



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

FY 2019
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2019

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

FY 2019
Full Cost Allocation Plan

Based on budget expenditures for
Fiscal Year ending August 31, 2019

**CITY OF EL PASO, TEXAS
 FULL COST PLAN
 BASED ON FY 2019 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-42
CITY MANAGER	C-44
Schedule .1 - Nature and Extent of Services	C-44
Schedule .2 - Detail Costs To Be Allocated	C-45
Schedule .3 - Costs To Be Allocated By Activity.....	C-46
Schedule .4 - Detail Activity Allocations	C-48
Schedule .5 - Allocation Summary	C-52
STREETS & MAINTENANCE	C-53
Schedule .1 - Nature and Extent of Services	C-53
Schedule .2 - Detail Costs To Be Allocated	C-54
Schedule .3 - Costs To Be Allocated By Activity.....	C-55
Schedule .4 - Detail Activity Allocations	C-59
Schedule .5 - Allocation Summary	C-67
MUNICIPAL CLERK	C-69
Schedule .1 - Nature and Extent of Services	C-69
Schedule .2 - Detail Costs To Be Allocated	C-70
Schedule .3 - Costs To Be Allocated By Activity.....	C-71
Schedule .4 - Detail Activity Allocations	C-73
Schedule .5 - Allocation Summary	C-78
MAYOR AND COUNCIL	C-80
Schedule .1 - Nature and Extent of Services	C-80

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Table of Contents**

Schedule .2 - Detail Costs To Be Allocated	C-81
Schedule .3 - Costs To Be Allocated By Activity	C-82
Schedule .4 - Detail Activity Allocations	C-83
Schedule .5 - Allocation Summary	C-85
OFFICE OF THE COMPTROLLER	C-86
Schedule .1 - Nature and Extent of Services	C-86
Schedule .2 - Detail Costs To Be Allocated	C-87
Schedule .3 - Costs To Be Allocated By Activity	C-88
Schedule .4 - Detail Activity Allocations	C-90
Schedule .5 - Allocation Summary	C-95
PURCHASING & STRATEGIC SOURCING.....	C-97
Schedule .1 - Nature and Extent of Services	C-97
Schedule .2 - Detail Costs To Be Allocated	C-98
Schedule .3 - Costs To Be Allocated By Activity	C-99
Schedule .4 - Detail Activity Allocations	C-100
Schedule .5 - Allocation Summary	C-102
HUMAN RESOURCES.....	C-103
Schedule .1 - Nature and Extent of Services	C-103
Schedule .2 - Detail Costs To Be Allocated	C-104
Schedule .3 - Costs To Be Allocated By Activity	C-105
Schedule .4 - Detail Activity Allocations	C-106
Schedule .5 - Allocation Summary	C-107
CITY ATTORNEY OFFICE	C-108
Schedule .1 - Nature and Extent of Services	C-108
Schedule .2 - Detail Costs To Be Allocated	C-109
Schedule .3 - Costs To Be Allocated By Activity	C-110
Schedule .4 - Detail Activity Allocations	C-112
Schedule .5 - Allocation Summary	C-114
INFORMATION TECHNOLOGY.....	C-115
Schedule .1 - Nature and Extent of Services	C-115
Schedule .2 - Detail Costs To Be Allocated	C-116
Schedule .3 - Costs To Be Allocated By Activity	C-117
Schedule .4 - Detail Activity Allocations	C-120
Schedule .5 - Allocation Summary	C-130
RISK MANAGEMENT	C-133
Schedule .1 - Nature and Extent of Services	C-133
Schedule .2 - Detail Costs To Be Allocated	C-134
Schedule .3 - Costs To Be Allocated By Activity	C-135
Schedule .4 - Detail Activity Allocations	C-136
Schedule .5 - Allocation Summary	C-137

Section A: Cost Allocation Methodology and Process

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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) 2019.

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 2019 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 2019 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 2019 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 2019 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.

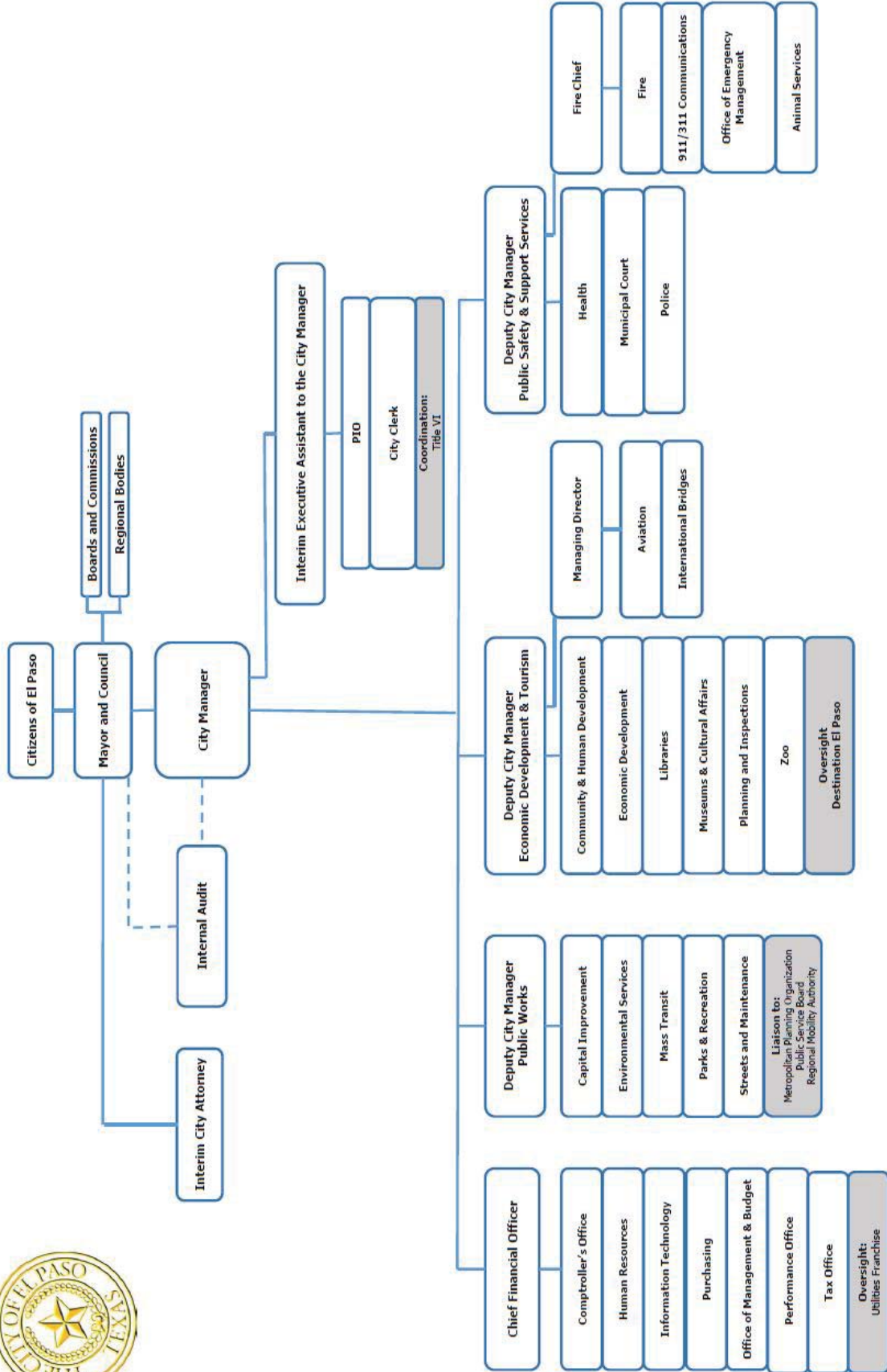
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

City of El Paso Organizational Chart



Section C: Cost Allocation Plan

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	PLANNING & INSPECTION	ANIMAL SERVICES	TAX OFFICE	METRO PLANNING ORGAN.- M.P.O.	MUNICIPAL COURTS
BUILDING DEPRECIATION	37,249	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	269,924	157,958	21,670	0	189,320
CITY MANAGER	93,392	51,272	112,594	0	49,105
STREETS & MAINTENANCE	62,756	208,303	8,355	0	28,565
MUNICIPAL CLERK	116,343	1,176	258	0	776
MAYOR AND COUNCIL	32,595	33,370	6,277	0	21,002
OFFICE OF THE COMPTROLLER	90,480	25,475	14,916	53,517	21,140
PURCHASING	10,604	42,806	6,936	13,531	98,825
HUMAN RESOURCES	70,825	73,662	12,662	0	45,179
CITY ATTORNEY OFFICE	431,158	81,011	2,700	3,071	80,602
INFORMATION TECHNOLOGY	549,931	338,616	101,521	17,772	486,438
RISK MANAGEMENT	6,459	6,721	1,148	0	4,122
Allocated Costs for Fiscal 2019	1,771,716	1,020,370	289,037	87,891	1,025,074

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	POLICE*	FIRE DEPT	ENVIRONMENTAL SERVICES	CAPITAL IMPROVEMENT	PUBLIC HEALTH
BUILDING DEPRECIATION	0	0	743	225,662	0
EQUIPMENT DEPRECIATION	223,543	2,098,868	0	0	93,886
NONDEPARTMENTAL	3,490,405	2,636,245	378,745	342,211	314,058
CITY MANAGER	659,174	482,936	168,773	51,623	113,633
STREETS & MAINTENANCE	1,603,911	1,912,784	106,473	190,114	460,884
MUNICIPAL CLERK	20,163	15,333	18,549	831	2,118
MAYOR AND COUNCIL	421,803	324,612	115,379	19,680	62,694
OFFICE OF THE COMPTROLLER	344,368	209,066	113,521	177,361	275,319
PURCHASING	258,060	125,179	65,643	19,751	378,701
HUMAN RESOURCES	758,816	587,706	202,138	38,771	141,711
CITY ATTORNEY OFFICE	160,522	93,662	120,999	70,952	85,748
INFORMATION TECHNOLOGY	2,386,717	1,128,718	1,006,432	390,158	846,170
RISK MANAGEMENT	69,351	53,634	18,442	3,537	12,925
Allocated Costs for Fiscal 2019	10,396,833	9,668,743	2,315,837	1,530,651	2,787,847

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	88,809	0	0	0	0
EQUIPMENT DEPRECIATION	380,230	11,984	11,052	24,321	0
NONDEPARTMENTAL	817,109	219,474	482,356	367,639	4,652
CITY MANAGER	183,786	63,635	57,507	61,213	29,456
STREETS & MAINTENANCE	5,502,176	423,009	922,390	554,939	0
MUNICIPAL CLERK	3,929	1,033	1,339	534	2,520
MAYOR AND COUNCIL	104,065	32,022	37,486	13,387	24,985
OFFICE OF THE COMPTROLLER	93,095	29,261	36,839	23,367	12,891
PURCHASING	274,895	184,489	115,660	192,166	1,091
HUMAN RESOURCES	221,403	73,917	82,196	27,443	0
CITY ATTORNEY OFFICE	110,986	6,382	11,347	80,442	12,724
INFORMATION TECHNOLOGY	1,314,413	203,421	541,970	210,534	3,127
RISK MANAGEMENT	20,204	6,743	7,499	2,504	0
Allocated Costs for Fiscal 2019	9,115,100	1,255,370	2,307,641	1,558,489	91,446

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department

Central Service Departments	ECONOMIC DEVELOPMENT	SUN METRO	AIRPORT	COMMUNITY/HUMA N DEVELOPMENT	PENSION ADMINISTRATION
BUILDING DEPRECIATION	111,746	0	0	217,285	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
NONDEPARTMENTAL	34,277	616,069	212,601	44,812	0
CITY MANAGER	124,980	288,382	135,609	108,588	0
STREETS & MAINTENANCE	117,891	0	0	229,248	0
MUNICIPAL CLERK	2,569	19,406	4,781	630	0
MAYOR AND COUNCIL	28,632	193,593	82,851	12,983	0
OFFICE OF THE COMPTROLLER	23,591	505,010	327,039	252,084	1,961
PURCHASING	18,650	36,914	38,427	17,194	0
HUMAN RESOURCES	10,851	371,325	120,765	22,904	0
CITY ATTORNEY OFFICE	315,600	82,015	27,208	75,684	0
INFORMATION TECHNOLOGY	76,313	289,523	343,411	175,604	52,085
RISK MANAGEMENT	985	33,889	11,021	2,080	0
Allocated Costs for Fiscal 2019	866,085	2,436,126	1,303,713	1,159,096	54,046

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department**

Central Service Departments	INTERNATIONAL BRIDGES	ALL OTHERS	Total Allocated	Direct Billed	Unallocated
BUILDING DEPRECIATION	0	0	681,494	0	0
EQUIPMENT DEPRECIATION	0	0	2,843,884	0	0
NONDEPARTMENTAL	64,204	48,142	10,711,871	0	(478,581)
CITY MANAGER	33,036	0	2,868,694	0	412,389
STREETS & MAINTENANCE	0	7,308	12,339,106	0	46,471,014
MUNICIPAL CLERK	1,271	0	213,559	0	173,265
MAYOR AND COUNCIL	23,125	0	1,590,541	0	0
OFFICE OF THE COMPTROLLER	22,669	494,227	3,147,197	5,000	0
PURCHASING	35,858	0	1,935,380	0	0
HUMAN RESOURCES	35,671	0	2,897,945	0	0
CITY ATTORNEY OFFICE	65,073	122,309	2,040,195	0	1,564,435
INFORMATION TECHNOLOGY	142,497	281,729	10,887,100	352,046	0
RISK MANAGEMENT	3,250	0	264,514	0	0
Allocated Costs for Fiscal 2019	426,654	953,715	52,421,480	357,046	48,142,522

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	(1,511,972)	0	
EQUIPMENT DEPRECIATION	(4,812,416)	0	
NONDEPARTMENTAL	445,000	17,414,228	
CITY MANAGER	0	0	
STREETS & MAINTENANCE	0	18,814,183	
MUNICIPAL CLERK	0	450,000	
MAYOR AND COUNCIL	0	0	
OFFICE OF THE COMPTROLLER	0	0	
PURCHASING	0	0	
HUMAN RESOURCES	0	0	
CITY ATTORNEY OFFICE	307,600	551,399	
INFORMATION TECHNOLOGY	0	2,255,715	
RISK MANAGEMENT	68,501,322	1,182,196	
Allocated Costs for Fiscal 2019	62,929,534	40,667,721	204,518,303

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		1,511,972		0	
EQUIPMENT DEPRECIATION	0		4,812,416		0	
NONDEPARTMENTAL	29,747,141	(17,414,228)	(445,000)	478,581	0	
CITY MANAGER	3,518,603		0	(412,389)	0	
STREETS & MAINTENANCE	76,281,157	(18,814,183)	0	(46,471,014)	0	
MUNICIPAL CLERK	965,945	(450,000)	0	(173,265)	0	
MAYOR AND COUNCIL	1,332,339		0		0	
OFFICE OF THE COMPTROLLER	2,795,906		0		(5,000)	
PURCHASING	1,660,960		0		0	
HUMAN RESOURCES	2,172,469		0		0	
CITY ATTORNEY OFFICE	4,253,471	(551,399)	(307,600)	(1,564,435)	0	
INFORMATION TECHNOLOGY	12,106,794	(2,255,715)	0		(352,046)	
RISK MANAGEMENT	69,683,518	(1,182,196)	(68,501,322)		0	
PLANNING & INSPECTION						1,771,716
ANIMAL SERVICES						1,020,370
TAX OFFICE						289,037
METRO PLANNING ORGAN.- M.P.O.						87,891
MUNICIPAL COURTS						1,025,074
POLICE*						10,396,833
FIRE DEPT						9,668,743
ENVIRONMENTAL SERVICES						2,315,837
CAPITAL IMPROVEMENT						1,530,651
PUBLIC HEALTH						2,787,847
PARKS AND RECREATION						9,115,100
ZOO						1,255,370
LIBRARY						2,307,641
DEPT OF MUSEUMS & CULTURAL AFF						1,558,489
DESTINATION EL PASO						91,446
ECONOMIC DEVELOPMENT						866,085
SUN METRO						2,436,126
AIRPORT						1,303,713
COMMUNITY/HUMAN DEVELOPMENT						1,159,096
PENSION ADMINISTRATION						54,046
INTERNATIONAL BRIDGES						426,654
ALL OTHERS						953,715
Totals	204,518,303	(40,667,721)	(62,929,534)	(48,142,522)	(357,046)	52,421,480

Deviation: 0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2018 FIXED ASSET SCHEDULE
NONDEPARTMENTAL		
3.4.1 GENERAL EXPENSE	TOTAL GENERAL FUND EXPENDITURES	ANNUAL BUDGET BOOK
3.4.2 CITYWIDE IT CONTRACTS	IT CONTRACT VALUE PER DEPARTMENT, CITYWIDE ON FTE'S	IT ADMIN
3.4.3 RETIREES INSURANCE	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
3.4.4 LIABILITY INS	TOTAL NUMBER OF GENERAL FUND FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
3.4.5 PROPERTY INSURANCE	INSURED PROPERTY VALUE PREMIUM FOR GENERAL FUND DEPARTMENTS	INSURED PROPERTY LISTING - RISK
3.4.6 FICA MATCH	TOTAL NUMBER OF GF FTE'S BY DEPARTMENT - CIVILIAN ONLY	ANNUAL BUDGET DETAIL
3.4.7 AUTO LIABILITY INSURANCE	VEHICLE COUNT FOR NON DIRECT PAYING DEPARTMENTS	TML AUTO LIABILITY
3.4.8 PARKING LIABILITY	FTE'S PER DEPT OCCUPYING CITY 1	STREETS & MAINTENANCE DEPARTMENT
3.4.9 FINE ARTS COVERAGE	DIRECT ALLOCATION TO MCAD	DIRECT ALLOCATION
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 OUT, TRANSFERS, NON-OPER, & MPO	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		
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 OUT, TRANSFERS, NON-OPER, & MPO	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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
7.4.2 BUDGET REVIEW	TOTAL BUDGETED EXPENDITURES, EXCL CAP OUT, TRANSFERS, NON-OPER, & MPO	ANNUAL BUDGET BOOK
OFFICE OF THE COMPTROLLER		
8.4.1 FINANCIAL REPORTING	TOTAL GENERAL LEDGER TRANSACTIONS	OFFICE OF THE COMPTROLLER
8.4.2 TREASURY MANAGEMENT	TOTAL POOLED CASH & INVESTMENTS	TRIAL BALANCE
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 2018 FIXED ASSET SCHEDULE
PURCHASING		
9.4.1 ADMIN	TOTAL NUMBER OF PURCHASE ORDERS (P.O.'s) ISSUED	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 SENIOR CENTER	DIRECT ALLOCATION TO PARKS & REC	DIRECT ALLOCATION
12.4.2 APPLICATION MGMNT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.3 CLIENT SERVICES	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.4 PHONES	TOTAL PHONE CHARGES PER DEPARTMENT	COMMUNICATION RECORDS
12.4.5 INFRASTRUCTURE MANAGEMENT	TOTAL NUMBER OF IT TICKETS BY DEPARTMENT	INFORMATION TECHNOLOGY ACTIVITY REPORT
12.4.6 STR INNOVATION & ENTERPR	NUMBER OF STRATEGIC PROJECTS PER DEPT	IT
12.4.7 GIS	TOTAL NUMBER OF MAPS PRODUCED PER DEPARTMENT	GIS
12.4.8 RECORDS MANAGEMENT	NUMBER OF BOXES AND MAP CASES STORED BY DEPT	ARCHIVES & RECORDS MANAGER
12.4.9 MAIL ROOM	TOTAL NUMBER OF FTE'S BY DEPARTMENT	ANNUAL BUDGET BOOK
12.4.10 POSTAGE	NUMBER OF PIECES OF MAIL BY DEPARTMENT, EXCL AIRPORT & SUN METRO	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 2019 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 2019 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	1,511,972			
Total Departmental Cost Adjustments:	1,511,972		1,511,972	
Total To Be Allocated:	1,511,972		1,511,972	

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	1,511,972	0	488,641	555,978	453,194
Functional Cost	1,511,972	0	488,641	555,978	453,194
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,511,972	0	488,641	555,978	453,194
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	1,511,972	0	488,641	555,978	453,194

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	14,159
Functional Cost	14,159
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	14,159
Allocation Step 2	
2nd Allocation	0
Total For BUILDING DEPRECIATION	
Schedule .3 Total	14,159

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	22.60	13.976500	68,295		68,295		68,295
MUNICIPAL CLERK	7.00	4.329004	21,153		21,153		21,153
MAYOR AND COUNCIL	25.50	15.769944	77,058		77,058		77,058
OFFICE OF THE COMPTROLLER	22.00	13.605442	66,482		66,482		66,482
PURCHASING	22.00	13.605442	66,482		66,482		66,482
HUMAN RESOURCES	27.60	17.068646	83,404		83,404		83,404
CITY ATTORNEY OFFICE	35.00	21.645022	105,767		105,767		105,767
Schedule .4 Total for CITY 1	161.70	100.000000	488,641		488,641	0	488,641

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 2019 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	4.705882	26,164		26,164		26,164
OFFICE OF THE COMPTROLLER	12	7.058824	39,246		39,246		39,246
INFORMATION TECHNOLOGY	81	47.647059	264,906		264,906		264,906
CAPITAL IMPROVEMENT	69	40.588235	225,662		225,662		225,662
Schedule .4 Total for CITY 2	170	100.000000	555,978		555,978	0	555,978

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 2019 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	37,249		37,249		37,249
PARKS AND RECREATION	15,400	19.178082	86,914		86,914		86,914
ECONOMIC DEVELOPMENT	19,800	24.657534	111,746		111,746		111,746
COMMUNITY/HUMAN DEVELOPMENT	38,500	47.945206	217,285		217,285		217,285
Schedule .4 Total for CITY 3 & 4	80,300	100.000000	453,194		453,194	0	453,194

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 2019 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	11,521		11,521		11,521
ENVIRONMENTAL SERVICES	5,529	5.248918	743		743		743
PARKS AND RECREATION	14,101	13.386686	1,895		1,895		1,895
Schedule .4 Total for SERVICE CENTER	105,336	100.000000	14,159		14,159	0	14,159

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	CITY 1	CITY 2	CITY 3 & 4	SERVICE CENTER
CITY MANAGER	94,459	68,295	26,164	0	0
STREETS & MAINTENANCE	11,521	0	0	0	11,521
MUNICIPAL CLERK	21,153	21,153	0	0	0
MAYOR AND COUNCIL	77,058	77,058	0	0	0
OFFICE OF THE COMPTROLLER	105,728	66,482	39,246	0	0
PURCHASING	66,482	66,482	0	0	0
HUMAN RESOURCES	83,404	83,404	0	0	0
CITY ATTORNEY OFFICE	105,767	105,767	0	0	0
INFORMATION TECHNOLOGY	264,906	0	264,906	0	0
PLANNING & INSPECTION	37,249	0	0	37,249	0
ENVIRONMENTAL SERVICES	743	0	0	0	743
CAPITAL IMPROVEMENT	225,662	0	225,662	0	0
PARKS AND RECREATION	88,809	0	0	86,914	1,895
ECONOMIC DEVELOPMENT	111,746	0	0	111,746	0
COMMUNITY/HUMAN DEVELOPMENT	217,285	0	0	217,285	0
Direct Bill	0	0	0	0	0
Total	1,511,972	488,641	555,978	453,194	14,159

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

Equipment depreciation is computed for IT equipment, general equipment, and vehicles and allocated to General Fund departments based on their actual depreciation.

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	4,812,416			
Total Departmental Cost Adjustments:	4,812,416		4,812,416	
Total To Be Allocated:	4,812,416		4,812,416	

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	4,812,416	0	4,812,416
Functional Cost			
	4,812,416	0	4,812,416
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,812,416	0	4,812,416
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	4,812,416	0	4,812,416

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	15,696	0.326156	15,696		15,696		15,696
STREETS & MAINTENANCE	156,581	3.253688	156,581		156,581		156,581
INFORMATION TECHNOLOGY	1,796,255	37.325431	1,796,255		1,796,255		1,796,255
POLICE*	223,543	4.645130	223,543		223,543		223,543
FIRE DEPT	2,098,868	43.613603	2,098,868		2,098,868		2,098,868
PUBLIC HEALTH	93,886	1.950912	93,886		93,886		93,886
PARKS AND RECREATION	380,230	7.901021	380,230		380,230		380,230
ZOO	11,984	0.249023	11,984		11,984		11,984
LIBRARY	11,052	0.229656	11,052		11,052		11,052
DEPT OF MUSEUMS & CULTURAL AFF	24,321	0.505380	24,321		24,321		24,321
Schedule .4 Total for FIXED ASSETS	4,812,416	100.000000	4,812,416		4,812,416	0	4,812,416

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2018 FIXED ASSET SCHEDULE

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	FIXED ASSETS
NONDEPARTMENTAL	15,696	15,696
STREETS & MAINTENANCE	156,581	156,581
INFORMATION TECHNOLOGY	1,796,255	1,796,255
POLICE*	223,543	223,543
FIRE DEPT	2,098,868	2,098,868
PUBLIC HEALTH	93,886	93,886
PARKS AND RECREATION	380,230	380,230
ZOO	11,984	11,984
LIBRARY	11,052	11,052
DEPT OF MUSEUMS & CULTURAL AFF	24,321	24,321
Direct Bill	0	0
Total	4,812,416	4,812,416

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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.
- 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 fte's 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.
- Parking Liability - Costs for parking liability insurance have been allocated based on the number of FTE's occupying City 1.
- Fine Arts Coverage - Costs for the fine arts insurance coverage have been allocated directly to MCAD.
- 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department NONDEPARTMENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,747,141			29,747,141
Deductions:				
POS CITY- EMPLOYER CONTRIB	1,100,000			
INTERLOCAL AGREEMENTS	-222,500			
BILLING/COLLECT AGEN CONTRACTS	-400,000			
APPRAISAL SERVICES	-3,700,000			
PROFESSIONAL SERVICES	-15,000			
OPER CONT RESERVES	-750,000			
SALARY ADJUSTMENT RESERVE	-250,000			
TRANSFERS	-11,959,304			
DAMAGES SETTLEMENTS	-1,217,424			
Total Deductions:	<u>-17,414,228</u>			-17,414,228
Cost Adjustments:				
IT REVENUE TRANSFER, SOFT MAINT	-445,000			
FEE - ACCELA	<u>-445,000</u>			
Total Departmental Cost Adjustments:	<u>-445,000</u>			-445,000
Inbound Costs:				
EQUIPMENT DEPRECIATION	15,696		15,696	
NONDEPARTMENTAL		15,351	15,351	
CITY MANAGER		29,920	29,920	
MUNICIPAL CLERK		2,754	2,754	
MAYOR AND COUNCIL		26,079	26,079	
OFFICE OF THE COMPTROLLER		54,151	54,151	
PURCHASING		61,366	61,366	
HUMAN RESOURCES		2,129	2,129	
INFORMATION TECHNOLOGY		161	161	
RISK MANAGEMENT		213	213	
Total Allocated Additions:	<u>15,696</u>	<u>192,124</u>	<u>207,820</u>	207,820
Total To Be Allocated:	<u>11,903,609</u>	<u>192,124</u>		<u>12,095,733</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE
Wages & Benefits					
SALARIES & WAGES	(943,769)	0	0	0	0
FRINGE BENEFITS	78,503	0	0	0	0
*SALARY ADJUSTMENT RESERVE	250,000	0	0	0	0
Other Expense & Cost					
RETIREEES HEALTH	3,896,039	0	0	0	3,896,039
FICA CITY MATCH - CIVILIAN	(750,000)	0	0	0	0
*POS CITY- EMPLOYER CONTRIB	(1,100,000)	0	0	0	0
*INTERLOCAL AGREEMENTS	222,500	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	400,000	0	0	0	0
*APPRAISAL SERVICES	3,700,000	0	0	0	0
*PROFESSIONAL SERVICES	15,000	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	2,000,000	0	0	2,000,000	0
OUTSIDE CONTRACTS - NOC	1,000,000	0	0	1,000,000	0
DATA PROCESS SERVICES CONTRACT	5,575,872	0	0	5,575,872	0
GENERAL LIABILITY INSURANCE	825,241	0	0	0	0
*OPER CONT RESERVES	750,000	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	25,000	0	25,000	0	0
PROPERTY INS PMNTS	187,027	0	0	0	0
PROF LICENSES	80,000	0	80,000	0	0
COMMUNITY SERVICE PROJECTS	359,000	0	0	0	0
*TRANSFERS	11,959,304	0	0	0	0
*DAMAGES SETTLEMENTS	1,217,424	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	29,747,141				
Deductions					
*Total Disallowed Costs	(17,414,228)	0	0	0	0
Cost Adjustments					
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	(445,000)	0	0	(445,000)	0
Functional Cost	11,887,913	0	105,000	8,130,872	3,896,039
Allocation Step 1					
Inbound - All Others	15,696	15,696	0	0	0
Reallocate Admin Costs		(15,696)	139	10,735	5,144
Unallocated Costs	(470,981)	0	0	0	0
1st Allocation	12,374,590	0	105,139	8,141,607	3,901,183
Allocation Step 2					
Inbound - All Others	192,124	192,124	0	0	0
Reallocate Admin Costs		(192,124)	1,695	131,410	62,968
Unallocated Costs	(7,600)	0	0	0	0
2nd Allocation	199,724	0	1,695	131,410	62,968

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	Total	G&A	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREES INSURANCE
Total For NONDEPARTMENTAL					
Schedule .3 Total	12,574,314	0	106,834	8,273,017	3,964,151

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	AUTO LIABILITY INSURANCE	PARKING LIABILITY
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
*SALARY ADJUSTMENT RESERVE	0	0	0	0	0
Other Expense & Cost					
RETIRESS HEALTH	0	0	0	0	0
FICA CITY MATCH - CIVILIAN	0	0	(750,000)	0	0
*POS CITY- EMPLOYER CONTRIB	0	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0	0
*PROFESSIONAL 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
GENERAL LIABILITY INSURANCE	297,926	0	0	277,161	9,554
*OPER CONT RESERVES	0	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0	0
PROPERTY INS PMNTS	0	187,027	0	0	0
PROF LICENSES	0	0	0	0	0
COMMUNITY SERVICE PROJECTS	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	297,926	187,027	(750,000)	277,161	9,554
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	393	247	(990)	366	13
Unallocated Costs	0	0	0	0	0
1st Allocation	298,319	187,274	(750,990)	277,527	9,567
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,813	3,020	(12,117)	4,478	154
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,813	3,020	(12,117)	4,478	154

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	LIABILITY INS	PROPERTY INSURANCE	FICA MATCH	AUTO LIABILITY INSURANCE	PARKING LIABILITY
Total For NONDEPARTMENTAL					
Schedule .3 Total	303,132	190,294	(763,107)	282,005	9,721

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL**

	MPLC UMBRELLA LICENSING**	FINE ARTS COVERAGE	PEG**	GENERAL GOVT**
Wages & Benefits				
SALARIES & WAGES	0	0	229,752	(1,173,521)
FRINGE BENEFITS	0	0	78,503	0
*SALARY ADJUSTMENT RESERVE	0	0	0	0
Other Expense & Cost				
RETIRESS HEALTH	0	0	0	0
FICA CITY MATCH - CIVILIAN	0	0	0	0
*POS CITY- EMPLOYER CONTRIB	0	0	0	0
*INTERLOCAL AGREEMENTS	0	0	0	0
*BILLING/COLLECT AGEN CONTRACTS	0	0	0	0
*APPRAISAL SERVICES	0	0	0	0
*PROFESSIONAL SERVICES	0	0	0	0
OFFICE EQUIP MAINT CONTRACTS	0	0	0	0
OUTSIDE CONTRACTS - NOC	0	0	0	0
DATA PROCESS SERVICES CONTRACT	0	0	0	0
GENERAL LIABILITY INSURANCE	12,663	204,694	0	23,243
*OPER CONT RESERVES	0	0	0	0
OTHER SERVICES/CHARGES EXPENSE	0	0	0	0
PROPERTY INS PMNTS	0	0	0	0
PROF LICENSES	0	0	0	0
COMMUNITY SERVICE PROJECTS	0	0	0	359,000
*TRANSFERS	0	0	0	0
*DAMAGES SETTLEMENTS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
IT REVENUE TRANSFER, SOFT MAINT FEE - ACCELA	0	0	0	0
Functional Cost	12,663	204,694	308,255	(791,278)
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	17	270	407	(1,045)
Unallocated Costs	(12,680)	0	(308,662)	(792,323)
1st Allocation	0	204,964	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	204	3,303	4,980	(12,784)
Unallocated Costs	(204)	0	(4,980)	(12,784)
2nd Allocation	0	3,303	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department NONDEPARTMENTAL

	MPLC UMBRELLA LICENSING**	FINE ARTS COVERAGE	PEG**	GENERAL GOVT**
<hr/>				
Total For NONDEPARTMENTAL				
Schedule .3 Total	0	208,267	0	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	16,570,413	4.184856	4,400		4,400		4,400
CITY MANAGER	3,518,603	0.888623	934		934	13	947
STREETS & MAINTENANCE	33,178,001	8.379101	8,810		8,810	149	8,959
MUNICIPAL CLERK	965,945	0.243949	256		256	3	259
MAYOR AND COUNCIL	1,332,339	0.336482	353		353	5	358
OFFICE OF THE COMPTROLLER	2,795,907	0.706106	742		742	10	752
PURCHASING	1,660,959	0.419475	441		441	7	448
HUMAN RESOURCES	2,172,469	0.548657	577		577	8	585
CITY ATTORNEY OFFICE	3,702,072	0.934958	983		983	14	997
INFORMATION TECHNOLOGY	9,851,077	2.487889	2,615		2,615	43	2,658
PLANNING & INSPECTION	7,857,127	1.984317	2,087		2,087	32	2,119
MUNICIPAL COURTS	4,893,537	1.235862	1,300		1,300	18	1,318
POLICE*	137,912,539	34.829800	36,621		36,621	658	37,279
FIRE DEPT	109,852,470	27.743232	29,169		29,169	490	29,659
CAPITAL IMPROVEMENT	6,104,745	1.541753	1,621		1,621	24	1,645
PUBLIC HEALTH	6,056,741	1.529629	1,608		1,608	24	1,632
PARKS AND RECREATION	26,898,305	6.793165	7,142		7,142	116	7,258
ZOO	5,168,925	1.305412	1,373		1,373	19	1,392
LIBRARY	9,674,141	2.443203	2,568		2,568	41	2,609
DEPT OF MUSEUMS & CULTURAL AFF	3,387,520	0.855518	899		899	13	912
ECONOMIC DEVELOPMENT	1,963,563	0.495898	522		522	7	529
COMMUNITY/HUMAN DEVELOPMENT	443,934	0.112115	118		118	1	119
Schedule .4 Total for GENERAL EXPENSE	395,961,332	100.000000	105,139		105,139	1,695	106,834

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	5,388	0.065495	5,332		5,332		5,332
CITY MANAGER	57,974	0.704718	57,376		57,376	922	58,298
STREETS & MAINTENANCE	505,115	6.140056	499,899		499,899	8,074	507,973
MUNICIPAL CLERK	7,543	0.091691	7,465		7,465	118	7,583
MAYOR AND COUNCIL	27,478	0.334016	27,194		27,194	438	27,632
OFFICE OF THE COMPTROLLER	137,203	1.667807	135,786		135,786	2,190	137,976
PURCHASING	100,939	1.226990	99,897		99,897	1,613	101,510
HUMAN RESOURCES	256,714	3.120554	254,063		254,063	4,100	258,163
CITY ATTORNEY OFFICE	80,791	0.982076	79,956		79,956	1,291	81,247
INFORMATION TECHNOLOGY	87,285	1.061015	86,384		86,384	1,391	87,775
RISK MANAGEMENT	15,754	0.191502	15,592		15,592	250	15,842
PLANNING & INSPECTION	180,526	2.194431	178,662		178,662	2,883	181,545
ANIMAL SERVICES	140,625	1.709404	139,173		139,173	2,245	141,418
TAX OFFICE	21,552	0.261981	21,329		21,329	341	21,670
MUNICIPAL COURTS	127,388	1.548498	126,072		126,072	2,033	128,105
POLICE*	2,095,429	25.471530	2,073,793		2,073,793	33,570	2,107,363
FIRE DEPT	1,471,825	17.891151	1,456,628		1,456,628	23,526	1,480,154
ENVIRONMENTAL SERVICES	376,617	4.578066	372,728		372,728	6,017	378,745
CAPITAL IMPROVEMENT	268,304	3.261439	265,533		265,533	4,285	269,818
PUBLIC HEALTH	263,555	3.203711	260,834		260,834	4,209	265,043
PARKS AND RECREATION	451,517	5.488532	446,855		446,855	7,216	454,071
ZOO	121,780	1.480328	120,523		120,523	1,942	122,465
LIBRARY	347,543	4.224649	343,955		343,955	5,553	349,508
DEPT OF MUSEUMS & CULTURAL AFF	132,932	1.615889	131,559		131,559	2,124	133,683
ECONOMIC DEVELOPMENT	19,397	0.235785	19,196		19,196	307	19,503
SUN METRO	612,609	7.446728	606,283		606,283	9,786	616,069
AIRPORT	211,207	2.567382	209,027		209,027	3,371	212,398
COMMUNITY/HUMAN DEVELOPMENT	37,716	0.458467	37,326		37,326	598	37,924
INTERNATIONAL BRIDGES	63,847	0.776109	63,187		63,187	1,017	64,204
Schedule .4 Total for CITYWIDE IT CONTRACTS	8,226,553	100.000000	8,141,607		8,141,607	131,410	8,273,017

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 2019 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	0.121121	4,725		4,725		4,725
CITY MANAGER	35.56	0.861415	33,605		33,605	538	34,143
STREETS & MAINTENANCE	281.60	6.821557	266,122		266,122	4,299	270,421
MUNICIPAL CLERK	7.00	0.169570	6,616		6,616	104	6,720
MAYOR AND COUNCIL	24.00	0.581383	22,681		22,681	362	23,043
OFFICE OF THE COMPTROLLER	35.30	0.855117	33,360		33,360	535	33,895
PURCHASING	22.00	0.532934	20,790		20,790	332	21,122
HUMAN RESOURCES	28.30	0.685547	26,744		26,744	430	27,174
CITY ATTORNEY OFFICE	37.75	0.914466	35,675		35,675	572	36,247
INFORMATION TECHNOLOGY	90.00	2.180185	85,053		85,053	1,372	86,425
PLANNING & INSPECTION	122.00	2.955362	115,294		115,294	1,863	117,157
MUNICIPAL COURTS	84.80	2.054219	80,139		80,139	1,294	81,433
POLICE*	1,381.10	33.456151	1,305,187		1,305,187	21,146	1,326,333
FIRE DEPT	1,076.53	26.078162	1,017,356		1,017,356	16,446	1,033,802
CAPITAL IMPROVEMENT	73.50	1.780484	69,460		69,460	1,117	70,577
PUBLIC HEALTH	70.02	1.696184	66,171		66,171	1,066	67,237
PARKS AND RECREATION	417.47	10.112909	394,523		394,523	6,375	400,898
ZOO	119.50	2.894801	112,932		112,932	1,824	114,756
LIBRARY	154.50	3.742651	146,008		146,008	2,356	148,364
DEPT OF MUSEUMS & CULTURAL AFF	34.05	0.824837	32,178		32,178	516	32,694
ECONOMIC DEVELOPMENT	20.70	0.501443	19,562		19,562	312	19,874
AIRPORT	0.30	0.007267	283		283	3	286
COMMUNITY/HUMAN DEVELOPMENT	7.11	0.172235	6,719		6,719	106	6,825
Schedule .4 Total for RETIREES INSURANCE	4,128.09	100.000000	3,901,183		3,901,183	62,968	3,964,151

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 2019 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	5.00	0.121121	361		361		361
CITY MANAGER	35.56	0.861415	2,569		2,569	38	2,607
STREETS & MAINTENANCE	281.60	6.821557	20,350		20,350	325	20,675
MUNICIPAL CLERK	7.00	0.169570	506		506	7	513
MAYOR AND COUNCIL	24.00	0.581383	1,734		1,734	25	1,759
OFFICE OF THE COMPTROLLER	35.30	0.855117	2,551		2,551	37	2,588
PURCHASING	22.00	0.532934	1,590		1,590	23	1,613
HUMAN RESOURCES	28.30	0.685547	2,045		2,045	29	2,074
CITY ATTORNEY OFFICE	37.75	0.914466	2,728		2,728	43	2,771
INFORMATION TECHNOLOGY	90.00	2.180185	6,504		6,504	103	6,607
PLANNING & INSPECTION	122.00	2.955362	8,817		8,817	143	8,960
MUNICIPAL COURTS	84.80	2.054219	6,128		6,128	97	6,225
POLICE*	1,381.10	33.456151	99,807		99,807	1,649	101,456
FIRE DEPT	1,076.53	26.078162	77,796		77,796	1,258	79,054
CAPITAL IMPROVEMENT	73.50	1.780484	5,312		5,312	86	5,398
PUBLIC HEALTH	70.02	1.696184	5,060		5,060	82	5,142
PARKS AND RECREATION	417.47	10.112909	30,169		30,169	486	30,655
ZOO	119.50	2.894801	8,635		8,635	141	8,776
LIBRARY	154.50	3.742651	11,165		11,165	177	11,342
DEPT OF MUSEUMS & CULTURAL AFF	34.05	0.824837	2,460		2,460	36	2,496
ECONOMIC DEVELOPMENT	20.70	0.501443	1,496		1,496	21	1,517
AIRPORT	0.30	0.007267	22		22		22
COMMUNITY/HUMAN DEVELOPMENT	7.11	0.172235	514		514	7	521
Schedule .4 Total for LIABILITY INS	4,128.09	100.000000	298,319		298,319	4,813	303,132

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 2019 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	1,007		1,007	13	1,020
STREETS & MAINTENANCE	2,696	1.569120	2,939		2,939	47	2,986
MUNICIPAL CLERK	124	0.072170	135		135	2	137
MAYOR AND COUNCIL	537	0.312544	586		586	8	594
OFFICE OF THE COMPTROLLER	905	0.526726	986		986	13	999
PURCHASING	900	0.523816	981		981	13	994
HUMAN RESOURCES	837	0.487149	912		912	13	925
CITY ATTORNEY OFFICE	848	0.493551	924		924	13	937
INFORMATION TECHNOLOGY	3,648	2.123202	3,976		3,976	65	4,041
PLANNING & INSPECTION	189	0.110001	206		206	2	208
ANIMAL SERVICES	1,286	0.748475	1,402		1,402	19	1,421
MUNICIPAL COURTS	2,269	1.320599	2,473		2,473	37	2,510
POLICE*	10,779	6.273572	11,748		11,748	188	11,936
FIRE DEPT	20,261	11.792266	22,084		22,084	352	22,436
CAPITAL IMPROVEMENT	2,697	1.569702	2,940		2,940	47	2,987
PARKS AND RECREATION	44,622	25.970808	48,638		48,638	821	49,459
ZOO	12,262	7.136704	13,366		13,366	216	13,582
LIBRARY	21,097	12.278833	22,995		22,995	367	23,362
ECONOMIC DEVELOPMENT	218	0.126880	237		237	3	240
COMMUNITY/HUMAN DEVELOPMENT	1,248	0.726358	1,360		1,360	18	1,378
ALL OTHERS	43,469	25.299739	47,379		47,379	763	48,142
Schedule .4 Total for PROPERTY INSURANCE	171,816	100.000000	187,274		187,274	3,020	190,294

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 2019 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	0.233901	(1,756)		(1,756)		(1,756)
CITY MANAGER	35.56	1.663501	(12,492)		(12,492)	(202)	(12,694)
STREETS & MAINTENANCE	281.60	13.173283	(98,930)		(98,930)	(1,602)	(100,532)
MUNICIPAL CLERK	7.00	0.327461	(2,459)		(2,459)	(36)	(2,495)
MAYOR AND COUNCIL	24.00	1.122723	(8,431)		(8,431)	(138)	(8,569)
OFFICE OF THE COMPTROLLER	35.30	1.651338	(12,401)		(12,401)	(199)	(12,600)
PURCHASING	22.00	1.029163	(7,729)		(7,729)	(122)	(7,851)
HUMAN RESOURCES	28.30	1.323878	(9,942)		(9,942)	(159)	(10,101)
CITY ATTORNEY OFFICE	37.75	1.765950	(13,262)		(13,262)	(216)	(13,478)
INFORMATION TECHNOLOGY	90.00	4.210211	(31,619)		(31,619)	(509)	(32,128)
PLANNING & INSPECTION	122.00	5.707175	(42,861)		(42,861)	(691)	(43,552)
MUNICIPAL COURTS	84.80	3.966955	(29,791)		(29,791)	(480)	(30,271)
POLICE*	263.20	12.312529	(92,466)		(92,466)	(1,496)	(93,962)
FIRE DEPT	204.00	9.543145	(71,668)		(71,668)	(1,155)	(72,823)
CAPITAL IMPROVEMENT	73.50	3.438339	(25,822)		(25,822)	(415)	(26,237)
PUBLIC HEALTH	70.02	3.275544	(24,599)		(24,599)	(397)	(24,996)
PARKS AND RECREATION	417.47	19.529297	(146,664)		(146,664)	(2,409)	(149,073)
ZOO	119.50	5.590225	(41,982)		(41,982)	(676)	(42,658)
LIBRARY	154.50	7.227529	(54,278)		(54,278)	(873)	(55,151)
DEPT OF MUSEUMS & CULTURAL AFF	34.05	1.592863	(11,962)		(11,962)	(192)	(12,154)
ECONOMIC DEVELOPMENT	20.70	0.968349	(7,273)		(7,273)	(113)	(7,386)
AIRPORT	0.30	0.014034	(105)		(105)		(105)
COMMUNITY/HUMAN DEVELOPMENT	7.11	0.332607	(2,498)		(2,498)	(37)	(2,535)
Schedule .4 Total for FICA MATCH	2,137.66	100.000000	(750,990)		(750,990)	(12,117)	(763,107)

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 2019 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
NONDEPARTMENTAL	4	0.824742	2,289		2,289		2,289
STREETS & MAINTENANCE	239	49.278350	136,762		136,762	2,253	139,015
PURCHASING	3	0.618557	1,716		1,716	25	1,741
INFORMATION TECHNOLOGY	7	1.443299	4,005		4,005	66	4,071
PLANNING & INSPECTION	6	1.237113	3,434		3,434	53	3,487
ANIMAL SERVICES	26	5.360825	14,878		14,878	241	15,119
FIRE DEPT	110	22.680412	62,944		62,944	1,019	63,963
CAPITAL IMPROVEMENT	31	6.391753	17,738		17,738	285	18,023
PARKS AND RECREATION	41	8.453608	23,461		23,461	380	23,841
ZOO	2	0.412371	1,145		1,145	16	1,161
LIBRARY	4	0.824742	2,289		2,289	33	2,322
DEPT OF MUSEUMS & CULTURAL AFF	3	0.618557	1,716		1,716	25	1,741
DESTINATION EL PASO	8	1.649485	4,578		4,578	74	4,652
COMMUNITY/HUMAN DEVELOPMENT	1	0.206186	572		572	8	580
Schedule .4 Total for AUTO LIABILITY INSURANCE	485	100.000000	277,527		277,527	4,478	282,005

Allocation Basis: VEHICLE COUNT FOR NON DIRECT PAYING DEPARTMENTS
Allocation Source: TML AUTO LIABILITY

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - PARKING LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	22.60	13.976500	1,337		1,337	18	1,355
MUNICIPAL CLERK	7.00	4.329004	415		415	7	422
MAYOR AND COUNCIL	25.50	15.769944	1,509		1,509	22	1,531
OFFICE OF THE COMPTROLLER	22.00	13.605442	1,302		1,302	18	1,320
PURCHASING	22.00	13.605442	1,302		1,302	18	1,320
HUMAN RESOURCES	27.60	17.068646	1,633		1,633	23	1,656
CITY ATTORNEY OFFICE	35.00	21.645022	2,069		2,069	48	2,117
Schedule .4 Total for PARKING LIABILITY	161.70	100.000000	9,567		9,567	154	9,721

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 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department NONDEPARTMENTAL**

Activity - FINE ARTS COVERAGE

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	204,964		204,964	3,303	208,267
Schedule .4 Total for FINE ARTS COVERAGE	100	100.000000	204,964		204,964	3,303	208,267

Allocation Basis: DIRECT ALLOCATION TO MCAD

Allocation Source: DIRECT ALLOCATION

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	Total	GENERAL EXPENSE	CITYWIDE IT CONTRACTS	RETIREEES INSURANCE	LIABILITY INS
NONDEPARTMENTAL	15,351	4,400	5,332	4,725	361
CITY MANAGER	85,676	947	58,298	34,143	2,607
STREETS & MAINTENANCE	849,497	8,959	507,973	270,421	20,675
MUNICIPAL CLERK	13,139	259	7,583	6,720	513
MAYOR AND COUNCIL	46,348	358	27,632	23,043	1,759
OFFICE OF THE COMPTROLLER	164,930	752	137,976	33,895	2,588
PURCHASING	120,897	448	101,510	21,122	1,613
HUMAN RESOURCES	280,476	585	258,163	27,174	2,074
CITY ATTORNEY OFFICE	110,838	997	81,247	36,247	2,771
INFORMATION TECHNOLOGY	159,449	2,658	87,775	86,425	6,607
RISK MANAGEMENT	15,842	0	15,842	0	0
PLANNING & INSPECTION	269,924	2,119	181,545	117,157	8,960
ANIMAL SERVICES	157,958	0	141,418	0	0
TAX OFFICE	21,670	0	21,670	0	0
MUNICIPAL COURTS	189,320	1,318	128,105	81,433	6,225
POLICE*	3,490,405	37,279	2,107,363	1,326,333	101,456
FIRE DEPT	2,636,245	29,659	1,480,154	1,033,802	79,054
ENVIRONMENTAL SERVICES	378,745	0	378,745	0	0
CAPITAL IMPROVEMENT	342,211	1,645	269,818	70,577	5,398
PUBLIC HEALTH	314,058	1,632	265,043	67,237	5,142
PARKS AND RECREATION	817,109	7,258	454,071	400,898	30,655
ZOO	219,474	1,392	122,465	114,756	8,776
LIBRARY	482,356	2,609	349,508	148,364	11,342
DEPT OF MUSEUMS & CULTURAL AFF	367,639	912	133,683	32,694	2,496
DESTINATION EL PASO	4,652	0	0	0	0
ECONOMIC DEVELOPMENT	34,277	529	19,503	19,874	1,517
SUN METRO	616,069	0	616,069	0	0
AIRPORT	212,601	0	212,398	286	22
COMMUNITY/HUMAN DEVELOPMENT	44,812	119	37,924	6,825	521
INTERNATIONAL BRIDGES	64,204	0	64,204	0	0
ALL OTHERS	48,142	0	0	0	0
Direct Bill	0	0	0	0	0
Total	12,574,314	106,834	8,273,017	3,964,151	303,132

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department NONDEPARTMENTAL**

Receiving Department	PROPERTY INSURANCE	FICA MATCH	AUTO LIABILITY INSURANCE	PARKING LIABILITY	FINE ARTS COVERAGE
NONDEPARTMENTAL	0	(1,756)	2,289	0	0
CITY MANAGER	1,020	(12,694)	0	1,355	0
STREETS & MAINTENANCE	2,986	(100,532)	139,015	0	0
MUNICIPAL CLERK	137	(2,495)	0	422	0
MAYOR AND COUNCIL	594	(8,569)	0	1,531	0
OFFICE OF THE COMPTROLLER	999	(12,600)	0	1,320	0
PURCHASING	994	(7,851)	1,741	1,320	0
HUMAN RESOURCES	925	(10,101)	0	1,656	0
CITY ATTORNEY OFFICE	937	(13,478)	0	2,117	0
INFORMATION TECHNOLOGY	4,041	(32,128)	4,071	0	0
RISK MANAGEMENT	0	0	0	0	0
PLANNING & INSPECTION	208	(43,552)	3,487	0	0
ANIMAL SERVICES	1,421	0	15,119	0	0
TAX OFFICE	0	0	0	0	0
MUNICIPAL COURTS	2,510	(30,271)	0	0	0
POLICE*	11,936	(93,962)	0	0	0
FIRE DEPT	22,436	(72,823)	63,963	0	0
ENVIRONMENTAL SERVICES	0	0	0	0	0
CAPITAL IMPROVEMENT	2,987	(26,237)	18,023	0	0
PUBLIC HEALTH	0	(24,996)	0	0	0
PARKS AND RECREATION	49,459	(149,073)	23,841	0	0
ZOO	13,582	(42,658)	1,161	0	0
LIBRARY	23,362	(55,151)	2,322	0	0
DEPT OF MUSEUMS & CULTURAL AFF	0	(12,154)	1,741	0	208,267
DESTINATION EL PASO	0	0	4,652	0	0
ECONOMIC DEVELOPMENT	240	(7,386)	0	0	0
SUN METRO	0	0	0	0	0
AIRPORT	0	(105)	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	1,378	(2,535)	580	0	0
INTERNATIONAL BRIDGES	0	0	0	0	0
ALL OTHERS	48,142	0	0	0	0
Direct Bill	0	0	0	0	0
Total	190,294	(763,107)	282,005	9,721	208,267

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,518,603			3,518,603
Inbound Costs:				
BUILDING DEPRECIATION	94,459		94,459	
NONDEPARTMENTAL	84,336	1,340	85,676	
CITY MANAGER		47,226	47,226	
STREETS & MAINTENANCE		110,435	110,435	
MUNICIPAL CLERK		467	467	
MAYOR AND COUNCIL		9,903	9,903	
OFFICE OF THE COMPTROLLER		8,417	8,417	
PURCHASING		8,991	8,991	
HUMAN RESOURCES		17,087	17,087	
CITY ATTORNEY OFFICE		60,440	60,440	
INFORMATION TECHNOLOGY		207,037	207,037	
RISK MANAGEMENT		1,712	1,712	
Total Allocated Additions:	<u>178,795</u>	<u>473,055</u>	651,850	651,850
Total To Be Allocated:	<u>3,697,398</u>	<u>473,055</u>		<u>4,170,453</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	2,442,503	0	785,607	543,978	692,526
FRINGE BENEFITS	758,368	0	258,336	160,739	207,928
Other Expense & Cost					
CONTRACTUAL SERVICES	186,635	0	35,000	70,500	30,000
MATERIALS/SUPPLIES	38,500	0	22,700	8,400	3,900
OPERATING EXP	92,597	0	34,000	17,097	20,500
Departmental Total					
Expenditures Per Financial Statement	3,518,603				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,518,603	0	1,135,643	800,714	954,854
Allocation Step 1					
Inbound - All Others	178,795	0	57,520	39,817	50,688
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(366,823)	0	0	0	0
1st Allocation	3,330,575	0	1,193,163	840,531	1,005,542
Allocation Step 2					
Inbound - All Others	473,055	0	152,308	105,314	134,099
Unallocated Costs	(45,566)	0	0	0	0
2nd Allocation	427,489	0	152,308	105,314	134,099
Total For CITY MANAGER					
Schedule .3 Total	3,758,064	0	1,345,471	945,845	1,139,641

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY MANAGER

	PERFORMANCE OFFICE	PUBLIC INFOR**
Wages & Benefits		
SALARIES & WAGES	184,972	235,420
FRINGE BENEFITS	50,696	80,669
Other Expense & Cost		
CONTRACTUAL SERVICES	24,635	26,500
MATERIALS/SUPPLIES	1,500	2,000
OPERATING EXP	16,000	5,000
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
 Functional Cost	 277,803	 349,589
Allocation Step 1		
Inbound - All Others	13,536	17,234
Reallocate Admin Costs	0	0
Unallocated Costs	0	(366,823)
1st Allocation	291,339	0
Allocation Step 2		
Inbound - All Others	35,768	45,566
Unallocated Costs	0	(45,566)
2nd Allocation	35,768	0
Total For CITY MANAGER		
Schedule .3 Total	327,107	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	0.078561	937		937		937
CITY MANAGER	40.10	0.630062	7,517		7,517		7,517
STREETS & MAINTENANCE	438.00	6.881977	82,114		82,114	10,555	92,669
MUNICIPAL CLERK	7.00	0.109986	1,312		1,312	165	1,477
MAYOR AND COUNCIL	24.00	0.377095	4,499		4,499	572	5,071
OFFICE OF THE COMPTROLLER	38.00	0.597067	7,124		7,124	913	8,037
PURCHASING	28.00	0.439944	5,249		5,249	674	5,923
HUMAN RESOURCES	40.90	0.642632	7,667		7,667	981	8,648
CITY ATTORNEY OFFICE	42.00	0.659916	7,874		7,874	1,009	8,883
INFORMATION TECHNOLOGY	90.00	1.414105	16,873		16,873	2,167	19,040
RISK MANAGEMENT	6.00	0.094274	1,126		1,126	141	1,267
PLANNING & INSPECTION	137.00	2.152582	25,684		25,684	3,299	28,983
ANIMAL SERVICES	142.50	2.238999	26,715		26,715	3,431	30,146
TAX OFFICE	24.50	0.384951	4,593		4,593	585	5,178
MUNICIPAL COURTS	87.40	1.373253	16,385		16,385	2,108	18,493
POLICE*	1,467.60	23.059336	275,136		275,136	35,439	310,575
FIRE DEPT	1,136.80	17.861716	213,119		213,119	27,397	240,516
ENVIRONMENTAL SERVICES	391.00	6.143500	73,302		73,302	9,421	82,723
CAPITAL IMPROVEMENT	75.00	1.178421	14,060		14,060	1,805	15,865
PUBLIC HEALTH	274.12	4.307049	51,391		51,391	6,610	58,001
PARKS AND RECREATION	428.27	6.729097	80,290		80,290	10,317	90,607
ZOO	143.00	2.246856	26,809		26,809	3,444	30,253
LIBRARY	159.00	2.498252	29,808		29,808	3,830	33,638
DEPT OF MUSEUMS & CULTURAL AFF	53.11	0.834479	9,957		9,957	1,281	11,238
ECONOMIC DEVELOPMENT	21.00	0.329958	3,936		3,936	500	4,436
SUN METRO	718.25	11.285343	134,652		134,652	17,309	151,961
AIRPORT	233.60	3.670388	43,793		43,793	5,629	49,422
COMMUNITY/HUMAN DEVELOPMENT	44.30	0.696054	8,306		8,306	1,065	9,371
INTERNATIONAL BRIDGES	69.00	1.084147	12,935		12,935	1,661	14,596
Schedule .4 Total for CITY MANAGER	6,364.45	100.000000	1,193,163		1,193,163	152,308	1,345,471

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 2019 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
CITY MANAGER	278.25	3.925095	32,992		32,992		32,992
STREETS & MAINTENANCE	114.00	1.608125	13,516		13,516	1,761	15,277
MAYOR AND COUNCIL	355.50	5.014812	42,151		42,151	5,491	47,642
OFFICE OF THE COMPTROLLER	754.25	10.639724	89,431		89,431	11,658	101,089
HUMAN RESOURCES	340.25	4.799690	40,343		40,343	5,257	45,600
CITY ATTORNEY OFFICE	1,277.00	18.013823	151,412		151,412	19,819	171,231
INFORMATION TECHNOLOGY	59.50	0.839329	7,055		7,055	917	7,972
PLANNING & INSPECTION	324.50	4.577514	38,476		38,476	5,011	43,487
TAX OFFICE	769.50	10.854846	91,238		91,238	11,893	103,131
MUNICIPAL COURTS	127.00	1.791508	15,058		15,058	1,962	17,020
POLICE*	291.00	4.104951	34,504		34,504	4,492	38,996
FIRE DEPT	37.50	0.528989	4,446		4,446	574	5,020
CAPITAL IMPROVEMENT	165.25	2.331076	19,593		19,593	2,553	22,146
PUBLIC HEALTH	125.00	1.763295	14,821		14,821	1,929	16,750
PARKS AND RECREATION	188.25	2.655523	22,321		22,321	2,906	25,227
ZOO	103.75	1.463535	12,302		12,302	1,603	13,905
DEPT OF MUSEUMS & CULTURAL AFF	305.75	4.313020	36,252		36,252	4,723	40,975
ECONOMIC DEVELOPMENT	667.50	9.415997	79,144		79,144	10,319	89,463
AIRPORT	137.00	1.932572	16,243		16,243	2,116	18,359
COMMUNITY/HUMAN DEVELOPMENT	668.25	9.426576	79,233		79,233	10,330	89,563
Schedule .4 Total for INTERNAL AUDIT	7,089.00	100.000000	840,531		840,531	105,314	945,845

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 2019 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	20,724,745	2.859535	28,754		28,754		28,754
CITY MANAGER	3,518,603	0.485486	4,882		4,882		4,882
STREETS & MAINTENANCE	58,121,933	8.019482	80,639		80,639	11,125	91,764
MUNICIPAL CLERK	965,945	0.133278	1,341		1,341	180	1,521
MAYOR AND COUNCIL	1,412,339	0.194870	1,960		1,960	264	2,224
OFFICE OF THE COMPTROLLER	2,872,897	0.396393	3,986		3,986	544	4,530
PURCHASING	1,660,959	0.229174	2,304		2,304	310	2,614
HUMAN RESOURCES	2,172,469	0.299750	3,014		3,014	410	3,424
CITY ATTORNEY OFFICE	3,762,346	0.519117	5,220		5,220	716	5,936
INFORMATION TECHNOLOGY	9,851,077	1.359221	13,668		13,668	1,880	15,548
RISK MANAGEMENT	68,501,322	9.451597	95,040		95,040	13,109	108,149
PLANNING & INSPECTION	8,792,238	1.213125	12,199		12,199	1,678	13,877
ANIMAL SERVICES	8,742,348	1.206242	12,129		12,129	1,668	13,797
TAX OFFICE	1,921,775	0.265160	2,666		2,666	363	3,029
MUNICIPAL COURTS	5,766,088	0.795587	8,000		8,000	1,102	9,102
POLICE*	148,161,193	20.442815	205,562		205,562	28,471	234,033
FIRE DEPT	113,329,684	15.636874	157,235		157,235	21,693	178,928
ENVIRONMENTAL SERVICES	41,766,981	5.762877	57,948		57,948	7,993	65,941
CAPITAL IMPROVEMENT	6,182,585	0.853054	8,577		8,577	1,182	9,759
PUBLIC HEALTH	15,699,854	2.166217	21,782		21,782	3,001	24,783
PARKS AND RECREATION	29,090,204	4.013775	40,360		40,360	5,563	45,923
ZOO	7,680,367	1.059713	10,656		10,656	1,467	12,123
LIBRARY	9,944,141	1.372061	13,796		13,796	1,897	15,693
DEPT OF MUSEUMS & CULTURAL AFF	3,975,999	0.548596	5,516		5,516	759	6,275
DESTINATION EL PASO	18,659,850	2.574627	25,889		25,889	3,567	29,456
ECONOMIC DEVELOPMENT	19,006,432	2.622448	26,370		26,370	3,634	30,004
SUN METRO	63,010,805	8.694033	87,422		87,422	12,059	99,481
AIRPORT	35,350,463	4.877546	49,046		49,046	6,766	55,812
COMMUNITY/HUMAN DEVELOPMENT	4,674,814	0.645016	6,486		6,486	894	7,380
INTERNATIONAL BRIDGES	9,438,761	1.302331	13,095		13,095	1,804	14,899
Schedule .4 Total for MGMNT & BUDGET	724,759,217	100.000000	1,005,542		1,005,542	134,099	1,139,641

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	0.078561	229		229		229
CITY MANAGER	40.10	0.630062	1,835		1,835		1,835
STREETS & MAINTENANCE	438.00	6.881977	20,050		20,050	2,478	22,528
MUNICIPAL CLERK	7.00	0.109986	321		321	38	359
MAYOR AND COUNCIL	24.00	0.377095	1,099		1,099	132	1,231
OFFICE OF THE COMPTROLLER	38.00	0.597067	1,740		1,740	209	1,949
PURCHASING	28.00	0.439944	1,281		1,281	156	1,437
HUMAN RESOURCES	40.90	0.642632	1,872		1,872	227	2,099
CITY ATTORNEY OFFICE	42.00	0.659916	1,922		1,922	234	2,156
INFORMATION TECHNOLOGY	90.00	1.414105	4,119		4,119	503	4,622
RISK MANAGEMENT	6.00	0.094274	275		275	32	307
PLANNING & INSPECTION	137.00	2.152582	6,271		6,271	774	7,045
ANIMAL SERVICES	142.50	2.238999	6,523		6,523	806	7,329
TAX OFFICE	24.50	0.384951	1,122		1,122	134	1,256
MUNICIPAL COURTS	87.40	1.373253	4,001		4,001	489	4,490
POLICE*	1,467.60	23.059336	67,183		67,183	8,387	75,570
FIRE DEPT	1,136.80	17.861716	52,037		52,037	6,435	58,472
ENVIRONMENTAL SERVICES	391.00	6.143500	17,898		17,898	2,211	20,109
CAPITAL IMPROVEMENT	75.00	1.178421	3,433		3,433	420	3,853
PUBLIC HEALTH	274.12	4.307049	12,548		12,548	1,551	14,099
PARKS AND RECREATION	428.27	6.729097	19,605		19,605	2,424	22,029
ZOO	143.00	2.246856	6,546		6,546	808	7,354
LIBRARY	159.00	2.498252	7,278		7,278	898	8,176
DEPT OF MUSEUMS & CULTURAL AFF	53.11	0.834479	2,431		2,431	294	2,725
ECONOMIC DEVELOPMENT	21.00	0.329958	962		962	115	1,077
SUN METRO	718.25	11.285343	32,879		32,879	4,061	36,940
AIRPORT	233.60	3.670388	10,692		10,692	1,324	12,016
COMMUNITY/HUMAN DEVELOPMENT	44.30	0.696054	2,028		2,028	246	2,274
INTERNATIONAL BRIDGES	69.00	1.084147	3,159		3,159	382	3,541
Schedule .4 Total for PERFORMANCE OFFICE	6,364.45	100.000000	291,339		291,339	35,768	327,107

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 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY MANAGER**

Receiving Department	Total	CITY MANAGER	INTERNAL AUDIT	MGMNT & BUDGET	PERFORMANCE OFFICE
NONDEPARTMENTAL	29,920	937	0	28,754	229
CITY MANAGER	47,226	7,517	32,992	4,882	1,835
STREETS & MAINTENANCE	222,238	92,669	15,277	91,764	22,528
MUNICIPAL CLERK	3,357	1,477	0	1,521	359
MAYOR AND COUNCIL	56,168	5,071	47,642	2,224	1,231
OFFICE OF THE COMPTROLLER	115,605	8,037	101,089	4,530	1,949
PURCHASING	9,974	5,923	0	2,614	1,437
HUMAN RESOURCES	59,771	8,648	45,600	3,424	2,099
CITY ATTORNEY OFFICE	188,206	8,883	171,231	5,936	2,156
INFORMATION TECHNOLOGY	47,182	19,040	7,972	15,548	4,622
RISK MANAGEMENT	109,723	1,267	0	108,149	307
PLANNING & INSPECTION	93,392	28,983	43,487	13,877	7,045
ANIMAL SERVICES	51,272	30,146	0	13,797	7,329
TAX OFFICE	112,594	5,178	103,131	3,029	1,256
MUNICIPAL COURTS	49,105	18,493	17,020	9,102	4,490
POLICE*	659,174	310,575	38,996	234,033	75,570
FIRE DEPT	482,936	240,516	5,020	178,928	58,472
ENVIRONMENTAL SERVICES	168,773	82,723	0	65,941	20,109
CAPITAL IMPROVEMENT	51,623	15,865	22,146	9,759	3,853
PUBLIC HEALTH	113,633	58,001	16,750	24,783	14,099
PARKS AND RECREATION	183,786	90,607	25,227	45,923	22,029
ZOO	63,635	30,253	13,905	12,123	7,354
LIBRARY	57,507	33,638	0	15,693	8,176
DEPT OF MUSEUMS & CULTURAL AFF	61,213	11,238	40,975	6,275	2,725
DESTINATION EL PASO	29,456	0	0	29,456	0
ECONOMIC DEVELOPMENT	124,980	4,436	89,463	30,004	1,077
SUN METRO	288,382	151,961	0	99,481	36,940
AIRPORT	135,609	49,422	18,359	55,812	12,016
COMMUNITY/HUMAN DEVELOPMENT	108,588	9,371	89,563	7,380	2,274
INTERNATIONAL BRIDGES	33,036	14,596	0	14,899	3,541
Direct Bill	0	0	0	0	0
Total	3,758,064	1,345,471	945,845	1,139,641	327,107

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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.
- Facilities, Env Fee Fund - The Environmental Fee Fund costs related to Facilities are not allocated in this cost 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department STREETS & MAINTENANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	76,281,157			76,281,157
Deductions:				
OUTSIDE CONTRACTS -NOC	-214,810			
PUBLIC ACCESS - MAINT & REP	0			
UTILITIES - BALLPARK	-440,150			
CAPITAL OUTLAY	-7,626,000			
TRANSFERS	-10,533,223			
Total Deductions:	-18,814,183			-18,814,183
Inbound Costs:				
BUILDING DEPRECIATION	11,521		11,521	
EQUIPMENT DEPRECIATION	156,581		156,581	
NONDEPARTMENTAL	835,952	13,545	849,497	
CITY MANAGER	196,319	25,919	222,238	
STREETS & MAINTENANCE		863,650	863,650	
MUNICIPAL CLERK		7,726	7,726	
MAYOR AND COUNCIL		132,278	132,278	
OFFICE OF THE COMPTROLLER		75,922	75,922	
PURCHASING		93,790	93,790	
HUMAN RESOURCES		186,632	186,632	
CITY ATTORNEY OFFICE		29,767	29,767	
INFORMATION TECHNOLOGY		541,093	541,093	
RISK MANAGEMENT		18,721	18,721	
Total Allocated Additions:	1,200,373	1,989,043	3,189,416	3,189,416
Total To Be Allocated:	58,667,347	1,989,043		60,656,390

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

	Total	G&A	FACILITIES	DEPT JANITORIAL	CITY 1
Wages & Benefits					
SALARIES & WAGES	14,363,462	939,176	2,355,150	0	0
FRINGE BENEFITS	5,898,018	318,308	995,043	0	0
Other Expense & Cost					
CONTRACTUAL SVCS	7,385,846	19,100	859,730	0	0
*OUTSIDE CONTRACTS -NOC	214,810	0	0	0	0
PARKING LOT LEASES	71,389	0	0	0	26,256
LAND LEASES	67,885	0	0	0	24,968
MAINT SVCS CONTRACT- JANITORIAL	822,000	0	0	517,531	80,227
SECURITY CONTRACTS	316,000	0	0	0	116,225
MATERIALS/SUPPLIES	17,568,549	51,294	1,749,560	0	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
OPERATING EXPENSES	136,574	57,324	0	0	0
UTILITIES	10,837,251	0	0	0	101,870
*UTILITIES - BALLPARK	440,150	0	0	0	0
*CAPITAL OUTLAY	7,626,000	0	0	0	0
*TRANSFERS	10,533,223	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	76,281,157				
Deductions					
*Total Disallowed Costs	(18,814,183)	0	0	0	0
Functional Cost	57,466,974	1,385,202	5,959,483	517,531	349,546
Allocation Step 1					
Inbound - All Others	1,200,373	78,500	196,859	0	0
Reallocate Admin Costs		(1,463,702)	351,582	0	0
Unallocated Costs	(44,839,298)	0	0	0	0
1st Allocation	13,828,049	0	6,507,924	517,531	349,546
Allocation Step 2					
Inbound - All Others	1,989,043	130,033	326,098	0	0
Reallocate Admin Costs		(130,033)	31,229	0	0
Unallocated Costs	(1,631,716)	0	0	0	0
2nd Allocation	357,327	0	357,327	0	0
Total For STREETS & MAINTENANCE					
Schedule .3 Total	14,185,376	0	6,865,251	517,531	349,546

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	19,718	23,323	2,092	0	0
LAND LEASES	18,750	22,178	1,989	0	0
MAINT SVCS CONTRACT- JANITORIAL	63,541	71,514	6,412	0	82,775
SECURITY CONTRACTS	87,279	103,237	9,259	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	154,973	87,782	17,340	5,485,815	195,071
*UTILITIES - BALLPARK	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	344,261	308,034	37,092	5,485,815	277,846
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	344,261	308,034	37,092	5,485,815	277,846
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	344,261	308,034	37,092	5,485,815	277,846

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE

	ENGR TRAFFIC - STR**	PAVEMENT MGMT**	FLEET FUND**	STREETS**	FACILITIES, ENV FEE FUND**
Wages & Benefits					
SALARIES & WAGES	2,634,594	490,479	3,621,105	4,322,958	0
FRINGE BENEFITS	947,781	189,784	1,604,758	1,842,344	0
Other Expense & Cost					
CONTRACTUAL SVCS	558,455	1,983,505	201,000	3,664,056	100,000
*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	1,112,200	317,772	12,726,057	1,611,666	0
*PUBLIC ACCESS - MAINT & REP	0	0	0	0	0
OPERATING EXPENSES	0	0	75,000	4,250	0
UTILITIES	0	0	0	0	0
*UTILITIES - BALLPARK	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,253,030	2,981,540	18,227,920	11,445,274	100,000
Allocation Step 1					
Inbound - All Others	220,147	40,931	302,613	361,323	0
Reallocate Admin Costs	393,296	73,187	0	645,637	0
Unallocated Costs	(5,866,473)	(3,095,658)	(18,530,533)	(12,452,234)	(100,000)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	364,727	67,761	501,488	598,936	0
Reallocate Admin Costs	34,939	6,502	0	57,363	0
Unallocated Costs	(399,666)	(74,263)	(501,488)	(656,299)	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 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department STREETS & MAINTENANCE**

OTHER UTILITIES**

<hr/>	
Wages & Benefits	

SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	

CONTRACTUAL SVCS	0
*OUTSIDE CONTRACTS -NOC	0
PARKING LOT LEASES	0
LAND LEASES	0
MAINT SVCS CONTRACT-	
JANITORIAL	0
SECURITY CONTRACTS	0
MATERIALS/SUPPLIES	0
*PUBLIC ACCESS - MAINT & REP	0
OPERATING EXPENSES	0
UTILITIES	4,794,400
*UTILITIES - BALLPARK	0
*CAPITAL OUTLAY	0
*TRANSFERS	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Functional Cost	4,794,400
Allocation Step 1	

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(4,794,400)
1st Allocation	0
Allocation Step 2	

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For STREETS & MAINTENANCE	

Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	413.98	0.697320	45,380		45,380		45,380
STREETS & MAINTENANCE	4,459.50	7.511707	488,856		488,856		488,856
MUNICIPAL CLERK	73.72	0.124176	8,080		8,080	474	8,554
MAYOR AND COUNCIL	390.05	0.657011	42,756		42,756	2,548	45,304
OFFICE OF THE COMPTROLLER	302.14	0.508933	33,122		33,122	1,971	35,093
PURCHASING	231.69	0.390265	25,398		25,398	1,508	26,906
HUMAN RESOURCES	390.72	0.658140	42,830		42,830	2,552	45,382
CITY ATTORNEY OFFICE	368.60	0.620880	40,404		40,404	2,411	42,815
INFORMATION TECHNOLOGY	544.52	0.917205	59,694		59,694	3,574	63,268
PLANNING & INSPECTION	221.00	0.372259	24,228		24,228	1,436	25,664
ANIMAL SERVICES	1,793.00	3.020180	196,550		196,550	11,753	208,303
TAX OFFICE	72.00	0.121279	7,893		7,893	462	8,355
MUNICIPAL COURTS	246.00	0.414369	26,965		26,965	1,600	28,565
POLICE*	5,481.55	9.233277	600,897		600,897	35,948	636,845
FIRE DEPT	10,575.50	17.813670	1,159,299		1,159,299	69,339	1,228,638
ENVIRONMENTAL SERVICES	672.62	1.132980	73,733		73,733	4,403	78,136
CAPITAL IMPROVEMENT	405.07	0.682311	44,403		44,403	2,648	47,051
PUBLIC HEALTH	3,967.05	6.682211	434,872		434,872	26,012	460,884
PARKS AND RECREATION	22,593.10	38.056453	2,476,696		2,476,696	148,291	2,624,987
LIBRARY	4,034.00	6.794983	442,210		442,210	26,447	468,657
DEPT OF MUSEUMS & CULTURAL AFF	1,177.80	1.983919	129,111		129,111	7,719	136,830
ECONOMIC DEVELOPMENT	302.51	0.509556	33,162		33,162	1,974	35,136
COMMUNITY/HUMAN DEVELOPMENT	588.21	0.990797	64,480		64,480	3,854	68,334
ALL OTHERS	63.00	0.106119	6,905		6,905	403	7,308
Schedule .4 Total for FACILITIES	59,367.33	100.000000	6,507,924		6,507,924	357,327	6,865,251

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	40,990	7.390633	38,249		38,249		38,249
POLICE*	309,138	55.738603	288,464		288,464		288,464
FIRE DEPT	63,305	11.414101	59,072		59,072		59,072
PARKS AND RECREATION	4,437	0.800006	4,140		4,140		4,140
DEPT OF MUSEUMS & CULTURAL AFF	136,751	24.656657	127,606		127,606		127,606
Schedule .4 Total for DEPT JANITORIAL	554,621	100.000000	517,531		517,531	0	517,531

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	22.60	13.976500	48,854		48,854		48,854
MUNICIPAL CLERK	7.00	4.329004	15,132		15,132		15,132
MAYOR AND COUNCIL	25.50	15.769944	55,123		55,123		55,123
OFFICE OF THE COMPTROLLER	22.00	13.605442	47,557		47,557		47,557
PURCHASING	22.00	13.605442	47,557		47,557		47,557
HUMAN RESOURCES	27.60	17.068646	59,663		59,663		59,663
CITY ATTORNEY OFFICE	35.00	21.645022	75,660		75,660		75,660
Schedule .4 Total for CITY 1	161.70	100.000000	349,546		349,546	0	349,546

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 2019 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	4.705882	16,201		16,201		16,201
OFFICE OF THE COMPTROLLER	12	7.058824	24,301		24,301		24,301
INFORMATION TECHNOLOGY	81	47.647059	164,030		164,030		164,030
CAPITAL IMPROVEMENT	69	40.588235	139,729		139,729		139,729
Schedule .4 Total for CITY 2	170	100.000000	344,261		344,261	0	344,261

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 2019 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	14	20.895522	64,365		64,365		64,365
ECONOMIC DEVELOPMENT	18	26.865672	82,755		82,755		82,755
COMMUNITY/HUMAN DEVELOPMENT	35	52.238806	160,914		160,914		160,914
Schedule .4 Total for CITY 3	67	100.000000	308,034		308,034	0	308,034

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 2019 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	37,092		37,092		37,092
Schedule .4 Total for CITY 4	6,600	100.000000	37,092		37,092	0	37,092

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 2019 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	106,929	2.013869	110,477		110,477		110,477
INFORMATION TECHNOLOGY	112,120	2.111634	115,840		115,840		115,840
POLICE*	656,808	12.370125	678,602		678,602		678,602
FIRE DEPT	604,999	11.394370	625,074		625,074		625,074
ENVIRONMENTAL SERVICES	13,311	0.250695	13,753		13,753		13,753
CAPITAL IMPROVEMENT	3,227	0.060776	3,334		3,334		3,334
PARKS AND RECREATION	2,682,479	50.521007	2,771,490		2,771,490		2,771,490
ZOO	409,424	7.710969	423,009		423,009		423,009
LIBRARY	439,161	8.271027	453,733		453,733		453,733
DEPT OF MUSEUMS & CULTURAL AFF	281,173	5.295528	290,503		290,503		290,503
Schedule .4 Total for DEPT UTILITIES	5,309,631	100.000000	5,485,815		5,485,815	0	5,485,815

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 2019 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	226,068		226,068		226,068
ENVIRONMENTAL SERVICES	5,529	5.248918	14,584		14,584		14,584
PARKS AND RECREATION	14,101	13.386686	37,194		37,194		37,194
Schedule .4 Total for MSC	105,336	100.000000	277,846		277,846	0	277,846

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department STREETS & MAINTENANCE**

Receiving Department	Total	FACILITIES	DEPT JANITORIAL	CITY 1	CITY 2
CITY MANAGER	110,435	45,380	0	48,854	16,201
STREETS & MAINTENANCE	863,650	488,856	38,249	0	0
MUNICIPAL CLERK	23,686	8,554	0	15,132	0
MAYOR AND COUNCIL	100,427	45,304	0	55,123	0
OFFICE OF THE COMPTROLLER	106,951	35,093	0	47,557	24,301
PURCHASING	74,463	26,906	0	47,557	0
HUMAN RESOURCES	105,045	45,382	0	59,663	0
CITY ATTORNEY OFFICE	118,475	42,815	0	75,660	0
INFORMATION TECHNOLOGY	343,138	63,268	0	0	164,030
PLANNING & INSPECTION	62,756	25,664	0	0	0
ANIMAL SERVICES	208,303	208,303	0	0	0
TAX OFFICE	8,355	8,355	0	0	0
MUNICIPAL COURTS	28,565	28,565	0	0	0
POLICE*	1,603,911	636,845	288,464	0	0
FIRE DEPT	1,912,784	1,228,638	59,072	0	0
ENVIRONMENTAL SERVICES	106,473	78,136	0	0	0
CAPITAL IMPROVEMENT	190,114	47,051	0	0	139,729
PUBLIC HEALTH	460,884	460,884	0	0	0
PARKS AND RECREATION	5,502,176	2,624,987	4,140	0	0
ZOO	423,009	0	0	0	0
LIBRARY	922,390	468,657	0	0	0
DEPT OF MUSEUMS & CULTURAL AFF	554,939	136,830	127,606	0	0
ECONOMIC DEVELOPMENT	117,891	35,136	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	229,248	68,334	0	0	0
ALL OTHERS	7,308	7,308	0	0	0
Direct Bill	0	0	0	0	0
Total	14,185,376	6,865,251	517,531	349,546	344,261

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	110,477	226,068
MUNICIPAL 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	115,840	0
PLANNING & INSPECTION	0	37,092	0	0
ANIMAL SERVICES	0	0	0	0
TAX OFFICE	0	0	0	0
MUNICIPAL COURTS	0	0	0	0
POLICE*	0	0	678,602	0
FIRE DEPT	0	0	625,074	0
ENVIRONMENTAL SERVICES	0	0	13,753	14,584
CAPITAL IMPROVEMENT	0	0	3,334	0
PUBLIC HEALTH	0	0	0	0
PARKS AND RECREATION	64,365	0	2,771,490	37,194
ZOO	0	0	423,009	0
LIBRARY	0	0	453,733	0
DEPT OF MUSEUMS & CULTURAL AFF	0	0	290,503	0
ECONOMIC DEVELOPMENT	82,755	0	0	0
COMMUNITY/HUMAN DEVELOPMENT	160,914	0	0	0
ALL OTHERS	0	0	0	0
Direct Bill	0	0	0	0
Total	308,034	37,092	5,485,815	277,846

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department MUNICIPAL 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MUNICIPAL CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	965,945			965,945
Deductions:				
LEGAL NOTICES CONTRACTS	-160,000			
ELECTIONS CONTRACTS	-290,000			
Total Deductions:	<u>-450,000</u>			-450,000
Inbound Costs:				
BUILDING DEPRECIATION	21,153		21,153	
NONDEPARTMENTAL	12,934	205	13,139	
CITY MANAGER	2,974	383	3,357	
STREETS & MAINTENANCE	23,212	474	23,686	
MUNICIPAL CLERK		129	129	
MAYOR AND COUNCIL		2,161	2,161	
OFFICE OF THE COMPTROLLER		2,355	2,355	
HUMAN RESOURCES		2,977	2,977	
INFORMATION TECHNOLOGY		229	229	
RISK MANAGEMENT		297	297	
Total Allocated Additions:	<u>60,273</u>	<u>9,210</u>	69,483	69,483
Total To Be Allocated:	<u>576,218</u>	<u>9,210</u>		<u>585,428</u>

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK

	Total	G&A	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING
Wages & Benefits					
SALARIES & WAGES	333,771	173,494	41,087	3,838	34,245
FRINGE BENEFITS	131,034	68,112	16,130	1,507	13,444
Other Expense & Cost					
CONTRACTUAL SERVICES	6,700	3,483	825	77	687
INTERPRETER SERVICES	20,500	0	16,400	0	0
*LEGAL NOTICES CONTRACTS	160,000	0	0	0	0
*ELECTIONS CONTRACTS	290,000	0	0	0	0
MATERIALS/SUPPLIES	5,540	2,880	682	64	568
OPERATING EXP	18,400	9,565	2,265	212	1,888
Departmental Total					
Expenditures Per Financial Statement	965,945				
Deductions					
*Total Disallowed Costs	(450,000)	0	0	0	0
Functional Cost					
	515,945	257,534	77,389	5,698	50,832
Allocation Step 1					
Inbound - All Others	60,273	60,273	0	0	0
Reallocate Admin Costs		(317,807)	95,178	7,008	62,517
Unallocated Costs	(170,546)	0	0	0	0
1st Allocation	405,672	0	172,567	12,706	113,349
Allocation Step 2					
Inbound - All Others	9,210	9,210	0	0	0
Reallocate Admin Costs		(9,210)	2,776	197	1,811
Unallocated Costs	(2,719)	0	0	0	0
2nd Allocation	6,491	0	2,776	197	1,811
Total For MUNICIPAL CLERK					
Schedule .3 Total	412,163	0	175,343	12,903	115,160

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MUNICIPAL CLERK**

	OPEN RECORDS REQUESTS	SUN METRO	LEGAL NOTICES**	CRRMA**	INTERPRETER SVCS-PUBLIC**
Wages & Benefits					
SALARIES & WAGES	29,105	3,238	23,631	3,238	21,895
FRINGE BENEFITS	11,426	1,271	9,277	1,271	8,596
Other Expense & Cost					
CONTRACTUAL SERVICES	584	65	474	65	440
INTERPRETER SERVICES	0	0	0	0	4,100
*LEGAL NOTICES CONTRACTS	0	0	0	0	0
*ELECTIONS CONTRACTS	0	0	0	0	0
MATERIALS/SUPPLIES	483	54	392	54	363
OPERATING EXP	1,604	178	1,303	178	1,207
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	43,202	4,806	35,077	4,806	36,601
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	53,132	5,910	43,138	5,910	45,014
Unallocated Costs	0	0	(78,215)	(10,716)	(81,615)
1st Allocation	96,334	10,716	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,543	164	1,251	164	1,304
Unallocated Costs	0	0	(1,251)	(164)	(1,304)
2nd Allocation	1,543	164	0	0	0
Total For MUNICIPAL CLERK					
Schedule .3 Total	97,877	10,880	0	0	0

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL 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	172,567		172,567	2,776	175,343
Schedule .4 Total for MAYOR/COUNCIL	100	100.000000	172,567		172,567	2,776	175,343

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL 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	12,706		12,706	197	12,903
Schedule .4 Total for ENV SVCS SUPPORT	100	100.000000	12,706		12,706	197	12,903

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL 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	113,349		113,349	1,811	115,160
Schedule .4 Total for PLANNING	100	100.000000	113,349		113,349	1,811	115,160

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL CLERK**

Activity - OPEN RECORDS REQUESTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	20,724,745	2.859535	2,754		2,754		2,754
CITY MANAGER	3,518,603	0.485486	467		467		467
STREETS & MAINTENANCE	58,121,933	8.019482	7,726		7,726		7,726
MUNICIPAL CLERK	965,945	0.133278	129		129		129
MAYOR AND COUNCIL	1,412,339	0.194870	187		187	3	190
OFFICE OF THE COMPTROLLER	2,872,897	0.396393	382		382	5	387
PURCHASING	1,660,959	0.229174	221		221	3	224
HUMAN RESOURCES	2,172,469	0.299750	287		287	3	290
CITY ATTORNEY OFFICE	3,762,346	0.519117	499		499	6	505
INFORMATION TECHNOLOGY	9,851,077	1.359221	1,307		1,307	17	1,324
RISK MANAGEMENT	68,501,322	9.451597	9,105		9,105	160	9,265
PLANNING & INSPECTION	8,792,238	1.213125	1,168		1,168	15	1,183
ANIMAL SERVICES	8,742,348	1.206242	1,161		1,161	15	1,176
TAX OFFICE	1,921,775	0.265160	255		255	3	258
MUNICIPAL COURTS	5,766,088	0.795587	767		767	9	776
POLICE*	148,161,193	20.442815	19,705		19,705	458	20,163
FIRE DEPT	113,329,684	15.636874	15,063		15,063	270	15,333
ENVIRONMENTAL SERVICES	41,766,981	5.762877	5,551		5,551	95	5,646
CAPITAL IMPROVEMENT	6,182,585	0.853054	821		821	10	831
PUBLIC HEALTH	15,699,854	2.166217	2,087		2,087	31	2,118
PARKS AND RECREATION	29,090,204	4.013775	3,866		3,866	63	3,929
ZOO	7,680,367	1.059713	1,020		1,020	13	1,033
LIBRARY	9,944,141	1.372061	1,322		1,322	17	1,339
DEPT OF MUSEUMS & CULTURAL AFF	3,975,999	0.548596	528		528	6	534
DESTINATION EL PASO	18,659,850	2.574627	2,480		2,480	40	2,520
ECONOMIC DEVELOPMENT	19,006,432	2.622448	2,526		2,526	43	2,569
SUN METRO	63,010,805	8.694033	8,376		8,376	150	8,526
AIRPORT	35,350,463	4.877546	4,698		4,698	83	4,781
COMMUNITY/HUMAN DEVELOPMENT	4,674,814	0.645016	622		622	8	630
INTERNATIONAL BRIDGES	9,438,761	1.302331	1,254		1,254	17	1,271
Schedule .4 Total for OPEN RECORDS REQUESTS	724,759,217	100.000000	96,334		96,334	1,543	97,877

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department MUNICIPAL 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	10,716		10,716	164	10,880
Schedule .4 Total for SUN METRO	100	100.000000	10,716		10,716	164	10,880

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK

Receiving Department	Total	MAYOR/COUNCIL	ENV SVCS SUPPORT	PLANNING	OPEN RECORDS REQUESTS
NONDEPARTMENTAL	2,754	0	0	0	2,754
CITY MANAGER	467	0	0	0	467
STREETS & MAINTENANCE	7,726	0	0	0	7,726
MUNICIPAL CLERK	129	0	0	0	129
MAYOR AND COUNCIL	175,533	175,343	0	0	190
OFFICE OF THE COMPTROLLER	387	0	0	0	387
PURCHASING	224	0	0	0	224
HUMAN RESOURCES	290	0	0	0	290
CITY ATTORNEY OFFICE	505	0	0	0	505
INFORMATION TECHNOLOGY	1,324	0	0	0	1,324
RISK MANAGEMENT	9,265	0	0	0	9,265
PLANNING & INSPECTION	116,343	0	0	115,160	1,183
ANIMAL SERVICES	1,176	0	0	0	1,176
TAX OFFICE	258	0	0	0	258
MUNICIPAL COURTS	776	0	0	0	776
POLICE*	20,163	0	0	0	20,163
FIRE DEPT	15,333	0	0	0	15,333
ENVIRONMENTAL SERVICES	18,549	0	12,903	0	5,646
CAPITAL IMPROVEMENT	831	0	0	0	831
PUBLIC HEALTH	2,118	0	0	0	2,118
PARKS AND RECREATION	3,929	0	0	0	3,929
ZOO	1,033	0	0	0	1,033
LIBRARY	1,339	0	0	0	1,339
DEPT OF MUSEUMS & CULTURAL AFF	534	0	0	0	534
DESTINATION EL PASO	2,520	0	0	0	2,520
ECONOMIC DEVELOPMENT	2,569	0	0	0	2,569
SUN METRO	19,406	0	0	0	8,526
AIRPORT	4,781	0	0	0	4,781
COMMUNITY/HUMAN DEVELOPMENT	630	0	0	0	630
INTERNATIONAL BRIDGES	1,271	0	0	0	1,271
Direct Bill	0	0	0	0	0
Total	412,163	175,343	12,903	115,160	97,877

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MUNICIPAL CLERK**

Receiving Department	SUN METRO
NONDEPARTMENTAL	0
CITY MANAGER	0
STREETS & MAINTENANCE	0
MUNICIPAL 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 COURTS	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	10,880
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	0
INTERNATIONAL BRIDGES	0
Direct Bill	0
Total	10,880

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department MAYOR AND COUNCIL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,332,339			1,332,339
Inbound Costs:				
BUILDING DEPRECIATION	77,058		77,058	
NONDEPARTMENTAL	45,626	722	46,348	
CITY MANAGER	49,709	6,459	56,168	
STREETS & MAINTENANCE	97,879	2,548	100,427	
MUNICIPAL CLERK	172,754	2,779	175,533	
MAYOR AND COUNCIL		5,075	5,075	
OFFICE OF THE COMPTROLLER		9,602	9,602	
PURCHASING		2,887	2,887	
HUMAN RESOURCES		10,229	10,229	
CITY ATTORNEY OFFICE		51,279	51,279	
INFORMATION TECHNOLOGY		54,172	54,172	
RISK MANAGEMENT		1,026	1,026	
Total Allocated Additions:	<u>443,026</u>	<u>146,778</u>	589,804	589,804
Total To Be Allocated:	<u>1,775,365</u>	<u>146,778</u>		<u>1,922,143</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department MAYOR AND COUNCIL**

	Total	G&A	CITY ADMIN	BUDGET REVIEW
Wages & Benefits				
SALARIES & WAGES	932,519	0	466,260	466,259
FRINGE BENEFITS	296,515	0	148,258	148,257
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	1,332,339			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,332,339	0	666,171	666,168
Allocation Step 1				
Inbound - All Others	443,026	0	221,527	221,499
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,775,365	0	887,698	887,667
Allocation Step 2				
Inbound - All Others	146,778	0	73,590	73,188
2nd Allocation	146,778	0	73,590	73,188
Total For MAYOR AND COUNCIL				
Schedule .3 Total	1,922,143	0	961,288	960,855

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	0.078561	697		697		697
CITY MANAGER	40.10	0.630062	5,594		5,594		5,594
STREETS & MAINTENANCE	438.00	6.881977	61,092		61,092		61,092
MUNICIPAL CLERK	7.00	0.109986	977		977		977
MAYOR AND COUNCIL	24.00	0.377095	3,346		3,346		3,346
OFFICE OF THE COMPTROLLER	38.00	0.597067	5,301		5,301	470	5,771
PURCHASING	28.00	0.439944	3,904		3,904	344	4,248
HUMAN RESOURCES	40.90	0.642632	5,705		5,705	508	6,213
CITY ATTORNEY OFFICE	42.00	0.659916	5,857		5,857	523	6,380
INFORMATION TECHNOLOGY	90.00	1.414105	12,553		12,553	1,133	13,686
RISK MANAGEMENT	6.00	0.094274	835		835	69	904
PLANNING & INSPECTION	137.00	2.152582	19,108		19,108	1,715	20,823
ANIMAL SERVICES	142.50	2.238999	19,875		19,875	1,784	21,659
TAX OFFICE	24.50	0.384951	3,416		3,416	298	3,714
MUNICIPAL COURTS	87.40	1.373253	12,190		12,190	1,095	13,285
POLICE*	1,467.60	23.059336	204,708		204,708	18,575	223,283
FIRE DEPT	1,136.80	17.861716	158,559		158,559	14,297	172,856
ENVIRONMENTAL SERVICES	391.00	6.143500	54,534		54,534	4,920	59,454
CAPITAL IMPROVEMENT	75.00	1.178421	10,460		10,460	942	11,402
PUBLIC HEALTH	274.12	4.307049	38,231		38,231	3,449	41,680
PARKS AND RECREATION	428.27	6.729097	59,733		59,733	5,385	65,118
ZOO	143.00	2.246856	19,946		19,946	1,790	21,736
LIBRARY	159.00	2.498252	22,177		22,177	1,994	24,171
DEPT OF MUSEUMS & CULTURAL AFF	53.11	0.834479	7,408		7,408	663	8,071
ECONOMIC DEVELOPMENT	21.00	0.329958	2,928		2,928	255	3,183
SUN METRO	718.25	11.285343	100,181		100,181	9,029	109,210
AIRPORT	233.60	3.670388	32,580		32,580	2,936	35,516
COMMUNITY/HUMAN DEVELOPMENT	44.30	0.696054	6,179		6,179	550	6,729
INTERNATIONAL BRIDGES	69.00	1.084147	9,624		9,624	866	10,490
Schedule .4 Total for CITY ADMIN	6,364.45	100.000000	887,698		887,698	73,590	961,288

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 2019 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	20,724,745	2.859535	25,382		25,382		25,382
CITY MANAGER	3,518,603	0.485486	4,309		4,309		4,309
STREETS & MAINTENANCE	58,121,933	8.019482	71,186		71,186		71,186
MUNICIPAL CLERK	965,945	0.133278	1,184		1,184		1,184
MAYOR AND COUNCIL	1,412,339	0.194870	1,729		1,729		1,729
OFFICE OF THE COMPTROLLER	2,872,897	0.396393	3,519		3,519	320	3,839
PURCHASING	1,660,959	0.229174	2,033		2,033	180	2,213
HUMAN RESOURCES	2,172,469	0.299750	2,660		2,660	241	2,901
CITY ATTORNEY OFFICE	3,762,346	0.519117	4,607		4,607	424	5,031
INFORMATION TECHNOLOGY	9,851,077	1.359221	12,066		12,066	1,123	13,189
RISK MANAGEMENT	68,501,322	9.451597	83,902		83,902	7,829	91,731
PLANNING & INSPECTION	8,792,238	1.213125	10,767		10,767	1,005	11,772
ANIMAL SERVICES	8,742,348	1.206242	10,708		10,708	1,003	11,711
TAX OFFICE	1,921,775	0.265160	2,351		2,351	212	2,563
MUNICIPAL COURTS	5,766,088	0.795587	7,061		7,061	656	7,717
POLICE*	148,161,193	20.442815	181,478		181,478	17,042	198,520
FIRE DEPT	113,329,684	15.636874	138,804		138,804	12,952	151,756
ENVIRONMENTAL SERVICES	41,766,981	5.762877	51,153		51,153	4,772	55,925
CAPITAL IMPROVEMENT	6,182,585	0.853054	7,572		7,572	706	8,278
PUBLIC HEALTH	15,699,854	2.166217	19,228		19,228	1,786	21,014
PARKS AND RECREATION	29,090,204	4.013775	35,626		35,626	3,321	38,947
ZOO	7,680,367	1.059713	9,406		9,406	880	10,286
LIBRARY	9,944,141	1.372061	12,180		12,180	1,135	13,315
DEPT OF MUSEUMS & CULTURAL AFF	3,975,999	0.548596	4,870		4,870	446	5,316
DESTINATION EL PASO	18,659,850	2.574627	22,854		22,854	2,131	24,985
ECONOMIC DEVELOPMENT	19,006,432	2.622448	23,277		23,277	2,172	25,449
SUN METRO	63,010,805	8.694033	77,175		77,175	7,208	84,383
AIRPORT	35,350,463	4.877546	43,293		43,293	4,042	47,335
COMMUNITY/HUMAN DEVELOPMENT	4,674,814	0.645016	5,728		5,728	526	6,254
INTERNATIONAL BRIDGES	9,438,761	1.302331	11,559		11,559	1,076	12,635
Schedule .4 Total for BUDGET REVIEW	724,759,217	100.000000	887,667		887,667	73,188	960,855

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department MAYOR AND COUNCIL**

Receiving Department	Total	CITY ADMIN	BUDGET REVIEW
NONDEPARTMENTAL	26,079	697	25,382
CITY MANAGER	9,903	5,594	4,309
STREETS & MAINTENANCE	132,278	61,092	71,186
MUNICIPAL CLERK	2,161	977	1,184
MAYOR AND COUNCIL	5,075	3,346	1,729
OFFICE OF THE COMPTROLLER	9,610	5,771	3,839
PURCHASING	6,461	4,248	2,213
HUMAN RESOURCES	9,114	6,213	2,901
CITY ATTORNEY OFFICE	11,411	6,380	5,031
INFORMATION TECHNOLOGY	26,875	13,686	13,189
RISK MANAGEMENT	92,635	904	91,731
PLANNING & INSPECTION	32,595	20,823	11,772
ANIMAL SERVICES	33,370	21,659	11,711
TAX OFFICE	6,277	3,714	2,563
MUNICIPAL COURTS	21,002	13,285	7,717
POLICE*	421,803	223,283	198,520
FIRE DEPT	324,612	172,856	151,756
ENVIRONMENTAL SERVICES	115,379	59,454	55,925
CAPITAL IMPROVEMENT	19,680	11,402	8,278
PUBLIC HEALTH	62,694	41,680	21,014
PARKS AND RECREATION	104,065	65,118	38,947
ZOO	32,022	21,736	10,286
LIBRARY	37,486	24,171	13,315
DEPT OF MUSEUMS & CULTURAL AFF	13,387	8,071	5,316
DESTINATION EL PASO	24,985	0	24,985
ECONOMIC DEVELOPMENT	28,632	3,183	25,449
SUN METRO	193,593	109,210	84,383
AIRPORT	82,851	35,516	47,335
COMMUNITY/HUMAN DEVELOPMENT	12,983	6,729	6,254
INTERNATIONAL BRIDGES	23,125	10,490	12,635
Direct Bill	0	0	0
Total	1,922,143	961,288	960,855

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .1 - Nature and Extent of Services
For Department OFFICE OF THE COMPTROLLER

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

- Finance & Reporting - Costs associated with finance & reporting are allocated based upon total general ledger transactions by department.
- Treasury Services - Costs associated with the management of the City's investments are allocated based on total pooled cash and 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 2019 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:	2,795,906			2,795,906
Inbound Costs:				
BUILDING DEPRECIATION	105,728		105,728	
NONDEPARTMENTAL	162,326	2,604	164,930	
CITY MANAGER	102,281	13,324	115,605	
STREETS & MAINTENANCE	104,980	1,971	106,951	
MUNICIPAL CLERK	382	5	387	
MAYOR AND COUNCIL	8,820	790	9,610	
OFFICE OF THE COMPTROLLER		8,665	8,665	
PURCHASING		3,210	3,210	
HUMAN RESOURCES		16,190	16,190	
INFORMATION TECHNOLOGY		175,487	175,487	
RISK MANAGEMENT		1,623	1,623	
Total Allocated Additions:	484,517	223,869	708,386	708,386
Total To Be Allocated:	3,280,423	223,869		3,504,292

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	1,867,279	186,110	652,547	241,316	725,002
FRINGE BENEFITS	590,584	65,132	218,181	67,961	219,212
Other Expense & Cost					
AUDIT SERVICES	268,063	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	2,795,906				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	2,795,906	257,622	904,128	315,557	968,134
Allocation Step 1					
Inbound - All Others	484,517	48,299	169,335	62,599	188,108
Reallocate Admin Costs		(305,921)	110,400	38,893	118,918
Unallocated Costs	0	0	0	0	0
1st Allocation	3,280,423	0	1,183,863	417,049	1,275,160
Allocation Step 2					
Inbound - All Others	223,869	22,261	78,154	28,891	87,135
Reallocate Admin Costs		(22,261)	8,034	2,828	8,663
Unallocated Costs	0	0	0	0	0
2nd Allocation	223,869	0	86,188	31,719	95,798
Total For OFFICE OF THE COMPTROLLER					
Schedule .3 Total	3,504,292	0	1,270,051	448,768	1,370,958

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE COMPTROLLER

	ANNUAL AUDIT	CAPITAL ASSETS
<hr/>		
Wages & Benefits		
SALARIES	0	62,304
FRINGE BENEFITS	0	20,098
Other Expense & Cost		
AUDIT SERVICES	268,063	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	268,063	82,402
Allocation Step 1		
Inbound - All Others	0	16,176
Reallocate Admin Costs	27,570	10,140
Unallocated Costs	0	0
1st Allocation	295,633	108,718
Allocation Step 2		
Inbound - All Others	0	7,428
Reallocate Admin Costs	2,002	734
Unallocated Costs	0	0
2nd Allocation	2,002	8,162
Total For OFFICE OF THE COMPTROLLER		
Schedule .3 Total	297,635	116,880

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	55,831	3.563459	42,185		42,185		42,185
CITY MANAGER	8,510	0.543158	6,427		6,427		6,427
STREETS & MAINTENANCE	53,139	3.391640	40,151		40,151		40,151
MUNICIPAL CLERK	2,425	0.154778	1,829		1,829		1,829
MAYOR AND COUNCIL	11,312	0.721998	8,547		8,547		8,547
OFFICE OF THE COMPTROLLER	9,323	0.595048	7,044		7,044		7,044
PURCHASING	2,646	0.168883	1,996		1,996	151	2,147
HUMAN RESOURCES	10,161	0.648534	7,679		7,679	607	8,286
CITY ATTORNEY OFFICE	7,723	0.492927	5,831		5,831	460	6,291
INFORMATION TECHNOLOGY	69,404	4.429767	52,441		52,441	4,185	56,626
RISK MANAGEMENT	9,718	0.620259	7,343		7,343	583	7,926
PLANNING & INSPECTION	104,731	6.684542	79,135		79,135	6,332	85,467
ANIMAL SERVICES	22,212	1.417699	16,783		16,783	1,327	18,110
TAX OFFICE	10,072	0.642854	7,611		7,611	603	8,214
METRO PLANNING ORGAN.- M.P.O.	6,499	0.414804	4,909		4,909	381	5,290
MUNICIPAL COURTS	17,930	1.144397	13,547		13,547	1,069	14,616
POLICE*	181,261	11.569132	136,963		136,963	10,951	147,914
FIRE DEPT	87,601	5.591206	66,192		66,192	5,292	71,484
ENVIRONMENTAL SERVICES	80,962	5.167466	61,172		61,172	4,888	66,060
CAPITAL IMPROVEMENT	35,069	2.238308	26,497		26,497	2,106	28,603
PUBLIC HEALTH	117,311	7.487471	88,638		88,638	7,083	95,721
PARKS AND RECREATION	78,797	5.029283	59,534		59,534	4,753	64,287
ZOO	29,160	1.861161	22,034		22,034	1,753	23,787
LIBRARY	35,180	2.245392	26,581		26,581	2,114	28,695
DEPT OF MUSEUMS & CULTURAL AFF	23,536	1.502205	17,781		17,781	1,411	19,192
DESTINATION EL PASO	2,384	0.152161	1,798		1,798	137	1,935
ECONOMIC DEVELOPMENT	7,066	0.450993	5,338		5,338	418	5,756
SUN METRO	60,529	3.863313	45,733		45,733	3,653	49,386
AIRPORT	111,350	7.107005	84,136		84,136	6,722	90,858
COMMUNITY/HUMAN DEVELOPMENT	55,990	3.573608	42,305		42,305	3,378	45,683
PENSION ADMINISTRATION	2,417	0.154267	1,823		1,823	138	1,961
INTERNATIONAL BRIDGES	22,219	1.418146	16,787		16,787	1,327	18,114
ALL OTHERS	234,296	14.954136	177,093		177,093	14,366	191,459
Schedule .4 Total for FINANCIAL REPORTING	1,566,764	100.000000	1,183,863		1,183,863	86,188	1,270,051

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	1,207,596	0.221574	924		924		924
CITY MANAGER	227,548	0.041751	176		176		176
STREETS & MAINTENANCE	2,961,080	0.543309	2,264		2,264		2,264
MUNICIPAL CLERK	38,569	0.007077	28		28		28
MAYOR AND COUNCIL	428,548	0.078631	328		328		328
OFFICE OF THE COMPTROLLER	186,987	0.034309	141		141		141
PURCHASING	105,798	0.019412	79		79	4	83
HUMAN RESOURCES	144,106	0.026441	110		110	5	115
CITY ATTORNEY OFFICE	305,002	0.055963	234		234	14	248
INFORMATION TECHNOLOGY	652,127	0.119654	497		497	34	531
RISK MANAGEMENT	27,122,092	4.976452	20,752		20,752	1,588	22,340
PLANNING & INSPECTION	549,344	0.100795	419		419	29	448
ANIMAL SERVICES	3,447,142	0.632493	2,635		2,635	191	2,826
TAX OFFICE	8,144,364	1.494355	6,228		6,228	474	6,702
MUNICIPAL COURTS	4,296,330	0.788305	3,287		3,287	243	3,530
POLICE*	14,447,989	2.650965	11,057		11,057	839	11,896
FIRE DEPT	7,034,577	1.290728	5,379		5,379	406	5,785
ENVIRONMENTAL SERVICES	45,847,085	8.412177	35,083		35,083	2,687	37,770
CAPITAL IMPROVEMENT	386,377	0.070894	296		296	19	315
PUBLIC HEALTH	11,213,119	2.057421	8,580		8,580	652	9,232
PARKS AND RECREATION	4,680,612	0.858814	3,580		3,580	266	3,846
ZOO	1,463,395	0.268509	1,119		1,119	80	1,199
LIBRARY	2,008,200	0.368471	1,534		1,534	109	1,643
DEPT OF MUSEUMS & CULTURAL AFF	280,501	0.051467	214		214	14	228
DESTINATION EL PASO	1,541,719	0.282880	1,179		1,179	85	1,264
ECONOMIC DEVELOPMENT	9,555,459	1.753268	7,311		7,311	557	7,868
AIRPORT	21,836,345	4.006606	16,705		16,705	1,269	17,974
COMMUNITY/HUMAN DEVELOPMENT	2,128,793	0.390598	1,625		1,625	116	1,741
INTERNATIONAL BRIDGES	5,537,332	1.016008	4,236		4,236	319	4,555
ALL OTHERS	367,230,444	67.380673	281,049		281,049	21,719	302,768
Schedule .4 Total for TREASURY MANAGEMENT	545,008,580	100.000000	417,049		417,049	31,719	448,768

Allocation Basis: TOTAL POOLED CASH & INVESTMENTS
Allocation Source: TRIAL BALANCE

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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.	3,198,894	3.518254	44,862		44,862	3,365	48,227
POLICE*	7,098,245	7.806895	99,547		99,547	7,475	107,022
FIRE DEPT	1,441,189	1.585069	20,212		20,212	1,511	21,723
ENVIRONMENTAL SERVICES	643,357	0.707586	9,020		9,020	671	9,691
CAPITAL IMPROVEMENT	9,632,070	10.593683	135,087		135,087	10,146	145,233
PUBLIC HEALTH	10,607,457	11.666447	148,765		148,765	11,171	159,936
PARKS AND RECREATION	40,172	0.044183	563		563	37	600
LIBRARY	71,711	0.078870	1,005		1,005	67	1,072
DEPT OF MUSEUMS & CULTURAL AFF	86,686	0.095340	1,213		1,213	86	1,299
ECONOMIC DEVELOPMENT	6,280	0.006907	87		87	4	91
SUN METRO	30,211,279	33.227407	423,716		423,716	31,908	455,624
AIRPORT	14,472,255	15.917085	202,971		202,971	15,236	218,207
COMMUNITY/HUMAN DEVELOPMENT	13,413,176	14.752274	188,112		188,112	14,121	202,233
Schedule .4 Total for GRANT ACCOUNTING	90,922,771	100.000000	1,275,160		1,275,160	95,798	1,370,958

Allocation Basis: TOTAL GRANT EXPENDITURES
Allocation Source: SINGLE AUDIT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	20,724,745	3.615178	10,687		10,687		10,687
CITY MANAGER	3,518,603	0.613777	1,814		1,814		1,814
STREETS & MAINTENANCE	58,121,933	10.138659	29,973		29,973		29,973
MUNICIPAL CLERK	965,945	0.168497	498		498		498
MAYOR AND COUNCIL	1,412,339	0.246365	727		727		727
OFFICE OF THE COMPTROLLER	2,872,897	0.501142	1,480		1,480		1,480
PURCHASING	1,660,959	0.289734	857		857	5	862
HUMAN RESOURCES	2,172,469	0.378961	1,121		1,121	7	1,128
CITY ATTORNEY OFFICE	3,762,346	0.656295	1,939		1,939	13	1,952
INFORMATION TECHNOLOGY	9,851,077	1.718400	5,078		5,078	37	5,115
RISK MANAGEMENT	68,501,322	11.949216	35,325		35,325	281	35,606
PLANNING & INSPECTION	8,792,238	1.533698	4,532		4,532	33	4,565
ANIMAL SERVICES	8,742,348	1.524995	4,506		4,506	33	4,539
MUNICIPAL COURTS	5,766,088	1.005823	2,974		2,974	20	2,994
POLICE*	148,161,193	25.844904	76,431	(5,000)	71,431	676	72,107
FIRE DEPT	113,329,684	19.768974	58,442		58,442	460	58,902
CAPITAL IMPROVEMENT	6,182,585	1.078476	3,187		3,187	23	3,210
PUBLIC HEALTH	15,699,854	2.738647	8,097		8,097	59	8,156
PARKS AND RECREATION	29,090,204	5.074430	14,999		14,999	111	15,110
ZOO	7,680,367	1.339746	3,960		3,960	28	3,988
LIBRARY	9,944,141	1.734634	5,126		5,126	39	5,165
DEPT OF MUSEUMS & CULTURAL AFF	3,975,999	0.693564	2,049		2,049	13	2,062
DESTINATION EL PASO	18,659,850	3.254982	9,621		9,621	71	9,692
ECONOMIC DEVELOPMENT	19,006,432	3.315439	9,800		9,800	76	9,876
COMMUNITY/HUMAN DEVELOPMENT	4,674,814	0.815464	2,410		2,410	17	2,427
Schedule .4 Total for ANNUAL AUDIT	573,270,432	100.000000	295,633	(5,000)	290,633	2,002	292,635
Direct Billed				5,000	5,000		5,000
Schedule .3 Total for ANNUAL AUDIT	573,270,432	100.000000		0	295,633	2,002	297,635

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 2019 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	15,696	0.326156	355		355		355
STREETS & MAINTENANCE	156,581	3.253688	3,534		3,534		3,534
INFORMATION TECHNOLOGY	1,796,255	37.325431	40,573		40,573	3,154	43,727
POLICE*	223,543	4.645130	5,048		5,048	381	5,429
FIRE DEPT	2,098,868	43.613603	47,434		47,434	3,738	51,172
PUBLIC HEALTH	93,886	1.950912	2,118		2,118	156	2,274
PARKS AND RECREATION	380,230	7.901021	8,589		8,589	663	9,252
ZOO	11,984	0.249023	270		270	17	287
LIBRARY	11,052	0.229656	249		249	15	264
DEPT OF MUSEUMS & CULTURAL AFF	24,321	0.505380	548		548	38	586
Schedule .4 Total for CAPITAL ASSETS	4,812,416	100.000000	108,718		108,718	8,162	116,880

Allocation Basis: DEPRECIATION OF EQUIPMENT BY DEPARTMENT
Allocation Source: FY 2018 FIXED ASSET SCHEDULE

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER

Receiving Department	Total	FINANCIAL REPORTING	TREASURY MANAGEMENT	GRANT ACCOUNTING	ANNUAL AUDIT
NONDEPARTMENTAL	54,151	42,185	924	0	10,687
CITY MANAGER	8,417	6,427	176	0	1,814
STREETS & MAINTENANCE	75,922	40,151	2,264	0	29,973
MUNICIPAL CLERK	2,355	1,829	28	0	498
MAYOR AND COUNCIL	9,602	8,547	328	0	727
OFFICE OF THE COMPTROLLER	8,665	7,044	141	0	1,480
PURCHASING	3,092	2,147	83	0	862
HUMAN RESOURCES	9,529	8,286	115	0	1,128
CITY ATTORNEY OFFICE	8,491	6,291	248	0	1,952
INFORMATION TECHNOLOGY	105,999	56,626	531	0	5,115
RISK MANAGEMENT	65,872	7,926	22,340	0	35,606
PLANNING & INSPECTION	90,480	85,467	448	0	4,565
ANIMAL SERVICES	25,475	18,110	2,826	0	4,539
TAX OFFICE	14,916	8,214	6,702	0	0
METRO PLANNING ORGAN.- M.P.O.	53,517	5,290	0	48,227	0
MUNICIPAL COURTS	21,140	14,616	3,530	0	2,994
POLICE*	344,368	147,914	11,896	107,022	72,107
FIRE DEPT	209,066	71,484	5,785	21,723	58,902
ENVIRONMENTAL SERVICES	113,521	66,060	37,770	9,691	0
CAPITAL IMPROVEMENT	177,361	28,603	315	145,233	3,210
PUBLIC HEALTH	275,319	95,721	9,232	159,936	8,156
PARKS AND RECREATION	93,095	64,287	3,846	600	15,110
ZOO	29,261	23,787	1,199	0	3,988
LIBRARY	36,839	28,695	1,643	1,072	5,165
DEPT OF MUSEUMS & CULTURAL AFF	23,367	19,192	228	1,299	2,062
DESTINATION EL PASO	12,891	1,935	1,264	0	9,692
ECONOMIC DEVELOPMENT	23,591	5,756	7,868	91	9,876
SUN METRO	505,010	49,386	0	455,624	0
AIRPORT	327,039	90,858	17,974	218,207	0
COMMUNITY/HUMAN DEVELOPMENT	252,084	45,683	1,741	202,233	2,427
PENSION ADMINISTRATION	1,961	1,961	0	0	0
INTERNATIONAL BRIDGES	22,669	18,114	4,555	0	0
ALL OTHERS	494,227	191,459	302,768	0	0
Direct Bill	5,000	0	0	0	5,000
Total	3,504,292	1,270,051	448,768	1,370,958	297,635

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department OFFICE OF THE COMPTROLLER

Receiving Department	CAPITAL ASSETS
NONDEPARTMENTAL	355
CITY MANAGER	0
STREETS & MAINTENANCE	3,534
MUNICIPAL CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	0
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	43,727
RISK MANAGEMENT	0
PLANNING & INSPECTION	0
ANIMAL SERVICES	0
TAX OFFICE	0
METRO PLANNING ORGAN.- M.P.O.	0
MUNICIPAL COURTS	0
POLICE*	5,429
FIRE DEPT	51,172
ENVIRONMENTAL SERVICES	0
CAPITAL IMPROVEMENT	0
PUBLIC HEALTH	2,274
PARKS AND RECREATION	9,252
ZOO	287
LIBRARY	264
DEPT OF MUSEUMS & CULTURAL AFF	586
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	116,880

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,660,960			1,660,960
Inbound Costs:				
BUILDING DEPRECIATION	66,482		66,482	
NONDEPARTMENTAL	118,988	1,909	120,897	
CITY MANAGER	8,834	1,140	9,974	
STREETS & MAINTENANCE	72,955	1,508	74,463	
MUNICIPAL CLERK	221	3	224	
MAYOR AND COUNCIL	5,937	524	6,461	
OFFICE OF THE COMPTROLLER	2,932	160	3,092	
PURCHASING		24,736	24,736	
HUMAN RESOURCES		11,932	11,932	
CITY ATTORNEY OFFICE		134,309	134,309	
INFORMATION TECHNOLOGY		66,110	66,110	
RISK MANAGEMENT		1,197	1,197	
Total Allocated Additions:	<u>276,349</u>	<u>243,528</u>	519,877	519,877
Total To Be Allocated:	<u>1,937,309</u>	<u>243,528</u>		<u>2,180,837</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING**

	Total	G&A	ADMIN	SUPPLY CHAIN MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	1,202,670	0	315,388	887,282
FRINGE BENEFITS	403,666	0	99,847	303,819
Other Expense & Cost				
CONTRACT SVCS	9,300	0	9,300	0
SUPPLIES	7,940	0	7,940	0
OPERATING EXPENSES	37,384	0	37,384	0
Departmental Total				
Expenditures Per Financial Statement	1,660,960			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,660,960	0	469,859	1,191,101
Allocation Step 1				
Inbound - All Others	276,349	276,349	0	0
Reallocate Admin Costs		(276,349)	78,174	198,175
Unallocated Costs	0	0	0	0
1st Allocation	1,937,309	0	548,033	1,389,276
Allocation Step 2				
Inbound - All Others	243,528	243,528	0	0
Reallocate Admin Costs		(243,528)	68,890	174,638
Unallocated Costs	0	0	0	0
2nd Allocation	243,528	0	68,890	174,638
Total For PURCHASING				
Schedule .3 Total	2,180,837	0	616,923	1,563,914

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	191	2.420786	13,268		13,268		13,268
CITY MANAGER	28	0.354880	1,942		1,942		1,942
STREETS & MAINTENANCE	763	9.670469	52,997		52,997		52,997
MAYOR AND COUNCIL	9	0.114068	623		623		623
OFFICE OF THE COMPTROLLER	10	0.126743	695		695		695
PURCHASING	77	0.975919	5,346		5,346		5,346
HUMAN RESOURCES	22	0.278834	1,526		1,526	215	1,741
CITY ATTORNEY OFFICE	9	0.114068	623		623	87	710
INFORMATION TECHNOLOGY	107	1.356147	7,432		7,432	1,074	8,506
PLANNING & INSPECTION	29	0.367554	2,014		2,014	289	2,303
ANIMAL SERVICES	117	1.482890	8,125		8,125	1,174	9,299
TAX OFFICE	19	0.240811	1,317		1,317	187	1,504
METRO PLANNING ORGAN.- M.P.O.	37	0.468948	2,567		2,567	370	2,937
MUNICIPAL COURTS	270	3.422053	18,755		18,755	2,723	21,478
POLICE*	705	8.935361	48,969		48,969	7,131	56,100
FIRE DEPT	342	4.334601	23,753		23,753	3,453	27,206
ENVIRONMENTAL SERVICES	825	10.456274	57,303		57,303	8,340	65,643
CAPITAL IMPROVEMENT	54	0.684411	3,749		3,749	542	4,291
PUBLIC HEALTH	1,034	13.105194	71,854		71,854	10,563	82,417
PARKS AND RECREATION	751	9.518378	52,163		52,163	7,597	59,760
ZOO	504	6.387833	35,006		35,006	5,096	40,102
LIBRARY	316	4.005070	21,948		21,948	3,187	25,135
DEPT OF MUSEUMS & CULTURAL AFF	525	6.653992	36,463		36,463	5,304	41,767
DESTINATION EL PASO	3	0.038023	208		208	29	237
ECONOMIC DEVELOPMENT	51	0.646388	3,540		3,540	510	4,050
SUN METRO	464	5.880862	32,230		32,230	4,684	36,914
AIRPORT	483	6.121673	33,547		33,547	4,880	38,427
COMMUNITY/HUMAN DEVELOPMENT	47	0.595691	3,262		3,262	472	3,734
INTERNATIONAL BRIDGES	98	1.242079	6,808		6,808	983	7,791
Schedule .4 Total for ADMIN	7,890	100.000000	548,033		548,033	68,890	616,923

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

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	191	3.462026	48,098		48,098		48,098
CITY MANAGER	28	0.507522	7,049		7,049		7,049
STREETS & MAINTENANCE	162	2.936378	40,793		40,793		40,793
MAYOR AND COUNCIL	9	0.163132	2,264		2,264		2,264
OFFICE OF THE COMPTROLLER	10	0.181258	2,515		2,515		2,515
PURCHASING	77	1.395686	19,390		19,390		19,390
HUMAN RESOURCES	22	0.398767	5,538		5,538	758	6,296
CITY ATTORNEY OFFICE	9	0.163132	2,264		2,264	306	2,570
INFORMATION TECHNOLOGY	107	1.939460	26,945		26,945	3,709	30,654
PLANNING & INSPECTION	29	0.525648	7,303		7,303	998	8,301
ANIMAL SERVICES	117	2.120718	29,461		29,461	4,046	33,507
TAX OFFICE	19	0.344390	4,780		4,780	652	5,432
METRO PLANNING ORGAN.- M.P.O.	37	0.670654	9,317		9,317	1,277	10,594
MUNICIPAL COURTS	270	4.893964	67,990		67,990	9,357	77,347
POLICE*	705	12.778684	177,531		177,531	24,429	201,960
FIRE DEPT	342	6.199021	86,120		86,120	11,853	97,973
CAPITAL IMPROVEMENT	54	0.978793	13,597		13,597	1,863	15,460
PUBLIC HEALTH	1,034	18.742072	260,401		260,401	35,883	296,284
PARKS AND RECREATION	751	13.612471	189,116		189,116	26,019	215,135
ZOO	504	9.135400	126,917		126,917	17,470	144,387
LIBRARY	316	5.727751	79,572		79,572	10,953	90,525
DEPT OF MUSEUMS & CULTURAL AFF	525	9.516041	132,206		132,206	18,193	150,399
DESTINATION EL PASO	3	0.054377	754		754	100	854
ECONOMIC DEVELOPMENT	51	0.924415	12,842		12,842	1,758	14,600
COMMUNITY/HUMAN DEVELOPMENT	47	0.851912	11,834		11,834	1,626	13,460
INTERNATIONAL BRIDGES	98	1.776328	24,679		24,679	3,388	28,067
Schedule .4 Total for SUPPLY CHAIN MANAGEMENT	5,517	100.000000	1,389,276		1,389,276	174,638	1,563,914

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 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	ADMIN	SUPPLY CHAIN MANAGEMENT
NONDEPARTMENTAL	61,366	13,268	48,098
CITY MANAGER	8,991	1,942	7,049
STREETS & MAINTENANCE	93,790	52,997	40,793
MAYOR AND COUNCIL	2,887	623	2,264
OFFICE OF THE COMPTROLLER	3,210	695	2,515
PURCHASING	24,736	5,346	19,390
HUMAN RESOURCES	8,037	1,741	6,296
CITY ATTORNEY OFFICE	3,280	710	2,570
INFORMATION TECHNOLOGY	39,160	8,506	30,654
PLANNING & INSPECTION	10,604	2,303	8,301
ANIMAL SERVICES	42,806	9,299	33,507
TAX OFFICE	6,936	1,504	5,432
METRO PLANNING ORGAN.- M.P.O.	13,531	2,937	10,594
MUNICIPAL COURTS	98,825	21,478	77,347
POLICE*	258,060	56,100	201,960
FIRE DEPT	125,179	27,206	97,973
ENVIRONMENTAL SERVICES	65,643	65,643	0
CAPITAL IMPROVEMENT	19,751	4,291	15,460
PUBLIC HEALTH	378,701	82,417	296,284
PARKS AND RECREATION	274,895	59,760	215,135
ZOO	184,489	40,102	144,387
LIBRARY	115,660	25,135	90,525
DEPT OF MUSEUMS & CULTURAL AFF	192,166	41,767	150,399
DESTINATION EL PASO	1,091	237	854
ECONOMIC DEVELOPMENT	18,650	4,050	14,600
SUN METRO	36,914	36,914	0
AIRPORT	38,427	38,427	0
COMMUNITY/HUMAN DEVELOPMENT	17,194	3,734	13,460
INTERNATIONAL BRIDGES	35,858	7,791	28,067
Direct Bill	0	0	0
Total	2,180,837	616,923	1,563,914

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,172,469			2,172,469
Inbound Costs:				
BUILDING DEPRECIATION	83,404		83,404	
NONDEPARTMENTAL	276,032	4,444	280,476	
CITY MANAGER	52,896	6,875	59,771	
STREETS & MAINTENANCE	102,493	2,552	105,045	
MUNICIPAL CLERK	287	3	290	
MAYOR AND COUNCIL	8,365	749	9,114	
OFFICE OF THE COMPTROLLER	8,910	619	9,529	
PURCHASING	7,064	973	8,037	
HUMAN RESOURCES		17,430	17,430	
CITY ATTORNEY OFFICE		198,797	198,797	
INFORMATION TECHNOLOGY		287,767	287,767	
RISK MANAGEMENT		1,747	1,747	
Total Allocated Additions:	<u>539,451</u>	<u>521,956</u>	1,061,407	1,061,407
Total To Be Allocated:	<u>2,711,920</u>	<u>521,956</u>		<u>3,233,876</u>

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	HR SERVICES
Wages & Benefits			
SALARIES & WAGES	1,257,634	0	1,257,634
FRINGE BENEFITS	439,287	0	439,287
Other Expense & Cost			
CONTRACTUAL SERVICES	63,530	0	63,530
MATERIALS/SUPPLIES	28,518	0	28,518
OPERATING EXP	383,500	0	383,500
Departmental Total			
Expenditures Per Financial Statement	2,172,469		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	2,172,469	0	2,172,469
Allocation Step 1			
Inbound - All Others	539,451	539,451	0
Reallocate Admin Costs		(539,451)	539,451
Unallocated Costs	0	0	0
1st Allocation	2,711,920	0	2,711,920
Allocation Step 2			
Inbound - All Others	521,956	521,956	0
Reallocate Admin Costs		(521,956)	521,956
Unallocated Costs	0	0	0
2nd Allocation	521,956	0	521,956
Total For HUMAN RESOURCES			
Schedule .3 Total	3,233,876	0	3,233,876

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	0.078561	2,129		2,129		2,129
CITY MANAGER	40.10	0.630062	17,087		17,087		17,087
STREETS & MAINTENANCE	438.00	6.881977	186,632		186,632		186,632
MUNICIPAL CLERK	7.00	0.109986	2,977		2,977		2,977
MAYOR AND COUNCIL	24.00	0.377095	10,229		10,229		10,229
OFFICE OF THE COMPTROLLER	38.00	0.597067	16,190		16,190		16,190
PURCHASING	28.00	0.439944	11,932		11,932		11,932
HUMAN RESOURCES	40.90	0.642632	17,430		17,430		17,430
CITY ATTORNEY OFFICE	42.00	0.659916	17,897		17,897	3,810	21,707
INFORMATION TECHNOLOGY	90.00	1.414105	38,347		38,347	8,178	46,525
RISK MANAGEMENT	6.00	0.094274	2,552		2,552	541	3,093
PLANNING & INSPECTION	137.00	2.152582	58,374		58,374	12,451	70,825
ANIMAL SERVICES	142.50	2.238999	60,719		60,719	12,943	73,662
TAX OFFICE	24.50	0.384951	10,440		10,440	2,222	12,662
MUNICIPAL COURTS	87.40	1.373253	37,239		37,239	7,940	45,179
POLICE*	1,467.60	23.059336	625,380		625,380	133,436	758,816
FIRE DEPT	1,136.80	17.861716	484,393		484,393	103,313	587,706
ENVIRONMENTAL SERVICES	391.00	6.143500	166,608		166,608	35,530	202,138
CAPITAL IMPROVEMENT	75.00	1.178421	31,958		31,958	6,813	38,771
PUBLIC HEALTH	274.12	4.307049	116,801		116,801	24,910	141,711
PARKS AND RECREATION	428.27	6.729097	182,487		182,487	38,916	221,403
ZOO	143.00	2.246856	60,930		60,930	12,987	73,917
LIBRARY	159.00	2.498252	67,750		67,750	14,446	82,196
DEPT OF MUSEUMS & CULTURAL AFF	53.11	0.834479	22,628		22,628	4,815	27,443
ECONOMIC DEVELOPMENT	21.00	0.329958	8,948		8,948	1,903	10,851
SUN METRO	718.25	11.285343	306,047		306,047	65,278	371,325
AIRPORT	233.60	3.670388	99,536		99,536	21,229	120,765
COMMUNITY/HUMAN DEVELOPMENT	44.30	0.696054	18,879		18,879	4,025	22,904
INTERNATIONAL BRIDGES	69.00	1.084147	29,401		29,401	6,270	35,671
Schedule .4 Total for HR SERVICES	6,364.45	100.000000	2,711,920		2,711,920	521,956	3,233,876

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 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HR SERVICES
NONDEPARTMENTAL	2,129	2,129
CITY MANAGER	17,087	17,087
STREETS & MAINTENANCE	186,632	186,632
MUNICIPAL CLERK	2,977	2,977
MAYOR AND COUNCIL	10,229	10,229
OFFICE OF THE COMPTROLLER	16,190	16,190
PURCHASING	11,932	11,932
HUMAN RESOURCES	17,430	17,430
CITY ATTORNEY OFFICE	21,707	21,707
INFORMATION TECHNOLOGY	46,525	46,525
RISK MANAGEMENT	3,093	3,093
PLANNING & INSPECTION	70,825	70,825
ANIMAL SERVICES	73,662	73,662
TAX OFFICE	12,662	12,662
MUNICIPAL COURTS	45,179	45,179
POLICE*	758,816	758,816
FIRE DEPT	587,706	587,706
ENVIRONMENTAL SERVICES	202,138	202,138
CAPITAL IMPROVEMENT	38,771	38,771
PUBLIC HEALTH	141,711	141,711
PARKS AND RECREATION	221,403	221,403
ZOO	73,917	73,917
LIBRARY	82,196	82,196
DEPT OF MUSEUMS & CULTURAL AFF	27,443	27,443
ECONOMIC DEVELOPMENT	10,851	10,851
SUN METRO	371,325	371,325
AIRPORT	120,765	120,765
COMMUNITY/HUMAN DEVELOPMENT	22,904	22,904
INTERNATIONAL BRIDGES	35,671	35,671
Direct Bill	0	0
Total	3,233,876	3,233,876

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department CITY ATTORNEY OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,253,471			4,253,471
Deductions:				
INTERFUND TRANSFERS	-151,399			
DAMAGES & SETTLEMENTS	-400,000			
Total Deductions:	-551,399			-551,399
Cost Adjustments:				
PUBLIC INFOR DISTRIBUTION FEE	-2,600			
REIMBURSED EXPENDITURES	-305,000			
Total Departmental Cost Adjustments:	-307,600			-307,600
Inbound Costs:				
BUILDING DEPRECIATION	105,767		105,767	
NONDEPARTMENTAL	109,073	1,765	110,838	
CITY MANAGER	166,428	21,778	188,206	
STREETS & MAINTENANCE	116,064	2,411	118,475	
MUNICIPAL CLERK	499	6	505	
MAYOR AND COUNCIL	10,464	947	11,411	
OFFICE OF THE COMPTROLLER	8,004	487	8,491	
PURCHASING	2,887	393	3,280	
HUMAN RESOURCES	17,897	3,810	21,707	
CITY ATTORNEY OFFICE		238,803	238,803	
INFORMATION TECHNOLOGY		114,275	114,275	
RISK MANAGEMENT		1,795	1,795	
Total Allocated Additions:	537,083	386,470	923,553	923,553
Total To Be Allocated:	3,931,555	386,470		4,318,025

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	3,054,855	641,902	1,521,061	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	519,119	0	19,700	386,000	113,419
MATERIALS/SUPPLIES	99,000	0	99,000	0	0
OPERATING EXPENSES	29,098	0	29,098	0	0
*INTERFUND TRANSFERS	151,399	0	0	0	0
*DAMAGES & SETTLEMENTS	400,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,253,471				
Deductions					
*Total Disallowed Costs	(551,399)	0	0	0	0
Cost Adjustments					
PUBLIC INFOR DISTRIBUTION FEE	(2,600)	0	(2,600)	0	0
REIMBURSED EXPENDITURES	(305,000)	(52,557)	(252,443)	0	0
Functional Cost					
	3,394,472	589,345	1,413,816	386,000	113,419
Allocation Step 1					
Inbound - All Others	537,083	112,837	267,421	0	0
Reallocate Admin Costs		(702,182)	442,658	0	0
Unallocated Costs	(1,421,660)	0	0	0	(113,419)
1st Allocation	2,509,895	0	2,123,895	386,000	0
Allocation Step 2					
Inbound - All Others	386,470	81,112	192,556	0	0
Reallocate Admin Costs		(81,112)	51,139	0	0
Unallocated Costs	(142,775)	0	0	0	0
2nd Allocation	243,695	0	243,695	0	0
Total For CITY ATTORNEY OFFICE					
Schedule .3 Total	2,753,590	0	2,367,590	386,000	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department CITY ATTORNEY OFFICE**

GENERAL GOVERNMENT**	
<hr/>	
Wages & Benefits	
SALARIES & FRINGE BENEFITS	891,892
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
REIMBURSED EXPENDITURES	0
Functional Cost	891,892
Allocation Step 1	
Inbound - All Others	156,825
Reallocate Admin Costs	259,524
Unallocated Costs	(1,308,241)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	112,802
Reallocate Admin Costs	29,973
Unallocated Costs	(142,775)
2nd Allocation	0
Total For CITY ATTORNEY OFFICE	
Schedule .3 Total	0

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	434.42	2.822834	59,953		59,953		59,953
STREETS & MAINTENANCE	215.73	1.401800	29,767		29,767		29,767
MAYOR AND COUNCIL	370.70	2.408785	51,157		51,157		51,157
PURCHASING	962.00	6.251015	132,768		132,768		132,768
HUMAN RESOURCES	1,435.70	9.329088	198,141		198,141		198,141
CITY ATTORNEY OFFICE	1,708.74	11.103285	235,823		235,823		235,823
PLANNING & INSPECTION	2,661.22	17.292436	367,332		367,332	63,353	430,685
ANIMAL SERVICES	500.90	3.254817	69,124		69,124	11,887	81,011
METRO PLANNING ORGAN.- M.P.O.	19.09	0.124046	2,630		2,630	441	3,071
MUNICIPAL COURTS	359.39	2.335294	49,599		49,599	8,526	58,125
FIRE DEPT	553.68	3.597778	76,412		76,412	13,142	89,554
ENVIRONMENTAL SERVICES	343.00	2.228792	47,333		47,333	8,135	55,468
CAPITAL IMPROVEMENT	396.92	2.579161	54,778		54,778	9,423	64,201
PUBLIC HEALTH	443.84	2.884044	61,251		61,251	10,537	71,788
PARKS AND RECREATION	680.76	4.423536	93,947		93,947	16,161	110,108
ZOO	34.10	0.221580	4,704		4,704	797	5,501
LIBRARY	70.29	0.456740	9,696		9,696	1,651	11,347
DEPT OF MUSEUMS & CULTURAL AFF	497.40	3.232074	68,644		68,644	11,798	80,442
DESTINATION EL PASO	78.75	0.511713	10,866		10,866	1,858	12,724
ECONOMIC DEVELOPMENT	1,951.09	12.678060	269,266		269,266	46,334	315,600
SUN METRO	507.09	3.295039	69,980		69,980	12,035	82,015
AIRPORT	168.32	1.093733	23,224		23,224	3,984	27,208
COMMUNITY/HUMAN DEVELOPMENT	462.00	3.002047	63,758		63,758	10,960	74,718
INTERNATIONAL BRIDGES	402.36	2.614510	55,526		55,526	9,547	65,073
ALL OTHERS	132.01	0.857793	18,216		18,216	3,126	21,342
Schedule .4 Total for LEGAL SVCS	15,389.50	100.000000	2,123,895		2,123,895	243,695	2,367,590

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 2019 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	2,000	0.126124	487		487		487
MAYOR AND COUNCIL	500	0.031531	122		122		122
PURCHASING	6,330	0.399181	1,541		1,541		1,541
HUMAN RESOURCES	2,694	0.169888	656		656		656
CITY ATTORNEY OFFICE	12,241	0.771939	2,980		2,980		2,980
PLANNING & INSPECTION	1,944	0.122592	473		473		473
TAX OFFICE	11,094	0.699607	2,700		2,700		2,700
MUNICIPAL COURTS	92,338	5.822997	22,477		22,477		22,477
POLICE*	659,449	41.586017	160,522		160,522		160,522
FIRE DEPT	16,878	1.064356	4,108		4,108		4,108
ENVIRONMENTAL SERVICES	269,213	16.977046	65,531		65,531		65,531
CAPITAL IMPROVEMENT	27,734	1.748955	6,751		6,751		6,751
PUBLIC HEALTH	57,350	3.616592	13,960		13,960		13,960
PARKS AND RECREATION	3,607	0.227464	878		878		878
ZOO	3,618	0.228157	881		881		881
COMMUNITY/HUMAN DEVELOPMENT	3,968	0.250229	966		966		966
ALL OTHERS	414,789	26.157325	100,967		100,967		100,967
Schedule .4 Total for OUTSIDE COUNSEL	1,585,747	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 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department CITY ATTORNEY OFFICE

Receiving Department	Total	LEGAL SVCS	OUTSIDE COUNSEL
CITY MANAGER	60,440	59,953	487
STREETS & MAINTENANCE	29,767	29,767	0
MAYOR AND COUNCIL	51,279	51,157	122
PURCHASING	134,309	132,768	1,541
HUMAN RESOURCES	198,797	198,141	656
CITY ATTORNEY OFFICE	238,803	235,823	2,980
PLANNING & INSPECTION	431,158	430,685	473
ANIMAL SERVICES	81,011	81,011	0
TAX OFFICE	2,700	0	2,700
METRO PLANNING ORGAN.- M.P.O.	3,071	3,071	0
MUNICIPAL COURTS	80,602	58,125	22,477
POLICE*	160,522	0	160,522
FIRE DEPT	93,662	89,554	4,108
ENVIRONMENTAL SERVICES	120,999	55,468	65,531
CAPITAL IMPROVEMENT	70,952	64,201	6,751
PUBLIC HEALTH	85,748	71,788	13,960
PARKS AND RECREATION	110,986	110,108	878
ZOO	6,382	5,501	881
LIBRARY	11,347	11,347	0
DEPT OF MUSEUMS & CULTURAL AFF	80,442	80,442	0
DESTINATION EL PASO	12,724	12,724	0
ECONOMIC DEVELOPMENT	315,600	315,600	0
SUN METRO	82,015	82,015	0
AIRPORT	27,208	27,208	0
COMMUNITY/HUMAN DEVELOPMENT	75,684	74,718	966
INTERNATIONAL BRIDGES	65,073	65,073	0
ALL OTHERS	122,309	21,342	100,967
Direct Bill	0	0	0
Total	2,753,590	2,367,590	386,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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:

- Senior Center - Data processing equipment costs associated with the Senior Center have been allocated directly to Parks and Recreation.
- 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,106,794			12,106,794
Deductions:				
INTERFUND TRANSFERS	-2,255,715			
Total Deductions:	-2,255,715			-2,255,715
Inbound Costs:				
BUILDING DEPRECIATION	264,906		264,906	
EQUIPMENT DEPRECIATION	1,796,255		1,796,255	
NONDEPARTMENTAL	156,918	2,531	159,449	
CITY MANAGER	41,715	5,467	47,182	
STREETS & MAINTENANCE	339,564	3,574	343,138	
MUNICIPAL CLERK	1,307	17	1,324	
MAYOR AND COUNCIL	24,619	2,256	26,875	
OFFICE OF THE COMPTROLLER	98,589	7,410	105,999	
PURCHASING	34,377	4,783	39,160	
HUMAN RESOURCES	38,347	8,178	46,525	
INFORMATION TECHNOLOGY		3,018,836	3,018,836	
RISK MANAGEMENT		3,846	3,846	
Total Allocated Additions:	2,796,597	3,056,898	5,853,495	5,853,495
Total To Be Allocated:	12,647,676	3,056,898		15,704,574

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	G&A	SENIOR CENTER	APPLICATION MGMNT	CLIENT SERVICES
Wages & Benefits					
SALARIES & WAGES	5,085,812	575,993	0	1,389,319	870,299
FRINGE BENEFITS	1,684,656	185,466	0	458,908	311,615
Other Expense & Cost					
MAIL ROOM CHARGES	150,000	0	0	0	0
CONTRACTUAL SERVICES	357,668	213,152	0	0	0
MATERIALS/SUPPLIES	188,282	61,425	0	17,939	39,650
DATA PROCESSING EQUIPMENT	148,840	0	148,840	0	0
WIRELESS COMMUNICATION SERVICE	600,000	0	0	0	0
LONG DISTANCE	22,000	0	0	0	0
PHONE & INTERNET	1,459,840	0	0	0	0
OPERATING EXPENSES	153,981	18,713	0	61,245	0
*INTERFUND TRANSFERS	2,255,715	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,106,794				
Deductions					
*Total Disallowed Costs	(2,255,715)	0	0	0	0
Functional Cost	9,851,079	1,054,749	148,840	1,927,411	1,221,564
Allocation Step 1					
Inbound - All Others	2,796,597	316,847	0	763,808	478,498
Reallocate Admin Costs		(1,371,596)	0	422,465	264,720
Unallocated Costs	0	0	0	0	0
1st Allocation	12,647,676	0	148,840	3,113,684	1,964,782
Allocation Step 2					
Inbound - All Others	3,056,898	346,260	0	835,526	522,971
Reallocate Admin Costs		(346,260)	0	106,670	66,834
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,056,898	0	0	942,196	589,805
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	15,704,574	0	148,840	4,055,880	2,554,587

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY**

	PHONES	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	0	1,230,859	647,187	156,401	123,475
FRINGE BENEFITS	0	410,133	193,029	50,572	38,358
Other Expense & Cost					
MAIL ROOM CHARGES	0	0	0	0	0
CONTRACTUAL SERVICES	0	0	0	0	144,516
MATERIALS/SUPPLIES	0	60,668	100	0	8,500
DATA PROCESSING EQUIPMENT	0	0	0	0	0
WIRELESS COMMUNICATION SERVICE	600,000	0	0	0	0
LONG DISTANCE	22,000	0	0	0	0
PHONE & INTERNET	1,459,840	0	0	0	0
OPERATING EXPENSES	0	46,668	21,155	0	6,200
*INTERFUND TRANSFERS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,081,840	1,748,328	861,471	206,973	321,049
Allocation Step 1					
Inbound - All Others	0	676,764	356,002	86,122	67,944
Reallocate Admin Costs	0	374,306	196,820	47,594	37,576
Unallocated Costs	0	0	0	0	0
1st Allocation	2,081,840	2,799,398	1,414,293	340,689	426,569
Allocation Step 2					
Inbound - All Others	0	739,594	389,074	94,053	74,179
Reallocate Admin Costs	0	94,492	49,685	12,009	9,482
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	834,086	438,759	106,062	83,661
Total For INFORMATION TECHNOLOGY					
Schedule .3 Total	2,081,840	3,633,484	1,853,052	446,751	510,230

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	MAIL ROOM	POSTAGE
Wages & Benefits		
SALARIES & WAGES	92,279	0
FRINGE BENEFITS	36,575	0
Other Expense & Cost		
MAIL ROOM CHARGES	0	150,000
CONTRACTUAL SERVICES	0	0
MATERIALS/SUPPLIES	0	0
DATA PROCESSING EQUIPMENT	0	0
WIRELESS COMMUNICATION SERVICE	0	0
LONG DISTANCE	0	0
PHONE & INTERNET	0	0
OPERATING EXPENSES	0	0
*INTERFUND TRANSFERS	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
 Functional Cost	 128,854	 150,000
Allocation Step 1		
Inbound - All Others	50,612	0
Reallocate Admin Costs	28,115	0
Unallocated Costs	0	0
1st Allocation	207,581	150,000
Allocation Step 2		
Inbound - All Others	55,241	0
Reallocate Admin Costs	7,088	0
Unallocated Costs	0	0
2nd Allocation	62,329	0
Total For INFORMATION TECHNOLOGY		
Schedule .3 Total	269,910	150,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - SENIOR CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PARKS AND RECREATION	100	100.000000	148,840		148,840		148,840
Schedule .4 Total for SENIOR CENTER	100	100.000000	148,840		148,840	0	148,840

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	873.00	1.905406	59,323		59,323		59,323
STREETS & MAINTENANCE	1,888.00	4.120741	128,303		128,303		128,303
MAYOR AND COUNCIL	205.00	0.447432	13,929		13,929		13,929
OFFICE OF THE COMPTROLLER	851.00	1.857389	57,831		57,831		57,831
PURCHASING	208.00	0.453980	14,132		14,132		14,132
HUMAN RESOURCES	1,327.00	2.896305	90,175		90,175		90,175
CITY ATTORNEY OFFICE	379.00	0.827204	25,752		25,752		25,752
INFORMATION TECHNOLOGY	14,947.00	32.623260	1,015,904		1,015,904		1,015,904
PLANNING & INSPECTION	1,216.00	2.654037	82,636		82,636	45,563	128,199
ANIMAL SERVICES	491.00	1.071655	33,362		33,362	18,394	51,756
TAX OFFICE	243.00	0.530371	16,507		16,507	9,099	25,606
METRO PLANNING ORGAN.- M.P.O.	56.00	0.122225	3,799		3,799	2,089	5,888
MUNICIPAL COURTS	1,265.00	2.760984	85,962		85,962	47,406	133,368
POLICE*	6,810.00	14.863479	462,802		462,802	255,442	718,244
FIRE DEPT	2,757.00	6.017417	187,359		187,359	103,327	290,686
ENVIRONMENTAL SERVICES	2,897.00	6.322981	196,872		196,872	108,572	305,444
CAPITAL IMPROVEMENT	706.00	1.540913	47,981		47,981	26,449	74,430
PUBLIC HEALTH	2,012.00	4.391383	136,730		136,730	75,397	212,127
PARKS AND RECREATION	1,535.00	3.350285	104,319		104,319	57,522	161,841
ZOO	500.00	1.091298	33,976		33,976	18,730	52,706
LIBRARY	1,290.00	2.815549	87,660		87,660	48,338	135,998
DEPT OF MUSEUMS & CULTURAL AFF	479.00	1.045463	32,545		32,545	17,942	50,487
ECONOMIC DEVELOPMENT	131.00	0.285920	8,901		8,901	4,894	13,795
SUN METRO	753.00	1.643495	51,169		51,169	28,215	79,384
AIRPORT	870.00	1.898859	59,121		59,121	32,600	91,721
COMMUNITY/HUMAN DEVELOPMENT	417.00	0.910143	28,334		28,334	15,617	43,951
PENSION ADMINISTRATION	196.00	0.427789	13,316		13,316	7,325	20,641
INTERNATIONAL BRIDGES	166.00	0.362311	11,273		11,273	6,205	17,478
ALL OTHERS	349.00	0.761726	23,711		23,711	13,070	36,781
Schedule .4 Total for APPLICATION MGMNT	45,817.00	100.000000	3,113,684		3,113,684	942,196	4,055,880

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 2019 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	873.00	1.905406	37,433		37,433		37,433
STREETS & MAINTENANCE	1,888.00	4.120741	80,965		80,965		80,965
MAYOR AND COUNCIL	205.00	0.447432	8,790		8,790		8,790
OFFICE OF THE COMPTROLLER	851.00	1.857389	36,491		36,491		36,491
PURCHASING	208.00	0.453980	8,919		8,919		8,919
HUMAN RESOURCES	1,327.00	2.896305	56,905		56,905		56,905
CITY ATTORNEY OFFICE	379.00	0.827204	16,249		16,249		16,249
INFORMATION TECHNOLOGY	14,947.00	32.623260	641,067		641,067		641,067
PLANNING & INSPECTION	1,216.00	2.654037	52,143		52,143	28,522	80,665
ANIMAL SERVICES	491.00	1.071655	21,050		21,050	11,504	32,554
TAX OFFICE	243.00	0.530371	10,417		10,417	5,690	16,107
METRO PLANNING ORGAN.- M.P.O.	56.00	0.122225	2,396		2,396	1,307	3,703
MUNICIPAL COURTS	1,265.00	2.760984	54,243		54,243	29,673	83,916
POLICE*	6,810.00	14.863479	292,032		292,032	159,990	452,022
FIRE DEPT	2,757.00	6.017417	118,226		118,226	64,679	182,905
ENVIRONMENTAL SERVICES	2,897.00	6.322981	124,233		124,233	67,959	192,192
CAPITAL IMPROVEMENT	706.00	1.540913	30,271		30,271	16,555	46,826
PUBLIC HEALTH	2,012.00	4.391383	86,274		86,274	47,192	133,466
PARKS AND RECREATION	1,535.00	3.350285	65,827		65,827	35,999	101,826
ZOO	500.00	1.091298	21,435		21,435	11,717	33,152
LIBRARY	1,290.00	2.815549	55,315		55,315	30,259	85,574
DEPT OF MUSEUMS & CULTURAL AFF	479.00	1.045463	20,534		20,534	11,222	31,756
ECONOMIC DEVELOPMENT	131.00	0.285920	5,617		5,617	3,066	8,683
SUN METRO	753.00	1.643495	32,286		32,286	17,658	49,944
AIRPORT	870.00	1.898859	37,305		37,305	20,403	57,708
COMMUNITY/HUMAN DEVELOPMENT	417.00	0.910143	17,877		17,877	9,771	27,648
PENSION ADMINISTRATION	196.00	0.427789	8,405		8,405	4,584	12,989
INTERNATIONAL BRIDGES	166.00	0.362311	7,113		7,113	3,884	10,997
ALL OTHERS	349.00	0.761726	14,964		14,964	8,171	23,135
Schedule .4 Total for CLIENT SERVICES	45,817.00	100.000000	1,964,782		1,964,782	589,805	2,554,587

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 2019 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	17,300	1.227422	25,553		25,553		25,553
STREETS & MAINTENANCE	119,153	8.453817	175,995		175,995		175,995
MAYOR AND COUNCIL	11,770	0.835073	17,385		17,385		17,385
OFFICE OF THE COMPTROLLER	2,938	0.208449	4,340		4,340		4,340
PURCHASING	1,942	0.137783	2,868		2,868		2,868
HUMAN RESOURCES	3,935	0.279185	5,812		5,812		5,812
CITY ATTORNEY OFFICE	1,401	0.099400	2,069		2,069		2,069
INFORMATION TECHNOLOGY	157,007	11.139530	231,907		231,907		231,907
PLANNING & INSPECTION	57,161	4.055531	84,430		84,430		84,430
ANIMAL SERVICES	45,364	3.218542	67,005		67,005		67,005
TAX OFFICE	3,785	0.268543	5,591	(10,902)	(5,311)		(5,311)
MUNICIPAL COURTS	10,779	0.764762	15,921		15,921		15,921
POLICE*	144,512	10.253019	213,451		213,451		213,451
FIRE DEPT	176,455	12.519351	260,633		260,633		260,633
ENVIRONMENTAL SERVICES	148,795	10.556895	219,778	(122,481)	97,297		97,297
CAPITAL IMPROVEMENT	21,644	1.535626	31,969		31,969		31,969
PUBLIC HEALTH	21,601	1.532575	31,906		31,906		31,906
PARKS AND RECREATION	241,140	17.108706	356,176		356,176		356,176
ZOO	5,111	0.362622	7,549		7,549		7,549
LIBRARY	72,992	5.178728	107,813		107,813		107,813
DEPT OF MUSEUMS & CULTURAL AFF	15,296	1.085240	22,593		22,593		22,593
ECONOMIC DEVELOPMENT	1,848	0.131114	2,730		2,730		2,730
SUN METRO	51,902	3.682408	76,662	(132,244)	(55,582)		(55,582)
AIRPORT	42,902	3.043865	63,368	(86,419)	(23,051)		(23,051)
COMMUNITY/HUMAN DEVELOPMENT	1,193	0.084642	1,762		1,762		1,762
INTERNATIONAL BRIDGES	8,193	0.581287	12,101		12,101		12,101
ALL OTHERS	23,339	1.655885	34,473		34,473		34,473
Schedule .4 Total for PHONES	1,409,458	100.000000	2,081,840	(352,046)	1,729,794	0	1,729,794
Direct Billed				352,046	352,046		352,046
Schedule .3 Total for PHONES	1,409,458	100.000000		0	2,081,840	0	2,081,840

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	873.00	1.905406	53,336		53,336		53,336
STREETS & MAINTENANCE	1,888.00	4.120741	115,355		115,355		115,355
MAYOR AND COUNCIL	205.00	0.447432	12,522		12,522		12,522
OFFICE OF THE COMPTROLLER	851.00	1.857389	51,992		51,992		51,992
PURCHASING	208.00	0.453980	12,703		12,703		12,703
HUMAN RESOURCES	1,327.00	2.896305	81,078		81,078		81,078
CITY ATTORNEY OFFICE	379.00	0.827204	23,148		23,148		23,148
INFORMATION TECHNOLOGY	14,947.00	32.623260	913,355		913,355		913,355
PLANNING & INSPECTION	1,216.00	2.654037	74,299		74,299	40,335	114,634
ANIMAL SERVICES	491.00	1.071655	29,994		29,994	16,283	46,277
TAX OFFICE	243.00	0.530371	14,846		14,846	8,049	22,895
METRO PLANNING ORGAN.- M.P.O.	56.00	0.122225	3,416		3,416	1,849	5,265
MUNICIPAL COURTS	1,265.00	2.760984	77,288		77,288	41,964	119,252
POLICE*	6,810.00	14.863479	416,081		416,081	226,147	642,228
FIRE DEPT	2,757.00	6.017417	168,448		168,448	91,473	259,921
ENVIRONMENTAL SERVICES	2,897.00	6.322981	177,002		177,002	96,114	273,116
CAPITAL IMPROVEMENT	706.00	1.540913	43,136		43,136	23,412	66,548
PUBLIC HEALTH	2,012.00	4.391383	122,930		122,930	66,748	189,678
PARKS AND RECREATION	1,535.00	3.350285	93,785		93,785	50,918	144,703
ZOO	500.00	1.091298	30,546		30,546	16,579	47,125
LIBRARY	1,290.00	2.815549	78,818		78,818	42,794	121,612
DEPT OF MUSEUMS & CULTURAL AFF	479.00	1.045463	29,264		29,264	15,882	45,146
ECONOMIC DEVELOPMENT	131.00	0.285920	8,001		8,001	4,334	12,335
SUN METRO	753.00	1.643495	46,011		46,011	24,976	70,987
AIRPORT	870.00	1.898859	53,152		53,152	28,858	82,010
COMMUNITY/HUMAN DEVELOPMENT	417.00	0.910143	25,474		25,474	13,823	39,297
PENSION ADMINISTRATION	196.00	0.427789	11,966		11,966	6,489	18,455
INTERNATIONAL BRIDGES	166.00	0.362311	10,136		10,136	5,496	15,632
ALL OTHERS	349.00	0.761726	21,316		21,316	11,563	32,879
Schedule .4 Total for INFRASTRUCTURE MANAGEMENT	45,817.00	100.000000	2,799,398		2,799,398	834,086	3,633,484

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 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY**

Activity - STR INNOVATION & ENTERPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CITY MANAGER	1.00	1.408451	19,912		19,912		19,912
STREETS & MAINTENANCE	1.00	1.408451	19,912		19,912		19,912
OFFICE OF THE COMPTROLLER	1.00	1.408451	19,912		19,912		19,912
PURCHASING	1.00	1.408451	19,912		19,912		19,912
HUMAN RESOURCES	1.00	1.408451	19,912		19,912		19,912
INFORMATION TECHNOLOGY	10.00	14.084507	199,198		199,198		199,198
PLANNING & INSPECTION	2.00	2.816901	39,838		39,838	15,656	55,494
ANIMAL SERVICES	2.00	2.816901	39,838		39,838	15,656	55,494
MUNICIPAL COURTS	2.00	2.816901	39,838		39,838	15,656	55,494
POLICE*	10.00	14.084507	199,198		199,198	78,352	277,550
FIRE DEPT	3.00	4.225352	59,755		59,755	23,499	83,254
ENVIRONMENTAL SERVICES	1.00	1.408451	19,912		19,912	7,823	27,735
PUBLIC HEALTH	4.00	5.633803	79,676		79,676	31,326	111,002
PARKS AND RECREATION	13.00	18.309859	259,030		259,030	102,006	361,036
ZOO	2.00	2.816901	39,838		39,838	15,656	55,494
LIBRARY	3.00	4.225352	59,755		59,755	23,499	83,254
DEPT OF MUSEUMS & CULTURAL AFF	2.00	2.816901	39,838		39,838	15,656	55,494
ECONOMIC DEVELOPMENT	1.00	1.408451	19,912		19,912	7,823	27,735
SUN METRO	4.00	5.633803	79,676		79,676	31,326	111,002
AIRPORT	4.00	5.633803	79,676		79,676	31,326	111,002
INTERNATIONAL BRIDGES	3.00	4.225352	59,755		59,755	23,499	83,254
Schedule .4 Total for STR INNOVATION & ENTERPR	71.00	100.000000	1,414,293		1,414,293	438,759	1,853,052

Allocation Basis: NUMBER OF STRATEGIC PROJECTS PER DEPT

Allocation Source: IT

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	14	2.417962	8,236		8,236		8,236
STREETS & MAINTENANCE	1	0.172712	585		585		585
INFORMATION TECHNOLOGY	23	3.972366	13,532		13,532		13,532
PLANNING & INSPECTION	19	3.281520	11,173		11,173	3,714	14,887
ANIMAL SERVICES	95	16.407599	55,898		55,898	18,621	74,519
POLICE*	24	4.145078	14,119		14,119	4,693	18,812
FIRE DEPT	1	0.172712	585		585	192	777
ENVIRONMENTAL SERVICES	100	17.271155	58,880		58,880	19,708	78,588
CAPITAL IMPROVEMENT	54	9.326425	31,769		31,769	10,569	42,338
PUBLIC HEALTH	91	15.716753	53,542		53,542	17,841	71,383
PARKS AND RECREATION	23	3.972366	13,532		13,532	4,498	18,030
LIBRARY	1	0.172712	585		585	192	777
DESTINATION EL PASO	4	0.690846	2,349		2,349	778	3,127
ECONOMIC DEVELOPMENT	10	1.727116	5,885		5,885	1,955	7,840
AIRPORT	10	1.727116	5,885		5,885	1,955	7,840
COMMUNITY/HUMAN DEVELOPMENT	29	5.008636	17,060		17,060	5,673	22,733
ALL OTHERS	80	13.816926	47,074		47,074	15,673	62,747
Schedule .4 Total for GIS	579	100.000000	340,689		340,689	106,062	446,751

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

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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	66	0.457032	1,941		1,941		1,941
STREETS & MAINTENANCE	190	1.315698	5,606		5,606		5,606
MAYOR AND COUNCIL	26	0.180043	766		766		766
OFFICE OF THE COMPTROLLER	125	0.865591	3,687		3,687		3,687
PURCHASING	226	1.564989	6,669		6,669		6,669
HUMAN RESOURCES	1,054	7.298664	31,131		31,131		31,131
CITY ATTORNEY OFFICE	1,547	10.712555	45,691		45,691		45,691
INFORMATION TECHNOLOGY	32	0.221591	941		941		941
PLANNING & INSPECTION	1,746	12.090575	51,562		51,562	13,059	64,621
ANIMAL SERVICES	92	0.637075	2,715		2,715	684	3,399
TAX OFFICE	844	5.844471	24,926		24,926	6,308	31,234
METRO PLANNING ORGAN.- M.P.O.	76	0.526279	2,240		2,240	563	2,803
MUNICIPAL COURTS	2,017	13.967177	59,578		59,578	15,100	74,678
FIRE DEPT	23	0.159269	677		677	169	846
ENVIRONMENTAL SERVICES	104	0.720172	3,069		3,069	772	3,841
CAPITAL IMPROVEMENT	2,650	18.350529	78,383		78,383	19,927	98,310
PUBLIC HEALTH	2,216	15.345198	65,459		65,459	16,586	82,045
PARKS AND RECREATION	88	0.609376	2,595		2,595	653	3,248
ZOO	28	0.193892	824		824	208	1,032
DEPT OF MUSEUMS & CULTURAL AFF	62	0.429333	1,826		1,826	458	2,284
ECONOMIC DEVELOPMENT	62	0.429333	1,826		1,826	458	2,284
SUN METRO	65	0.450107	1,914		1,914	482	2,396
AIRPORT	162	1.121806	4,781		4,781	1,203	5,984
COMMUNITY/HUMAN DEVELOPMENT	940	6.509245	27,762		27,762	7,031	34,793
Schedule .4 Total for RECORDS MANAGEMENT	14,441	100.000000	426,569		426,569	83,661	510,230

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 2019 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	0.078561	161		161		161
CITY MANAGER	40.10	0.630062	1,303		1,303		1,303
STREETS & MAINTENANCE	438.00	6.881977	14,281		14,281		14,281
MUNICIPAL CLERK	7.00	0.109986	229		229		229
MAYOR AND COUNCIL	24.00	0.377095	780		780		780
OFFICE OF THE COMPTROLLER	38.00	0.597067	1,234		1,234		1,234
PURCHASING	28.00	0.439944	907		907		907
HUMAN RESOURCES	40.90	0.642632	1,329		1,329		1,329
CITY ATTORNEY OFFICE	42.00	0.659916	1,366		1,366		1,366
INFORMATION TECHNOLOGY	90.00	1.414105	2,932		2,932		2,932
RISK MANAGEMENT	6.00	0.094274	196		196	65	261
PLANNING & INSPECTION	137.00	2.152582	4,463		4,463	1,514	5,977
ANIMAL SERVICES	142.50	2.238999	4,643		4,643	1,574	6,217
TAX OFFICE	24.50	0.384951	794		794	269	1,063
MUNICIPAL COURTS	87.40	1.373253	2,847		2,847	962	3,809
POLICE*	1,467.60	23.059336	47,976		47,976	16,434	64,410
FIRE DEPT	1,136.80	17.861716	37,078		37,078	12,616	49,694
ENVIRONMENTAL SERVICES	391.00	6.143500	12,746		12,746	4,332	17,078
CAPITAL IMPROVEMENT	75.00	1.178421	2,441		2,441	826	3,267
PUBLIC HEALTH	274.12	4.307049	8,938		8,938	3,034	11,972
PARKS AND RECREATION	428.27	6.729097	13,966		13,966	4,747	18,713
ZOO	143.00	2.246856	4,660		4,660	1,579	6,239
LIBRARY	159.00	2.498252	5,184		5,184	1,758	6,942
DEPT OF MUSEUMS & CULTURAL AFF	53.11	0.834479	1,730		1,730	584	2,314
ECONOMIC DEVELOPMENT	21.00	0.329958	681		681	230	911
SUN METRO	718.25	11.285343	23,417		23,417	7,975	31,392
AIRPORT	233.60	3.670388	7,613		7,613	2,584	10,197
COMMUNITY/HUMAN DEVELOPMENT	44.30	0.696054	1,440		1,440	486	1,926
INTERNATIONAL BRIDGES	69.00	1.084147	2,246		2,246	760	3,006
Schedule .4 Total for MAIL ROOM	6,364.45	100.000000	207,581		207,581	62,329	269,910

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 2019 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	176	0.060518	91		91		91
HUMAN RESOURCES	2,763	0.950066	1,425		1,425		1,425
PLANNING & INSPECTION	1,985	0.682548	1,024		1,024		1,024
ANIMAL SERVICES	2,705	0.930122	1,395		1,395		1,395
TAX OFFICE	19,247	6.618138	9,927		9,927		9,927
METRO PLANNING ORGAN.- M.P.O.	219	0.075304	113		113		113
FIRE DEPT	3	0.001032	2		2		2
ENVIRONMENTAL SERVICES	21,600	7.427224	11,141		11,141		11,141
CAPITAL IMPROVEMENT	51,321	17.646877	26,470		26,470		26,470
PUBLIC HEALTH	5,024	1.727517	2,591		2,591		2,591
ZOO	240	0.082525	124		124		124
DEPT OF MUSEUMS & CULTURAL AFF	891	0.306373	460		460		460
COMMUNITY/HUMAN DEVELOPMENT	6,774	2.329260	3,494		3,494		3,494
INTERNATIONAL BRIDGES	56	0.019256	29		29		29
ALL OTHERS	177,818	61.143240	91,714		91,714		91,714
Schedule .4 Total for POSTAGE	290,822	100.000000	150,000		150,000	0	150,000

Allocation Basis: NUMBER OF PIECES OF MAIL BY DEPARTMENT, EXCL AIRPORT & SUN METRO
Allocation Source: POSTAL CLASS REPORT

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	SENIOR CENTER	APPLICATION MGMNT	CLIENT SERVICES	PHONES
NONDEPARTMENTAL	161	0	0	0	0
CITY MANAGER	207,037	0	59,323	37,433	25,553
STREETS & MAINTENANCE	541,093	0	128,303	80,965	175,995
MUNICIPAL CLERK	229	0	0	0	0
MAYOR AND COUNCIL	54,172	0	13,929	8,790	17,385
OFFICE OF THE COMPTROLLER	175,487	0	57,831	36,491	4,340
PURCHASING	66,110	0	14,132	8,919	2,868
HUMAN RESOURCES	287,767	0	90,175	56,905	5,812
CITY ATTORNEY OFFICE	114,275	0	25,752	16,249	2,069
INFORMATION TECHNOLOGY	3,018,836	0	1,015,904	641,067	231,907
RISK MANAGEMENT	261	0	0	0	0
PLANNING & INSPECTION	549,931	0	128,199	80,665	84,430
ANIMAL SERVICES	338,616	0	51,756	32,554	67,005
TAX OFFICE	101,521	0	25,606	16,107	(5,311)
METRO PLANNING ORGAN.- M.P.O.	17,772	0	5,888	3,703	0
MUNICIPAL COURTS	486,438	0	133,368	83,916	15,921
POLICE*	2,386,717	0	718,244	452,022	213,451
FIRE DEPT	1,128,718	0	290,686	182,905	260,633
ENVIRONMENTAL SERVICES	1,006,432	0	305,444	192,192	97,297
CAPITAL IMPROVEMENT	390,158	0	74,430	46,826	31,969
PUBLIC HEALTH	846,170	0	212,127	133,466	31,906
PARKS AND RECREATION	1,314,413	148,840	161,841	101,826	356,176
ZOO	203,421	0	52,706	33,152	7,549
LIBRARY	541,970	0	135,998	85,574	107,813
DEPT OF MUSEUMS & CULTURAL AFF	210,534	0	50,487	31,756	22,593
DESTINATION EL PASO	3,127	0	0	0	0
ECONOMIC DEVELOPMENT	76,313	0	13,795	8,683	2,730
SUN METRO	289,523	0	79,384	49,944	(55,582)
AIRPORT	343,411	0	91,721	57,708	(23,051)
COMMUNITY/HUMAN DEVELOPMENT	175,604	0	43,951	27,648	1,762
PENSION ADMINISTRATION	52,085	0	20,641	12,989	0
INTERNATIONAL BRIDGES	142,497	0	17,478	10,997	12,101
ALL OTHERS	281,729	0	36,781	23,135	34,473
Direct Bill	352,046	0	0	0	352,046
Total	15,704,574	148,840	4,055,880	2,554,587	2,081,840

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	INFRASTRUCTURE MANAGEMENT	STR INNOVATION & ENTERPR	GIS	RECORDS MANAGEMENT	MAIL ROOM
NONDEPARTMENTAL	0	0	0	0	161
CITY MANAGER	53,336	19,912	8,236	1,941	1,303
STREETS & MAINTENANCE	115,355	19,912	585	5,606	14,281
MUNICIPAL CLERK	0	0	0	0	229
MAYOR AND COUNCIL	12,522	0	0	766	780
OFFICE OF THE COMPTROLLER	51,992	19,912	0	3,687	1,234
PURCHASING	12,703	19,912	0	6,669	907
HUMAN RESOURCES	81,078	19,912	0	31,131	1,329
CITY ATTORNEY OFFICE	23,148	0	0	45,691	1,366
INFORMATION TECHNOLOGY	913,355	199,198	13,532	941	2,932
RISK MANAGEMENT	0	0	0	0	261
PLANNING & INSPECTION	114,634	55,494	14,887	64,621	5,977
ANIMAL SERVICES	46,277	55,494	74,519	3,399	6,217
TAX OFFICE	22,895	0	0	31,234	1,063
METRO PLANNING ORGAN.- M.P.O.	5,265	0	0	2,803	0
MUNICIPAL COURTS	119,252	55,494	0	74,678	3,809
POLICE*	642,228	277,550	18,812	0	64,410
FIRE DEPT	259,921	83,254	777	846	49,694
ENVIRONMENTAL SERVICES	273,116	27,735	78,588	3,841	17,078
CAPITAL IMPROVEMENT	66,548	0	42,338	98,310	3,267
PUBLIC HEALTH	189,678	111,002	71,383	82,045	11,972
PARKS AND RECREATION	144,703	361,036	18,030	3,248	18,713
ZOO	47,125	55,494	0	1,032	6,239
LIBRARY	121,612	83,254	777	0	6,942
DEPT OF MUSEUMS & CULTURAL AFF	45,146	55,494	0	2,284	2,314
DESTINATION EL PASO	0	0	3,127	0	0
ECONOMIC DEVELOPMENT	12,335	27,735	7,840	2,284	911
SUN METRO	70,987	111,002	0	2,396	31,392
AIRPORT	82,010	111,002	7,840	5,984	10,197
COMMUNITY/HUMAN DEVELOPMENT	39,297	0	22,733	34,793	1,926
PENSION ADMINISTRATION	18,455	0	0	0	0
INTERNATIONAL BRIDGES	15,632	83,254	0	0	3,006
ALL OTHERS	32,879	0	62,747	0	0
Direct Bill	0	0	0	0	0
Total	3,633,484	1,853,052	446,751	510,230	269,910

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	POSTAGE
NONDEPARTMENTAL	0
CITY MANAGER	0
STREETS & MAINTENANCE	91
MUNICIPAL CLERK	0
MAYOR AND COUNCIL	0
OFFICE OF THE COMPTROLLER	0
PURCHASING	0
HUMAN RESOURCES	1,425
CITY ATTORNEY OFFICE	0
INFORMATION TECHNOLOGY	0
RISK MANAGEMENT	0
PLANNING & INSPECTION	1,024
ANIMAL SERVICES	1,395
TAX OFFICE	9,927
METRO PLANNING ORGAN.- M.P.O.	113
MUNICIPAL COURTS	0
POLICE*	0
FIRE DEPT	2
ENVIRONMENTAL SERVICES	11,141
CAPITAL IMPROVEMENT	26,470
PUBLIC HEALTH	2,591
PARKS AND RECREATION	0
ZOO	124
LIBRARY	0
DEPT OF MUSEUMS & CULTURAL AFF	460
DESTINATION EL PASO	0
ECONOMIC DEVELOPMENT	0
SUN METRO	0
AIRPORT	0
COMMUNITY/HUMAN DEVELOPMENT	3,494
PENSION ADMINISTRATION	0
INTERNATIONAL BRIDGES	29
ALL OTHERS	91,714
Direct Bill	0
Total	150,000

CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 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 2019 BUDGETED EXPENSES
Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	69,683,518			69,683,518
Deductions:				
FUND BALANCE	-1,182,196			
Total Deductions:	-1,182,196			-1,182,196
Cost Adjustments:				
CREDIT DIRECT COSTS	-68,501,322			
Total Departmental Cost Adjustments:	-68,501,322			-68,501,322
Inbound Costs:				
NONDEPARTMENTAL	15,592	250	15,842	
CITY MANAGER	96,441	13,282	109,723	
MUNICIPAL CLERK	9,105	160	9,265	
MAYOR AND COUNCIL	84,737	7,898	92,635	
OFFICE OF THE COMPTROLLER	63,420	2,452	65,872	
HUMAN RESOURCES	2,552	541	3,093	
INFORMATION TECHNOLOGY	196	65	261	
RISK MANAGEMENT		255	255	
Total Allocated Additions:	272,043	24,903	296,946	296,946
Total To Be Allocated:	272,043	24,903		296,946

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT**

	Total	G&A	RISK MGMT
Wages & Benefits			
SALARIES & WAGES	2,153,793	0	2,153,793
FRINGE BENEFITS	1,953,301	0	1,953,301
Other Expense & Cost			
CONTRACTUAL SVCS	64,341,428	0	64,341,428
MATERIALS/SUPPLIES	39,450	0	39,450
OPERATING EXPENSES	13,350	0	13,350
*FUND BALANCE	1,182,196	0	0
Departmental Total			
Expenditures Per Financial Statement	69,683,518		
Deductions			
*Total Disallowed Costs	(1,182,196)	0	0
Cost Adjustments			
CREDIT DIRECT COSTS	(68,501,322)	0	(68,501,322)
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	272,043	0	272,043
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	272,043	0	272,043
Allocation Step 2			
Inbound - All Others	24,903	0	24,903
2nd Allocation	24,903	0	24,903
Total For RISK MANAGEMENT			
Schedule .3 Total	296,946	0	296,946

**CITY OF EL PASO, TEXAS
FULL COST PLAN
BASED ON FY 2019 BUDGETED EXPENSES
Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT**

Activity - RISK MGMT

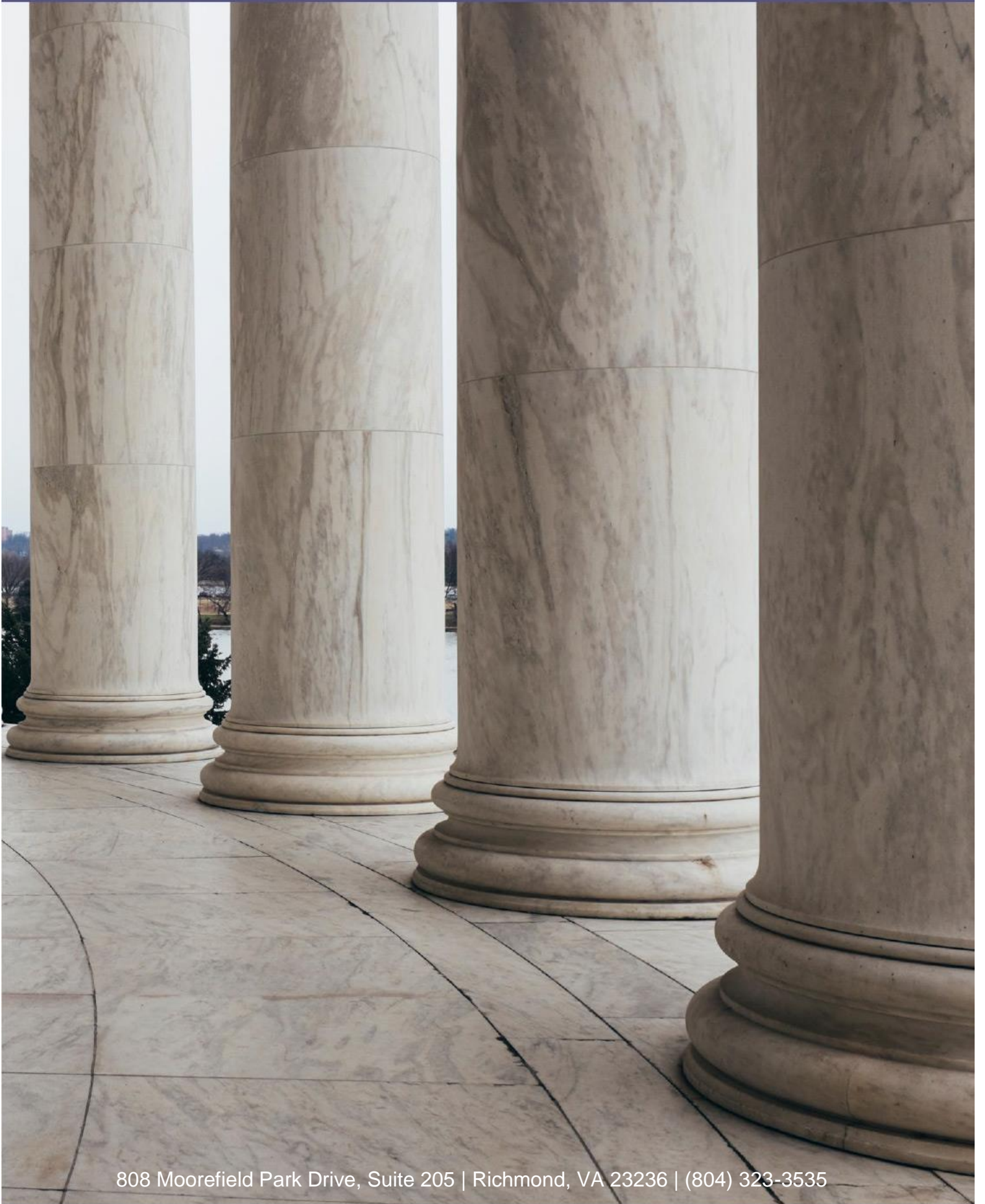
Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NONDEPARTMENTAL	5.00	0.078561	213		213		213
CITY MANAGER	40.10	0.630062	1,712		1,712		1,712
STREETS & MAINTENANCE	438.00	6.881977	18,721		18,721		18,721
MUNICIPAL CLERK	7.00	0.109986	297		297		297
MAYOR AND COUNCIL	24.00	0.377095	1,026		1,026		1,026
OFFICE OF THE COMPTROLLER	38.00	0.597067	1,623		1,623		1,623
PURCHASING	28.00	0.439944	1,197		1,197		1,197
HUMAN RESOURCES	40.90	0.642632	1,747		1,747		1,747
CITY ATTORNEY OFFICE	42.00	0.659916	1,795		1,795		1,795
INFORMATION TECHNOLOGY	90.00	1.414105	3,846		3,846		3,846
RISK MANAGEMENT	6.00	0.094274	255		255		255
PLANNING & INSPECTION	137.00	2.152582	5,852		5,852	607	6,459
ANIMAL SERVICES	142.50	2.238999	6,092		6,092	629	6,721
TAX OFFICE	24.50	0.384951	1,046		1,046	102	1,148
MUNICIPAL COURTS	87.40	1.373253	3,736		3,736	386	4,122
POLICE*	1,467.60	23.059336	62,770		62,770	6,581	69,351
FIRE DEPT	1,136.80	17.861716	48,591		48,591	5,043	53,634
ENVIRONMENTAL SERVICES	391.00	6.143500	16,711		16,711	1,731	18,442
CAPITAL IMPROVEMENT	75.00	1.178421	3,204		3,204	333	3,537
PUBLIC HEALTH	274.12	4.307049	11,713		11,713	1,212	12,925
PARKS AND RECREATION	428.27	6.729097	18,303		18,303	1,901	20,204
ZOO	143.00	2.246856	6,112		6,112	631	6,743
LIBRARY	159.00	2.498252	6,795		6,795	704	7,499
DEPT OF MUSEUMS & CULTURAL AFF	53.11	0.834479	2,271		2,271	233	2,504
ECONOMIC DEVELOPMENT	21.00	0.329958	895		895	90	985
SUN METRO	718.25	11.285343	30,699		30,699	3,190	33,889
AIRPORT	233.60	3.670388	9,982		9,982	1,039	11,021
COMMUNITY/HUMAN DEVELOPMENT	44.30	0.696054	1,891		1,891	189	2,080
INTERNATIONAL BRIDGES	69.00	1.084147	2,948		2,948	302	3,250
Schedule .4 Total for RISK MGMT	6,364.45	100.000000	272,043		272,043	24,903	296,946

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 2019 BUDGETED EXPENSES
Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT**

Receiving Department	Total	RISK MGMT
NONDEPARTMENTAL	213	213
CITY MANAGER	1,712	1,712
STREETS & MAINTENANCE	18,721	18,721
MUNICIPAL CLERK	297	297
MAYOR AND COUNCIL	1,026	1,026
OFFICE OF THE COMPTROLLER	1,623	1,623
PURCHASING	1,197	1,197
HUMAN RESOURCES	1,747	1,747
CITY ATTORNEY OFFICE	1,795	1,795
INFORMATION TECHNOLOGY	3,846	3,846
RISK MANAGEMENT	255	255
PLANNING & INSPECTION	6,459	6,459
ANIMAL SERVICES	6,721	6,721
TAX OFFICE	1,148	1,148
MUNICIPAL COURTS	4,122	4,122
POLICE*	69,351	69,351
FIRE DEPT	53,634	53,634
ENVIRONMENTAL SERVICES	18,442	18,442
CAPITAL IMPROVEMENT	3,537	3,537
PUBLIC HEALTH	12,925	12,925
PARKS AND RECREATION	20,204	20,204
ZOO	6,743	6,743
LIBRARY	7,499	7,499
DEPT OF MUSEUMS & CULTURAL AFF	2,504	2,504
ECONOMIC DEVELOPMENT	985	985
SUN METRO	33,889	33,889
AIRPORT	11,021	11,021
COMMUNITY/HUMAN DEVELOPMENT	2,080	2,080
INTERNATIONAL BRIDGES	3,250	3,250
Direct Bill	0	0
Total	296,946	296,946

MAXIMUS[®]



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

Helping Government Serve the People[®]