HUMAN RESOURCES	292,077	0.166853	705		705	61	766
CITY ATTORNEY OFFICE	431,313	0.246393	1,044		1,044	88	1,132
INFORMATION TECHNOLOGY	1,283,948	0.733473	3,111		3,111	283	3,394
RISK MANAGEMENT	18,443,639	10.536180	44,719		44,719	4,198	48,917
PLANNING & INSPECTION	1,023,299	0.584573	2,481		2,481	221	2,702
TAX OFFICE	723,105	0.413084	1,749		1,749	157	1,906
MUNICIPAL CLERK	635,084	0.362800	1,537		1,537	137	1,674
POLICE*	17,374,130	9.925208	42,123		42,123	3,941	46,064
FIRE DEPT	14,197,811	8.110693	34,424		34,424	3,230	37,654
ENVIRONMENTAL SERVICES	49,175,655	28.092263	119,295		119,295	11,392	130,687
CAPITAL IMPROVEMENT	744,935	0.425554	1,803		1,803	160	1,963
PUBLIC HEALTH	8,859,780	5.061270	21,481		21,481	2,007	23,488
PARKS AND RECREATION	3,141,319	1.794521	7,618		7,618	713	8,331
ZOO	625,034	0.357059	1,516		1,516	134	1,650
LIBRARY	1,256,699	0.717906	3,043		3,043	278	3,321
DEPT OF MUSEUMS & CULTURAL AFF	307,639	0.175743	744		744	64	808
DESTINATION EL PASO	1,001,427	0.572079	2,425		2,425	217	2,642
ECONOMIC DEVELOPMENT	242,503	0.138533	585		585	49	634
AIRPORT	37,783,048	21.584081	91,612		91,612	8,600	100,212
COMMUNITY/HUMAN DEVELOPMENT	1,893,747	1.081829	4,589		4,589	425	5,014
INTERNATIONAL BRIDGES	6,153,305	3.515159	14,920		14,920	1,389	16,309
ALL OTHERS	864,425	0.493815	2,091		2,091	188	2,279
Schedule .4 Total for TREASURY MANAGEMENT	175,050,531	100.000000	424,451		424,451	37,974	462,425

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER

Activity - GRANT ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
METRO PLANNING ORGAN.- M.P.O.	2,518,145	4.177873	47,658		47,658	4,211	51,869
POLICE*	4,032,905	6.691022	76,329		76,329	6,741	83,070
FIRE DEPT	483,033	0.801404	9,142		9,142	802	9,944
ENVIRONMENTAL SERVICES	363,846	0.603660	6,885		6,885	602	7,487
CAPITAL IMPROVEMENT	3,811,964	6.324457	72,150		72,150	6,369	78,519
PUBLIC HEALTH	9,985,900	16.567679	188,997		188,997	16,689	205,686
LIBRARY	50,961	0.084550	964		964	77	1,041
DEPT OF MUSEUMS & CULTURAL AFF	102,942	0.170792	1,946		1,946	162	2,108
ECONOMIC DEVELOPMENT	300,000	0.497732	5,677		5,677	497	6,174
SUN METRO	26,887,803	44.609747	508,908		508,908	45,023	553,931
AIRPORT	279,086	0.463034	5,280	(43,372)	(38,092)	461	(37,631)
COMMUNITY/HUMAN DEVELOPMENT	11,456,794	19.008050	216,840		216,840	19,152	235,992
Schedule .4 Total for GRANT ACCOUNTING	60,273,379	100.000000	1,140,776	(43,372)	1,097,404	100,786	1,198,190
Direct Billed				43,372	43,372		43,372
Schedule .3 Total for GRANT ACCOUNTING	60,273,379	100.000000		0	1,140,776	100,786	1,241,562

Allocation Basis: TOTAL GRANT EXPENDITURES

Allocation Source: SINGLE AUDIT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER

Activity - ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	22,219,129	4.154483	11,958		11,958		11,958
CITY MANAGER	3,330,119	0.622658	1,792		1,792		1,792
STREETS & MAINTENANCE	59,121,920	11.054483	31,815		31,815		31,815
MUNICIPAL CLERK-CITY CLERK	453,666	0.084825	244		244		244
MAYOR AND COUNCIL	1,393,020	0.260464	749		749		749
OFFICE OF THE COMPTROLLER	2,702,448	0.505298	1,453		1,453		1,453
PURCHASING	1,638,470	0.306357	882		882	6	888
HUMAN RESOURCES	2,139,046	0.399954	1,151		1,151	9	1,160
CITY ATTORNEY OFFICE	3,667,694	0.685777	1,973		1,973	18	1,991
INFORMATION TECHNOLOGY	9,790,373	1.830582	5,267		5,267	47	5,314
RISK MANAGEMENT	63,574,587	11.887033	34,211		34,211	334	34,545
PLANNING & INSPECTION	8,658,899	1.619021	4,658		4,658	42	4,700
ANIMAL SERVICES	9,238,369	1.727369	4,970		4,970	45	5,015
MUNICIPAL CLERK	5,564,387	1.040417	2,993		2,993	27	3,020
POLICE*	137,665,653	25.740412	74,117		74,117	804	74,921
FIRE DEPT	107,173,456	20.039051	57,678		57,678	567	58,245
CAPITAL IMPROVEMENT	6,001,387	1.122126	3,230		3,230	29	3,259
PUBLIC HEALTH	17,139,000	3.204612	9,223		9,223	86	9,309
PARKS AND RECREATION	27,299,973	5.104487	14,691		14,691	140	14,831
ZOO	7,150,625	1.337008	3,848		3,848	35	3,883
LIBRARY	9,721,499	1.817704	5,229		5,229	47	5,276
DEPT OF MUSEUMS & CULTURAL AFF	4,326,129	0.808890	2,327		2,327	20	2,347
DESTINATION EL PASO	10,517,972	1.966627	5,658		5,658	52	5,710
ECONOMIC DEVELOPMENT	10,877,538	2.033857	5,853		5,853	54	5,907
COMMUNITY/HUMAN DEVELOPMENT	3,457,658	0.646505	1,860		1,860	15	1,875
Schedule .4 Total for ANNUAL AUDIT	534,823,017	100.000000	287,830		287,830	2,377	290,207

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE COMPTROLLER**

Activity - CAPITAL ASSETS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	104,690	1.514320	1,609		1,609		1,609
CITY MANAGER	11,577	0.167459	176		176		176
STREETS & MAINTENANCE	2,226,905	32.211727	34,281		34,281		34,281
INFORMATION TECHNOLOGY	1,986,974	28.741175	30,561		30,561	4,151	34,712
PLANNING & INSPECTION	308,237	4.458586	4,738		4,738	628	5,366
MUNICIPAL CLERK	22,249	0.321827	341		341	41	382
POLICE*	16,908	0.244571	261		261	31	292
FIRE DEPT	1,847,646	26.725824	28,415		28,415	3,798	32,213
PUBLIC HEALTH	93,349	1.350274	1,433		1,433	182	1,615
PARKS AND RECREATION	234,726	3.395264	3,608		3,608	479	4,087
ZOO	1,666	0.024098	26		26	2	28
LIBRARY	27,433	0.396813	420		420	51	471
DEPT OF MUSEUMS & CULTURAL AFF	30,976	0.448062	474		474	58	532
Schedule .4 Total for CAPITAL ASSETS	6,913,336	100.000000	106,343		106,343	9,421	115,764

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2017 FIXED ASSET SCHEDULE

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER

Receiving Department	Total	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING	ANNUAL AUDIT
NONDEPARTMENTAL	75,996	56,097	6,332	0	11,958
CITY MANAGER	10,415	7,347	1,100	0	1,792
STREETS & MAINTENANCE	126,749	49,360	11,293	0	31,815
MUNICIPAL CLERK-CITY CLERK	2,336	1,769	323	0	244
MAYOR AND COUNCIL	10,884	9,742	393	0	749
OFFICE OF THE COMPTROLLER	11,337	8,980	904	0	1,453
PURCHASING	3,982	2,561	533	0	888
HUMAN RESOURCES	10,603	8,677	766	0	1,160
CITY ATTORNEY OFFICE	10,379	7,256	1,132	0	1,991
INFORMATION TECHNOLOGY	121,971	78,551	3,394	0	5,314
RISK MANAGEMENT	92,636	9,174	48,917	0	34,545
PLANNING & INSPECTION	115,033	102,265	2,702	0	4,700
ANIMAL SERVICES	24,535	19,520	0	0	5,015
TAX OFFICE	11,233	9,327	1,906	0	0
METRO PLANNING ORGAN.- M.P.O.	58,111	6,242	0	51,869	0
MUNICIPAL CLERK	23,964	18,888	1,674	0	3,020
POLICE*	403,268	198,921	46,064	83,070	74,921
FIRE DEPT	214,466	76,410	37,654	9,944	58,245
ENVIRONMENTAL SERVICES	211,324	73,150	130,687	7,487	0
CAPITAL IMPROVEMENT	111,968	28,227	1,963	78,519	3,259
PUBLIC HEALTH	359,850	119,752	23,488	205,686	9,309
PARKS AND RECREATION	102,815	75,566	8,331	0	14,831
ZOO	31,898	26,337	1,650	0	3,883
LIBRARY	41,962	31,853	3,321	1,041	5,276
DEPT OF MUSEUMS & CULTURAL AFF	27,204	21,409	808	2,108	2,347
DESTINATION EL PASO	10,731	2,379	2,642	0	5,710
ECONOMIC DEVELOPMENT	21,567	8,852	634	6,174	5,907
SUN METRO	606,946	53,015	0	553,931	0
AIRPORT	164,863	102,282	100,212	(37,631)	0
COMMUNITY/HUMAN DEVELOPMENT	296,417	53,536	5,014	235,992	1,875
PENSION ADMINISTRATION	2,334	2,334	0	0	0
INTERNATIONAL BRIDGES	33,307	16,998	16,309	0	0
ALL OTHERS	2,690	411	2,279	0	0
Direct Bill	43,372	0	0	43,372	0
Total	3,397,146	1,287,188	462,425	1,241,562	290,207

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER**

Receiving Department	CAPITAL ASSETS
NONDEPARTMENTAL	1,609
CITY MANAGER	176
STREETS & MAINTENANCE	34,281
MUNICIPAL CLERK-CITY CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	34,712
RISK MANAGEMENT	0
PLANNING & INSPECTION	5,366
ANIMAL SERVICES	0
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	0
MUNICIPAL CLERK	382
POLICE*	292
FIRE DEPT	32,213
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	1,615
PARKS AND RECREATION	4,087
ZOO	28
LIBRARY	471
DEPT OF MUSEUMS & CULTURAL AFF	532
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	0
PENSION ADMINISTRATION	0
INTERNATIONAL BRIDGES	0
ALL OTHERS	0
Direct Bill	0
Total	115,764

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department PURCHASING & STRATEGIC SOURCING

The Purchasing and Strategic Sourcing Department provides internal and external training, bidding, and contract administration services to City Departments so they can obtain goods and services at the best value to achieve their mission and strategic results. Administrative costs associated with the procurement of goods and services are allocated based upon the number of purchase orders processed for each department. Supply Chain Management costs of the Purchasing staff are allocated based upon the number of purchase orders processed for each department, excluding departments who pay directly for their own Purchasing staff. This includes Airport, Environmental Services, Fleet, Streets, and Sun Metro.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,638,470			1,638,470
Inbound Costs:				
BUILDING DEPRECIATION	64,442		64,442	
NONDEPARTMENTAL	95,349	1,446	96,795	
CITY MANAGER	8,927	1,236	10,163	
STREETS & MAINTENANCE	74,099	1,883	75,982	
MUNICIPAL CLERK-CITY CLERK	239	12	251	
MAYOR AND COUNCIL	5,457	605	6,062	
OFFICE OF THE COMPTROLLER	3,716	266	3,982	
PURCHASING		19,465	19,465	
HUMAN RESOURCES		12,655	12,655	
CITY ATTORNEY OFFICE		53,895	53,895	
INFORMATION TECHNOLOGY		39,113	39,113	
RISK MANAGEMENT		1,264	1,264	
Total Allocated Additions:	<u>252,229</u>	<u>131,840</u>	384,069	384,069
Total To Be Allocated:	<u>1,890,699</u>	<u>131,840</u>		<u>2,022,539</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING**

	Total	G&A	ADMIN	SUPPLY CHAIN MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	1,196,322	0	313,470	882,852
FRINGE BENEFITS	387,833	0	97,784	290,049
Other Expense & Cost				
CONTRACT SVCS	9,300	0	9,300	0
SUPPLIES	7,940	0	7,940	0
OPERATING EXPENSES	37,075	0	37,075	0
Departmental Total				
Expenditures Per Financial Statement	1,638,470			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,638,470	0	465,569	1,172,901
Allocation Step 1				
Inbound - All Others	252,229	252,229	0	0
Reallocate Admin Costs		(252,229)	71,671	180,558
Unallocated Costs	0	0	0	0
1st Allocation	1,890,699	0	537,240	1,353,459
Allocation Step 2				
Inbound - All Others	131,840	131,840	0	0
Reallocate Admin Costs		(131,840)	37,462	94,378
Unallocated Costs	0	0	0	0
2nd Allocation	131,840	0	37,462	94,378
Total For PURCHASING				
Schedule .3 Total	2,022,539	0	574,702	1,447,837

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING**

Activity - ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21	0.307783	1,652		1,652		1,652
CITY MANAGER	42	0.615565	3,303		3,303		3,303
STREETS & MAINTENANCE	784	11.490547	61,729		61,729		61,729
OFFICE OF THE COMPTROLLER	20	0.293126	1,575		1,575		1,575
PURCHASING	52	0.762128	4,094		4,094		4,094
HUMAN RESOURCES	30	0.439689	2,359		2,359	183	2,542
CITY ATTORNEY OFFICE	88	1.289755	6,931		6,931	550	7,481
INFORMATION TECHNOLOGY	199	2.916606	15,669		15,669	1,255	16,924
PLANNING & INSPECTION	12	0.175876	943		943	70	1,013
ANIMAL SERVICES	143	2.095852	11,261		11,261	898	12,159
TAX OFFICE	18	0.263814	1,414		1,414	106	1,520
METRO PLANNING ORGAN.- M.P.O.	66	0.967316	5,197		5,197	412	5,609
MUNICIPAL CLERK	210	3.077825	16,535		16,535	1,323	17,858
POLICE*	412	6.038400	32,441		32,441	2,616	35,057
FIRE DEPT	300	4.396893	23,620		23,620	1,899	25,519
ENVIRONMENTAL SERVICES	631	9.248131	49,683		49,683	4,003	53,686
CAPITAL IMPROVEMENT	391	5.730617	30,785		30,785	2,484	33,269
PUBLIC HEALTH	894	13.102740	70,416		70,416	5,758	76,174
PARKS AND RECREATION	639	9.365382	50,312		50,312	4,053	54,365
ZOO	284	4.162392	22,361		22,361	1,801	24,162
LIBRARY	161	2.359666	12,676		12,676	1,012	13,688
DEPT OF MUSEUMS & CULTURAL AFF	389	5.701304	30,629		30,629	2,471	33,100
ECONOMIC DEVELOPMENT	49	0.718159	3,859		3,859	307	4,166
SUN METRO	399	5.847868	31,418		31,418	2,532	33,950
AIRPORT	463	6.785871	36,454		36,454	2,938	39,392
COMMUNITY/HUMAN DEVELOPMENT	49	0.718159	3,859		3,859	307	4,166
INTERNATIONAL BRIDGES	77	1.128536	6,065		6,065	484	6,549
Schedule .4 Total for ADMIN	6,823	100.000000	537,240		537,240	37,462	574,702

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department PURCHASING & STRATEGIC SOURCING

Activity - SUPPLY CHAIN MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	21	0.458615	6,208		6,208		6,208
CITY MANAGER	42	0.917231	12,415		12,415		12,415
STREETS & MAINTENANCE	33	0.720681	9,750		9,750		9,750
OFFICE OF THE COMPTROLLER	20	0.436777	5,912		5,912		5,912
PURCHASING	52	1.135619	15,371		15,371		15,371
HUMAN RESOURCES	30	0.655165	8,864		8,864	635	9,499
CITY ATTORNEY OFFICE	88	1.921817	26,009		26,009	1,876	27,885
INFORMATION TECHNOLOGY	199	4.345927	58,818		58,818	4,254	63,072
PLANNING & INSPECTION	12	0.262066	3,543		3,543	250	3,793
ANIMAL SERVICES	143	3.122953	42,269		42,269	3,053	45,322
TAX OFFICE	18	0.393099	5,320		5,320	377	5,697
METRO PLANNING ORGAN.- M.P.O.	66	1.441363	19,510		19,510	1,403	20,913
MUNICIPAL CLERK	210	4.586154	62,070		62,070	4,485	66,555
POLICE*	412	8.997598	121,780		121,780	8,813	130,593
FIRE DEPT	300	6.551649	88,673		88,673	6,413	95,086
CAPITAL IMPROVEMENT	391	8.538982	115,573		115,573	8,366	123,939
PUBLIC HEALTH	894	19.523911	264,265		264,265	19,230	283,495
PARKS AND RECREATION	639	13.955012	188,875		188,875	13,669	202,544
ZOO	284	6.202228	83,941		83,941	6,076	90,017
LIBRARY	161	3.516052	47,587		47,587	3,445	51,032
DEPT OF MUSEUMS & CULTURAL AFF	389	8.495305	114,981		114,981	8,320	123,301
ECONOMIC DEVELOPMENT	49	1.070103	14,484		14,484	1,038	15,522
COMMUNITY/HUMAN DEVELOPMENT	49	1.070103	14,484		14,484	1,038	15,522
INTERNATIONAL BRIDGES	77	1.681590	22,757		22,757	1,637	24,394
Schedule .4 Total for SUPPLY CHAIN MANAGEMENT	4,579	100.000000	1,353,459		1,353,459	94,378	1,447,837

Allocation Basis: TOTAL NUMBER OF P.O.'s, EXCL. AIRPORT, ESD, FLEET, STREETS, & SUN METR

Allocation Source: PURCHASING - P.O. REPORT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	ADMIN	SUPPLY CHAIN MANAGEMENT
NONDEPARTMENTAL	7,860	1,652	6,208
CITY MANAGER	15,718	3,303	12,415
STREETS & MAINTENANCE	71,479	61,729	9,750
OFFICE OF THE COMPTROLLER	7,487	1,575	5,912
PURCHASING	19,465	4,094	15,371
HUMAN RESOURCES	12,041	2,542	9,499
CITY ATTORNEY OFFICE	35,366	7,481	27,885
INFORMATION TECHNOLOGY	79,996	16,924	63,072
PLANNING & INSPECTION	4,806	1,013	3,793
ANIMAL SERVICES	57,481	12,159	45,322
TAX OFFICE	7,217	1,520	5,697
METRO PLANNING ORGAN.- M.P.O.	26,522	5,609	20,913
MUNICIPAL CLERK	84,413	17,858	66,555
POLICE*	165,650	35,057	130,593
FIRE DEPT	120,605	25,519	95,086
ENVIRONMENTAL SERVICES	53,686	53,686	0
CAPITAL IMPROVEMENT	157,208	33,269	123,939
PUBLIC HEALTH	359,669	76,174	283,495
PARKS AND RECREATION	256,909	54,365	202,544
ZOO	114,179	24,162	90,017
LIBRARY	64,720	13,688	51,032
DEPT OF MUSEUMS & CULTURAL AFF	156,401	33,100	123,301
ECONOMIC DEVELOPMENT	19,688	4,166	15,522
SUN METRO	33,950	33,950	0
AIRPORT	39,392	39,392	0
COMMUNITY/HUMAN DEVELOPMENT	19,688	4,166	15,522
INTERNATIONAL BRIDGES	30,943	6,549	24,394
Direct Bill	0	0	0
Total	2,022,539	574,702	1,447,837

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,139,046			2,139,046
Inbound Costs:				
BUILDING DEPRECIATION	95,442		95,442	
NONDEPARTMENTAL	372,119	5,642	377,761	
CITY MANAGER	56,448	7,540	63,988	
STREETS & MAINTENANCE	109,749	2,796	112,545	
MUNICIPAL CLERK-CITY CLERK	311	17	328	
MAYOR AND COUNCIL	7,296	818	8,114	
OFFICE OF THE COMPTROLLER	9,766	837	10,603	
PURCHASING	11,223	818	12,041	
HUMAN RESOURCES		17,129	17,129	
CITY ATTORNEY OFFICE		210,077	210,077	
INFORMATION TECHNOLOGY		278,071	278,071	
RISK MANAGEMENT		1,706	1,706	
Total Allocated Additions:	<u>662,354</u>	<u>525,451</u>	1,187,805	1,187,805
Total To Be Allocated:	<u>2,801,400</u>	<u>525,451</u>		<u>3,326,851</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	G&A	HR SERVICES
Wages & Benefits			
SALARIES & WAGES	1,237,076	0	1,237,076
FRINGE BENEFITS	423,472	0	423,472
Other Expense & Cost			
CONTRACTUAL SERVICES	70,730	0	70,730
MATERIALS/SUPPLIES	26,268	0	26,268
OPERATING EXP	381,500	0	381,500
Departmental Total			
Expenditures Per Financial Statement	2,139,046		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,139,046	0	2,139,046
Allocation Step 1			
Inbound - All Others	662,354	662,354	0
Reallocate Admin Costs		(662,354)	662,354
Unallocated Costs	0	0	0
1st Allocation	2,801,400	0	2,801,400
Allocation Step 2			
Inbound - All Others	525,451	525,451	0
Reallocate Admin Costs		(525,451)	525,451
Unallocated Costs	0	0	0
2nd Allocation	525,451	0	525,451
Total For HUMAN RESOURCES			
Schedule .3 Total	3,326,851	0	3,326,851

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - HR SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	2,256		2,256		2,256
CITY MANAGER	40.10	0.646995	18,124		18,124		18,124
STREETS & MAINTENANCE	431.00	6.953991	194,812		194,812		194,812
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	2,707		2,707		2,707
MAYOR AND COUNCIL	24.00	0.387229	10,845		10,845		10,845
OFFICE OF THE COMPTROLLER	38.00	0.613113	17,174		17,174		17,174
PURCHASING	28.00	0.451767	12,655		12,655		12,655
HUMAN RESOURCES	37.90	0.611499	17,129		17,129		17,129
CITY ATTORNEY OFFICE	42.00	0.677651	18,980		18,980	3,944	22,924
INFORMATION TECHNOLOGY	89.75	1.448076	40,564		40,564	8,439	49,003
RISK MANAGEMENT	6.00	0.096807	2,707		2,707	561	3,268
PLANNING & INSPECTION	135.00	2.178164	61,016		61,016	12,697	73,713
ANIMAL SERVICES	140.50	2.266904	63,506		63,506	13,209	76,715
TAX OFFICE	24.50	0.395296	11,072		11,072	2,299	13,371
MUNICIPAL CLERK	86.90	1.402092	39,276		39,276	8,164	47,440
POLICE*	1,408.60	22.727129	636,733		636,733	132,519	769,252
FIRE DEPT	1,134.80	18.309486	512,921		512,921	106,710	619,631
ENVIRONMENTAL SERVICES	392.00	6.324743	177,181		177,181	36,860	214,041
CAPITAL IMPROVEMENT	74.00	1.193957	33,445		33,445	6,956	40,401
PUBLIC HEALTH	278.75	4.497506	125,994		125,994	26,209	152,203
PARKS AND RECREATION	430.32	6.943019	194,502		194,502	40,464	234,966
ZOO	121.75	1.964381	55,030		55,030	11,446	66,476
LIBRARY	157.50	2.541192	71,184		71,184	14,808	85,992
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	23,550		23,550	4,890	28,440
ECONOMIC DEVELOPMENT	21.00	0.338826	9,492		9,492	1,969	11,461
SUN METRO	645.75	10.418885	291,872		291,872	60,723	352,595
AIRPORT	233.60	3.769031	105,583		105,583	21,965	127,548
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	19,116		19,116	3,970	23,086
INTERNATIONAL BRIDGES	70.75	1.141519	31,974		31,974	6,649	38,623
Schedule .4 Total for HR SERVICES	6,197.88	100.000000	2,801,400		2,801,400	525,451	3,326,851

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES
NONDEPARTMENTAL	2,256	2,256
CITY MANAGER	18,124	18,124
STREETS & MAINTENANCE	194,812	194,812
MUNICIPAL CLERK-CITY CLERK	2,707	2,707
MAYOR AND COUNCIL	10,845	10,845
OFFICE OF THE COMPTROLLER	17,174	17,174
PURCHASING	12,655	12,655
HUMAN RESOURCES	17,129	17,129
CITY ATTORNEY OFFICE	22,924	22,924
INFORMATION TECHNOLOGY	49,003	49,003
RISK MANAGEMENT	3,268	3,268
PLANNING & INSPECTION	73,713	73,713
ANIMAL SERVICES	76,715	76,715
TAX OFFICE	13,371	13,371
MUNICIPAL CLERK	47,440	47,440
POLICE*	769,252	769,252
FIRE DEPT	619,631	619,631
ENVIRONMENTAL SERVICES	214,041	214,041
CAPITAL IMPROVEMENT	40,401	40,401
PUBLIC HEALTH	152,203	152,203
PARKS AND RECREATION	234,966	234,966
ZOO	66,476	66,476
LIBRARY	85,992	85,992
DEPT OF MUSEUMS & CULTURAL AFF	28,440	28,440
ECONOMIC DEVELOPMENT	11,461	11,461
SUN METRO	352,595	352,595
AIRPORT	127,548	127,548
COMMUNITY/HUMAN DEVELOPMENT	23,086	23,086
INTERNATIONAL BRIDGES	38,623	38,623
Direct Bill	0	0
Total	3,326,851	3,326,851

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department CITY ATTORNEY OFFICE

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

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,022,806			4,022,806
Deductions:				
INTERFUND TRANSFERS	-151,399			
DAMAGES & SETTLEMENTS	-400,000			
Total Deductions:	-551,399			-551,399
Cost Adjustments:				
PUBLIC INFOR DISTRIBUTION FEE	-2,600			
Total Departmental Cost Adjustments:	-2,600			-2,600
Inbound Costs:				
BUILDING DEPRECIATION	96,610		96,610	
NONDEPARTMENTAL	104,827	1,586	106,413	
CITY MANAGER	15,264	2,136	17,400	
STREETS & MAINTENANCE	111,092	2,831	113,923	
MUNICIPAL CLERK-CITY CLERK	534	29	563	
MAYOR AND COUNCIL	9,578	1,078	10,656	
OFFICE OF THE COMPTROLLER	9,632	747	10,379	
PURCHASING	32,940	2,426	35,366	
HUMAN RESOURCES	18,980	3,944	22,924	
CITY ATTORNEY OFFICE		148,434	148,434	
INFORMATION TECHNOLOGY		134,240	134,240	
RISK MANAGEMENT		1,892	1,892	
Total Allocated Additions:	399,457	299,343	698,800	698,800
Total To Be Allocated:	3,868,264	299,343		4,167,607

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	Total	G&A	LEGAL SVCS	OUTSIDE COUNSEL	TRIAL DAMAGES**
Wages & Benefits					
SALARIES & FRINGE BENEFITS	2,824,190	540,707	1,129,296	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	514,119	0	14,700	386,000	113,419
MATERIALS/SUPPLIES	104,200	0	104,200	0	0
OPERATING EXPENSES	28,898	0	28,898	0	0
*INTERFUND TRANSFERS	151,399	0	0	0	0
*DAMAGES & SETTLEMENTS	400,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,022,806				
Deductions					
*Total Disallowed Costs	(551,399)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTRIBUTION FEE	(2,600)	0	(2,600)	0	0
Functional Cost					
	3,468,807	540,707	1,274,494	386,000	113,419
Allocation Step 1					
Inbound - All Others	399,457	76,493	159,730	0	0
Reallocate Admin Costs		(617,200)	305,203	0	0
Unallocated Costs	(1,742,837)	0	0	0	(113,419)
1st Allocation	2,125,427	0	1,739,427	386,000	0
Allocation Step 2					
Inbound - All Others	299,343	57,259	119,599	0	0
Reallocate Admin Costs		(57,259)	28,302	0	0
Unallocated Costs	(151,442)	0	0	0	0
2nd Allocation	147,901	0	147,901	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	2,273,328	0	1,887,328	386,000	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE

	GENERAL GOVERNMENT**
<hr/>	
Wages & Benefits	
SALARIES & FRINGE BENEFITS	1,154,187
Other Expense & Cost	
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
OPERATING EXPENSES	0
*INTERFUND TRANSFERS	0
*DAMAGES & SETTLEMENTS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
PUBLIC INFOR DISTRIBUTION FEE	0
Functional Cost	1,154,187
Allocation Step 1	
Inbound - All Others	163,234
Reallocate Admin Costs	311,997
Unallocated Costs	(1,629,418)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	122,485
Reallocate Admin Costs	28,957
Unallocated Costs	(151,442)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	425.00	3.197893	55,623		55,623		55,623
STREETS & MAINTENANCE	250.00	1.881114	32,716		32,716		32,716
MAYOR AND COUNCIL	418.00	3.145222	54,710		54,710		54,710
PURCHASING	399.00	3.002257	52,218		52,218		52,218
HUMAN RESOURCES	1,586.00	11.933785	207,579		207,579		207,579
CITY ATTORNEY OFFICE	1,097.00	8.254327	143,575		143,575		143,575
PLANNING & INSPECTION	2,951.00	22.204664	386,325		386,325	48,082	434,407
ANIMAL SERVICES	444.00	3.340858	58,112		58,112	7,200	65,312
METRO PLANNING ORGAN.- M.P.O.	131.00	0.985704	17,141		17,141	2,116	19,257
MUNICIPAL CLERK	232.00	1.745673	30,361		30,361	3,748	34,109
POLICE*	2.00	0.015049	259		259	28	287
FIRE DEPT	357.00	2.686230	46,722		46,722	5,783	52,505
ENVIRONMENTAL SERVICES	383.00	2.881866	50,124		50,124	6,211	56,335
CAPITAL IMPROVEMENT	218.00	1.640331	28,528		28,528	3,527	32,055
PUBLIC HEALTH	651.00	4.898420	85,194		85,194	10,549	95,743
PARKS AND RECREATION	243.00	1.828442	31,798		31,798	3,929	35,727
ZOO	126.00	0.948081	16,486		16,486	2,032	18,518
LIBRARY	178.00	1.339353	23,293		23,293	2,876	26,169
DEPT OF MUSEUMS & CULTURAL AFF	495.00	3.724605	64,790		64,790	8,020	72,810
DESTINATION EL PASO	52.00	0.391272	6,802		6,802	827	7,629
ECONOMIC DEVELOPMENT	524.00	3.942814	68,581		68,581	8,495	77,076
SUN METRO	359.00	2.701279	46,984		46,984	5,814	52,798
AIRPORT	721.00	5.425132	94,357		94,357	11,695	106,052
COMMUNITY/HUMAN DEVELOPMENT	801.00	6.027088	104,830		104,830	12,989	117,819
INTERNATIONAL BRIDGES	239.00	1.798345	31,276		31,276	3,861	35,137
ALL OTHERS	8.00	0.060196	1,043		1,043	119	1,162
Schedule .4 Total for LEGAL SVCS	13,290.00	100.000000	1,739,427		1,739,427	147,901	1,887,328

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department CITY ATTORNEY OFFICE**

Activity - OUTSIDE COUNSEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	4,153	0.386835	1,493		1,493		1,493
STREETS & MAINTENANCE	1,633	0.152107	587		587		587
PURCHASING	4,665	0.434526	1,677		1,677		1,677
HUMAN RESOURCES	6,948	0.647178	2,498		2,498		2,498
CITY ATTORNEY OFFICE	13,513	1.258681	4,859		4,859		4,859
PLANNING & INSPECTION	28,455	2.650468	10,231		10,231		10,231
MUNICIPAL CLERK	308,676	28.751919	110,983		110,983		110,983
POLICE*	198,959	18.532225	71,534		71,534		71,534
FIRE DEPT	21,946	2.044181	7,891		7,891		7,891
ENVIRONMENTAL SERVICES	75,050	6.990603	26,984		26,984		26,984
CAPITAL IMPROVEMENT	95,280	8.874946	34,257		34,257		34,257
PUBLIC HEALTH	32,595	3.036092	11,719		11,719		11,719
COMMUNITY/HUMAN DEVELOPMENT	977	0.091004	351		351		351
ALL OTHERS	280,734	26.149235	100,936		100,936		100,936
Schedule .4 Total for OUTSIDE COUNSEL	1,073,584	100.000000	386,000		386,000	0	386,000

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	57,116	55,623	1,493
STREETS & MAINTENANCE	33,303	32,716	587
MAYOR AND COUNCIL	54,710	54,710	0
PURCHASING	53,895	52,218	1,677
HUMAN RESOURCES	210,077	207,579	2,498
CITY ATTORNEY OFFICE	148,434	143,575	4,859
PLANNING & INSPECTION	444,638	434,407	10,231
ANIMAL SERVICES	65,312	65,312	0
METRO PLANNING ORGAN.- M.P.O.	19,257	19,257	0
MUNICIPAL CLERK	145,092	34,109	110,983
POLICE*	71,821	287	71,534
FIRE DEPT	60,396	52,505	7,891
ENVIRONMENTAL SERVICES	83,319	56,335	26,984
CAPITAL IMPROVEMENT	66,312	32,055	34,257
PUBLIC HEALTH	107,462	95,743	11,719
PARKS AND RECREATION	35,727	35,727	0
ZOO	18,518	18,518	0
LIBRARY	26,169	26,169	0
DEPT OF MUSEUMS & CULTURAL AFF	72,810	72,810	0
DESTINATION EL PASO	7,629	7,629	0
ECONOMIC DEVELOPMENT	77,076	77,076	0
SUN METRO	52,798	52,798	0
AIRPORT	106,052	106,052	0
COMMUNITY/HUMAN DEVELOPMENT	118,170	117,819	351
INTERNATIONAL BRIDGES	35,137	35,137	0
ALL OTHERS	102,098	1,162	100,936
Direct Bill	0	0	0
Total	2,273,328	1,887,328	386,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department INFORMATION TECHNOLOGY

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

- Application Management – Costs associated with application management have been allocated based on total number of IT tickets by City departments.
- Client Services – Costs associated with providing the City of El Paso, its citizens and its employees, with a powerful and reliable information processing environment have been allocated based on total number of IT tickets by City departments.
- Infrastructure Management - Costs associated with infrastructure management have been allocated based on total number of IT tickets by City departments.
- Phones - Costs associated with the phone bills for cell phones and land lines have been allocated based on total telephone charges by City department. Funds that pay directly for services have been given a credit for their annual payments.
- Strategic Innovation – Costs associated with managing special projects have been allocated based on the number of projects managed per department.
- GIS – Costs for GIS support have been allocated based on the number of maps produced per department.
- Records – Costs associated with maintaining the City's records have been allocated to departments based on the number of boxes and map cases in storage.
- Mail Room – Costs associated with the mail room have been allocated to all City departments based on the number of fte's per department.
- Postage - Costs for the postage for outgoing mail has been allocated based on the number of pieces of mail sent per General Fund department; non General Funds pay directly for their own postage.

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,046,089			12,046,089
Deductions:				
BOND INTEREST	-326,664			
PRINCIPAL PAYMENT	-1,929,051			
Total Deductions:	-2,255,715			-2,255,715
Cost Adjustments:				
MISC CHARGES - SALES TO DEPTS	-60,000			
Total Departmental Cost Adjustments:	-60,000			-60,000
Inbound Costs:				
BUILDING DEPRECIATION	252,488		252,488	
EQUIPMENT DEPRECIATION	1,986,974		1,986,974	
NONDEPARTMENTAL	172,848	2,629	175,477	
CITY MANAGER	73,669	10,022	83,691	
STREETS & MAINTENANCE	338,814	3,529	342,343	
MUNICIPAL CLERK-CITY CLERK	1,429	81	1,510	
MAYOR AND COUNCIL	22,711	2,587	25,298	
OFFICE OF THE COMPTROLLER	110,491	11,480	121,971	
PURCHASING	74,487	5,509	79,996	
HUMAN RESOURCES	40,564	8,439	49,003	
INFORMATION TECHNOLOGY		2,982,195	2,982,195	
RISK MANAGEMENT		4,045	4,045	
Total Allocated Additions:	3,074,475	3,030,516	6,104,991	6,104,991
Total To Be Allocated:	12,804,849	3,030,516		15,835,365

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	Total	G&A	APPLICATION MGMNT	CLIENT SERVICES	PHONES
Wages & Benefits					
SALARIES & WAGES	4,913,643	503,930	1,221,347	1,224,998	0
FRINGE BENEFITS	1,700,460	157,933	411,170	482,065	0
Other Expense & Cost					
MAIL ROOM CHARGES	150,000	0	0	0	0
CONTRACTUAL SERVICES	359,668	213,152	0	0	0
MATERIALS/SUPPLIES	176,782	52,925	14,939	50,200	0
WIRELESS COMMUNICATION SERVICE	600,000	0	0	0	600,000
LONG DISTANCE	22,000	0	0	0	22,000
PHONE & INTERNET	1,709,840	0	0	0	1,709,840
OPERATING EXPENSES	157,981	16,745	64,245	10,636	0
*BOND INTEREST	326,664	0	0	0	0
*PRINCIPAL PAYMENT	1,929,051	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,046,089				
Deductions					
*Total Disallowed Costs	(2,255,715)	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	(60,000)	0	0	0	0
Functional Cost	9,730,374	944,685	1,711,701	1,767,899	2,331,840
Allocation Step 1					
Inbound - All Others	3,074,475	315,442	764,295	766,232	0
Reallocate Admin Costs		(1,260,127)	349,055	350,067	0
Unallocated Costs	0	0	0	0	0
1st Allocation	12,804,849	0	2,825,051	2,884,198	2,331,840
Allocation Step 2					
Inbound - All Others	3,030,516	310,850	753,150	756,085	0
Reallocate Admin Costs		(310,850)	86,100	86,363	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,030,516	0	839,250	842,448	0
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	15,835,365	0	3,664,301	3,726,646	2,331,840

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM
Wages & Benefits					
SALARIES & WAGES	1,107,046	459,355	195,630	97,112	104,225
FRINGE BENEFITS	371,323	133,184	65,859	38,069	40,857
Other Expense & Cost					
MAIL ROOM CHARGES	0	0	0	0	0
CONTRACTUAL SERVICES	0	0	0	146,516	0
MATERIALS/SUPPLIES	50,118	100	0	8,500	0
WIRELESS COMMUNICATION SERVICE	0	0	0	0	0
LONG DISTANCE	0	0	0	0	0
PHONE & INTERNET	0	0	0	0	0
OPERATING EXPENSES	41,000	21,155	0	4,200	0
*BOND INTEREST	0	0	0	0	0
*PRINCIPAL PAYMENT	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
MISC CHARGES - SALES TO DEPTS	0	0	0	0	0
Functional Cost	1,569,487	613,794	261,489	294,397	145,082
Allocation Step 1					
Inbound - All Others	692,670	287,454	122,357	60,858	65,167
Reallocate Admin Costs	316,294	131,303	55,950	27,721	29,737
Unallocated Costs	0	0	0	0	0
1st Allocation	2,578,451	1,032,551	439,796	382,976	239,986
Allocation Step 2					
Inbound - All Others	682,637	283,232	120,500	59,917	64,145
Reallocate Admin Costs	78,032	32,393	13,794	6,834	7,334
Unallocated Costs	0	0	0	0	0
2nd Allocation	760,669	315,625	134,294	66,751	71,479
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	3,339,120	1,348,176	574,090	449,727	311,465

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

POSTAGE

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost -----	
MAIL ROOM CHARGES	150,000
CONTRACTUAL SERVICES	0
MATERIALS/SUPPLIES	0
WIRELESS COMMUNICATION SERVICE	0
LONG DISTANCE	0
PHONE & INTERNET	0
OPERATING EXPENSES	0
*BOND INTEREST	0
*PRINCIPAL PAYMENT	0
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Cost Adjustments -----	
MISC CHARGES - SALES TO DEPTS	(60,000)
Functional Cost	90,000
Allocation Step 1 -----	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	90,000
Allocation Step 2 -----	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For INFORMATION TECHNOLOGY -----	
Schedule .3 Total	90,000

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - APPLICATION MGMNT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	781.00	2.388598	67,476		67,476		67,476
STREETS & MAINTENANCE	1,439.00	4.401015	124,324		124,324		124,324
MAYOR AND COUNCIL	94.00	0.287488	8,117		8,117		8,117
OFFICE OF THE COMPTROLLER	748.00	2.287672	64,624		64,624		64,624
PURCHASING	100.00	0.305838	8,640		8,640		8,640
HUMAN RESOURCES	914.00	2.795363	78,972		78,972		78,972
CITY ATTORNEY OFFICE	344.00	1.052084	29,716		29,716		29,716
INFORMATION TECHNOLOGY	9,117.00	27.883292	787,796		787,796		787,796
PLANNING & INSPECTION	810.00	2.477291	69,988		69,988	35,477	105,465
ANIMAL SERVICES	399.00	1.220295	34,468		34,468	17,464	51,932
TAX OFFICE	234.00	0.715662	20,215		20,215	10,241	30,456
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,834		4,834	2,442	7,276
MUNICIPAL CLERK	623.00	1.905374	53,828		53,828	27,280	81,108
POLICE*	5,757.00	17.607120	497,411		497,411	252,335	749,746
FIRE DEPT	2,247.00	6.872190	194,138		194,138	98,423	292,561
ENVIRONMENTAL SERVICES	1,884.00	5.761997	162,777		162,777	82,511	245,288
CAPITAL IMPROVEMENT	545.00	1.666820	47,089		47,089	23,861	70,950
PUBLIC HEALTH	1,390.00	4.251155	120,094		120,094	60,884	180,978
PARKS AND RECREATION	1,271.00	3.887207	109,807		109,807	55,666	165,473
ZOO	264.00	0.807414	22,808		22,808	11,555	34,363
LIBRARY	1,492.00	4.563110	128,908		128,908	65,345	194,253
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	24,274		24,274	12,297	36,571
DESTINATION EL PASO	1.00	0.003058	85		85	42	127
ECONOMIC DEVELOPMENT	154.00	0.470991	13,301		13,301	6,736	20,037
SUN METRO	448.00	1.370156	38,704		38,704	19,615	58,319
AIRPORT	652.00	1.994067	56,335		56,335	28,553	84,888
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	33,517		33,517	16,983	50,500
PENSION ADMINISTRATION	171.00	0.522984	14,771		14,771	7,478	22,249
INTERNATIONAL BRIDGES	93.00	0.284430	8,034		8,034	4,062	12,096
Schedule .4 Total for APPLICATION MGMNT	32,697.00	100.000000	2,825,051		2,825,051	839,250	3,664,301

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - CLIENT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	781.00	2.388598	68,891		68,891		68,891
STREETS & MAINTENANCE	1,439.00	4.401015	126,931		126,931		126,931
MAYOR AND COUNCIL	94.00	0.287488	8,289		8,289		8,289
OFFICE OF THE COMPTROLLER	748.00	2.287672	65,976		65,976		65,976
PURCHASING	100.00	0.305838	8,819		8,819		8,819
HUMAN RESOURCES	914.00	2.795363	80,624		80,624		80,624
CITY ATTORNEY OFFICE	344.00	1.052084	30,335		30,335		30,335
INFORMATION TECHNOLOGY	9,117.00	27.883292	804,322		804,322		804,322
PLANNING & INSPECTION	810.00	2.477291	71,449		71,449	35,603	107,052
ANIMAL SERVICES	399.00	1.220295	35,191		35,191	17,530	52,721
TAX OFFICE	234.00	0.715662	20,639		20,639	10,276	30,915
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,936		4,936	2,453	7,389
MUNICIPAL CLERK	623.00	1.905374	54,951		54,951	27,388	82,339
POLICE*	5,757.00	17.607120	507,821		507,821	253,296	761,117
FIRE DEPT	2,247.00	6.872190	198,202		198,202	98,792	296,994
ENVIRONMENTAL SERVICES	1,884.00	5.761997	166,181		166,181	82,835	249,016
CAPITAL IMPROVEMENT	545.00	1.666820	48,075		48,075	23,966	72,041
PUBLIC HEALTH	1,390.00	4.251155	122,605		122,605	61,110	183,715
PARKS AND RECREATION	1,271.00	3.887207	112,108		112,108	55,876	167,984
ZOO	264.00	0.807414	23,282		23,282	11,598	34,880
LIBRARY	1,492.00	4.563110	131,602		131,602	65,595	197,197
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	24,783		24,783	12,339	37,122
DESTINATION EL PASO	1.00	0.003058	87		87	42	129
ECONOMIC DEVELOPMENT	154.00	0.470991	13,577		13,577	6,762	20,339
SUN METRO	448.00	1.370156	39,510		39,510	19,686	59,196
AIRPORT	652.00	1.994067	57,515		57,515	28,665	86,180
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	34,218		34,218	17,049	51,267
PENSION ADMINISTRATION	171.00	0.522984	15,080		15,080	7,510	22,590
INTERNATIONAL BRIDGES	93.00	0.284430	8,199		8,199	4,077	12,276
Schedule .4 Total for CLIENT SERVICES	32,697.00	100.000000	2,884,198		2,884,198	842,448	3,726,646

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - PHONES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	25,434	1.549602	36,134		36,134		36,134
STREETS & MAINTENANCE	120,954	7.369290	171,840		171,840		171,840
MAYOR AND COUNCIL	15,414	0.939119	21,899		21,899		21,899
OFFICE OF THE COMPTROLLER	2,667	0.162491	3,789		3,789		3,789
PURCHASING	2,569	0.156520	3,650		3,650		3,650
HUMAN RESOURCES	3,437	0.209404	4,883		4,883		4,883
CITY ATTORNEY OFFICE	2,253	0.137267	3,201		3,201		3,201
INFORMATION TECHNOLOGY	206,220	12.564239	292,978		292,978		292,978
PLANNING & INSPECTION	66,754	4.067080	94,838		94,838		94,838
ANIMAL SERVICES	54,830	3.340594	77,897		77,897		77,897
TAX OFFICE	2,945	0.179428	4,184	(10,902)	(6,718)		(6,718)
MUNICIPAL CLERK	11,941	0.727522	16,965		16,965		16,965
POLICE*	208,996	12.733371	296,922		296,922		296,922
FIRE DEPT	170,519	10.389106	242,257		242,257		242,257
ENVIRONMENTAL SERVICES	182,252	11.103956	258,926	(122,481)	136,445		136,445
CAPITAL IMPROVEMENT	28,354	1.727507	40,283		40,283		40,283
PUBLIC HEALTH	30,484	1.857280	43,309		43,309		43,309
PARKS AND RECREATION	269,795	16.437635	383,299		383,299		383,299
ZOO	5,734	0.349352	8,146		8,146		8,146
LIBRARY	75,841	4.620718	107,748		107,748		107,748
DEPT OF MUSEUMS & CULTURAL AFF	17,995	1.096370	25,566		25,566		25,566
ECONOMIC DEVELOPMENT	589	0.035886	837		837		837
SUN METRO	50,853	3.098289	72,247	(132,244)	(59,997)		(59,997)
AIRPORT	49,672	3.026335	70,569	(86,419)	(15,850)		(15,850)
COMMUNITY/HUMAN DEVELOPMENT	1,082	0.065922	1,537		1,537		1,537
INTERNATIONAL BRIDGES	9,761	0.594702	13,867		13,867		13,867
ALL OTHERS	23,980	1.461015	34,069		34,069		34,069
Schedule .4 Total for PHONES	1,641,325	100.000000	2,331,840	(352,046)	1,979,794	0	1,979,794
Direct Billed				352,046	352,046		352,046
Schedule .3 Total for PHONES	1,641,325	100.000000		0	2,331,840	0	2,331,840

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - INFRASTRUCTURE MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	781.00	2.388598	61,587		61,587		61,587
STREETS & MAINTENANCE	1,439.00	4.401015	113,473		113,473		113,473
MAYOR AND COUNCIL	94.00	0.287488	7,409		7,409		7,409
OFFICE OF THE COMPTROLLER	748.00	2.287672	58,987		58,987		58,987
PURCHASING	100.00	0.305838	7,878		7,878		7,878
HUMAN RESOURCES	914.00	2.795363	72,080		72,080		72,080
CITY ATTORNEY OFFICE	344.00	1.052084	27,121		27,121		27,121
INFORMATION TECHNOLOGY	9,117.00	27.883292	719,075		719,075		719,075
PLANNING & INSPECTION	810.00	2.477291	63,872		63,872	32,153	96,025
ANIMAL SERVICES	399.00	1.220295	31,461		31,461	15,825	47,286
TAX OFFICE	234.00	0.715662	18,447		18,447	9,283	27,730
METRO PLANNING ORGAN.- M.P.O.	56.00	0.171270	4,411		4,411	2,214	6,625
MUNICIPAL CLERK	623.00	1.905374	49,129		49,129	24,725	73,854
POLICE*	5,757.00	17.607120	453,991		453,991	228,736	682,727
FIRE DEPT	2,247.00	6.872190	177,193		177,193	89,203	266,396
ENVIRONMENTAL SERVICES	1,884.00	5.761997	148,566		148,566	74,795	223,361
CAPITAL IMPROVEMENT	545.00	1.666820	42,975		42,975	21,627	64,602
PUBLIC HEALTH	1,390.00	4.251155	109,610		109,610	55,180	164,790
PARKS AND RECREATION	1,271.00	3.887207	100,223		100,223	50,450	150,673
ZOO	264.00	0.807414	20,814		20,814	10,471	31,285
LIBRARY	1,492.00	4.563110	117,651		117,651	59,227	176,878
DEPT OF MUSEUMS & CULTURAL AFF	281.00	0.859406	22,154		22,154	11,146	33,300
DESTINATION EL PASO	1.00	0.003058	77		77	39	116
ECONOMIC DEVELOPMENT	154.00	0.470991	12,138		12,138	6,098	18,236
SUN METRO	448.00	1.370156	35,321		35,321	17,775	53,096
AIRPORT	652.00	1.994067	51,415		51,415	25,873	77,288
COMMUNITY/HUMAN DEVELOPMENT	388.00	1.186653	30,589		30,589	15,391	45,980
PENSION ADMINISTRATION	171.00	0.522984	13,478		13,478	6,778	20,256
INTERNATIONAL BRIDGES	93.00	0.284430	7,326		7,326	3,680	11,006
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	32,697.00	100.000000	2,578,451		2,578,451	760,669	3,339,120

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	1.00	2.500000	25,810		25,810		25,810
INFORMATION TECHNOLOGY	14.00	35.000000	361,403		361,403		361,403
POLICE*	2.50	6.250000	64,536		64,536	31,563	96,099
FIRE DEPT	0.50	1.250000	12,900		12,900	6,300	19,200
ENVIRONMENTAL SERVICES	3.00	7.500000	77,441		77,441	37,864	115,305
PUBLIC HEALTH	1.00	2.500000	25,810		25,810	12,610	38,420
PARKS AND RECREATION	8.00	20.000000	206,509		206,509	101,084	307,593
ZOO	3.00	7.500000	77,441		77,441	37,864	115,305
LIBRARY	3.00	7.500000	77,441		77,441	37,864	115,305
SUN METRO	2.00	5.000000	51,630		51,630	25,238	76,868
AIRPORT	2.00	5.000000	51,630		51,630	25,238	76,868
Schedule .4 Total for STR INNOVATION & ENTERPR	40.00	100.000000	1,032,551		1,032,551	315,625	1,348,176

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - GIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	15	2.483444	10,918		10,918		10,918
STREETS & MAINTENANCE	4	0.662252	2,911		2,911		2,911
MAYOR AND COUNCIL	33	5.463576	24,024		24,024		24,024
INFORMATION TECHNOLOGY	17	2.814570	12,372		12,372		12,372
PLANNING & INSPECTION	23	3.807947	16,739		16,739	5,763	22,502
ANIMAL SERVICES	104	17.218543	75,725		75,725	26,099	101,824
POLICE*	29	4.801325	21,110		21,110	7,267	28,377
ENVIRONMENTAL SERVICES	120	19.867550	87,373		87,373	30,109	117,482
CAPITAL IMPROVEMENT	10	1.655629	7,274		7,274	2,500	9,774
PUBLIC HEALTH	48	7.947020	34,940		34,940	12,043	46,983
PARKS AND RECREATION	18	2.980132	13,098		13,098	4,507	17,605
ZOO	8	1.324503	5,819		5,819	1,999	7,818
DESTINATION EL PASO	1	0.165563	724		724	247	971
ECONOMIC DEVELOPMENT	9	1.490066	6,549		6,549	2,252	8,801
SUN METRO	2	0.331126	1,450		1,450	495	1,945
AIRPORT	26	4.304636	18,930		18,930	6,517	25,447
COMMUNITY/HUMAN DEVELOPMENT	8	1.324503	5,819		5,819	1,999	7,818
ALL OTHERS	129	21.357615	94,021		94,021	32,497	126,518
Schedule .4 Total for GIS	604	100.000000	439,796		439,796	134,294	574,090

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	63	0.458449	1,753		1,753		1,753
STREETS & MAINTENANCE	182	1.324407	5,069		5,069		5,069
MUNICIPAL CLERK-CITY CLERK	526	3.827682	14,659		14,659		14,659
MAYOR AND COUNCIL	26	0.189201	719		719		719
OFFICE OF THE COMPTROLLER	188	1.368069	5,234		5,234		5,234
PURCHASING	249	1.811963	6,936		6,936		6,936
HUMAN RESOURCES	1,265	9.205356	35,250		35,250		35,250
CITY ATTORNEY OFFICE	1,516	11.031873	42,245		42,245		42,245
INFORMATION TECHNOLOGY	28	0.203755	777		777		777
PLANNING & INSPECTION	1,580	11.497599	44,029		44,029	10,861	54,890
ANIMAL SERVICES	121	0.880512	3,365		3,365	825	4,190
TAX OFFICE	700	5.093873	19,502		19,502	4,802	24,304
METRO PLANNING ORGAN.- M.P.O.	76	0.553049	2,114		2,114	517	2,631
MUNICIPAL CLERK	1,088	7.917334	30,315		30,315	7,480	37,795
FIRE DEPT	26	0.189201	719		719	175	894
ENVIRONMENTAL SERVICES	85	0.618542	2,364		2,364	578	2,942
CAPITAL IMPROVEMENT	2,436	17.726676	67,984		67,984	16,869	84,853
PUBLIC HEALTH	2,304	16.766118	64,210		64,210	15,841	80,051
PARKS AND RECREATION	97	0.705865	2,700		2,700	662	3,362
ZOO	17	0.123708	472		472	114	586
DEPT OF MUSEUMS & CULTURAL AFF	68	0.494833	1,893		1,893	461	2,354
ECONOMIC DEVELOPMENT	38	0.276525	1,055		1,055	258	1,313
SUN METRO	90	0.654927	2,501		2,501	615	3,116
COMMUNITY/HUMAN DEVELOPMENT	973	7.080483	27,111		27,111	6,693	33,804
Schedule .4 Total for RECORDS MANAGEMENT	13,742	100.000000	382,976		382,976	66,751	449,727

Allocation Basis: NUMBER OF BOXES AND MAP CASES STORED BY DEPT

Allocation Source: ARCHIVES & RECORDS MANAGER

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - MAIL ROOM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	192		192		192
CITY MANAGER	40.10	0.646995	1,548		1,548		1,548
STREETS & MAINTENANCE	431.00	6.953991	16,683		16,683		16,683
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	231		231		231
MAYOR AND COUNCIL	24.00	0.387229	927		927		927
OFFICE OF THE COMPTROLLER	38.00	0.613113	1,464		1,464		1,464
PURCHASING	28.00	0.451767	1,081		1,081		1,081
HUMAN RESOURCES	37.90	0.611499	1,460		1,460		1,460
CITY ATTORNEY OFFICE	42.00	0.677651	1,622		1,622		1,622
INFORMATION TECHNOLOGY	89.75	1.448076	3,472		3,472		3,472
RISK MANAGEMENT	6.00	0.096807	231		231	76	307
PLANNING & INSPECTION	135.00	2.178164	5,227		5,227	1,756	6,983
ANIMAL SERVICES	140.50	2.266904	5,436		5,436	1,832	7,268
TAX OFFICE	24.50	0.395296	946		946	319	1,265
MUNICIPAL CLERK	86.90	1.402092	3,361		3,361	1,129	4,490
POLICE*	1,408.60	22.727129	54,636		54,636	18,620	73,256
FIRE DEPT	1,134.80	18.309486	43,940		43,940	14,857	58,797
ENVIRONMENTAL SERVICES	392.00	6.324743	15,177		15,177	5,121	20,298
CAPITAL IMPROVEMENT	74.00	1.193957	2,863		2,863	961	3,824
PUBLIC HEALTH	278.75	4.497506	10,787		10,787	3,640	14,427
PARKS AND RECREATION	430.32	6.943019	16,658		16,658	5,619	22,277
ZOO	121.75	1.964381	4,709		4,709	1,585	6,294
LIBRARY	157.50	2.541192	6,096		6,096	2,054	8,150
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	2,013		2,013	675	2,688
ECONOMIC DEVELOPMENT	21.00	0.338826	810		810	271	1,081
SUN METRO	645.75	10.418885	25,003		25,003	8,447	33,450
AIRPORT	233.60	3.769031	9,041		9,041	3,049	12,090
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	1,634		1,634	547	2,181
INTERNATIONAL BRIDGES	70.75	1.141519	2,738		2,738	921	3,659
Schedule .4 Total for MAIL ROOM	6,197.88	100.000000	239,986		239,986	71,479	311,465

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
STREETS & MAINTENANCE	1,321	0.693060	624		624		624
MUNICIPAL CLERK-CITY CLERK	1,776	0.931775	839		839		839
MAYOR AND COUNCIL	470	0.246585	222		222		222
PURCHASING	4,466	2.343078	2,109		2,109		2,109
HUMAN RESOURCES	10,169	5.335145	4,802		4,802		4,802
PLANNING & INSPECTION	1,645	0.863046	777		777		777
MUNICIPAL CLERK	1,648	0.864620	778		778		778
FIRE DEPT	294	0.154247	139		139		139
CAPITAL IMPROVEMENT	18,009	9.448385	8,504		8,504		8,504
PUBLIC HEALTH	1,993	1.045623	941		941		941
ZOO	171	0.089715	81		81		81
DEPT OF MUSEUMS & CULTURAL AFF	840	0.440704	397		397		397
COMMUNITY/HUMAN DEVELOPMENT	9,787	5.134730	4,621		4,621		4,621
ALL OTHERS	138,015	72.409287	65,166		65,166		65,166
Schedule .4 Total for POSTAGE	190,604	100.000000	90,000		90,000	0	90,000

Allocation Basis: NUMBER OF PIECES OF MAIL BY DEPARTMENT, GF ONLY

Allocation Source: POSTAL CLASS REPORT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	APPLICATION MGMNT	CLIENT SERVICES	PHONES	INFRASTRUCTURE MANAGEMENT
NONDEPARTMENTAL	192	0	0	0	0
CITY MANAGER	248,307	67,476	68,891	36,134	61,587
STREETS & MAINTENANCE	587,665	124,324	126,931	171,840	113,473
MUNICIPAL CLERK-CITY CLERK	15,729	0	0	0	0
MAYOR AND COUNCIL	71,606	8,117	8,289	21,899	7,409
OFFICE OF THE COMPTROLLER	200,074	64,624	65,976	3,789	58,987
PURCHASING	39,113	8,640	8,819	3,650	7,878
HUMAN RESOURCES	278,071	78,972	80,624	4,883	72,080
CITY ATTORNEY OFFICE	134,240	29,716	30,335	3,201	27,121
INFORMATION TECHNOLOGY	2,982,195	787,796	804,322	292,978	719,075
RISK MANAGEMENT	307	0	0	0	0
PLANNING & INSPECTION	488,532	105,465	107,052	94,838	96,025
ANIMAL SERVICES	343,118	51,932	52,721	77,897	47,286
TAX OFFICE	107,952	30,456	30,915	(6,718)	27,730
METRO PLANNING ORGAN.- M.P.O.	23,921	7,276	7,389	0	6,625
MUNICIPAL CLERK	297,329	81,108	82,339	16,965	73,854
POLICE*	2,688,244	749,746	761,117	296,922	682,727
FIRE DEPT	1,177,238	292,561	296,994	242,257	266,396
ENVIRONMENTAL SERVICES	1,110,137	245,288	249,016	136,445	223,361
CAPITAL IMPROVEMENT	354,831	70,950	72,041	40,283	64,602
PUBLIC HEALTH	753,614	180,978	183,715	43,309	164,790
PARKS AND RECREATION	1,218,266	165,473	167,984	383,299	150,673
ZOO	238,758	34,363	34,880	8,146	31,285
LIBRARY	799,531	194,253	197,197	107,748	176,878
DEPT OF MUSEUMS & CULTURAL AFF	137,998	36,571	37,122	25,566	33,300
DESTINATION EL PASO	1,343	127	129	0	116
ECONOMIC DEVELOPMENT	70,644	20,037	20,339	837	18,236
SUN METRO	225,993	58,319	59,196	(59,997)	53,096
AIRPORT	346,911	84,888	86,180	(15,850)	77,288
COMMUNITY/HUMAN DEVELOPMENT	197,708	50,500	51,267	1,537	45,980
PENSION ADMINISTRATION	65,095	22,249	22,590	0	20,256
INTERNATIONAL BRIDGES	52,904	12,096	12,276	13,867	11,006
ALL OTHERS	225,753	0	0	34,069	0
Direct Bill	352,046	0	0	352,046	0
Total	15,835,365	3,664,301	3,726,646	2,331,840	3,339,120

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM	POSTAGE
NONDEPARTMENTAL	0	0	0	192	0
CITY MANAGER	0	10,918	1,753	1,548	0
STREETS & MAINTENANCE	25,810	2,911	5,069	16,683	624
MUNICIPAL CLERK-CITY CLERK	0	0	14,659	231	839
MAYOR AND COUNCIL	0	24,024	719	927	222
OFFICE OF THE COMPTROLLER	0	0	5,234	1,464	0
PURCHASING	0	0	6,936	1,081	2,109
HUMAN RESOURCES	0	0	35,250	1,460	4,802
CITY ATTORNEY OFFICE	0	0	42,245	1,622	0
INFORMATION TECHNOLOGY	361,403	12,372	777	3,472	0
RISK MANAGEMENT	0	0	0	307	0
PLANNING & INSPECTION	0	22,502	54,890	6,983	777
ANIMAL SERVICES	0	101,824	4,190	7,268	0
TAX OFFICE	0	0	24,304	1,265	0
METRO PLANNING ORGAN.- M.P.O.	0	0	2,631	0	0
MUNICIPAL CLERK	0	0	37,795	4,490	778
POLICE*	96,099	28,377	0	73,256	0
FIRE DEPT	19,200	0	894	58,797	139
ENVIRONMENTAL SERVICES	115,305	117,482	2,942	20,298	0
CAPITAL IMPROVEMENT	0	9,774	84,853	3,824	8,504
PUBLIC HEALTH	38,420	46,983	80,051	14,427	941
PARKS AND RECREATION	307,593	17,605	3,362	22,277	0
ZOO	115,305	7,818	586	6,294	81
LIBRARY	115,305	0	0	8,150	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	2,354	2,688	397
DESTINATION EL PASO	0	971	0	0	0
ECONOMIC DEVELOPMENT	0	8,801	1,313	1,081	0
SUN METRO	76,868	1,945	3,116	33,450	0
AIRPORT	76,868	25,447	0	12,090	0
COMMUNITY/HUMAN DEVELOPMENT	0	7,818	33,804	2,181	4,621
PENSION ADMINISTRATION	0	0	0	0	0
INTERNATIONAL BRIDGES	0	0	0	3,659	0
ALL OTHERS	0	126,518	0	0	65,166
Direct Bill	0	0	0	0	0
Total	1,348,176	574,090	449,727	311,465	90,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department RISK MANAGEMENT

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	63,774,586			63,774,586
Deductions:				
FUND BALANCE	-200,000			
Total Deductions:	-200,000			-200,000
Cost Adjustments:				
CREDIT DIRECT COSTS	-63,574,586			
Total Departmental Cost Adjustments:	-63,574,586			-63,574,586
Inbound Costs:				
NONDEPARTMENTAL	6,538	100	6,638	
CITY MANAGER	99,733	14,087	113,820	
MUNICIPAL CLERK-CITY CLERK	9,286	566	9,852	
MAYOR AND COUNCIL	73,769	8,603	82,372	
OFFICE OF THE COMPTROLLER	87,291	5,345	92,636	
HUMAN RESOURCES	2,707	561	3,268	
INFORMATION TECHNOLOGY	231	76	307	
RISK MANAGEMENT		267	267	
Total Allocated Additions:	279,555	29,605	309,160	309,160
Total To Be Allocated:	279,555	29,605		309,160

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT

	Total	G&A	RISK MGMT
Wages & Benefits			
SALARIES & WAGES	967,585	0	967,585
FRINGE BENEFITS	325,472	0	325,472
Other Expense & Cost			
CONTRACTUAL SVCS	60,226,654	0	60,226,654
MATERIALS/SUPPLIES	41,200	0	41,200
OPERATING EXPENSES	2,013,675	0	2,013,675
*FUND BALANCE	200,000	0	0
Departmental Total			
Expenditures Per Financial Statement	63,774,586		
Deductions			
*Total Disallowed Costs	(200,000)	0	0
Cost Adjustments			
CREDIT DIRECT COSTS	(63,574,586)	0	(63,574,586)
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	279,555	0	279,555
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	279,555	0	279,555
Allocation Step 2			
Inbound - All Others	29,605	0	29,605
2nd Allocation	29,605	0	29,605
Total For RISK MANAGEMENT			
Schedule .3 Total	309,160	0	309,160

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT**

Activity - RISK MGMT

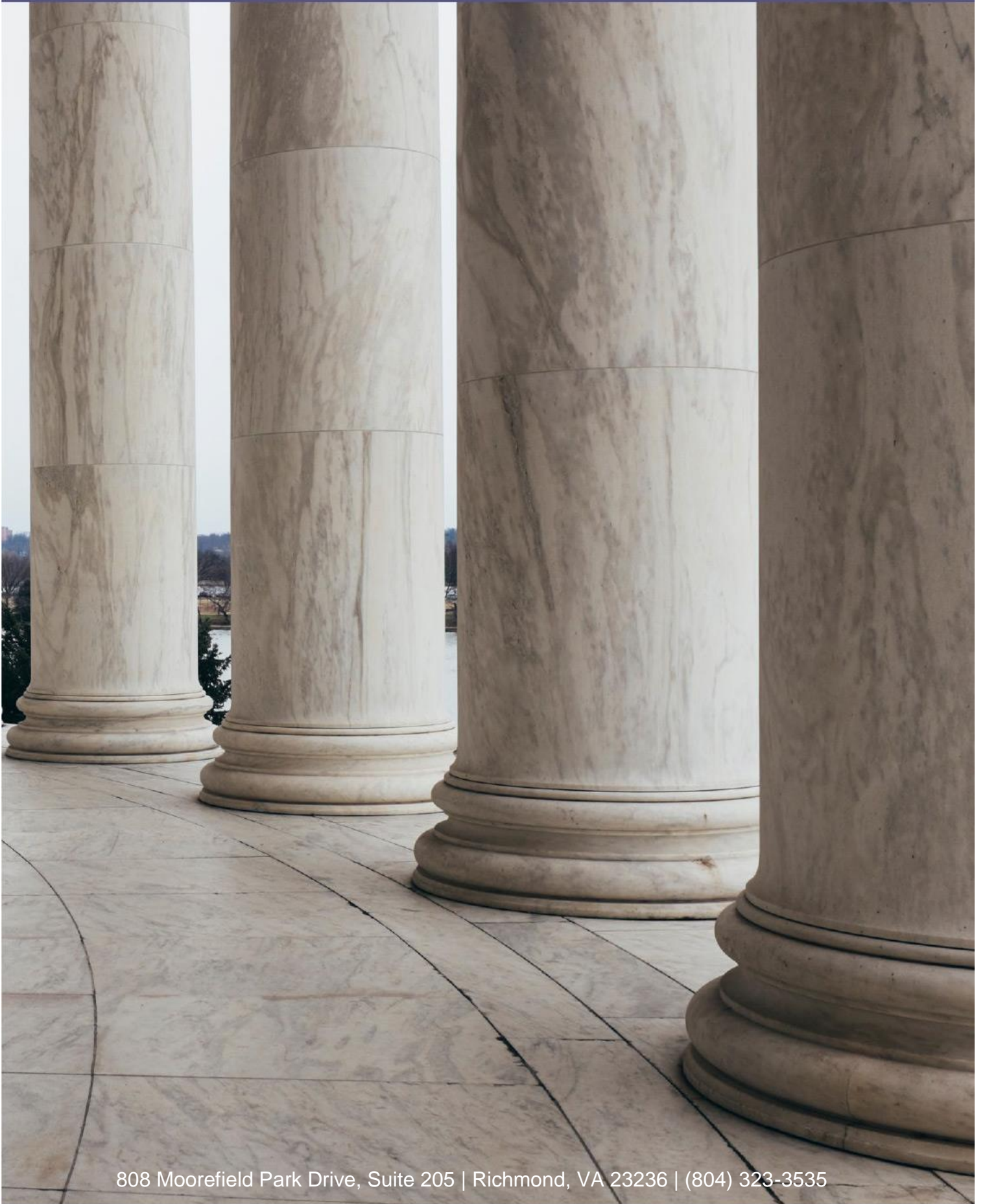
Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.080673	223		223		223
CITY MANAGER	40.10	0.646995	1,806		1,806		1,806
STREETS & MAINTENANCE	431.00	6.953991	19,438		19,438		19,438
MUNICIPAL CLERK-CITY CLERK	6.00	0.096807	267		267		267
MAYOR AND COUNCIL	24.00	0.387229	1,078		1,078		1,078
OFFICE OF THE COMPTROLLER	38.00	0.613113	1,713		1,713		1,713
PURCHASING	28.00	0.451767	1,264		1,264		1,264
HUMAN RESOURCES	37.90	0.611499	1,706		1,706		1,706
CITY ATTORNEY OFFICE	42.00	0.677651	1,892		1,892		1,892
INFORMATION TECHNOLOGY	89.75	1.448076	4,045		4,045		4,045
RISK MANAGEMENT	6.00	0.096807	267		267		267
PLANNING & INSPECTION	135.00	2.178164	6,088		6,088	724	6,812
ANIMAL SERVICES	140.50	2.266904	6,336		6,336	756	7,092
TAX OFFICE	24.50	0.395296	1,104		1,104	128	1,232
MUNICIPAL CLERK	86.90	1.402092	3,920		3,920	466	4,386
POLICE*	1,408.60	22.727129	63,579		63,579	7,720	71,299
FIRE DEPT	1,134.80	18.309486	51,185		51,185	6,164	57,349
ENVIRONMENTAL SERVICES	392.00	6.324743	17,680		17,680	2,124	19,804
CAPITAL IMPROVEMENT	74.00	1.193957	3,339		3,339	396	3,735
PUBLIC HEALTH	278.75	4.497506	12,572		12,572	1,508	14,080
PARKS AND RECREATION	430.32	6.943019	19,408		19,408	2,336	21,744
ZOO	121.75	1.964381	5,491		5,491	657	6,148
LIBRARY	157.50	2.541192	7,101		7,101	853	7,954
DEPT OF MUSEUMS & CULTURAL AFF	52.11	0.840771	2,348		2,348	282	2,630
ECONOMIC DEVELOPMENT	21.00	0.338826	942		942	111	1,053
SUN METRO	645.75	10.418885	29,130		29,130	3,504	32,634
AIRPORT	233.60	3.769031	10,536		10,536	1,266	11,802
COMMUNITY/HUMAN DEVELOPMENT	42.30	0.682491	1,906		1,906	227	2,133
INTERNATIONAL BRIDGES	70.75	1.141519	3,191		3,191	383	3,574
Schedule .4 Total for RISK MGMT	6,197.88	100.000000	279,555		279,555	29,605	309,160

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2018 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT**

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	223	223
CITY MANAGER	1,806	1,806
STREETS & MAINTENANCE	19,438	19,438
MUNICIPAL CLERK-CITY CLERK	267	267
MAYOR AND COUNCIL	1,078	1,078
OFFICE OF THE COMPTROLLER	1,713	1,713
PURCHASING	1,264	1,264
HUMAN RESOURCES	1,706	1,706
CITY ATTORNEY OFFICE	1,892	1,892
INFORMATION TECHNOLOGY	4,045	4,045
RISK MANAGEMENT	267	267
PLANNING & INSPECTION	6,812	6,812
ANIMAL SERVICES	7,092	7,092
TAX OFFICE	1,232	1,232
MUNICIPAL CLERK	4,386	4,386
POLICE*	71,299	71,299
FIRE DEPT	57,349	57,349
ENVIRONMENTAL SERVICES	19,804	19,804
CAPITAL IMPROVEMENT	3,735	3,735
PUBLIC HEALTH	14,080	14,080
PARKS AND RECREATION	21,744	21,744
ZOO	6,148	6,148
LIBRARY	7,954	7,954
DEPT OF MUSEUMS & CULTURAL AFF	2,630	2,630
ECONOMIC DEVELOPMENT	1,053	1,053
SUN METRO	32,634	32,634
AIRPORT	11,802	11,802
COMMUNITY/HUMAN DEVELOPMENT	2,133	2,133
INTERNATIONAL BRIDGES	3,574	3,574
Direct Bill	0	0
Total	309,160	309,160

MAXIMUS[®]



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

Helping Government Serve the People[®]