

CITY OF EL PASO, TEXAS

FULL COST ALLOCATION PLAN

Based on Budget Expenditures
For the Fiscal Year Ending August 31, 2023



© 2023 MGT

8901 Tehama Ridge Parkway

Suite 127 #647

Fort Worth, TX 76177

817.675.1625

mgtconsulting.com

Table of Contents

- Section 1 - Introduction
- Section 2 - Organization Chart
- Section 3 - Reading a Cost Allocation Plan
- Section 4 - Central Services Cost Allocation Plan Detail

Section 1

Introduction

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of El Paso, Texas (City) based on budget expenditures for Fiscal Year 2023. MGT Consulting Group (MGT) prepared these documents at the request of the City.

The Full Cost Allocation Plan is used by the City to claim indirect costs as charges against non-general fund operations of the City, excluding federal grant awards. The Cost Allocation Plan is kept on file by the City for review by interested parties.

City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2
Organization Chart



CITIZENS OF EL PASO



Boards and Commissions
Regional Bodies

EL PASO CITY COUNCIL

City Manager
Tommy Gonzalez

Internal Auditor
Edmundo Calderon

City Attorney
Karla M. Nieman

Strategic Communications Director
Laura Cruz-Acosta
Communications Office
City Clerk
Laura Prine

Chief Transit and Field Operations Officer
Ellen Smyth

Environmental Services
Public Transportation
Streets and Maintenance
Coordination: Title VI

Chief Operations Officer
Sam Rodriguez

Aviation
Capital Improvement
Planning & Inspections

Senior Deputy City Manager
Tracey Jerome

Economic & International Development
Strategic Partnerships
Communications
Strategic Initiatives
International Bridges
Oversight: Destination El Paso

Chief Financial Officer/ Deputy City Manager
Robert Cortinas

Comptroller's Office
Tax Office
Risk Management

Managing Director
Nicole Cote

Office of Management & Budget
Purchasing & Strategic Sourcing

Managing Director
Araceli Guerra

Information Technology
Human Resources
Transformation Office

Deputy City Manager
Mario D'Agostino

911/311 Communications
Animal Services
Fire
Municipal Court
Office of Emergency Management
Public Health

Managing Director
Greg Allen

Police
Code Enforcement

Deputy City Manager
Dionne Mack

Libraries
Zoo
Community & Human Development
Military Affairs

Managing Director
Ben Fyffe

Museums & Cultural Affairs
Parks & Recreation

Section 3

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 4
Central Services Cost Allocation Plan Detail

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			5
BUILDING DEPRECIATION			8
1 Department Costs			9
1 Incoming Costs			10
1 City Hall (City 1)	FTE's per department occupying City 1		11
1 Mulligan Building (City 2)	FTE's per department occupying City 2		12
1 Texas Building & One Stop Shop (City 3&4)	Occupied square footage per department		13
1 Municipal Service Center	Occupied square footage per department		14
1 Allocation Summary			15
EQUIPMENT DEPRECIATION			16
2 Department Costs			17
2 Incoming Costs			18
2 Depreciation	Depreciation of GF equipment per department		19
2 Allocation Summary			20
FACILITIES MAINT 532-31040			21
3 Department Costs			22
3 Incoming Costs			26
3 Facilities Maintenance	Number of labor hours per department		28
3 Janitorial Services	Annual janitorial costs per department		29
3 City Hall	FTE's per department occupying City 1		30
3 Mulligan Building	FTE's per department occupying City 2		31
3 Texas Building & One Stop Shop	Occupied square footage per department		32
3 Muni Svcs Center	Occupied square footage per department		33
3 El Paso Regional Communication Center	Calls for service per department		34
3 MSC Security	Occupied square footage per department, excl. ESD		35
3 Allocation Summary			36
PARKS BLDG MAINT 532-31130			37
4 Department Costs			38
4 Incoming Costs			39
4 Single Occupant	Utility cost per department		40
4 City 1	FTE's per department occupying City 1		41
4 City 2	FTE's per department occupying City 2		42
4 City 3 & 4	Occupied square footage per department		43
4 MSC	Occupied square footage per department		44
4 Allocation Summary			45

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

MAYOR AND COUNCIL 101		46
5 Department Costs		47
5 Incoming Costs		48
5 Office of the Mayor	Number of FTE's per department, excl. MPO	50
5 City Council	Operating expenditures per department, excl. MPO	52
5 Allocation Summary		54
CITY ATTORNEY 103		56
6 Department Costs		57
6 Incoming Costs		58
6 Legal Services	Number of legal hours recorded per department	60
6 Outside Counsel	Cost of outside counsel by department	61
6 Litigation & Prosecution	**Not Allocated**	
6 Allocation Summary		62
OMB 115-12000		63
8 Department Costs		64
8 Incoming Costs		65
8 Budget	Operating expenditures per department, excl. MPO	67
8 Allocation Summary		69
CITY MANAGER 115-12010		71
9 Department Costs		72
9 Incoming Costs		73
9 Citywide Admin	Number of FTE's per department, excl. MPO	75
9 Allocation Summary		77
PUBLIC INFO OFFICE 115-12020		78
10 Department Costs		79
10 Incoming Costs		80
10 Public Information	Number of FTE's per department, excl. MPO	82
10 Allocation Summary		84
INTERNAL AUDIT 115-12030		85
11 Department Costs		86
11 Incoming Costs		87
11 Audit	Audit hours per department, excl. ESD & Sun Metro	89
11 Allocation Summary		90
PERFORMANCE OFFICE 115-12050		91
12 Department Costs		92
12 Incoming Costs		93
12 Performance	Number of FTE's per department, excl. MPO	95
12 Allocation Summary		97
CITY CLERK 117		98
13 Department Costs		99

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET
 12/5/2022

13 Incoming Costs		101
13 Clerk	Number of FTE's per department, excl. MPO	103
13 Open Records Requests	Operating expenditures per department, excl. MPO	105
13 Support Services	Staffing cost per department	107
13 Allocation Summary		108
HUMAN RESOURCES 209		110
15 Department Costs		111
15 Incoming Costs		112
15 HR Services	Number of FTE's per department, excl. MPO	114
15 Self Insurance Fund	Number of FTE's per department, excl. MPO	116
15 Allocation Summary		118
OFFICE OF COMPTROLLER 210		119
16 Department Costs		120
16 Incoming Costs		121
16 Financial Reporting	Actual operating expenditures by department	123
16 Grant Accounting	Grant expenditures per department	125
16 Treasury Management	Pooled cash & investments per department	126
16 Annual Audit	Operating expenditures per department, excl. Tax, Airport, Sun Metro, ESD, & Int'l Bridges	128
16 Asset Management	Equipment depreciation per department	130
16 City Auctions	**Not Allocated**	
16 Quick Copy Center	**Not Allocated**	
16 Allocation Summary		131
PURCHASING 215		133
17 Department Costs		134
17 Incoming Costs		135
17 Administration	Number of purchase order issued per department	137
17 Supply Chain Management	Total PO's, excl. Airport, ESD, Fleet, Streets, & Sun Metro	139
17 Allocation Summary		141
INFORMATION TECHNOLOGY 239		143
20 Department Costs		144
20 Incoming Costs		146
20 IT Services	Number of IT tickets per department	150
20 Records Management	Number of boxes and map cases stored per department	152
20 Strategic Innovation	Number of strategic projects per department	153
20 GIS	Number of maps produced per department	154
20 City-wide PC's	Number of FTE's per department, excl. MPO	155
20 City-wide IT Contracts	IT contract value per department, Citywide on FTE's	157
20 Postage	Number of pieces of mail by department, excl. Airport & Sun Metro	159
20 Mail Room	Number of FTE's per department, excl. MPO	161
20 Wireless Communication	Wireless phone charges per department	163
20 Phone & Internet - Fire	Direct allocation to Fire	164
20 Phone & Internet - Citywide	Number of phones per department	165
20 Public Safety	Number of FTE's for Police, Fire, and Animal Svcs	166

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

20 Allocation Summary		167
SAM ADMIN SUPPORT 532-32060		171
35 Department Costs		172
35 Incoming Costs		173
35 GF Support	Number of FTE's supported per division, excl. Fleet	175
35 Supply Support Fund	**Not Allocated**	
35 Allocation Summary		176
NON-DEPARTMENTAL 999		177
45 Department Costs		178
45 Incoming Costs		182
45 General Expenses	General Fund operating expenditures per department	184
45 Retirees Health Insurance	Number of GF FTE's per department	185
45 Property Insurance	Insured property premium for General Fund departments	186
45 Civilian Employee Costs	Number of Civilian FTE's per department	187
45 General Liability Insurance	Number of GF FTE's per department	189
45 Auto Liability	TML allocated dollars per department	190
45 PEG	**Not Allocated**	
45 General Government	**Not Allocated**	
45 Allocation Summary		191

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Summary Schedule

Department	MUNICIPAL COURT 111	TAX 206	ANIMAL SERVICES 225	CAPITAL IMPROVEM ENT 235	PLANNING & INSPECTIO NS 280	POLICE 321	FIRE 322	ENVIRONME NTAL SERVICES 334	PUBLIC HEALTH 341	PARKS & RECREATIO N 451
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$235,905	\$51,428	\$76	\$0	\$13	\$0	\$274,512
2 EQUIPMENT DEPRECIATION	2,052	0	0	0	0	204,997	672,286	0	9,024	586,081
3 FACILITIES MAINT 532-31040	359,511	93,347	184,148	175,023	41,866	1,390,042	1,147,283	249,143	563,863	2,758,512
4 PARKS BLDG MAINT 532-31130	0	0	13,244	71,224	7,758	605,934	712,213	32,800	6,162	3,225,712
5 MAYOR AND COUNCIL 101	30,305	8,729	42,240	29,630	41,841	717,004	554,618	161,965	92,038	174,328
6 CITY ATTORNEY 103	32,515	25,502	38,763	230,422	105,200	917,397	60,616	58,392	63,627	37,233
8 OMB 115-12000	10,900	3,284	14,944	11,027	14,801	289,461	210,035	62,739	28,159	63,103
9 CITY MANAGER 115-12010	17,744	4,452	25,873	15,663	25,637	275,912	276,667	74,401	76,446	100,255
10 PUBLIC INFO OFFICE 115-12020	7,339	1,841	10,701	6,478	10,603	114,114	114,427	30,771	31,617	41,465
11 INTERNAL AUDIT 115-12030	61,262	59,009	0	25,262	53,784	40,937	7,574	0	0	44,772
12 PERFORMANCE OFFICE 115-12050	7,920	1,987	11,547	6,991	11,442	123,143	123,480	33,206	34,119	44,745
13 CITY CLERK 117	3,116	814	4,486	2,834	107,963	79,271	50,970	14,081	33,003	17,693
15 HUMAN RESOURCES 209	76,981	19,314	112,245	67,953	111,223	1,196,996	1,200,274	322,775	331,647	434,941
16 OFFICE OF COMPTROLLER 210	14,309	8,798	21,776	128,339	17,113	505,597	427,489	142,270	210,992	86,563
17 PURCHASING 215	78,166	9,614	68,134	23,826	38,038	342,341	162,602	73,816	224,884	271,281
20 INFORMATION TECHNOLOGY 239	466,694	122,112	454,331	485,425	737,171	5,784,039	4,418,236	1,025,883	1,396,794	1,238,846
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
45 NON-DEPARTMENTAL 999	110,968	2,303	17,703	114,638	153,298	1,553,384	1,346,377	38,610	116,630	771,538
Total Current Allocations	\$1,279,781	\$361,107	\$1,020,134	\$1,630,641	\$1,529,168	\$14,140,645	\$11,485,148	\$2,320,864	\$3,219,005	\$10,171,581

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Summary Schedule

Department	ZOO 452	LIBRARY 453	MUSUEM & CULT AFFAIRS 454	DESTINATIO N EL PASO 457	COMM & HUMAN DEV 471	ECONOMIC DEVELOPM ENT 480	ENGR TRAFFIC-ST 532-32020	PAVEMENT MGMT 532- 32040	STREET MAINTENAN CE 532- 32120	FLEET 532- 37020
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$299,998	\$0	\$0	\$0	\$417	\$625
2 EQUIPMENT DEPRECIATION	0	4,046	0	0	0	0	64,461	37,678	41,968	0
3 FACILITIES MAINT 532-31040	8,607	785,253	260,425	0	244,220	7,099	0	0	241,296	415,521
4 PARKS BLDG MAINT 532-31130	515,641	509,454	270,535	0	107,885	0	0	0	85,351	105,549
5 MAYOR AND COUNCIL 101	40,771	44,673	22,987	53,880	12,894	72,721	33,287	18,008	79,649	59,442
6 CITY ATTORNEY 103	24,864	14,616	75,230	17,086	125,953	85,309	0	0	55,074	0
8 OMB 115-12000	14,043	15,020	9,228	26,298	4,099	34,343	13,052	8,119	30,238	25,424
9 CITY MANAGER 115-12010	26,711	30,938	9,084	0	10,006	5,252	14,570	3,058	39,392	16,368
10 PUBLIC INFO OFFICE 115-12020	11,047	12,796	3,757	0	4,139	2,172	6,026	1,265	16,292	6,770
11 INTERNAL AUDIT 115-12030	0	0	75,212	127,271	0	55,894	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	11,921	13,808	4,054	0	4,466	2,344	6,503	1,365	17,581	7,305
13 CITY CLERK 117	4,549	5,194	1,813	1,571	1,635	2,781	2,803	910	7,277	3,792
15 HUMAN RESOURCES 209	115,881	134,220	39,407	0	43,411	22,784	63,208	13,266	170,896	71,011
16 OFFICE OF COMPTROLLER 210	17,003	15,848	38,769	24,277	366,436	39,380	14,778	14,409	33,988	65,816
17 PURCHASING 215	144,210	227,809	127,908	418	29,678	11,704	12,384	4,782	15,205	23,543
20 INFORMATION TECHNOLOGY 239	352,275	924,267	331,368	21,272	259,566	180,715	100,171	24,059	263,667	100,848
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	439,998	92,345	1,189,623	0
45 NON-DEPARTMENTAL 999	188,139	229,300	46,048	435	22,769	32,097	91,792	15,038	363,461	14,089
Total Current Allocations	\$1,475,663	\$2,967,242	\$1,315,824	\$272,507	\$1,537,154	\$554,594	\$863,032	\$234,302	\$2,651,375	\$916,103

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Summary Schedule

Department	SUN METRO 560	AVIATION 562	INTERNATIO NAL BRIDGES 564	METROPOLI TAN PLANNIG ORG 568	EMPLOYEE S PENSION 600	CRRMA 700	DOWNTOW N DEV CORP 710	OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$862,974
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	1,622,594
3 FACILITIES MAINT 532-31040	0	224	3,993	1,242	0	0	0	262,971	0	9,193,591
4 PARKS BLDG MAINT 532-31130	0	0	0	0	0	0	0	4,408,632	0	10,678,094
5 MAYOR AND COUNCIL 101	209,696	140,787	30,793	0	0	0	0	0	0	2,672,285
6 CITY ATTORNEY 103	35,703	62,225	32,770	1,530	0	0	0	238,337	0	2,338,365
8 OMB 115-12000	77,692	56,871	12,248	0	0	0	0	0	0	1,035,129
9 CITY MANAGER 115-12010	112,449	54,023	12,688	0	0	0	0	0	0	1,227,589
10 PUBLIC INFO OFFICE 115-12020	46,508	22,343	5,248	0	0	0	0	0	0	507,718
11 INTERNAL AUDIT 115-12030	0	0	61,694	0	0	0	0	0	0	612,672
12 PERFORMANCE OFFICE 115-12050	50,187	24,111	5,663	0	0	0	0	0	0	547,888
13 CITY CLERK 117	45,472	10,900	2,494	0	0	0	0	0	0	405,420
15 HUMAN RESOURCES 209	487,841	234,369	55,046	0	0	0	0	0	0	5,325,688
16 OFFICE OF COMPTROLLER 210	649,766	243,128	19,053	24,301	167,597	29,058	39	343,549	0	3,670,438
17 PURCHASING 215	62,658	80,438	113,278	5,434	418	0	418	0	0	2,152,986
20 INFORMATION TECHNOLOGY 239	1,158,514	1,007,425	233,084	32,161	26,390	5,711	0	256,203	0	21,407,228
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	1,721,966
45 NON-DEPARTMENTAL 999	58,173	27,947	6,564	0	0	0	0	88,962	0	5,410,263
Total Current Allocations	\$2,994,659	\$1,964,792	\$594,614	\$64,668	\$194,405	\$34,769	\$457	\$5,598,654	\$0	\$71,392,888

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

BUILDING DEPRECIATION EXPENSE
Nature and Extent of Services

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

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

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

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

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop	Municipal Service Center
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation	P	1,421,523	0	248,789	545,317	625,709	1,707
Subtotal - Services & Supplies		1,421,523	0	248,789	545,317	625,709	1,707
Department Cost Total		1,421,523	0	248,789	545,317	625,709	1,707
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		1,421,523	0	248,789	545,317	625,709	1,707
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,421,523		\$248,789	\$545,317	\$625,709	\$1,707

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

Page Intentionally Left Blank

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City Hall (City 1) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	26.98	13.94%	\$34,693	\$0	\$34,693	\$0	\$34,693
6 CITY ATTORNEY 103	39.50	20.42%	50,792	0	50,792	0	50,792
8 OMB 115-12000	11.00	5.69%	14,145	0	14,145	0	14,145
9 CITY MANAGER 115-12010	7.00	3.62%	9,001	0	9,001	0	9,001
10 PUBLIC INFO OFFICE 115-12020	8.00	4.13%	10,287	0	10,287	0	10,287
12 PERFORMANCE OFFICE 115-12050	5.00	2.58%	6,429	0	6,429	0	6,429
13 CITY CLERK 117	8.00	4.13%	10,287	0	10,287	0	10,287
15 HUMAN RESOURCES 209	35.00	18.09%	45,005	0	45,005	0	45,005
16 OFFICE OF COMPTROLLER 210	37.00	19.12%	47,577	0	47,577	0	47,577
17 PURCHASING 215	16.00	8.27%	20,574	0	20,574	0	20,574
Subtotal	193.48	100.00%	248,789	0	248,789	0	248,789
Direct Bills					0		0
Total					\$248,789		\$248,789

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Mulligan Building (City 2) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	5.02%	\$27,351	\$0	\$27,351	\$0	\$27,351
15 HUMAN RESOURCES 209	13.00	8.15%	44,446	0	44,446	0	44,446
19 CAPITAL IMPROVEMENT 235	69.00	43.26%	235,905	0	235,905	0	235,905
20 INFORMATION TECHNOLOGY 239	69.50	43.57%	237,614	0	237,614	0	237,614
Subtotal	159.50	100.00%	545,317	0	545,317	0	545,317
Direct Bills					0		0
Total					\$545,317		\$545,317

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Texas Building & One Stop Shop (City 3&4) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$51,428	\$0	\$51,428	\$0	\$51,428
26 PARKS & RECREATION 451	35,200	43.84%	274,284	0	274,284	0	274,284
31 COMM & HUMAN DEV 471	38,500	47.95%	299,998	0	299,998	0	299,998
Subtotal	80,300	100.00%	625,709	0	625,709	0	625,709
Direct Bills					0		0
Total					\$625,709		\$625,709

Basis Units: Occupied square footage per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Municipal Service Center Allocations

Dept:1 BUILDING DEPRECIATION

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

Basis Units: Occupied square footage per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop	Municipal Service Center	Total
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$278	\$278
5 MAYOR AND COUNCIL 101	34,693	0	0	0	34,693
6 CITY ATTORNEY 103	50,792	0	0	0	50,792
8 OMB 115-12000	14,145	0	0	0	14,145
9 CITY MANAGER 115-12010	9,001	0	0	0	9,001
10 PUBLIC INFO OFFICE 115-12020	10,287	0	0	0	10,287
11 INTERNAL AUDIT 115-12030	0	27,351	0	0	27,351
12 PERFORMANCE OFFICE 115-12050	6,429	0	0	0	6,429
13 CITY CLERK 117	10,287	0	0	0	10,287
15 HUMAN RESOURCES 209	45,005	44,446	0	0	89,451
16 OFFICE OF COMPTROLLER 210	47,577	0	0	0	47,577
17 PURCHASING 215	20,574	0	0	0	20,574
19 CAPITAL IMPROVEMENT 235	0	235,905	0	0	235,905
20 INFORMATION TECHNOLOGY 239	0	237,614	0	0	237,614
21 PLANNING & INSPECTIONS 280	0	0	51,428	0	51,428
22 POLICE 321	0	0	0	76	76
24 ENVIRONMENTAL SERVICES 334	0	0	0	13	13
26 PARKS & RECREATION 451	0	0	274,284	229	274,512
31 COMM & HUMAN DEV 471	0	0	299,998	0	299,998
35 SAM ADMIN SUPPORT 532-32060	0	0	0	69	69
36 STREET MAINTENANCE 532-32120	0	0	0	417	417
37 FLEET 532-37020	0	0	0	625	625
Total	\$248,789	\$545,317	\$625,709	\$1,707	\$1,421,523

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

EQUIPMENT DEPRECIATION EXPENSE
Nature and Extent of Services

Equipment depreciation for General Fund departments is allocated based on the current depreciation expense of IT equipment, furniture, fixtures, and equipment, heavy equipment, and vehicles.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:2 EQUIPMENT DEPRECIATION

Description		Amount	General Admin	Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Depreciation	P	3,480,030	0	3,480,030
Subtotal - Services & Supplies		3,480,030	0	3,480,030
Department Cost Total		3,480,030	0	3,480,030
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,480,030	0	3,480,030
General Admin Distribution			0	0
Grand Total		\$3,480,030		\$3,480,030

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EQUIPMENT DEPRECIATION

No Indirect Costs

Page Intentionally Left Blank

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	65,317.61	1.88%	\$65,318	\$0	\$65,318	\$0	\$65,318
7 MUNICIPAL COURT 111	2,051.82	0.06%	2,052	0	2,052	0	2,052
20 INFORMATION TECHNOLOGY 239	1,724,081.90	49.54%	1,724,082	0	1,724,082	0	1,724,082
22 POLICE 321	204,997.36	5.89%	204,997	0	204,997	0	204,997
23 FIRE 322	672,286.12	19.32%	672,286	0	672,286	0	672,286
25 PUBLIC HEALTH 341	9,024.45	0.26%	9,024	0	9,024	0	9,024
26 PARKS & RECREATION 451	586,080.68	16.84%	586,081	0	586,081	0	586,081
28 LIBRARY 453	4,046.32	0.12%	4,046	0	4,046	0	4,046
33 ENGR TRAFFIC-ST 532-32020	64,461.13	1.85%	64,461	0	64,461	0	64,461
34 PAVEMENT MGMT 532-32040	37,677.93	1.08%	37,678	0	37,678	0	37,678
35 SAM ADMIN SUPPORT 532-32060	4,799.99	0.14%	4,800	0	4,800	0	4,800
36 STREET MAINTENANCE 532-32120	41,967.73	1.21%	41,968	0	41,968	0	41,968
45 NON-DEPARTMENTAL 999	63,237.17	1.82%	63,237	0	63,237	0	63,237
Subtotal	3,480,030.21	100.00%	3,480,030	0	3,480,030	0	3,480,030
Direct Bills					0		0
Total					\$3,480,030		\$3,480,030

Basis Units: Depreciation of GF equipment per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:2 EQUIPMENT DEPRECIATION

Department	Depreciation	Total
3 FACILITIES MAINT 532-31040	\$65,318	\$65,318
7 MUNICIPAL COURT 111	2,052	2,052
20 INFORMATION TECHNOLOGY 239	1,724,082	1,724,082
22 POLICE 321	204,997	204,997
23 FIRE 322	672,286	672,286
25 PUBLIC HEALTH 341	9,024	9,024
26 PARKS & RECREATION 451	586,081	586,081
28 LIBRARY 453	4,046	4,046
33 ENGR TRAFFIC-ST 532-32020	64,461	64,461
34 PAVEMENT MGMT 532-32040	37,678	37,678
35 SAM ADMIN SUPPORT 532-32060	4,800	4,800
36 STREET MAINTENANCE 532-32120	41,968	41,968
45 NON-DEPARTMENTAL 999	63,237	63,237
Total	\$3,480,030	\$3,480,030

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

FACILITIES MAINTENANCE 532-31040

Nature and Extent of Services

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

FACILITIES MAINTENANCE - Costs identified to this function are representative of staffing and operation expenditures to provide facilities maintenance services to the City. These costs are allocated based on the number of maintenance labor hours per department.

JANITORIAL SERVICES - Costs identified to this function are representative of the contractual expenditures for janitorial services for the various city buildings. These costs are allocated based on the annual janitorial costs per department.

CITY HALL - Costs identified to this function are representative of the maintenance services, security services, parking lot leases, land leases, and janitorial services costs for the City1/City Hall building. These costs are allocated to occupants based on the number of FTE's per department.

MULLIGAN BUILDING - Costs identified to this function are representative of the maintenance services, security services, parking lot leases, and janitorial services costs for the City 2/Mulligan/Luther building. These costs are allocated to occupants based on the number of FTE's per department.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

FACILITIES MAINTENANCE 532-31040

Nature and Extent of Services (Continued)

TEXAS BUILDING & ONE STOP SHOP - Costs identified to this function are representative of the maintenance services, security services, parking lot leases, and janitorial services costs for the City 3 & 4/Texas and One Stop Shop buildings. These costs are allocated based upon the square footage per occupying department.

MUNICIPAL SERVICE CENTER - Costs identified to this function are representative of the maintenance services and janitorial services costs for the Municipal Service Center. These costs are allocated based upon the square footage per occupying department.

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

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Personnel Costs										
Salaries	S1	3,064,422	0	2,689,451	0	119,918	89,127	98,648	67,278	0
<i>Salary % Split</i>			<i>.00%</i>	<i>87.76%</i>	<i>.00%</i>	<i>3.91%</i>	<i>2.91%</i>	<i>3.22%</i>	<i>2.20%</i>	<i>.00%</i>
Benefits	S	1,054,990	0	925,899	0	41,284	30,684	33,962	23,162	0
Subtotal - Personnel Costs		4,119,412	0	3,615,350	0	161,202	119,811	132,609	90,440	0
Services & Supplies Cost										
Maint Svcs Contract - Janitorial	P	1,204,127	0	0	863,773	83,030	65,737	80,639	110,948	0
Security Contracts	P	691,727	0	0	0	203,894	76,460	128,802	0	206,110
Pest Control Contracts	S	40,000	0	35,105	0	1,565	1,163	1,288	878	0
Bldgs Facilities Maint Contract	S	909,499	0	798,210	0	35,591	26,452	29,278	19,968	0
Interfund Services	S	94,280	0	82,744	0	3,689	2,742	3,035	2,070	0
Office Equip-Leases	S	2,360	0	2,071	0	92	69	76	52	0
Parking Lots-Leases	P	78,008	0	0	0	24,087	21,076	32,846	0	0
Land-Leases	P	74,116	0	0	0	74,116	0	0	0	0
Materials & Supplies	S	407,712	0	357,823	0	15,955	11,858	13,125	8,951	0
Maintenance & Repairs	S	1,721,150	0	1,510,545	0	67,352	50,059	55,406	37,787	0
Electricity	D	368,000	0	0	0	0	0	0	0	0
Water	D	72,150	0	0	0	0	0	0	0	0
Capital Outlay	D	150,000	0	0	0	0	0	0	0	0
Interfund Transfers (Uses)	D	2,000,000	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	(368,000)	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses	D	197,144	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		7,642,273	0	2,786,499	863,773	509,371	255,617	344,495	180,654	206,110
Department Cost Total		11,761,685	0	6,401,848	863,773	670,573	375,427	477,104	271,095	206,110
Adjustments to Cost										
Electricity	D	(368,000)	0	0	0	0	0	0	0	0
Water	D	(72,150)	0	0	0	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description	Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Capital Outlay D	(150,000)	0	0	0	0	0	0	0	0
Interfund Transfers (Uses) D	(2,000,000)	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures D	368,000	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses D	(197,144)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(2,419,294)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	9,342,391	0	6,401,848	863,773	670,573	375,427	477,104	271,095	206,110
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$9,342,391		\$6,401,848	\$863,773	\$670,573	\$375,427	\$477,104	\$271,095	\$206,110

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security
Personnel Costs			
Salaries	S1	3,064,422	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	1,054,990	0
Subtotal - Personnel Costs		4,119,412	0
Services & Supplies Cost			
Maint Svcs Contract - Janitorial	P	1,204,127	0
Security Contracts	P	691,727	76,460
Pest Control Contracts	S	40,000	0
Bldgs Facilities Maint Contract	S	909,499	0
Interfund Services	S	94,280	0
Office Equip-Leases	S	2,360	0
Parking Lots-Leases	P	78,008	0
Land-Leases	P	74,116	0
Materials & Supplies	S	407,712	0
Maintenance & Repairs	S	1,721,150	0
Electricity	D	368,000	0
Water	D	72,150	0
Capital Outlay	D	150,000	0
Interfund Transfers (Uses)	D	2,000,000	0
Revenue - Reimbursed Expenditures	D	(368,000)	0
Environmental Fee Fund Expenses	D	197,144	0
Subtotal - Services & Supplies		7,642,273	76,460
Department Cost Total		11,761,685	76,460
Adjustments to Cost			
Electricity	D	(368,000)	0
Water	D	(72,150)	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description	Amount	MSC Security
Capital Outlay D	(150,000)	0
Interfund Transfers (Uses) D	(2,000,000)	0
Revenue - Reimbursed Expenditures D	368,000	0
Environmental Fee Fund Expenses D	(197,144)	0
Subtotal - Adjustments	(2,419,294)	0
Total Costs After Adjustments	9,342,391	76,460
General Admin Distribution		0
Grand Total	\$9,342,391	\$76,460

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
1 Municipal Service Center	\$278	\$0	\$244	\$0	\$11	\$8	\$9	\$6	\$0	\$0
Subtotal - BUILDING DEPRECIATION	278	0	244	0	11	8	9	6	0	0
2 Depreciation	65,318	0	57,325	0	2,556	1,900	2,103	1,434	0	0
Subtotal - EQUIPMENT DEPRECIATION	65,318	0	57,325	0	2,556	1,900	2,103	1,434	0	0
3 Janitorial Services	0	5,408	4,747	0	212	157	174	119	0	0
3 Muni Svcs Center	0	44,349	38,922	0	1,735	1,290	1,428	974	0	0
3 MSC Security	0	13,131	11,525	0	514	382	423	288	0	0
Subtotal - FACILITIES MAINT 532-310	0	62,888	55,193	0	2,461	1,829	2,024	1,381	0	0
4 MSC	0	46,563	40,865	0	1,822	1,354	1,499	1,022	0	0
Subtotal - PARKS BLDG MAINT 532-3	0	46,563	40,865	0	1,822	1,354	1,499	1,022	0	0
5 Office of the Mayor	0	5,312	4,662	0	208	155	171	117	0	0
5 City Council	0	25,747	22,597	0	1,008	749	829	565	0	0
Subtotal - MAYOR AND COUNCIL 101	0	31,060	27,259	0	1,215	903	1,000	682	0	0
8 Budget	0	15,830	13,893	0	619	460	510	348	0	0
Subtotal - OMB 115-12000	0	15,830	13,893	0	619	460	510	348	0	0
9 Citywide Admin	0	13,770	12,085	0	539	400	443	302	0	0
Subtotal - CITY MANAGER 115-12010	0	13,770	12,085	0	539	400	443	302	0	0
10 Public Information	0	6,339	5,564	0	248	184	204	139	0	0
Subtotal - PUBLIC INFO OFFICE 115-	0	6,339	5,564	0	248	184	204	139	0	0
12 Performance	0	7,011	6,154	0	274	204	226	154	0	0
Subtotal - PERFORMANCE OFFICE 1	0	7,011	6,154	0	274	204	226	154	0	0
13 Clerk	0	1,924	1,688	0	75	56	62	42	0	0
13 Open Records Requests	0	881	773	0	34	26	28	19	0	0
Subtotal - CITY CLERK 117	0	2,805	2,462	0	110	82	90	62	0	0
15 HR Services	0	41,273	36,223	0	1,615	1,200	1,329	906	0	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
15 Self Insurance Fund	\$0	\$6,254	\$5,488	\$0	\$245	\$182	\$201	\$137	\$0	\$0
Subtotal - HUMAN RESOURCES 209	0	47,527	41,711	0	1,860	1,382	1,530	1,043	0	0
16 Financial Reporting	0	15,073	13,229	0	590	438	485	331	0	0
16 Treasury Management	0	520	456	0	20	15	17	11	0	0
16 Annual Audit	0	2,598	2,280	0	102	76	84	57	0	0
16 Asset Management	0	608	533	0	24	18	20	13	0	0
Subtotal - OFFICE OF COMPTROLLE	0	18,799	16,499	0	736	547	605	413	0	0
17 Administration	0	17,175	15,074	0	672	500	553	377	0	0
17 Supply Chain Management	0	40,577	35,612	0	1,588	1,180	1,306	891	0	0
Subtotal - PURCHASING 215	0	57,753	50,686	0	2,260	1,680	1,859	1,268	0	0
20 IT Services	0	2,548	2,237	0	100	74	82	56	0	0
20 City-wide PC's	0	2,488	2,183	0	97	72	80	55	0	0
20 City-wide IT Contracts	0	76,358	67,014	0	2,988	2,221	2,458	1,676	0	0
20 Mail Room	0	2,680	2,352	0	105	78	86	59	0	0
20 Phone & Internet - Citywide	0	2,702	2,371	0	106	79	87	59	0	0
Subtotal - INFORMATION TECHNOLC	0	86,776	76,158	0	3,396	2,524	2,793	1,905	0	0
35 GF Support	0	444,546	390,150	0	17,396	12,929	14,311	9,760	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	444,546	390,150	0	17,396	12,929	14,311	9,760	0	0
45 General Expenses	0	2,089	1,833	0	82	61	67	46	0	0
45 Retirees Health Insurance	0	66,292	58,181	0	2,594	1,928	2,134	1,455	0	0
45 Property Insurance	0	2,483	2,179	0	97	72	80	55	0	0
45 Civilian Employee Costs	0	8,391	7,364	0	328	244	270	184	0	0
45 General Liability Insurance	0	15,923	13,974	0	623	463	513	350	0	0
Subtotal - NON-DEPARTMENTAL 999	0	95,178	83,532	0	3,725	2,768	3,064	2,090	0	0
Total Incoming	65,595	936,845	879,779	0	39,228	29,155	32,270	22,008	0	0
C. Total Allocated		\$10,344,832	\$7,281,627	\$863,773	\$709,801	\$404,583	\$509,374	\$293,103	\$206,110	\$76,460
			70.39%	8.35%	6.86%	3.91%	4.92%	2.83%	1.99%	0.74%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Facilities Maintenance Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MUNICIPAL COURT 111	2,025.80	4.94%	\$318,917	\$0	\$318,917	\$40,594	\$359,511
9 CITY MANAGER 115-12010	62.50	0.15%	9,839	0	9,839	1,252	11,092
14 TAX 206	526.00	1.28%	82,807	0	82,807	10,540	93,347
17 PURCHASING 215	425.75	1.04%	67,025	0	67,025	8,531	75,556
18 ANIMAL SERVICES 225	1,037.65	2.53%	163,355	0	163,355	20,793	184,148
20 INFORMATION TECHNOLOGY 239	159.50	0.39%	25,110	0	25,110	3,196	28,306
22 POLICE 321	3,491.40	8.51%	549,642	0	549,642	69,963	619,606
23 FIRE 322	5,794.55	14.12%	912,222	0	912,222	116,115	1,028,337
24 ENVIRONMENTAL SERVICES 334	1,285.52	3.13%	202,376	0	202,376	25,760	228,136
25 PUBLIC HEALTH 341	3,177.30	7.74%	500,194	0	500,194	63,669	563,863
26 PARKS & RECREATION 451	13,895.50	33.87%	2,187,533	0	2,187,533	278,448	2,465,981
27 ZOO 452	48.50	0.12%	7,635	0	7,635	972	8,607
28 LIBRARY 453	4,424.80	10.78%	696,585	0	696,585	88,667	785,253
29 MUSUEM & CULT AFFAIRS 454	723.00	1.76%	113,820	0	113,820	14,488	128,308
32 ECONOMIC DEVELOPMENT 480	40.00	0.10%	6,297	0	6,297	802	7,099
36 STREET MAINTENANCE 532-32120	840.04	2.05%	132,245	0	132,245	16,833	149,078
37 FLEET 532-37020	1,561.95	3.81%	245,894	0	245,894	31,299	277,193
40 INTERNATIONAL BRIDGES 564	22.50	0.05%	3,542	0	3,542	451	3,993
41 METROPOLITAN PLANNING ORG 568	7.00	0.02%	1,102	0	1,102	140	1,242
46 OTHER	1,481.81	3.61%	233,278	0	233,278	29,694	262,971
Subtotal	41,031.06	100.00%	6,459,417	0	6,459,417	822,210	7,281,627
Direct Bills					0		0
Total					\$6,459,417		\$7,281,627

Basis Units: Number of labor hours per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Janitorial Services Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	5,598.00	0.63%	\$5,408	\$0	\$5,408	\$0	\$5,408
22 POLICE 321	616,221.00	68.92%	595,338	0	595,338	0	595,338
23 FIRE 322	77,529.00	8.67%	74,902	0	74,902	0	74,902
24 ENVIRONMENTAL SERVICES 334	19,324.33	2.16%	18,669	0	18,669	0	18,669
26 PARKS & RECREATION 451	19,324.33	2.16%	18,669	0	18,669	0	18,669
29 MUSUEM & CULT AFFAIRS 454	136,751.00	15.30%	132,117	0	132,117	0	132,117
35 SAM ADMIN SUPPORT 532-32060	19,324.33	2.16%	18,669	0	18,669	0	18,669
Subtotal	894,072.00	100.00%	863,773	0	863,773	0	863,773
Direct Bills					0		0
Total					\$863,773		\$863,773

Basis Units: Annual janitorial costs per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City Hall Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	26.98	13.94%	\$93,867	\$0	\$93,867	\$5,112	\$98,979
6 CITY ATTORNEY 103	39.50	20.42%	137,425	0	137,425	7,485	144,910
8 OMB 115-12000	11.00	5.69%	38,270	0	38,270	2,084	40,355
9 CITY MANAGER 115-12010	7.00	3.62%	24,354	0	24,354	1,326	25,680
10 PUBLIC INFO OFFICE 115-12020	8.00	4.13%	27,833	0	27,833	1,516	29,349
12 PERFORMANCE OFFICE 115-12050	5.00	2.58%	17,396	0	17,396	947	18,343
13 CITY CLERK 117	8.00	4.13%	27,833	0	27,833	1,516	29,349
15 HUMAN RESOURCES 209	35.00	18.09%	121,769	0	121,769	6,632	128,401
16 OFFICE OF COMPTROLLER 210	37.00	19.12%	128,727	0	128,727	7,011	135,738
17 PURCHASING 215	16.00	8.27%	55,666	0	55,666	3,032	58,698
Subtotal	193.48	100.00%	673,140	0	673,140	36,661	709,801
Direct Bills					0		0
Total					\$673,140		\$709,801

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Mulligan Building Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	5.02%	\$18,926	\$0	\$18,926	\$1,367	\$20,293
15 HUMAN RESOURCES 209	13.00	8.15%	30,755	0	30,755	2,221	32,975
19 CAPITAL IMPROVEMENT 235	69.00	43.26%	163,236	0	163,236	11,787	175,023
20 INFORMATION TECHNOLOGY 239	69.50	43.57%	164,419	0	164,419	11,873	176,292
Subtotal	159.50	100.00%	377,335	0	377,335	27,248	404,583
Direct Bills					0		0
Total					\$377,335		\$404,583

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Texas Building & One Stop Shop Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$39,388	\$0	\$39,388	\$2,479	\$41,866
26 PARKS & RECREATION 451	35,200	43.84%	210,067	0	210,067	13,220	223,287
31 COMM & HUMAN DEV 471	38,500	47.95%	229,761	0	229,761	14,459	244,220
Subtotal	80,300	100.00%	479,216	0	479,216	30,158	509,374
Direct Bills					0		0
Total					\$479,216		\$509,374

Basis Units: Occupied square footage per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Muni Svcs Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	16.27%	\$44,349	\$0	\$44,349	\$0	\$44,349
22 POLICE 321	4,700	4.46%	12,160	0	12,160	1,096	13,256
24 ENVIRONMENTAL SERVICES 334	829	0.79%	2,145	0	2,145	193	2,338
26 PARKS & RECREATION 451	14,101	13.39%	36,483	0	36,483	3,289	39,772
35 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	11,087	0	11,087	999	12,086
36 STREET MAINTENANCE 532-32120	25,712	24.41%	66,524	0	66,524	5,996	72,521
37 FLEET 532-37020	38,568	36.61%	99,787	0	99,787	8,995	108,781
Subtotal	105,336	100.00%	272,535	0	272,535	20,568	293,103
Direct Bills					0		0
Total					\$272,535		\$293,103

Basis Units: Occupied square footage per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

El Paso Regional Communication Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 POLICE 321	237,200	78.52%	\$161,842	\$0	\$161,842	\$0	\$161,842
23 FIRE 322	64,553	21.37%	44,045	0	44,045	0	44,045
39 AVIATION 562	328	0.11%	224	0	224	0	224
Subtotal	302,081	100.00%	206,110	0	206,110	0	206,110
Direct Bills					0		0
Total					\$206,110		\$206,110

Basis Units: Calls for service per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

MSC Security Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	17.17%	\$13,131	\$0	\$13,131	\$0	\$13,131
26 PARKS & RECREATION 451	14,101	14.13%	10,802	0	10,802	0	10,802
35 SAM ADMIN SUPPORT 532-32060	4,285	4.29%	3,283	0	3,283	0	3,283
36 STREET MAINTENANCE 532-32120	25,712	25.76%	19,697	0	19,697	0	19,697
37 FLEET 532-37020	38,568	38.64%	29,546	0	29,546	0	29,546
Subtotal	99,807	100.00%	76,460	0	76,460	0	76,460
Direct Bills					0		0
Total					\$76,460		\$76,460

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:3 FACILITIES MAINT 532-31040

Department	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security	Total
3 FACILITIES MAINT 532-31040	\$0	\$5,408	\$0	\$0	\$0	\$44,349	\$0	\$13,131	\$62,888
5 MAYOR AND COUNCIL 101	0	0	98,979	0	0	0	0	0	98,979
6 CITY ATTORNEY 103	0	0	144,910	0	0	0	0	0	144,910
7 MUNICIPAL COURT 111	359,511	0	0	0	0	0	0	0	359,511
8 OMB 115-12000	0	0	40,355	0	0	0	0	0	40,355
9 CITY MANAGER 115-12010	11,092	0	25,680	0	0	0	0	0	36,772
10 PUBLIC INFO OFFICE 115-12020	0	0	29,349	0	0	0	0	0	29,349
11 INTERNAL AUDIT 115-12030	0	0	0	20,293	0	0	0	0	20,293
12 PERFORMANCE OFFICE 115-12050	0	0	18,343	0	0	0	0	0	18,343
13 CITY CLERK 117	0	0	29,349	0	0	0	0	0	29,349
14 TAX 206	93,347	0	0	0	0	0	0	0	93,347
15 HUMAN RESOURCES 209	0	0	128,401	32,975	0	0	0	0	161,376
16 OFFICE OF COMPROLLER 210	0	0	135,738	0	0	0	0	0	135,738
17 PURCHASING 215	75,556	0	58,698	0	0	0	0	0	134,254
18 ANIMAL SERVICES 225	184,148	0	0	0	0	0	0	0	184,148
19 CAPITAL IMPROVEMENT 235	0	0	0	175,023	0	0	0	0	175,023
20 INFORMATION TECHNOLOGY 239	28,306	0	0	176,292	0	0	0	0	204,597
21 PLANNING & INSPECTIONS 280	0	0	0	0	41,866	0	0	0	41,866
22 POLICE 321	619,606	595,338	0	0	0	13,256	161,842	0	1,390,042
23 FIRE 322	1,028,337	74,902	0	0	0	0	44,045	0	1,147,283
24 ENVIRONMENTAL SERVICES 334	228,136	18,669	0	0	0	2,338	0	0	249,143
25 PUBLIC HEALTH 341	563,863	0	0	0	0	0	0	0	563,863
26 PARKS & RECREATION 451	2,465,981	18,669	0	0	223,287	39,772	0	10,802	2,758,512
27 ZOO 452	8,607	0	0	0	0	0	0	0	8,607
28 LIBRARY 453	785,253	0	0	0	0	0	0	0	785,253
29 MUSUEM & CULT AFFAIRS 454	128,308	132,117	0	0	0	0	0	0	260,425
31 COMM & HUMAN DEV 471	0	0	0	0	244,220	0	0	0	244,220
32 ECONOMIC DEVELOPMENT 480	7,099	0	0	0	0	0	0	0	7,099
35 SAM ADMIN SUPPORT 532-32060	0	18,669	0	0	0	12,086	0	3,283	34,038
36 STREET MAINTENANCE 532-32120	149,078	0	0	0	0	72,521	0	19,697	241,296
37 FLEET 532-37020	277,193	0	0	0	0	108,781	0	29,546	415,521
39 AVIATION 562	0	0	0	0	0	0	224	0	224
40 INTERNATIONAL BRIDGES 564	3,993	0	0	0	0	0	0	0	3,993
41 METROPOLITAN PLANNIG ORG 568	1,242	0	0	0	0	0	0	0	1,242
46 OTHER	262,971	0	0	0	0	0	0	0	262,971
Total	\$7,281,627	\$863,773	\$709,801	\$404,583	\$509,374	\$293,103	\$206,110	\$76,460	\$10,344,832

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

PARKS BLDG MAINT 532-31130

Nature and Extent of Services

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

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

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

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

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

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4	MSC
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Outside Contracts - NOC	D	179,020	0	0	0	0	0	0
Electricity	P	7,934,010	0	7,446,876	92,930	117,767	68,252	208,185
Water	P	2,124,000	0	1,993,590	24,878	31,527	18,272	55,733
Natural Gas	P	907,000	0	851,312	10,624	13,463	7,802	23,799
Revenue - Reimbursed Expenditures	P	(60,000)	0	(56,316)	(703)	(891)	(516)	(1,574)
Subtotal - Services & Supplies		11,084,030	0	10,235,462	127,728	161,867	93,810	286,142
Department Cost Total		11,084,030	0	10,235,462	127,728	161,867	93,810	286,142
Adjustments to Cost								
Outside Contracts - NOC	D	(179,020)	0	0	0	0	0	0
Subtotal - Adjustments		(179,020)	0	0	0	0	0	0
Total Costs After Adjustments		10,905,010	0	10,235,462	127,728	161,867	93,810	286,142
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$10,905,010		\$10,235,462	\$127,728	\$161,867	\$93,810	\$286,142

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:4 PARKS BLDG MAINT 532-31130

Department	First Incoming	Second Incoming	Single Occupant	City 1	City 2	City 3 & 4	MSC
5 City Council	\$0	\$26,133	\$24,528	\$306	\$388	\$225	\$686
Subtotal - MAYOR AND COUNCIL 101	0	26,133	24,528	306	388	225	686
8 Budget	0	16,067	15,080	188	238	138	422
Subtotal - OMB 115-12000	0	16,067	15,080	188	238	138	422
13 Open Records Requests	0	894	839	10	13	8	23
Subtotal - CITY CLERK 117	0	894	839	10	13	8	23
16 Financial Reporting	0	18,091	16,980	212	269	156	475
16 Treasury Management	0	592	556	7	9	5	16
16 Annual Audit	0	3,118	2,927	37	46	27	82
Subtotal - OFFICE OF COMPTROLLE	0	21,801	20,462	255	324	188	572
17 Administration	0	206	193	2	3	2	5
17 Supply Chain Management	0	486	456	6	7	4	13
Subtotal - PURCHASING 215	0	692	649	8	10	6	18
45 General Expenses	0	2,380	2,234	28	35	20	62
Subtotal - NON-DEPARTMENTAL 999	0	2,380	2,234	28	35	20	62
Total Incoming	0	67,966	63,793	796	1,009	585	1,783
C. Total Allocated		\$10,972,976	\$10,299,256	\$128,525	\$162,876	\$94,395	\$287,926
			93.86%	1.17%	1.48%	0.86%	2.62%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Single Occupant Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	14,941.52	0.13%	\$13,162	\$0	\$13,162	\$82	\$13,244
19 CAPITAL IMPROVEMENT 235	861.86	0.01%	759	0	759	5	764
20 INFORMATION TECHNOLOGY 239	17,659.22	0.15%	15,556	0	15,556	97	15,653
22 POLICE 321	669,088.29	5.76%	589,399	0	589,399	3,673	593,072
23 FIRE 322	803,500.33	6.92%	707,802	0	707,802	4,411	712,213
24 ENVIRONMENTAL SERVICES 334	34,444.41	0.30%	30,342	0	30,342	189	30,531
25 PUBLIC HEALTH 341	6,951.72	0.06%	6,124	0	6,124	38	6,162
26 PARKS & RECREATION 451	3,548,944.65	30.54%	3,126,258	0	3,126,258	19,485	3,145,743
27 ZOO 452	581,732.74	5.01%	512,447	0	512,447	3,194	515,641
28 LIBRARY 453	574,752.20	4.95%	506,298	0	506,298	3,156	509,454
29 MUSUEM & CULT AFFAIRS 454	305,210.05	2.63%	268,859	0	268,859	1,676	270,535
31 COMM & HUMAN DEV 471	70,653.87	0.61%	62,239	0	62,239	388	62,627
36 STREET MAINTENANCE 532-32120	16,906.17	0.15%	14,893	0	14,893	93	14,985
46 OTHER	4,973,702.88	42.81%	4,381,325	0	4,381,325	27,307	4,408,632
Subtotal	11,619,349.90	100.00%	10,235,462	0	10,235,462	63,793	10,299,256
Direct Bills					0		0
Total					\$10,235,462		\$10,299,256

Basis Units: Utility cost per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City 1 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	26.98	13.94%	\$17,811	\$0	\$17,811	\$111	\$17,922
6 CITY ATTORNEY 103	39.50	20.42%	26,076	0	26,076	163	26,239
8 OMB 115-12000	11.00	5.69%	7,262	0	7,262	45	7,307
9 CITY MANAGER 115-12010	7.00	3.62%	4,621	0	4,621	29	4,650
10 PUBLIC INFO OFFICE 115-12020	8.00	4.13%	5,281	0	5,281	33	5,314
12 PERFORMANCE OFFICE 115-12050	5.00	2.58%	3,301	0	3,301	21	3,321
13 CITY CLERK 117	8.00	4.13%	5,281	0	5,281	33	5,314
15 HUMAN RESOURCES 209	35.00	18.09%	23,106	0	23,106	144	23,250
16 OFFICE OF COMPTROLLER 210	37.00	19.12%	24,426	0	24,426	152	24,578
17 PURCHASING 215	16.00	8.27%	10,563	0	10,563	66	10,628
Subtotal	193.48	100.00%	127,728	0	127,728	796	128,525
Direct Bills					0		0
Total					\$127,728		\$128,525

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City 2 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	5.02%	\$8,119	\$0	\$8,119	\$51	\$8,169
15 HUMAN RESOURCES 209	13.00	8.15%	13,193	0	13,193	82	13,275
19 CAPITAL IMPROVEMENT 235	69.00	43.26%	70,024	0	70,024	436	70,460
20 INFORMATION TECHNOLOGY 239	69.50	43.57%	70,531	0	70,531	440	70,971
Subtotal	159.50	100.00%	161,867	0	161,867	1,009	162,876
Direct Bills					0		0
Total					\$161,867		\$162,876

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City 3 & 4 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$7,710	\$0	\$7,710	\$48	\$7,758
26 PARKS & RECREATION 451	35,200	43.84%	41,122	0	41,122	256	41,379
31 COMM & HUMAN DEV 471	38,500	47.95%	44,978	0	44,978	280	45,258
Subtotal	80,300	100.00%	93,810	0	93,810	585	94,395
Direct Bills					0		0
Total					\$93,810		\$94,395

Basis Units: Occupied square footage per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

MSC Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	16.27%	\$46,563	\$0	\$46,563	\$0	\$46,563
22 POLICE 321	4,700	4.46%	12,767	0	12,767	95	12,862
24 ENVIRONMENTAL SERVICES 334	829	0.79%	2,252	0	2,252	17	2,269
26 PARKS & RECREATION 451	14,101	13.39%	38,305	0	38,305	285	38,590
35 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	11,640	0	11,640	87	11,727
36 STREET MAINTENANCE 532-32120	25,712	24.41%	69,846	0	69,846	520	70,366
37 FLEET 532-37020	38,568	36.61%	104,769	0	104,769	780	105,549
Subtotal	105,336	100.00%	286,142	0	286,142	1,783	287,926
Direct Bills					0		0
Total					\$286,142		\$287,926

Basis Units: Occupied square footage per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:4 PARKS BLDG MAINT 532-31130

Department	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$46,563	\$46,563
5 MAYOR AND COUNCIL 101	0	17,922	0	0	0	17,922
6 CITY ATTORNEY 103	0	26,239	0	0	0	26,239
8 OMB 115-12000	0	7,307	0	0	0	7,307
9 CITY MANAGER 115-12010	0	4,650	0	0	0	4,650
10 PUBLIC INFO OFFICE 115-12020	0	5,314	0	0	0	5,314
11 INTERNAL AUDIT 115-12030	0	0	8,169	0	0	8,169
12 PERFORMANCE OFFICE 115-12050	0	3,321	0	0	0	3,321
13 CITY CLERK 117	0	5,314	0	0	0	5,314
15 HUMAN RESOURCES 209	0	23,250	13,275	0	0	36,525
16 OFFICE OF COMPTROLLER 210	0	24,578	0	0	0	24,578
17 PURCHASING 215	0	10,628	0	0	0	10,628
18 ANIMAL SERVICES 225	13,244	0	0	0	0	13,244
19 CAPITAL IMPROVEMENT 235	764	0	70,460	0	0	71,224
20 INFORMATION TECHNOLOGY 239	15,653	0	70,971	0	0	86,624
21 PLANNING & INSPECTIONS 280	0	0	0	7,758	0	7,758
22 POLICE 321	593,072	0	0	0	12,862	605,934
23 FIRE 322	712,213	0	0	0	0	712,213
24 ENVIRONMENTAL SERVICES 334	30,531	0	0	0	2,269	32,800
25 PUBLIC HEALTH 341	6,162	0	0	0	0	6,162
26 PARKS & RECREATION 451	3,145,743	0	0	41,379	38,590	3,225,712
27 ZOO 452	515,641	0	0	0	0	515,641
28 LIBRARY 453	509,454	0	0	0	0	509,454
29 MUSUEM & CULT AFFAIRS 454	270,535	0	0	0	0	270,535
31 COMM & HUMAN DEV 471	62,627	0	0	45,258	0	107,885
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	11,727	11,727
36 STREET MAINTENANCE 532-32120	14,985	0	0	0	70,366	85,351
37 FLEET 532-37020	0	0	0	0	105,549	105,549
46 OTHER	4,408,632	0	0	0	0	4,408,632
Total	\$10,299,256	\$128,525	\$162,876	\$94,395	\$287,926	\$10,972,976

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

**MAYOR AND COUNCIL 101
Nature and Extent of Services**

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

OFFICE OF THE MAYOR - Costs have been allocated based on the number of FTE'S per department excluding MPO.

CITY COUNCIL - Costs have been allocated based on the total budgeted operating expenditures per department, excluding MPO.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:5 MAYOR AND COUNCIL 101

Description		Amount	General Admin	Office of the Mayor	City Council
Personnel Costs					
Salaries	S1	1,599,840	0	259,136	1,340,704
<i>Salary % Split</i>			<i>.00%</i>	<i>16.20%</i>	<i>83.80%</i>
Benefits	P	495,402	0	86,154	409,248
Subtotal - Personnel Costs		2,095,242	0	345,290	1,749,952
Services & Supplies Cost					
Contractual Services	P	49,045	0	845	48,200
Leases	P	3,600	0	3,600	0
Materials & Supplies	P	9,460	0	9,460	0
Other Operating	P	41,200	0	41,200	0
Subtotal - Services & Supplies		103,305	0	55,105	48,200
Department Cost Total		2,198,547	0	400,395	1,798,152
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,198,547	0	400,395	1,798,152
General Admin Distribution			0	0	0
Grand Total		\$2,198,547		\$400,395	\$1,798,152

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:5 MAYOR AND COUNCIL 101

Department	First Incoming	Second Incoming	Office of the Mayor	City Council
1 City Hall (City 1)	\$34,693	\$0	\$6,318	\$28,374
Subtotal - BUILDING DEPRECIATION	34,693	0	6,318	28,374
3 City Hall	93,867	5,112	18,026	80,953
Subtotal - FACILITIES MAINT 532-310	93,867	5,112	18,026	80,953
4 City 1	17,811	111	3,264	14,658
Subtotal - PARKS BLDG MAINT 532-3	17,811	111	3,264	14,658
5 Office of the Mayor	0	1,639	299	1,341
5 City Council	0	5,343	973	4,370
Subtotal - MAYOR AND COUNCIL 101	0	6,982	1,272	5,711
6 Legal Services	0	123,179	22,433	100,746
Subtotal - CITY ATTORNEY 103	0	123,179	22,433	100,746
8 Budget	0	3,285	598	2,687
Subtotal - OMB 115-12000	0	3,285	598	2,687
9 Citywide Admin	0	4,248	774	3,475
Subtotal - CITY MANAGER 115-12010	0	4,248	774	3,475
10 Public Information	0	1,956	356	1,600
Subtotal - PUBLIC INFO OFFICE 115-	0	1,956	356	1,600
11 Audit	0	37,753	6,875	30,877
Subtotal - INTERNAL AUDIT 115-1203	0	37,753	6,875	30,877
12 Performance	0	2,163	394	1,769
Subtotal - PERFORMANCE OFFICE 1	0	2,163	394	1,769
13 Clerk	0	594	108	485
13 Open Records Requests	0	183	33	150
13 Support Services	0	455,954	83,037	372,916
Subtotal - CITY CLERK 117	0	456,730	83,179	373,551
15 HR Services	0	12,734	2,319	10,415

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:5 MAYOR AND COUNCIL 101

Department	First Incoming	Second Incoming	Office of the Mayor	City Council
15 Self Insurance Fund	\$0	\$1,930	\$351	\$1,578
Subtotal - HUMAN RESOURCES 209	0	14,664	2,671	11,993
16 Financial Reporting	0	2,779	506	2,273
16 Treasury Management	0	348	63	284
16 Annual Audit	0	479	87	392
Subtotal - OFFICE OF COMPTROLLE	0	3,606	657	2,949
17 Administration	0	309	56	252
17 Supply Chain Management	0	729	133	596
Subtotal - PURCHASING 215	0	1,037	189	849
20 IT Services	0	30,982	5,642	25,340
20 Records Management	0	618	113	506
20 GIS	0	55,009	10,018	44,991
20 City-wide PC's	0	768	140	628
20 City-wide IT Contracts	0	41,195	7,502	33,693
20 Postage	0	33,757	6,148	27,609
20 Mail Room	0	827	151	676
20 Wireless Communication	0	10,908	1,987	8,922
20 Phone & Internet - Citywide	0	10,538	1,919	8,619
Subtotal - INFORMATION TECHNOLC	0	184,602	33,619	150,983
45 General Expenses	0	470	86	384
45 Retirees Health Insurance	0	22,845	4,161	18,685
45 Property Insurance	0	957	174	783
45 Civilian Employee Costs	0	2,589	472	2,118
45 General Liability Insurance	0	5,487	999	4,488
Subtotal - NON-DEPARTMENTAL 999	0	32,348	5,891	26,457
Total Incoming	146,371	877,778	186,516	837,633
C. Total Allocated		\$3,222,696	\$586,911	\$2,635,785
			18.21%	81.79%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Office of the Mayor Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$5,312	\$0	\$5,312	\$0	\$5,312
5 MAYOR AND COUNCIL 101	28.00	0.38%	1,639	0	1,639	0	1,639
6 CITY ATTORNEY 103	40.55	0.56%	2,374	0	2,374	903	3,277
7 MUNICIPAL COURT 111	98.65	1.35%	5,775	0	5,775	2,197	7,972
8 OMB 115-12000	12.00	0.16%	702	0	702	267	970
9 CITY MANAGER 115-12010	5.25	0.07%	307	0	307	117	424
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	322	0	322	123	444
11 INTERNAL AUDIT 115-12030	7.50	0.10%	439	0	439	167	606
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	234	0	234	89	323
13 CITY CLERK 117	8.00	0.11%	468	0	468	178	647
14 TAX 206	24.75	0.34%	1,449	0	1,449	551	2,000
15 HUMAN RESOURCES 209	61.70	0.85%	3,612	0	3,612	1,374	4,986
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	2,210	0	2,210	841	3,051
17 PURCHASING 215	23.75	0.33%	1,390	0	1,390	529	1,919
18 ANIMAL SERVICES 225	143.84	1.97%	8,420	0	8,420	3,204	11,624
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	5,098	0	5,098	1,940	7,037
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	5,342	0	5,342	2,033	7,374
21 PLANNING & INSPECTIONS 280	142.53	1.95%	8,343	0	8,343	3,175	11,518
22 POLICE 321	1,533.93	21.03%	89,793	0	89,793	34,169	123,962
23 FIRE 322	1,538.13	21.08%	90,039	0	90,039	34,262	124,302
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	24,213	0	24,213	9,214	33,427
25 PUBLIC HEALTH 341	425.00	5.83%	24,879	0	24,879	9,467	34,346
26 PARKS & RECREATION 451	557.37	7.64%	32,627	0	32,627	12,416	45,043
27 ZOO 452	148.50	2.04%	8,693	0	8,693	3,308	12,001
28 LIBRARY 453	172.00	2.36%	10,069	0	10,069	3,831	13,900
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	2,956	0	2,956	1,125	4,081
31 COMM & HUMAN DEV 471	55.63	0.76%	3,256	0	3,256	1,239	4,496
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	1,709	0	1,709	650	2,360
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	4,742	0	4,742	1,804	6,546
34 PAVEMENT MGMT 532-32040	17.00	0.23%	995	0	995	379	1,374
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	2,011	0	2,011	765	2,777
36 STREET MAINTENANCE 532-32120	219.00	3.00%	12,820	0	12,820	4,878	17,698
37 FLEET 532-37020	91.00	1.25%	5,327	0	5,327	2,027	7,354
38 SUN METRO 560	625.16	8.57%	36,596	0	36,596	13,926	50,521
39 AVIATION 562	300.34	4.12%	17,581	0	17,581	6,690	24,272
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	4,129	0	4,129	1,571	5,701
45 NON-DEPARTMENTAL 999	20.13	0.28%	1,179	0	1,179	448	1,627

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Office of the Mayor Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	427,052	0	427,052	159,859	586,911
Direct Bills					0		0
Total					\$427,052		\$586,911

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City Council Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	10,979,685.45	1.34%	\$25,747	\$0	\$25,747	\$0	\$25,747
4 PARKS BLDG MAINT 532-31130	11,144,030.25	1.36%	26,133	0	26,133	0	26,133
5 MAYOR AND COUNCIL 101	2,278,546.82	0.28%	5,343	0	5,343	0	5,343
6 CITY ATTORNEY 103	4,578,109.38	0.56%	10,736	0	10,736	4,142	14,878
7 MUNICIPAL COURT 111	6,871,886.79	0.84%	16,115	0	16,115	6,218	22,332
8 OMB 115-12000	1,105,195.00	0.14%	2,592	0	2,592	1,000	3,592
9 CITY MANAGER 115-12010	987,602.96	0.12%	2,316	0	2,316	894	3,210
10 PUBLIC INFO OFFICE 115-12020	463,295.98	0.06%	1,086	0	1,086	419	1,506
11 INTERNAL AUDIT 115-12030	905,121.81	0.11%	2,123	0	2,123	819	2,941
12 PERFORMANCE OFFICE 115-12050	533,378.75	0.07%	1,251	0	1,251	483	1,733
13 CITY CLERK 117	1,315,254.49	0.16%	3,084	0	3,084	1,190	4,274
14 TAX 206	2,070,633.17	0.25%	4,856	0	4,856	1,874	6,729
15 HUMAN RESOURCES 209	74,707,105.24	9.13%	175,189	0	175,189	67,596	242,785
16 OFFICE OF COMPTROLLER 210	3,331,431.36	0.41%	7,812	0	7,812	3,014	10,827
17 PURCHASING 215	1,855,843.72	0.23%	4,352	0	4,352	1,679	6,031
18 ANIMAL SERVICES 225	9,420,833.06	1.15%	22,092	0	22,092	8,524	30,616
19 CAPITAL IMPROVEMENT 235	6,951,876.13	0.85%	16,302	0	16,302	6,290	22,592
20 INFORMATION TECHNOLOGY 239	22,916,444.15	2.80%	53,739	0	53,739	20,735	74,474
21 PLANNING & INSPECTIONS 280	9,330,711.85	1.14%	21,881	0	21,881	8,443	30,323
22 POLICE 321	182,484,436.76	22.31%	427,928	0	427,928	165,114	593,042
23 FIRE 322	132,412,264.04	16.19%	310,508	0	310,508	119,808	430,316
24 ENVIRONMENTAL SERVICES 334	39,552,263.63	4.84%	92,750	0	92,750	35,787	128,538
25 PUBLIC HEALTH 341	17,752,319.38	2.17%	41,629	0	41,629	16,062	57,692
26 PARKS & RECREATION 451	39,782,151.46	4.86%	93,290	0	93,290	35,995	129,285
27 ZOO 452	8,852,921.92	1.08%	20,760	0	20,760	8,010	28,770
28 LIBRARY 453	9,469,201.29	1.16%	22,205	0	22,205	8,568	30,773
29 MUSUEM & CULT AFFAIRS 454	5,817,415.17	0.71%	13,642	0	13,642	5,264	18,906
30 DESTINATION EL PASO 457	16,579,225.00	2.03%	38,878	0	38,878	15,001	53,880
31 COMM & HUMAN DEV 471	2,584,366.45	0.32%	6,060	0	6,060	2,338	8,399
32 ECONOMIC DEVELOPMENT 480	21,650,731.35	2.65%	50,771	0	50,771	19,590	70,361
33 ENGR TRAFFIC-ST 532-32020	8,228,492.77	1.01%	19,296	0	19,296	7,445	26,741
34 PAVEMENT MGMT 532-32040	5,118,588.71	0.63%	12,003	0	12,003	4,631	16,634
35 SAM ADMIN SUPPORT 532-32060	2,560,208.06	0.31%	6,004	0	6,004	2,317	8,320
36 STREET MAINTENANCE 532-32120	19,062,943.85	2.33%	44,703	0	44,703	17,248	61,951
37 FLEET 532-37020	16,027,807.85	1.96%	37,585	0	37,585	14,502	52,087
38 SUN METRO 560	48,979,483.21	5.99%	114,857	0	114,857	44,317	159,175
39 AVIATION 562	35,853,002.73	4.38%	84,076	0	84,076	32,440	116,516
40 INTERNATIONAL BRIDGES 564	7,721,217.92	0.94%	18,106	0	18,106	6,986	25,093
45 NON-DEPARTMENTAL 999	25,613,510.60	3.13%	60,064	0	60,064	23,175	83,239

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City Council Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	817,849,538.51	100.00%	1,917,866	0	1,917,866	717,919	2,635,785
Direct Bills					0		0
Total					\$1,917,866		\$2,635,785

Basis Units: Operating expenditures per department, excl. MPO

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:5 MAYOR AND COUNCIL 101

Department	Office of the Mayor	City Council	Total
3 FACILITIES MAINT 532-31040	\$5,312	\$25,747	\$31,060
4 PARKS BLDG MAINT 532-31130	0	26,133	26,133
5 MAYOR AND COUNCIL 101	1,639	5,343	6,982
6 CITY ATTORNEY 103	3,277	14,878	18,155
7 MUNICIPAL COURT 111	7,972	22,332	30,305
8 OMB 115-12000	970	3,592	4,561
9 CITY MANAGER 115-12010	424	3,210	3,634
10 PUBLIC INFO OFFICE 115-12020	444	1,506	1,950
11 INTERNAL AUDIT 115-12030	606	2,941	3,548
12 PERFORMANCE OFFICE 115-12050	323	1,733	2,057
13 CITY CLERK 117	647	4,274	4,921
14 TAX 206	2,000	6,729	8,729
15 HUMAN RESOURCES 209	4,986	242,785	247,771
16 OFFICE OF COMPTROLLER 210	3,051	10,827	13,877
17 PURCHASING 215	1,919	6,031	7,950
18 ANIMAL SERVICES 225	11,624	30,616	42,240
19 CAPITAL IMPROVEMENT 235	7,037	22,592	29,630
20 INFORMATION TECHNOLOGY 239	7,374	74,474	81,849
21 PLANNING & INSPECTIONS 280	11,518	30,323	41,841
22 POLICE 321	123,962	593,042	717,004
23 FIRE 322	124,302	430,316	554,618
24 ENVIRONMENTAL SERVICES 334	33,427	128,538	161,965
25 PUBLIC HEALTH 341	34,346	57,692	92,038
26 PARKS & RECREATION 451	45,043	129,285	174,328
27 ZOO 452	12,001	28,770	40,771
28 LIBRARY 453	13,900	30,773	44,673
29 MUSUEM & CULT AFFAIRS 454	4,081	18,906	22,987
30 DESTINATION EL PASO 457	0	53,880	53,880
31 COMM & HUMAN DEV 471	4,496	8,399	12,894
32 ECONOMIC DEVELOPMENT 480	2,360	70,361	72,721
33 ENGR TRAFFIC-ST 532-32020	6,546	26,741	33,287
34 PAVEMENT MGMT 532-32040	1,374	16,634	18,008
35 SAM ADMIN SUPPORT 532-32060	2,777	8,320	11,097
36 STREET MAINTENANCE 532-32120	17,698	61,951	79,649
37 FLEET 532-37020	7,354	52,087	59,442
38 SUN METRO 560	50,521	159,175	209,696
39 AVIATION 562	24,272	116,516	140,787
40 INTERNATIONAL BRIDGES 564	5,701	25,093	30,793
45 NON-DEPARTMENTAL 999	1,627	83,239	84,866

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:5 MAYOR AND COUNCIL 101

Department	Office of the Mayor	City Council	Total
Total	<u>\$586,911</u>	<u>\$2,635,785</u>	<u>\$3,222,696</u>

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

CITY ATTORNEY 103
Nature and Extent of Services

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

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

OUTSIDE COUNSEL – Costs identified to this function are representative of expenditures for the retention of external legal firms. These costs are allocated based on the total cost of outside counsel per department.

LITIGATION & PROSECUTION SERVICES - Costs identified to this function are representative of staff compensation and operational expenditures to provide litigation and prosecution services for the City. Per 2 CFR Part 200, these costs are deemed general government in nature and excluded for allocation purposes.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution
Personnel Costs						
Salaries	S1	2,965,470	645,286	1,416,605	0	903,579
<i>Salary % Split</i>			<i>21.76%</i>	<i>47.77%</i>	<i>.00%</i>	<i>30.47%</i>
Benefits	S	927,997	201,932	443,304	0	282,761
Subtotal - Personnel Costs		3,893,467	847,218	1,859,909	0	1,186,339
Services & Supplies Cost						
Contractual Services	P	459,200	0	200	365,000	94,000
Leases	S	10,900	2,372	5,207	0	3,321
Materials & Supplies	S	79,500	17,299	37,977	0	24,224
Minor Equipment & Furniture	S	22,000	4,787	10,509	0	6,703
Communications	S	500	109	239	0	152
Other Operating	S	52,300	11,380	24,984	0	15,936
Damages Settlement Expense	D	400,000	0	0	0	0
Interfund Transfers	D	20,000	0	0	0	0
Revenue - Reimbursed Expenditures	D	(125,000)	0	0	0	0
Revenue - Public Infor Dist Fee	P	(8,000)	0	(8,000)	0	0
Revenue - Prep & Release of Liens	D	(40,000)	0	0	0	0
Subtotal - Services & Supplies		871,400	35,948	71,116	365,000	144,336
Department Cost Total		4,764,867	883,166	1,931,025	365,000	1,330,676
Adjustments to Cost						
Damages Settlement Expense	D	(400,000)	0	0	0	0
Interfund Transfers	D	(20,000)	0	0	0	0
Revenue - Reimbursed Expenditures	D	125,000	0	0	0	0
Revenue - Prep & Release of Liens	D	40,000	0	0	0	0
Subtotal - Adjustments		(255,000)	0	0	0	0
Total Costs After Adjustments		4,509,867	883,166	1,931,025	365,000	1,330,676
General Admin Distribution			(883,166)	539,223	0	343,943
Grand Total		\$4,509,867		\$2,470,248	\$365,000	\$1,674,618
						not allocated

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution
1 City Hall (City 1)	\$50,792	\$0	\$31,011	\$0	\$19,780
Subtotal - BUILDING DEPRECIATION	50,792	0	31,011	0	19,780
3 City Hall	137,425	7,485	88,476	0	56,434
Subtotal - FACILITIES MAINT 532-310	137,425	7,485	88,476	0	56,434
4 City 1	26,076	163	16,020	0	10,219
Subtotal - PARKS BLDG MAINT 532-3	26,076	163	16,020	0	10,219
5 Office of the Mayor	2,374	903	2,001	0	1,276
5 City Council	10,736	4,142	9,084	0	5,794
Subtotal - MAYOR AND COUNCIL 101	13,109	5,046	11,085	0	7,070
6 Legal Services	0	621,812	379,652	0	242,160
6 Outside Counsel	0	2,203	1,345	0	858
Subtotal - CITY ATTORNEY 103	0	624,015	380,997	0	243,018
8 Budget	0	6,601	4,030	0	2,571
Subtotal - OMB 115-12000	0	6,601	4,030	0	2,571
9 Citywide Admin	0	6,153	3,757	0	2,396
Subtotal - CITY MANAGER 115-12010	0	6,153	3,757	0	2,396
10 Public Information	0	2,833	1,729	0	1,103
Subtotal - PUBLIC INFO OFFICE 115-	0	2,833	1,729	0	1,103
11 Audit	0	11,723	7,157	0	4,565
Subtotal - INTERNAL AUDIT 115-1203	0	11,723	7,157	0	4,565
12 Performance	0	3,133	1,913	0	1,220
Subtotal - PERFORMANCE OFFICE 1	0	3,133	1,913	0	1,220
13 Clerk	0	860	525	0	335
13 Open Records Requests	0	367	224	0	143
Subtotal - CITY CLERK 117	0	1,227	749	0	478
15 HR Services	0	18,442	11,260	0	7,182

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution
15 Self Insurance Fund	\$0	\$2,794	\$1,706	\$0	\$1,088
Subtotal - HUMAN RESOURCES 209	0	21,236	12,966	0	8,270
16 Financial Reporting	0	7,132	4,354	0	2,777
16 Treasury Management	0	240	147	0	93
16 Annual Audit	0	1,229	751	0	479
Subtotal - OFFICE OF COMPTROLLE	0	8,601	5,252	0	3,350
17 Administration	0	1,337	816	0	521
17 Supply Chain Management	0	3,159	1,929	0	1,230
Subtotal - PURCHASING 215	0	4,496	2,745	0	1,751
20 IT Services	0	67,512	41,220	0	26,292
20 Records Management	0	26,912	16,432	0	10,481
20 Strategic Innovation	0	14,567	8,894	0	5,673
20 City-wide PC's	0	1,112	679	0	433
20 City-wide IT Contracts	0	139,367	85,092	0	54,275
20 Postage	0	715	437	0	278
20 Mail Room	0	1,197	731	0	466
20 Wireless Communication	0	3,631	2,217	0	1,414
20 Phone & Internet - Citywide	0	22,697	13,858	0	8,839
Subtotal - INFORMATION TECHNOLC	0	277,710	169,558	0	108,152
45 General Expenses	0	965	589	0	376
45 Retirees Health Insurance	0	32,636	19,926	0	12,710
45 Property Insurance	0	1,401	855	0	546
45 Civilian Employee Costs	0	3,749	2,289	0	1,460
45 General Liability Insurance	0	7,839	4,786	0	3,053
Subtotal - NON-DEPARTMENTAL 999	0	46,590	28,446	0	18,144
Total Incoming	227,403	1,027,010	765,891	0	488,522
C. Total Allocated		\$5,764,279	\$3,236,139	\$365,000	\$2,163,140
			56.14%	6.33%	37.53%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Legal Services Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	645.50	4.72%	\$123,179	\$0	\$123,179	\$0	\$123,179
6 CITY ATTORNEY 103	3,258.50	23.83%	621,812	0	621,812	0	621,812
7 MUNICIPAL COURT 111	127.50	0.93%	24,331	0	24,331	8,184	32,515
8 OMB 115-12000	57.50	0.42%	10,973	0	10,973	3,691	14,664
9 CITY MANAGER 115-12010	353.50	2.59%	67,458	0	67,458	22,691	90,149
13 CITY CLERK 117	214.50	1.57%	40,933	0	40,933	13,769	54,701
14 TAX 206	100.00	0.73%	19,083	0	19,083	6,419	25,502
15 HUMAN RESOURCES 209	1,210.50	8.85%	230,997	0	230,997	77,703	308,700
16 OFFICE OF COMPTROLLER 210	32.50	0.24%	6,202	0	6,202	2,086	8,288
17 PURCHASING 215	76.00	0.56%	14,503	0	14,503	4,879	19,381
18 ANIMAL SERVICES 225	152.00	1.11%	29,006	0	29,006	9,757	38,763
19 CAPITAL IMPROVEMENT 235	900.50	6.59%	171,840	0	171,840	57,804	229,644
20 INFORMATION TECHNOLOGY 239	33.00	0.24%	6,297	0	6,297	2,118	8,416
21 PLANNING & INSPECTIONS 280	407.00	2.98%	77,667	0	77,667	26,126	103,793
22 POLICE 321	3,023.50	22.11%	576,967	0	576,967	194,081	771,048
23 FIRE 322	228.50	1.67%	43,604	0	43,604	14,668	58,272
24 ENVIRONMENTAL SERVICES 334	169.00	1.24%	32,250	0	32,250	10,848	43,098
25 PUBLIC HEALTH 341	249.50	1.82%	47,611	0	47,611	16,016	63,627
26 PARKS & RECREATION 451	146.00	1.07%	27,861	0	27,861	9,372	37,233
27 ZOO 452	97.50	0.71%	18,606	0	18,606	6,259	24,864
28 LIBRARY 453	53.50	0.39%	10,209	0	10,209	3,434	13,643
29 MUSUEM & CULT AFFAIRS 454	295.00	2.16%	56,294	0	56,294	18,936	75,230
30 DESTINATION EL PASO 457	67.00	0.49%	12,785	0	12,785	4,301	17,086
31 COMM & HUMAN DEV 471	476.00	3.48%	90,834	0	90,834	30,555	121,389
32 ECONOMIC DEVELOPMENT 480	329.00	2.41%	62,782	0	62,782	21,119	83,901
36 STREET MAINTENANCE 532-32120	215.50	1.58%	41,123	0	41,123	13,833	54,956
38 SUN METRO 560	140.00	1.02%	26,716	0	26,716	8,987	35,703
39 AVIATION 562	244.00	1.78%	46,562	0	46,562	15,663	62,225
40 INTERNATIONAL BRIDGES 564	128.50	0.94%	24,521	0	24,521	8,249	32,770
41 METROPOLITAN PLANNIG ORG 568	6.00	0.04%	1,145	0	1,145	385	1,530
46 OTHER	235.50	1.72%	44,940	0	44,940	15,117	60,057
Subtotal	13,672.50	100.00%	2,609,091	0	2,609,091	627,048	3,236,139
Direct Bills					0		0
Total					\$2,609,091		\$3,236,139

Basis Units: Number of legal hours recorded per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Outside Counsel Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	14,451.00	0.60%	\$2,203	\$0	\$2,203	\$0	\$2,203
15 HUMAN RESOURCES 209	60,662.00	2.53%	9,248	0	9,248	0	9,248
16 OFFICE OF COMPTROLLER 210	13,334.00	0.56%	2,033	0	2,033	0	2,033
19 CAPITAL IMPROVEMENT 235	5,104.00	0.21%	778	0	778	0	778
21 PLANNING & INSPECTIONS 280	9,233.50	0.39%	1,408	0	1,408	0	1,408
22 POLICE 321	959,932.00	40.10%	146,348	0	146,348	0	146,348
23 FIRE 322	15,379.00	0.64%	2,345	0	2,345	0	2,345
24 ENVIRONMENTAL SERVICES 334	100,315.00	4.19%	15,294	0	15,294	0	15,294
28 LIBRARY 453	6,382.00	0.27%	973	0	973	0	973
31 COMM & HUMAN DEV 471	29,937.00	1.25%	4,564	0	4,564	0	4,564
32 ECONOMIC DEVELOPMENT 480	9,233.50	0.39%	1,408	0	1,408	0	1,408
36 STREET MAINTENANCE 532-32120	773.00	0.03%	118	0	118	0	118
46 OTHER	1,169,381.00	48.84%	178,280	0	178,280	0	178,280
Subtotal	2,394,117.00	100.00%	365,000	0	365,000	0	365,000
Direct Bills					0		0
Total					\$365,000		\$365,000

Basis Units: Cost of outside counsel by department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:6 CITY ATTORNEY 103

Department	Legal Services	Outside Counsel	Litigation & Prosecution	Total
5 MAYOR AND COUNCIL 101	\$123,179	\$0	\$0	\$123,179
6 CITY ATTORNEY 103	621,812	2,203	0	624,015
7 MUNICIPAL COURT 111	32,515	0	0	32,515
8 OMB 115-12000	14,664	0	0	14,664
9 CITY MANAGER 115-12010	90,149	0	0	90,149
13 CITY CLERK 117	54,701	0	0	54,701
14 TAX 206	25,502	0	0	25,502
15 HUMAN RESOURCES 209	308,700	9,248	0	317,948
16 OFFICE OF COMPTROLLER 210	8,288	2,033	0	10,321
17 PURCHASING 215	19,381	0	0	19,381
18 ANIMAL SERVICES 225	38,763	0	0	38,763
19 CAPITAL IMPROVEMENT 235	229,644	778	0	230,422
20 INFORMATION TECHNOLOGY 239	8,416	0	0	8,416
21 PLANNING & INSPECTIONS 280	103,793	1,408	0	105,200
22 POLICE 321	771,048	146,348	0	917,397
23 FIRE 322	58,272	2,345	0	60,616
24 ENVIRONMENTAL SERVICES 334	43,098	15,294	0	58,392
25 PUBLIC HEALTH 341	63,627	0	0	63,627
26 PARKS & RECREATION 451	37,233	0	0	37,233
27 ZOO 452	24,864	0	0	24,864
28 LIBRARY 453	13,643	973	0	14,616
29 MUSUEM & CULT AFFAIRS 454	75,230	0	0	75,230
30 DESTINATION EL PASO 457	17,086	0	0	17,086
31 COMM & HUMAN DEV 471	121,389	4,564	0	125,953
32 ECONOMIC DEVELOPMENT 480	83,901	1,408	0	85,309
36 STREET MAINTENANCE 532-32120	54,956	118	0	55,074
38 SUN METRO 560	35,703	0	0	35,703
39 AVIATION 562	62,225	0	0	62,225
40 INTERNATIONAL BRIDGES 564	32,770	0	0	32,770
41 METROPOLITAN PLANNIG ORG 568	1,530	0	0	1,530
46 OTHER	60,057	178,280	0	238,337
Total	\$3,236,139	\$365,000	\$0	\$3,601,139

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

OMB 115-12000
Nature and Extent of Services

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:8 OMB 115-12000

Description		Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	803,405	0	803,405
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	247,390	0	247,390
Subtotal - Personnel Costs		1,050,795	0	1,050,795
Services & Supplies Cost				
Contractual Services	S	27,325	0	27,325
Materials & Supplies	S	3,900	0	3,900
Minor Equipment & Furniture	S	4,000	0	4,000
Other Operating	S	19,175	0	19,175
Subtotal - Services & Supplies		54,400	0	54,400
Department Cost Total		1,105,195	0	1,105,195
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,105,195	0	1,105,195
General Admin Distribution			0	0
Grand Total		\$1,105,195		\$1,105,195

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$14,145	\$0	\$14,145
Subtotal - BUILDING DEPRECIATION	14,145	0	14,145
3 City Hall	38,270	2,084	40,355
Subtotal - FACILITIES MAINT 532-310	38,270	2,084	40,355
4 City 1	7,262	45	7,307
Subtotal - PARKS BLDG MAINT 532-3	7,262	45	7,307
5 Office of the Mayor	702	267	970
5 City Council	2,592	1,000	3,592
Subtotal - MAYOR AND COUNCIL 101	3,294	1,267	4,561
6 Legal Services	10,973	3,691	14,664
Subtotal - CITY ATTORNEY 103	10,973	3,691	14,664
8 Budget	0	1,593	1,593
Subtotal - OMB 115-12000	0	1,593	1,593
9 Citywide Admin	0	1,821	1,821
Subtotal - CITY MANAGER 115-12010	0	1,821	1,821
10 Public Information	0	838	838
Subtotal - PUBLIC INFO OFFICE 115-	0	838	838
11 Audit	0	4,431	4,431
Subtotal - INTERNAL AUDIT 115-1203	0	4,431	4,431
12 Performance	0	927	927
Subtotal - PERFORMANCE OFFICE 1	0	927	927
13 Clerk	0	254	254
13 Open Records Requests	0	89	89
Subtotal - CITY CLERK 117	0	343	343
15 HR Services	0	5,458	5,458

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
15 Self Insurance Fund	\$0	\$827	\$827
Subtotal - HUMAN RESOURCES 209	0	6,285	6,285
16 Financial Reporting	0	1,787	1,787
16 Treasury Management	0	59	59
16 Annual Audit	0	308	308
Subtotal - OFFICE OF COMPTROLLE	0	2,154	2,154
17 Administration	0	1,646	1,646
17 Supply Chain Management	0	3,888	3,888
Subtotal - PURCHASING 215	0	5,533	5,533
20 IT Services	0	1,542	1,542
20 Records Management	0	508	508
20 Strategic Innovation	0	14,567	14,567
20 City-wide PC's	0	329	329
20 City-wide IT Contracts	0	47,285	47,285
20 Postage	0	7	7
20 Mail Room	0	354	354
20 Phone & Internet - Citywide	0	4,323	4,323
Subtotal - INFORMATION TECHNOLC	0	68,916	68,916
45 General Expenses	0	236	236
45 Retirees Health Insurance	0	9,791	9,791
45 Property Insurance	0	390	390
45 Civilian Employee Costs	0	1,110	1,110
45 General Liability Insurance	0	2,352	2,352
Subtotal - NON-DEPARTMENTAL 999	0	13,878	13,878
Total Incoming	73,943	113,807	187,751
C. Total Allocated		\$1,292,946	\$1,292,946
			100.00%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	10,979,685.45	1.34%	\$15,830	\$0	\$15,830	\$0	\$15,830
4 PARKS BLDG MAINT 532-31130	11,144,030.25	1.36%	16,067	0	16,067	0	16,067
5 MAYOR AND COUNCIL 101	2,278,546.82	0.28%	3,285	0	3,285	0	3,285
6 CITY ATTORNEY 103	4,578,109.38	0.56%	6,601	0	6,601	0	6,601
7 MUNICIPAL COURT 111	6,871,886.79	0.84%	9,908	0	9,908	993	10,900
8 OMB 115-12000	1,105,195.00	0.14%	1,593	0	1,593	0	1,593
9 CITY MANAGER 115-12010	987,602.96	0.12%	1,424	0	1,424	143	1,567
10 PUBLIC INFO OFFICE 115-12020	463,295.98	0.06%	668	0	668	67	735
11 INTERNAL AUDIT 115-12030	905,121.81	0.11%	1,305	0	1,305	131	1,436
12 PERFORMANCE OFFICE 115-12050	533,378.75	0.07%	769	0	769	77	846
13 CITY CLERK 117	1,315,254.49	0.16%	1,896	0	1,896	190	2,086
14 TAX 206	2,070,633.17	0.25%	2,985	0	2,985	299	3,284
15 HUMAN RESOURCES 209	74,707,105.24	9.13%	107,709	0	107,709	10,793	118,502
16 OFFICE OF COMPTROLLER 210	3,331,431.36	0.41%	4,803	0	4,803	481	5,284
17 PURCHASING 215	1,855,843.72	0.23%	2,676	0	2,676	268	2,944
18 ANIMAL SERVICES 225	9,420,833.06	1.15%	13,583	0	13,583	1,361	14,944
19 CAPITAL IMPROVEMENT 235	6,951,876.13	0.85%	10,023	0	10,023	1,004	11,027
20 INFORMATION TECHNOLOGY 239	22,916,444.15	2.80%	33,040	0	33,040	3,311	36,351
21 PLANNING & INSPECTIONS 280	9,330,711.85	1.14%	13,453	0	13,453	1,348	14,801
22 POLICE 321	182,484,436.76	22.31%	263,098	0	263,098	26,363	289,461
23 FIRE 322	132,412,264.04	16.19%	190,906	0	190,906	19,129	210,035
24 ENVIRONMENTAL SERVICES 334	39,552,263.63	4.84%	57,025	0	57,025	5,714	62,739
25 PUBLIC HEALTH 341	17,752,319.38	2.17%	25,594	0	25,594	2,565	28,159
26 PARKS & RECREATION 451	39,782,151.46	4.86%	57,356	0	57,356	5,747	63,103
27 ZOO 452	8,852,921.92	1.08%	12,764	0	12,764	1,279	14,043
28 LIBRARY 453	9,469,201.29	1.16%	13,652	0	13,652	1,368	15,020
29 MUSUEM & CULT AFFAIRS 454	5,817,415.17	0.71%	8,387	0	8,387	840	9,228
30 DESTINATION EL PASO 457	16,579,225.00	2.03%	23,903	0	23,903	2,395	26,298
31 COMM & HUMAN DEV 471	2,584,366.45	0.32%	3,726	0	3,726	373	4,099
32 ECONOMIC DEVELOPMENT 480	21,650,731.35	2.65%	31,215	0	31,215	3,128	34,343
33 ENGR TRAFFIC-ST 532-32020	8,228,492.77	1.01%	11,863	0	11,863	1,189	13,052
34 PAVEMENT MGMT 532-32040	5,118,588.71	0.63%	7,380	0	7,380	739	8,119
35 SAM ADMIN SUPPORT 532-32060	2,560,208.06	0.31%	3,691	0	3,691	370	4,061
36 STREET MAINTENANCE 532-32120	19,062,943.85	2.33%	27,484	0	27,484	2,754	30,238
37 FLEET 532-37020	16,027,807.85	1.96%	23,108	0	23,108	2,316	25,424
38 SUN METRO 560	48,979,483.21	5.99%	70,616	0	70,616	7,076	77,692
39 AVIATION 562	35,853,002.73	4.38%	51,691	0	51,691	5,180	56,871
40 INTERNATIONAL BRIDGES 564	7,721,217.92	0.94%	11,132	0	11,132	1,115	12,248
45 NON-DEPARTMENTAL 999	25,613,510.60	3.13%	36,928	0	36,928	3,700	40,629

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	817,849,538.51	100.00%	1,179,138	0	1,179,138	113,807	1,292,946
Direct Bills					0		0
Total					\$1,179,138		\$1,292,946

Basis Units: Operating expenditures per department, excl. MPO

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
3 FACILITIES MAINT 532-31040	\$15,830	\$15,830
4 PARKS BLDG MAINT 532-31130	16,067	16,067
5 MAYOR AND COUNCIL 101	3,285	3,285
6 CITY ATTORNEY 103	6,601	6,601
7 MUNICIPAL COURT 111	10,900	10,900
8 OMB 115-12000	1,593	1,593
9 CITY MANAGER 115-12010	1,567	1,567
10 PUBLIC INFO OFFICE 115-12020	735	735
11 INTERNAL AUDIT 115-12030	1,436	1,436
12 PERFORMANCE OFFICE 115-12050	846	846
13 CITY CLERK 117	2,086	2,086
14 TAX 206	3,284	3,284
15 HUMAN RESOURCES 209	118,502	118,502
16 OFFICE OF COMPTROLLER 210	5,284	5,284
17 PURCHASING 215	2,944	2,944
18 ANIMAL SERVICES 225	14,944	14,944
19 CAPITAL IMPROVEMENT 235	11,027	11,027
20 INFORMATION TECHNOLOGY 239	36,351	36,351
21 PLANNING & INSPECTIONS 280	14,801	14,801
22 POLICE 321	289,461	289,461
23 FIRE 322	210,035	210,035
24 ENVIRONMENTAL SERVICES 334	62,739	62,739
25 PUBLIC HEALTH 341	28,159	28,159
26 PARKS & RECREATION 451	63,103	63,103
27 ZOO 452	14,043	14,043
28 LIBRARY 453	15,020	15,020
29 MUSUEM & CULT AFFAIRS 454	9,228	9,228
30 DESTINATION EL PASO 457	26,298	26,298
31 COMM & HUMAN DEV 471	4,099	4,099
32 ECONOMIC DEVELOPMENT 480	34,343	34,343
33 ENGR TRAFFIC-ST 532-32020	13,052	13,052
34 PAVEMENT MGMT 532-32040	8,119	8,119
35 SAM ADMIN SUPPORT 532-32060	4,061	4,061
36 STREET MAINTENANCE 532-32120	30,238	30,238
37 FLEET 532-37020	25,424	25,424
38 SUN METRO 560	77,692	77,692
39 AVIATION 562	56,871	56,871
40 INTERNATIONAL BRIDGES 564	12,248	12,248
45 NON-DEPARTMENTAL 999	40,629	40,629

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
<hr/>		
Total	<u>\$1,292,946</u>	<u>\$1,292,946</u>

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

CITY MANAGER 115-12010
Nature and Extent of Services

The City Manager provides professional recommendations to, and implements the policies and direction of, the City Council. The City Manager ensures high quality services, fosters economic and fiscal sustainability, and enhances the City's reputation as a high performing organization that operates in a manner consistent with its mission and values. Costs have been allocated based on the number of FTE'S per department, excluding MPO.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	637,221	0	637,221
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	258,681	0	258,681
Subtotal - Personnel Costs		895,903	0	895,903
Services & Supplies Cost				
Contractual Services	S	24,000	0	24,000
Leases	S	11,000	0	11,000
Materials & Supplies	S	22,700	0	22,700
Other Operating	S	34,000	0	34,000
Subtotal - Services & Supplies		91,700	0	91,700
Department Cost Total		987,603	0	987,603
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		987,603	0	987,603
General Admin Distribution			0	0
Grand Total		\$987,603		\$987,603

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
1 City Hall (City 1)	\$9,001	\$0	\$9,001
Subtotal - BUILDING DEPRECIATION	9,001	0	9,001
3 Facilities Maintenance	9,839	1,252	11,092
3 City Hall	24,354	1,326	25,680
Subtotal - FACILITIES MAINT 532-310	34,193	2,579	36,772
4 City 1	4,621	29	4,650
Subtotal - PARKS BLDG MAINT 532-3	4,621	29	4,650
5 Office of the Mayor	307	117	424
5 City Council	2,316	894	3,210
Subtotal - MAYOR AND COUNCIL 101	2,623	1,011	3,634
6 Legal Services	67,458	22,691	90,149
Subtotal - CITY ATTORNEY 103	67,458	22,691	90,149
8 Budget	1,424	143	1,567
Subtotal - OMB 115-12000	1,424	143	1,567
9 Citywide Admin	0	797	797
Subtotal - CITY MANAGER 115-12010	0	797	797
10 Public Information	0	367	367
Subtotal - PUBLIC INFO OFFICE 115-	0	367	367
12 Performance	0	406	406
Subtotal - PERFORMANCE OFFICE 1	0	406	406
13 Clerk	0	111	111
13 Open Records Requests	0	79	79
Subtotal - CITY CLERK 117	0	191	191
15 HR Services	0	2,388	2,388
15 Self Insurance Fund	0	362	362

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
Subtotal - HUMAN RESOURCES 209	\$0	\$2,749	\$2,749
16 Financial Reporting	0	1,972	1,972
16 Treasury Management	0	52	52
16 Annual Audit	0	340	340
Subtotal - OFFICE OF COMPTROLLE	0	2,364	2,364
17 Administration	0	411	411
17 Supply Chain Management	0	972	972
Subtotal - PURCHASING 215	0	1,383	1,383
20 IT Services	0	82,382	82,382
20 Records Management	0	155	155
20 Strategic Innovation	0	43,700	43,700
20 City-wide PC's	0	144	144
20 City-wide IT Contracts	0	10,690	10,690
20 Postage	0	77	77
20 Mail Room	0	155	155
20 Wireless Communication	0	11,520	11,520
20 Phone & Internet - Citywide	0	10,538	10,538
Subtotal - INFORMATION TECHNOLC	0	159,361	159,361
45 General Expenses	0	211	211
45 Retirees Health Insurance	0	4,284	4,284
45 Property Insurance	0	248	248
45 Civilian Employee Costs	0	485	485
45 General Liability Insurance	0	1,029	1,029
Subtotal - NON-DEPARTMENTAL 999	0	6,257	6,257
Total Incoming	119,320	200,326	319,646
C. Total Allocated		\$1,307,249	\$1,307,249
			100.00%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$13,770	\$0	\$13,770	\$0	\$13,770
5 MAYOR AND COUNCIL 101	28.00	0.38%	4,248	0	4,248	0	4,248
6 CITY ATTORNEY 103	40.55	0.56%	6,153	0	6,153	0	6,153
7 MUNICIPAL COURT 111	98.65	1.35%	14,968	0	14,968	2,776	17,744
8 OMB 115-12000	12.00	0.16%	1,821	0	1,821	0	1,821
9 CITY MANAGER 115-12010	5.25	0.07%	797	0	797	0	797
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	835	0	835	155	989
11 INTERNAL AUDIT 115-12030	7.50	0.10%	1,138	0	1,138	211	1,349
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	607	0	607	113	719
13 CITY CLERK 117	8.00	0.11%	1,214	0	1,214	225	1,439
14 TAX 206	24.75	0.34%	3,755	0	3,755	696	4,452
15 HUMAN RESOURCES 209	61.70	0.85%	9,362	0	9,362	1,736	11,098
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	5,728	0	5,728	1,062	6,790
17 PURCHASING 215	23.75	0.33%	3,604	0	3,604	668	4,272
18 ANIMAL SERVICES 225	143.84	1.97%	21,825	0	21,825	4,048	25,873
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	13,213	0	13,213	2,450	15,663
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	13,846	0	13,846	2,568	16,413
21 PLANNING & INSPECTIONS 280	142.53	1.95%	21,626	0	21,626	4,011	25,637
22 POLICE 321	1,533.93	21.03%	232,746	0	232,746	43,166	275,912
23 FIRE 322	1,538.13	21.08%	233,383	0	233,383	43,284	276,667
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	62,761	0	62,761	11,640	74,401
25 PUBLIC HEALTH 341	425.00	5.83%	64,486	0	64,486	11,960	76,446
26 PARKS & RECREATION 451	557.37	7.64%	84,571	0	84,571	15,685	100,255
27 ZOO 452	148.50	2.04%	22,532	0	22,532	4,179	26,711
28 LIBRARY 453	172.00	2.36%	26,098	0	26,098	4,840	30,938
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	7,662	0	7,662	1,421	9,084
31 COMM & HUMAN DEV 471	55.63	0.76%	8,441	0	8,441	1,565	10,006
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	4,430	0	4,430	822	5,252
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	12,290	0	12,290	2,279	14,570
34 PAVEMENT MGMT 532-32040	17.00	0.23%	2,579	0	2,579	478	3,058
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	5,213	0	5,213	967	6,180
36 STREET MAINTENANCE 532-32120	219.00	3.00%	33,229	0	33,229	6,163	39,392
37 FLEET 532-37020	91.00	1.25%	13,808	0	13,808	2,561	16,368
38 SUN METRO 560	625.16	8.57%	94,857	0	94,857	17,592	112,449
39 AVIATION 562	300.34	4.12%	45,571	0	45,571	8,452	54,023
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	10,703	0	10,703	1,985	12,688
45 NON-DEPARTMENTAL 999	20.13	0.28%	3,055	0	3,055	567	3,621

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	1,106,923	0	1,106,923	200,326	1,307,249
Direct Bills					0		0
Total					\$1,106,923		\$1,307,249

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$13,770	\$13,770
5 MAYOR AND COUNCIL 101	4,248	4,248
6 CITY ATTORNEY 103	6,153	6,153
7 MUNICIPAL COURT 111	17,744	17,744
8 OMB 115-12000	1,821	1,821
9 CITY MANAGER 115-12010	797	797
10 PUBLIC INFO OFFICE 115-12020	989	989
11 INTERNAL AUDIT 115-12030	1,349	1,349
12 PERFORMANCE OFFICE 115-12050	719	719
13 CITY CLERK 117	1,439	1,439
14 TAX 206	4,452	4,452
15 HUMAN RESOURCES 209	11,098	11,098
16 OFFICE OF COMPTROLLER 210	6,790	6,790
17 PURCHASING 215	4,272	4,272
18 ANIMAL SERVICES 225	25,873	25,873
19 CAPITAL IMPROVEMENT 235	15,663	15,663
20 INFORMATION TECHNOLOGY 239	16,413	16,413
21 PLANNING & INSPECTIONS 280	25,637	25,637
22 POLICE 321	275,912	275,912
23 FIRE 322	276,667	276,667
24 ENVIRONMENTAL SERVICES 334	74,401	74,401
25 PUBLIC HEALTH 341	76,446	76,446
26 PARKS & RECREATION 451	100,255	100,255
27 ZOO 452	26,711	26,711
28 LIBRARY 453	30,938	30,938
29 MUSUEM & CULT AFFAIRS 454	9,084	9,084
31 COMM & HUMAN DEV 471	10,006	10,006
32 ECONOMIC DEVELOPMENT 480	5,252	5,252
33 ENGR TRAFFIC-ST 532-32020	14,570	14,570
34 PAVEMENT MGMT 532-32040	3,058	3,058
35 SAM ADMIN SUPPORT 532-32060	6,180	6,180
36 STREET MAINTENANCE 532-32120	39,392	39,392
37 FLEET 532-37020	16,368	16,368
38 SUN METRO 560	112,449	112,449
39 AVIATION 562	54,023	54,023
40 INTERNATIONAL BRIDGES 564	12,688	12,688
45 NON-DEPARTMENTAL 999	3,621	3,621
Total	\$1,307,249	\$1,307,249

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

PUBLIC INFORMATION
OFFICE 115-12010
Nature and Extent of Services

The Public Information Office is a Division of the City Manager's Office responsible for coordinating communication for City government. The office manages all of the City's communications and marketing programs including media relations, public relations, publications, video production, and content for the City's website. Costs have been allocated based on the number of FTE'S per department, excluding MPO.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:10 PUBLIC INFO OFFICE 115-12020

Description		Amount	General Admin	Public Information
Personnel Costs				
Salaries	S1	332,109	0	332,109
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	97,687	0	97,687
Subtotal - Personnel Costs		429,796	0	429,796
Services & Supplies Cost				
Contractual Services	S	21,500	0	21,500
Leases	S	5,000	0	5,000
Materials & Supplies	S	2,000	0	2,000
Other Operating	S	5,000	0	5,000
Subtotal - Services & Supplies		33,500	0	33,500
Department Cost Total		463,296	0	463,296
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		463,296	0	463,296
General Admin Distribution			0	0
Grand Total		\$463,296		\$463,296

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	First Incoming	Second Incoming	Public Information
1 City Hall (City 1)	\$10,287	\$0	\$10,287
Subtotal - BUILDING DEPRECIATION	10,287	0	10,287
3 City Hall	27,833	1,516	29,349
Subtotal - FACILITIES MAINT 532-310	27,833	1,516	29,349
4 City 1	5,281	33	5,314
Subtotal - PARKS BLDG MAINT 532-3	5,281	33	5,314
5 Office of the Mayor	322	123	444
5 City Council	1,086	419	1,506
Subtotal - MAYOR AND COUNCIL 101	1,408	542	1,950
8 Budget	668	67	735
Subtotal - OMB 115-12000	668	67	735
9 Citywide Admin	835	155	989
Subtotal - CITY MANAGER 115-12010	835	155	989
10 Public Information	0	384	384
Subtotal - PUBLIC INFO OFFICE 115-	0	384	384
12 Performance	0	425	425
Subtotal - PERFORMANCE OFFICE 1	0	425	425
13 Clerk	0	117	117
13 Open Records Requests	0	37	37
Subtotal - CITY CLERK 117	0	154	154
15 HR Services	0	2,501	2,501
15 Self Insurance Fund	0	379	379
Subtotal - HUMAN RESOURCES 209	0	2,880	2,880
16 Financial Reporting	0	1,966	1,966
16 Treasury Management	0	25	25

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	First Incoming	Second Incoming	Public Information
16 Annual Audit	\$0	\$339	\$339
Subtotal - OFFICE OF COMPTROLLE	0	2,330	2,330
17 Administration	0	103	103
17 Supply Chain Management	0	243	243
Subtotal - PURCHASING 215	0	346	346
20 IT Services	0	1,224	1,224
20 City-wide PC's	0	151	151
20 City-wide IT Contracts	0	12,217	12,217
20 Mail Room	0	162	162
20 Phone & Internet - Citywide	0	3,242	3,242
Subtotal - INFORMATION TECHNOLC	0	16,997	16,997
45 General Expenses	0	99	99
45 Retirees Health Insurance	0	4,487	4,487
45 Property Insurance	0	284	284
45 Civilian Employee Costs	0	509	509
45 General Liability Insurance	0	1,078	1,078
Subtotal - NON-DEPARTMENTAL 999	0	6,457	6,457
Total Incoming	46,312	32,285	78,597
C. Total Allocated		\$541,893	\$541,893
			100.00%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Public Information Allocations

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$6,339	\$0	\$6,339	\$0	\$6,339
5 MAYOR AND COUNCIL 101	28.00	0.38%	1,956	0	1,956	0	1,956
6 CITY ATTORNEY 103	40.55	0.56%	2,833	0	2,833	0	2,833
7 MUNICIPAL COURT 111	98.65	1.35%	6,891	0	6,891	448	7,339
8 OMB 115-12000	12.00	0.16%	838	0	838	0	838
9 CITY MANAGER 115-12010	5.25	0.07%	367	0	367	0	367
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	384	0	384	0	384
11 INTERNAL AUDIT 115-12030	7.50	0.10%	524	0	524	34	558
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	279	0	279	18	298
13 CITY CLERK 117	8.00	0.11%	559	0	559	36	595
14 TAX 206	24.75	0.34%	1,729	0	1,729	112	1,841
15 HUMAN RESOURCES 209	61.70	0.85%	4,310	0	4,310	280	4,590
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	2,637	0	2,637	171	2,808
17 PURCHASING 215	23.75	0.33%	1,659	0	1,659	108	1,767
18 ANIMAL SERVICES 225	143.84	1.97%	10,048	0	10,048	653	10,701
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	6,083	0	6,083	395	6,478
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	6,374	0	6,374	414	6,788
21 PLANNING & INSPECTIONS 280	142.53	1.95%	9,956	0	9,956	647	10,603
22 POLICE 321	1,533.93	21.03%	107,152	0	107,152	6,962	114,114
23 FIRE 322	1,538.13	21.08%	107,445	0	107,445	6,981	114,427
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	28,894	0	28,894	1,877	30,771
25 PUBLIC HEALTH 341	425.00	5.83%	29,688	0	29,688	1,929	31,617
26 PARKS & RECREATION 451	557.37	7.64%	38,935	0	38,935	2,530	41,465
27 ZOO 452	148.50	2.04%	10,373	0	10,373	674	11,047
28 LIBRARY 453	172.00	2.36%	12,015	0	12,015	781	12,796
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	3,528	0	3,528	229	3,757
31 COMM & HUMAN DEV 471	55.63	0.76%	3,886	0	3,886	252	4,139
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	2,040	0	2,040	133	2,172
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	5,658	0	5,658	368	6,026
34 PAVEMENT MGMT 532-32040	17.00	0.23%	1,188	0	1,188	77	1,265
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	2,400	0	2,400	156	2,556
36 STREET MAINTENANCE 532-32120	219.00	3.00%	15,298	0	15,298	994	16,292
37 FLEET 532-37020	91.00	1.25%	6,357	0	6,357	413	6,770
38 SUN METRO 560	625.16	8.57%	43,670	0	43,670	2,837	46,508
39 AVIATION 562	300.34	4.12%	20,980	0	20,980	1,363	22,343
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	4,928	0	4,928	320	5,248
45 NON-DEPARTMENTAL 999	20.13	0.28%	1,406	0	1,406	91	1,498

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Public Information Allocations

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	509,608	0	509,608	32,285	541,893
Direct Bills					0		0
Total					\$509,608		\$541,893

Basis Units: Number of FTE's per department, excl. MPO
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	Public Information	Total
3 FACILITIES MAINT 532-31040	\$6,339	\$6,339
5 MAYOR AND COUNCIL 101	1,956	1,956
6 CITY ATTORNEY 103	2,833	2,833
7 MUNICIPAL COURT 111	7,339	7,339
8 OMB 115-12000	838	838
9 CITY MANAGER 115-12010	367	367
10 PUBLIC INFO OFFICE 115-12020	384	384
11 INTERNAL AUDIT 115-12030	558	558
12 PERFORMANCE OFFICE 115-12050	298	298
13 CITY CLERK 117	595	595
14 TAX 206	1,841	1,841
15 HUMAN RESOURCES 209	4,590	4,590
16 OFFICE OF COMPTROLLER 210	2,808	2,808
17 PURCHASING 215	1,767	1,767
18 ANIMAL SERVICES 225	10,701	10,701
19 CAPITAL IMPROVEMENT 235	6,478	6,478
20 INFORMATION TECHNOLOGY 239	6,788	6,788
21 PLANNING & INSPECTIONS 280	10,603	10,603
22 POLICE 321	114,114	114,114
23 FIRE 322	114,427	114,427
24 ENVIRONMENTAL SERVICES 334	30,771	30,771
25 PUBLIC HEALTH 341	31,617	31,617
26 PARKS & RECREATION 451	41,465	41,465
27 ZOO 452	11,047	11,047
28 LIBRARY 453	12,796	12,796
29 MUSUEM & CULT AFFAIRS 454	3,757	3,757
31 COMM & HUMAN DEV 471	4,139	4,139
32 ECONOMIC DEVELOPMENT 480	2,172	2,172
33 ENGR TRAFFIC-ST 532-32020	6,026	6,026
34 PAVEMENT MGMT 532-32040	1,265	1,265
35 SAM ADMIN SUPPORT 532-32060	2,556	2,556
36 STREET MAINTENANCE 532-32120	16,292	16,292
37 FLEET 532-37020	6,770	6,770
38 SUN METRO 560	46,508	46,508
39 AVIATION 562	22,343	22,343
40 INTERNATIONAL BRIDGES 564	5,248	5,248
45 NON-DEPARTMENTAL 999	1,498	1,498
Total	\$541,893	\$541,893

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

INTERNAL AUDIT 115-12030

Nature and Extent of Services

The Internal Audit Office provides independent, objective assurance and consulting services designed to add value and improve the City of El Paso's operations. The Internal Audit Office helps the management team of the City of El Paso accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Costs have been allocated based on the number of audit hours per department, excluding ESD and Sun Metro who pay directly for audit staff services.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:11 INTERNAL AUDIT 115-12030

Description		Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	622,032	0	622,032
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	187,630	0	187,630
Subtotal - Personnel Costs		809,662	0	809,662
Services & Supplies Cost				
Contractual Services	S	73,000	0	73,000
Interfund Services	S	500	0	500
Leases	S	2,160	0	2,160
Materials & Supplies	S	6,000	0	6,000
Other Operating	S	13,800	0	13,800
Subtotal - Services & Supplies		95,460	0	95,460
Department Cost Total		905,122	0	905,122
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		905,122	0	905,122
General Admin Distribution			0	0
Grand Total		\$905,122		\$905,122

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$27,351	\$0	\$27,351
Subtotal - BUILDING DEPRECIATION	27,351	0	27,351
3 Mulligan Building	18,926	1,367	20,293
Subtotal - FACILITIES MAINT 532-310	18,926	1,367	20,293
4 City 2	8,119	51	8,169
Subtotal - PARKS BLDG MAINT 532-3	8,119	51	8,169
5 Office of the Mayor	439	167	606
5 City Council	2,123	819	2,941
Subtotal - MAYOR AND COUNCIL 101	2,562	986	3,548
8 Budget	1,305	131	1,436
Subtotal - OMB 115-12000	1,305	131	1,436
9 Citywide Admin	1,138	211	1,349
Subtotal - CITY MANAGER 115-12010	1,138	211	1,349
10 Public Information	524	34	558
Subtotal - PUBLIC INFO OFFICE 115-	524	34	558
12 Performance	0	579	579
Subtotal - PERFORMANCE OFFICE 1	0	579	579
13 Clerk	0	159	159
13 Open Records Requests	0	73	73
Subtotal - CITY CLERK 117	0	232	232
15 HR Services	0	3,411	3,411
15 Self Insurance Fund	0	517	517
Subtotal - HUMAN RESOURCES 209	0	3,928	3,928
16 Financial Reporting	0	1,179	1,179
16 Treasury Management	0	48	48

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
16 Annual Audit	\$0	\$203	\$203
Subtotal - OFFICE OF COMPTROLLE	0	1,431	1,431
17 Administration	0	309	309
17 Supply Chain Management	0	729	729
Subtotal - PURCHASING 215	0	1,037	1,037
20 Records Management	0	110	110
20 City-wide PC's	0	206	206
20 City-wide IT Contracts	0	12,217	12,217
20 Postage	0	3	3
20 Mail Room	0	221	221
20 Phone & Internet - Citywide	0	3,513	3,513
Subtotal - INFORMATION TECHNOLC	0	16,271	16,271
45 General Expenses	0	193	193
45 Retirees Health Insurance	0	6,119	6,119
45 Property Insurance	0	483	483
45 Civilian Employee Costs	0	693	693
45 General Liability Insurance	0	1,470	1,470
Subtotal - NON-DEPARTMENTAL 999	0	8,959	8,959
Total Incoming	59,924	35,216	95,140
C. Total Allocated	\$1,000,262		\$1,000,262
	100.00%		

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Audit Allocations

Dept:11 INTERNAL AUDIT 115-12030

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	204.50	3.91%	\$37,753	\$0	\$37,753	\$0	\$37,753
6 CITY ATTORNEY 103	63.50	1.21%	11,723	0	11,723	0	11,723
7 MUNICIPAL COURT 111	319.50	6.11%	58,983	0	58,983	2,280	61,262
8 OMB 115-12000	24.00	0.46%	4,431	0	4,431	0	4,431
14 TAX 206	307.75	5.89%	56,814	0	56,814	2,196	59,009
16 OFFICE OF COMPTROLLER 210	1,437.75	27.50%	265,422	0	265,422	10,259	275,681
19 CAPITAL IMPROVEMENT 235	131.75	2.52%	24,322	0	24,322	940	25,262
21 PLANNING & INSPECTIONS 280	280.50	5.37%	51,783	0	51,783	2,001	53,784
22 POLICE 321	213.50	4.08%	39,414	0	39,414	1,523	40,937
23 FIRE 322	39.50	0.76%	7,292	0	7,292	282	7,574
26 PARKS & RECREATION 451	233.50	4.47%	43,106	0	43,106	1,666	44,772
29 MUSUEM & CULT AFFAIRS 454	392.25	7.50%	72,413	0	72,413	2,799	75,212
30 DESTINATION EL PASO 457	663.75	12.70%	122,535	0	122,535	4,736	127,271
32 ECONOMIC DEVELOPMENT 480	291.50	5.58%	53,814	0	53,814	2,080	55,894
35 SAM ADMIN SUPPORT 532-32060	302.50	5.79%	55,844	0	55,844	2,158	58,003
40 INTERNATIONAL BRIDGES 564	321.75	6.15%	59,398	0	59,398	2,296	61,694
Subtotal	5,227.50	100.00%	965,046	0	965,046	35,216	1,000,262
Direct Bills					0		0
Total					\$965,046		\$1,000,262

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:11 INTERNAL AUDIT 115-12030

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$37,753	\$37,753
6 CITY ATTORNEY 103	11,723	11,723
7 MUNICIPAL COURT 111	61,262	61,262
8 OMB 115-12000	4,431	4,431
14 TAX 206	59,009	59,009
16 OFFICE OF COMPTROLLER 210	275,681	275,681
19 CAPITAL IMPROVEMENT 235	25,262	25,262
21 PLANNING & INSPECTIONS 280	53,784	53,784
22 POLICE 321	40,937	40,937
23 FIRE 322	7,574	7,574
26 PARKS & RECREATION 451	44,772	44,772
29 MUSUEM & CULT AFFAIRS 454	75,212	75,212
30 DESTINATION EL PASO 457	127,271	127,271
32 ECONOMIC DEVELOPMENT 480	55,894	55,894
35 SAM ADMIN SUPPORT 532-32060	58,003	58,003
40 INTERNATIONAL BRIDGES 564	61,694	61,694
Total	\$1,000,262	\$1,000,262

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

PERFORMANCE OFFICE 115-12050

Nature and Extent of Services

The Performance Office is a division of the City Manager's Office that works to enhance the City's reputation as a high-performing organization by evaluating the performance of the various City departments and assisting them with the implementation of process improvements, as well as performing strategic planning functions. Costs have been allocated based on the number of FTE'S per department, excluding MPO.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	362,407	0	362,407
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	116,971	0	116,971
Subtotal - Personnel Costs		479,379	0	479,379
Services & Supplies Cost				
Contractual Services	S	34,000	0	34,000
Materials & Supplies	S	4,000	0	4,000
Other Operating	S	16,000	0	16,000
Subtotal - Services & Supplies		54,000	0	54,000
Department Cost Total		533,379	0	533,379
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		533,379	0	533,379
General Admin Distribution			0	0
Grand Total		\$533,379		\$533,379

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
1 City Hall (City 1)	\$6,429	\$0	\$6,429
Subtotal - BUILDING DEPRECIATION	6,429	0	6,429
3 City Hall	17,396	947	18,343
Subtotal - FACILITIES MAINT 532-310	17,396	947	18,343
4 City 1	3,301	21	3,321
Subtotal - PARKS BLDG MAINT 532-3	3,301	21	3,321
5 Office of the Mayor	234	89	323
5 City Council	1,251	483	1,733
Subtotal - MAYOR AND COUNCIL 101	1,485	572	2,057
8 Budget	769	77	846
Subtotal - OMB 115-12000	769	77	846
9 Citywide Admin	607	113	719
Subtotal - CITY MANAGER 115-12010	607	113	719
10 Public Information	279	18	298
Subtotal - PUBLIC INFO OFFICE 115-	279	18	298
12 Performance	0	309	309
Subtotal - PERFORMANCE OFFICE 1	0	309	309
13 Clerk	0	85	85
13 Open Records Requests	0	43	43
Subtotal - CITY CLERK 117	0	128	128
15 HR Services	0	1,819	1,819
15 Self Insurance Fund	0	276	276
Subtotal - HUMAN RESOURCES 209	0	2,095	2,095
16 Financial Reporting	0	1,150	1,150
16 Treasury Management	0	28	28

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
16 Annual Audit	\$0	\$198	\$198
Subtotal - OFFICE OF COMPTROLLE	0	1,377	1,377
17 Administration	0	103	103
17 Supply Chain Management	0	243	243
Subtotal - PURCHASING 215	0	346	346
20 IT Services	0	2,795	2,795
20 City-wide PC's	0	110	110
20 City-wide IT Contracts	0	7,636	7,636
20 Postage	0	62	62
20 Mail Room	0	118	118
Subtotal - INFORMATION TECHNOLC	0	10,720	10,720
45 General Expenses	0	114	114
45 Retirees Health Insurance	0	3,264	3,264
45 Property Insurance	0	177	177
45 Civilian Employee Costs	0	370	370
45 General Liability Insurance	0	784	784
Subtotal - NON-DEPARTMENTAL 999	0	4,709	4,709
Total Incoming	30,266	21,430	51,696
C. Total Allocated		\$585,075	\$585,075
			100.00%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$7,011	\$0	\$7,011	\$0	\$7,011
5 MAYOR AND COUNCIL 101	28.00	0.38%	2,163	0	2,163	0	2,163
6 CITY ATTORNEY 103	40.55	0.56%	3,133	0	3,133	0	3,133
7 MUNICIPAL COURT 111	98.65	1.35%	7,622	0	7,622	298	7,920
8 OMB 115-12000	12.00	0.16%	927	0	927	0	927
9 CITY MANAGER 115-12010	5.25	0.07%	406	0	406	0	406
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	425	0	425	0	425
11 INTERNAL AUDIT 115-12030	7.50	0.10%	579	0	579	0	579
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	309	0	309	0	309
13 CITY CLERK 117	8.00	0.11%	618	0	618	24	642
14 TAX 206	24.75	0.34%	1,912	0	1,912	75	1,987
15 HUMAN RESOURCES 209	61.70	0.85%	4,767	0	4,767	186	4,953
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	2,917	0	2,917	114	3,031
17 PURCHASING 215	23.75	0.33%	1,835	0	1,835	72	1,907
18 ANIMAL SERVICES 225	143.84	1.97%	11,113	0	11,113	434	11,547
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	6,728	0	6,728	263	6,991
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	7,050	0	7,050	275	7,325
21 PLANNING & INSPECTIONS 280	142.53	1.95%	11,012	0	11,012	430	11,442
22 POLICE 321	1,533.93	21.03%	118,514	0	118,514	4,629	123,143
23 FIRE 322	1,538.13	21.08%	118,838	0	118,838	4,641	123,480
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	31,958	0	31,958	1,248	33,206
25 PUBLIC HEALTH 341	425.00	5.83%	32,836	0	32,836	1,282	34,119
26 PARKS & RECREATION 451	557.37	7.64%	43,063	0	43,063	1,682	44,745
27 ZOO 452	148.50	2.04%	11,473	0	11,473	448	11,921
28 LIBRARY 453	172.00	2.36%	13,289	0	13,289	519	13,808
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	3,902	0	3,902	152	4,054
31 COMM & HUMAN DEV 471	55.63	0.76%	4,298	0	4,298	168	4,466
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	2,256	0	2,256	88	2,344
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	6,258	0	6,258	244	6,503
34 PAVEMENT MGMT 532-32040	17.00	0.23%	1,313	0	1,313	51	1,365
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	2,655	0	2,655	104	2,758
36 STREET MAINTENANCE 532-32120	219.00	3.00%	16,920	0	16,920	661	17,581
37 FLEET 532-37020	91.00	1.25%	7,031	0	7,031	275	7,305
38 SUN METRO 560	625.16	8.57%	48,301	0	48,301	1,886	50,187
39 AVIATION 562	300.34	4.12%	23,205	0	23,205	906	24,111
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	5,450	0	5,450	213	5,663
45 NON-DEPARTMENTAL 999	20.13	0.28%	1,555	0	1,555	61	1,616

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	563,645	0	563,645	21,430	585,075
Direct Bills					0		0
Total					\$563,645		\$585,075

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
3 FACILITIES MAINT 532-31040	\$7,011	\$7,011
5 MAYOR AND COUNCIL 101	2,163	2,163
6 CITY ATTORNEY 103	3,133	3,133
7 MUNICIPAL COURT 111	7,920	7,920
8 OMB 115-12000	927	927
9 CITY MANAGER 115-12010	406	406
10 PUBLIC INFO OFFICE 115-12020	425	425
11 INTERNAL AUDIT 115-12030	579	579
12 PERFORMANCE OFFICE 115-12050	309	309
13 CITY CLERK 117	642	642
14 TAX 206	1,987	1,987
15 HUMAN RESOURCES 209	4,953	4,953
16 OFFICE OF COMPTROLLER 210	3,031	3,031
17 PURCHASING 215	1,907	1,907
18 ANIMAL SERVICES 225	11,547	11,547
19 CAPITAL IMPROVEMENT 235	6,991	6,991
20 INFORMATION TECHNOLOGY 239	7,325	7,325
21 PLANNING & INSPECTIONS 280	11,442	11,442
22 POLICE 321	123,143	123,143
23 FIRE 322	123,480	123,480
24 ENVIRONMENTAL SERVICES 334	33,206	33,206
25 PUBLIC HEALTH 341	34,119	34,119
26 PARKS & RECREATION 451	44,745	44,745
27 ZOO 452	11,921	11,921
28 LIBRARY 453	13,808	13,808
29 MUSUEM & CULT AFFAIRS 454	4,054	4,054
31 COMM & HUMAN DEV 471	4,466	4,466
32 ECONOMIC DEVELOPMENT 480	2,344	2,344
33 ENGR TRAFFIC-ST 532-32020	6,503	6,503
34 PAVEMENT MGMT 532-32040	1,365	1,365
35 SAM ADMIN SUPPORT 532-32060	2,758	2,758
36 STREET MAINTENANCE 532-32120	17,581	17,581
37 FLEET 532-37020	7,305	7,305
38 SUN METRO 560	50,187	50,187
39 AVIATION 562	24,111	24,111
40 INTERNATIONAL BRIDGES 564	5,663	5,663
45 NON-DEPARTMENTAL 999	1,616	1,616
Total	\$585,075	\$585,075

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

CITY CLERK 117

Nature and Extent of Services

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

CLERK - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the City Clerk. These costs are allocated based on the number of FTE'S per department, excluding MPO.

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

SUPPORT SERVICES - Costs identified to this function are representative of operational support provided to the Planning & Inspections, Mayor & Council, Police, Public Health, and Sun Metro departments. These costs are allocated based on the total City Clerk staffing costs per supported department.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Clerk	Open Records Requests	Support Services
Personnel Costs						
Salaries	S1	451,397	109,960	71,501	30,334	239,602
<i>Salary % Split</i>			<i>24.36%</i>	<i>15.84%</i>	<i>6.72%</i>	<i>53.08%</i>
Benefits	S	164,617	40,101	26,075	11,062	87,379
Subtotal - Personnel Costs		616,014	150,061	97,577	41,396	326,980
Services & Supplies Cost						
Interpreter Services	P	20,900	0	0	0	20,900
Elections Contracts	D	480,000	0	0	0	0
Legal Notices Contracts	D	168,000	0	0	0	0
Printing Services Contracts	S	700	171	111	47	372
Interfund Services	S	800	195	127	54	425
Leases	S	4,000	974	634	269	2,123
Materials & Supplies	S	4,140	1,009	656	278	2,198
Minor Equipment & Furniture	S	1,200	292	190	81	637
Other Operating	S	19,500	4,750	3,089	1,310	10,351
Revenue - Reimbursed Expenditures	D	(9,688)	0	0	0	0
Revenue - Parking Forfeit Fines	D	(350)	0	0	0	0
Revenue - Misc Non-Operating Reven	D	(2,000)	0	0	0	0
Revenue - Annual Registration Fee-Lo	D	(1,600)	0	0	0	0
Subtotal - Services & Supplies		685,602	7,391	4,806	2,039	37,004
Department Cost Total		1,301,617	157,452	102,383	43,435	363,985
Adjustments to Cost						
Elections Contracts	D	(480,000)	0	0	0	0
Legal Notices Contracts	D	(168,000)	0	0	0	0
Revenue - Reimbursed Expenditures	D	9,688	0	0	0	0
Revenue - Parking Forfeit Fines	D	350	0	0	0	0
Revenue - Misc Non-Operating Reven	D	2,000	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:13 CITY CLERK 117

Description	Amount	General Admin	Clerk	Open Records Requests	Support Services
Revenue - Annual Registration Fee-Lo D	1,600	0	0	0	0
Subtotal - Adjustments	(634,362)	0	0	0	0
Total Costs After Adjustments	667,254	157,452	102,383	43,435	363,985
General Admin Distribution		(157,452)	32,972	13,988	110,491
Grand Total	\$667,254		\$135,355	\$57,423	\$474,476

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Clerk	Open Records Requests	Support Services
1 City Hall (City 1)	\$10,287	\$0	\$2,154	\$914	\$7,219
Subtotal - BUILDING DEPRECIATION	10,287	0	2,154	914	7,219
3 City Hall	27,833	1,516	6,146	2,607	20,595
Subtotal - FACILITIES MAINT 532-310	27,833	1,516	6,146	2,607	20,595
4 City 1	5,281	33	1,113	472	3,729
Subtotal - PARKS BLDG MAINT 532-3	5,281	33	1,113	472	3,729
5 Office of the Mayor	468	178	135	57	454
5 City Council	3,084	1,190	895	380	2,999
Subtotal - MAYOR AND COUNCIL 101	3,553	1,368	1,030	437	3,453
6 Legal Services	40,933	13,769	11,455	4,860	38,386
Subtotal - CITY ATTORNEY 103	40,933	13,769	11,455	4,860	38,386
8 Budget	1,896	190	437	185	1,464
Subtotal - OMB 115-12000	1,896	190	437	185	1,464
9 Citywide Admin	1,214	225	301	128	1,010
Subtotal - CITY MANAGER 115-12010	1,214	225	301	128	1,010
10 Public Information	559	36	125	53	418
Subtotal - PUBLIC INFO OFFICE 115-	559	36	125	53	418
12 Performance	618	24	134	57	451
Subtotal - PERFORMANCE OFFICE 1	618	24	134	57	451
13 Clerk	0	170	36	15	119
13 Open Records Requests	0	106	22	9	74
Subtotal - CITY CLERK 117	0	275	58	24	193
15 HR Services	0	3,638	762	323	2,553
15 Self Insurance Fund	0	551	115	49	387
Subtotal - HUMAN RESOURCES 209	0	4,190	877	372	2,940
16 Financial Reporting	0	3,047	638	271	2,138

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Clerk	Open Records Requests	Support Services
16 Treasury Management	\$0	\$70	\$15	\$6	\$49
16 Annual Audit	0	525	110	47	369
Subtotal - OFFICE OF COMPTROLLE	0	3,642	763	324	2,556
17 Administration	0	1,748	366	155	1,227
17 Supply Chain Management	0	4,131	865	367	2,899
Subtotal - PURCHASING 215	0	5,879	1,231	522	4,126
20 IT Services	0	44,074	9,230	3,916	30,929
20 Records Management	0	13,269	2,779	1,179	9,311
20 Strategic Innovation	0	14,567	3,050	1,294	10,222
20 City-wide PC's	0	219	46	19	154
20 City-wide IT Contracts	0	14,961	3,133	1,329	10,499
20 Postage	0	227	48	20	159
20 Mail Room	0	236	49	21	166
Subtotal - INFORMATION TECHNOLC	0	87,553	18,335	7,778	61,440
45 General Expenses	0	281	59	25	197
45 Retirees Health Insurance	0	6,527	1,367	580	4,580
45 Property Insurance	0	284	59	25	199
45 Civilian Employee Costs	0	740	155	66	519
45 General Liability Insurance	0	1,568	328	139	1,100
Subtotal - NON-DEPARTMENTAL 999	0	9,399	1,968	835	6,596
Total Incoming	92,173	128,099	46,128	19,569	154,575
C. Total Allocated		\$887,527	\$181,483	\$76,993	\$629,051
			20.45%	8.67%	70.88%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Clerk Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$1,924	\$0	\$1,924	\$0	\$1,924
5 MAYOR AND COUNCIL 101	28.00	0.38%	594	0	594	0	594
6 CITY ATTORNEY 103	40.55	0.56%	860	0	860	0	860
7 MUNICIPAL COURT 111	98.65	1.35%	2,091	0	2,091	373	2,464
8 OMB 115-12000	12.00	0.16%	254	0	254	0	254
9 CITY MANAGER 115-12010	5.25	0.07%	111	0	111	0	111
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	117	0	117	0	117
11 INTERNAL AUDIT 115-12030	7.50	0.10%	159	0	159	0	159
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	85	0	85	0	85
13 CITY CLERK 117	8.00	0.11%	170	0	170	0	170
14 TAX 206	24.75	0.34%	525	0	525	94	618
15 HUMAN RESOURCES 209	61.70	0.85%	1,308	0	1,308	233	1,541
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	800	0	800	143	943
17 PURCHASING 215	23.75	0.33%	503	0	503	90	593
18 ANIMAL SERVICES 225	143.84	1.97%	3,049	0	3,049	544	3,593
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	1,846	0	1,846	329	2,175
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	1,934	0	1,934	345	2,280
21 PLANNING & INSPECTIONS 280	142.53	1.95%	3,022	0	3,022	539	3,561
22 POLICE 321	1,533.93	21.03%	32,519	0	32,519	5,801	38,320
23 FIRE 322	1,538.13	21.08%	32,608	0	32,608	5,817	38,424
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	8,769	0	8,769	1,564	10,333
25 PUBLIC HEALTH 341	425.00	5.83%	9,010	0	9,010	1,607	10,617
26 PARKS & RECREATION 451	557.37	7.64%	11,816	0	11,816	2,108	13,924
27 ZOO 452	148.50	2.04%	3,148	0	3,148	562	3,710
28 LIBRARY 453	172.00	2.36%	3,646	0	3,646	650	4,297
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	1,071	0	1,071	191	1,262
31 COMM & HUMAN DEV 471	55.63	0.76%	1,179	0	1,179	210	1,390
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	619	0	619	110	729
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	1,717	0	1,717	306	2,023
34 PAVEMENT MGMT 532-32040	17.00	0.23%	360	0	360	64	425
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	728	0	728	130	858
36 STREET MAINTENANCE 532-32120	219.00	3.00%	4,643	0	4,643	828	5,471
37 FLEET 532-37020	91.00	1.25%	1,929	0	1,929	344	2,273
38 SUN METRO 560	625.16	8.57%	13,253	0	13,253	2,364	15,617
39 AVIATION 562	300.34	4.12%	6,367	0	6,367	1,136	7,503
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	1,495	0	1,495	267	1,762
45 NON-DEPARTMENTAL 999	20.13	0.28%	427	0	427	76	503

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Clerk Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	154,657	0	154,657	26,826	181,483
Direct Bills					0		0
Total					\$154,657		\$181,483

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	10,979,685.45	1.34%	\$881	\$0	\$881	\$0	\$881
4 PARKS BLDG MAINT 532-31130	11,144,030.25	1.36%	894	0	894	0	894
5 MAYOR AND COUNCIL 101	2,278,546.82	0.28%	183	0	183	0	183
6 CITY ATTORNEY 103	4,578,109.38	0.56%	367	0	367	0	367
7 MUNICIPAL COURT 111	6,871,886.79	0.84%	551	0	551	100	651
8 OMB 115-12000	1,105,195.00	0.14%	89	0	89	0	89
9 CITY MANAGER 115-12010	987,602.96	0.12%	79	0	79	0	79
10 PUBLIC INFO OFFICE 115-12020	463,295.98	0.06%	37	0	37	0	37
11 INTERNAL AUDIT 115-12030	905,121.81	0.11%	73	0	73	0	73
12 PERFORMANCE OFFICE 115-12050	533,378.75	0.07%	43	0	43	0	43
13 CITY CLERK 117	1,315,254.49	0.16%	106	0	106	0	106
14 TAX 206	2,070,633.17	0.25%	166	0	166	30	196
15 HUMAN RESOURCES 209	74,707,105.24	9.13%	5,993	0	5,993	1,085	7,078
16 OFFICE OF COMPTROLLER 210	3,331,431.36	0.41%	267	0	267	48	316
17 PURCHASING 215	1,855,843.72	0.23%	149	0	149	27	176
18 ANIMAL SERVICES 225	9,420,833.06	1.15%	756	0	756	137	893
19 CAPITAL IMPROVEMENT 235	6,951,876.13	0.85%	558	0	558	101	659
20 INFORMATION TECHNOLOGY 239	22,916,444.15	2.80%	1,838	0	1,838	333	2,171
21 PLANNING & INSPECTIONS 280	9,330,711.85	1.14%	749	0	749	136	884
22 POLICE 321	182,484,436.76	22.31%	14,640	0	14,640	2,650	17,290
23 FIRE 322	132,412,264.04	16.19%	10,623	0	10,623	1,923	12,546
24 ENVIRONMENTAL SERVICES 334	39,552,263.63	4.84%	3,173	0	3,173	574	3,748
25 PUBLIC HEALTH 341	17,752,319.38	2.17%	1,424	0	1,424	258	1,682
26 PARKS & RECREATION 451	39,782,151.46	4.86%	3,192	0	3,192	578	3,769
27 ZOO 452	8,852,921.92	1.08%	710	0	710	129	839
28 LIBRARY 453	9,469,201.29	1.16%	760	0	760	138	897
29 MUSUEM & CULT AFFAIRS 454	5,817,415.17	0.71%	467	0	467	84	551
30 DESTINATION EL PASO 457	16,579,225.00	2.03%	1,330	0	1,330	241	1,571
31 COMM & HUMAN DEV 471	2,584,366.45	0.32%	207	0	207	38	245
32 ECONOMIC DEVELOPMENT 480	21,650,731.35	2.65%	1,737	0	1,737	314	2,051
33 ENGR TRAFFIC-ST 532-32020	8,228,492.77	1.01%	660	0	660	120	780
34 PAVEMENT MGMT 532-32040	5,118,588.71	0.63%	411	0	411	74	485
35 SAM ADMIN SUPPORT 532-32060	2,560,208.06	0.31%	205	0	205	37	243
36 STREET MAINTENANCE 532-32120	19,062,943.85	2.33%	1,529	0	1,529	277	1,806
37 FLEET 532-37020	16,027,807.85	1.96%	1,286	0	1,286	233	1,519
38 SUN METRO 560	48,979,483.21	5.99%	3,929	0	3,929	711	4,641
39 AVIATION 562	35,853,002.73	4.38%	2,876	0	2,876	521	3,397
40 INTERNATIONAL BRIDGES 564	7,721,217.92	0.94%	619	0	619	112	732
45 NON-DEPARTMENTAL 999	25,613,510.60	3.13%	2,055	0	2,055	372	2,427

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	817,849,538.51	100.00%	65,612	0	65,612	11,381	76,993
Direct Bills					0		0
Total					\$65,612		\$76,993

Basis Units: Operating expenditures per department, excl. MPO

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Support Services Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	215,199.38	84.57%	\$455,954	\$0	\$455,954	\$0	\$455,954
21 PLANNING & INSPECTIONS 280	23,485.13	9.23%	49,759	0	49,759	53,759	103,518
22 POLICE 321	5,368.03	2.11%	11,374	0	11,374	12,288	23,661
25 PUBLIC HEALTH 341	4,697.03	1.85%	9,952	0	9,952	10,752	20,704
38 SUN METRO 560	5,720.38	2.25%	12,120	0	12,120	13,094	25,214
Subtotal	254,469.94	100.00%	539,158	0	539,158	89,893	629,051
Direct Bills					0		0
Total					\$539,158		\$629,051

Basis Units: Staffing cost per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:13 CITY CLERK 117

Department	Clerk	Open Records Requests	Support Services	Total
3 FACILITIES MAINT 532-31040	\$1,924	\$881	\$0	\$2,805
4 PARKS BLDG MAINT 532-31130	0	894	0	894
5 MAYOR AND COUNCIL 101	594	183	455,954	456,730
6 CITY ATTORNEY 103	860	367	0	1,227
7 MUNICIPAL COURT 111	2,464	651	0	3,116
8 OMB 115-12000	254	89	0	343
9 CITY MANAGER 115-12010	111	79	0	191
10 PUBLIC INFO OFFICE 115-12020	117	37	0	154
11 INTERNAL AUDIT 115-12030	159	73	0	232
12 PERFORMANCE OFFICE 115-12050	85	43	0	128
13 CITY CLERK 117	170	106	0	275
14 TAX 206	618	196	0	814
15 HUMAN RESOURCES 209	1,541	7,078	0	8,620
16 OFFICE OF COMPTROLLER 210	943	316	0	1,259
17 PURCHASING 215	593	176	0	769
18 ANIMAL SERVICES 225	3,593	893	0	4,486
19 CAPITAL IMPROVEMENT 235	2,175	659	0	2,834
20 INFORMATION TECHNOLOGY 239	2,280	2,171	0	4,451
21 PLANNING & INSPECTIONS 280	3,561	884	103,518	107,963
22 POLICE 321	38,320	17,290	23,661	79,271
23 FIRE 322	38,424	12,546	0	50,970
24 ENVIRONMENTAL SERVICES 334	10,333	3,748	0	14,081
25 PUBLIC HEALTH 341	10,617	1,682	20,704	33,003
26 PARKS & RECREATION 451	13,924	3,769	0	17,693
27 ZOO 452	3,710	839	0	4,549
28 LIBRARY 453	4,297	897	0	5,194
29 MUSUEM & CULT AFFAIRS 454	1,262	551	0	1,813
30 DESTINATION EL PASO 457	0	1,571	0	1,571
31 COMM & HUMAN DEV 471	1,390	245	0	1,635
32 ECONOMIC DEVELOPMENT 480	729	2,051	0	2,781
33 ENGR TRAFFIC-ST 532-32020	2,023	780	0	2,803
34 PAVEMENT MGMT 532-32040	425	485	0	910
35 SAM ADMIN SUPPORT 532-32060	858	243	0	1,101
36 STREET MAINTENANCE 532-32120	5,471	1,806	0	7,277
37 FLEET 532-37020	2,273	1,519	0	3,792
38 SUN METRO 560	15,617	4,641	25,214	45,472
39 AVIATION 562	7,503	3,397	0	10,900
40 INTERNATIONAL BRIDGES 564	1,762	732	0	2,494
45 NON-DEPARTMENTAL 999	503	2,427	0	2,930

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:13 CITY CLERK 117

Department	Clerk	Open Records Requests	Support Services	Total
Total	\$181,483	\$76,993	\$629,051	\$887,527

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

HUMAN RESOURCES 209
Nature and Extent of Services

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:15 HUMAN RESOURCES 209

Description		Amount	General Admin	HR Services	Self Insurance Fund
Personnel Costs					
Salaries	S1	3,985,419	0	1,573,703	2,411,716
<i>Salary % Split</i>			<i>.00%</i>	<i>39.49%</i>	<i>60.51%</i>
Benefits	P	3,843,816	0	527,110	3,316,706
Subtotal - Personnel Costs		7,829,235	0	2,100,813	5,728,422
Services & Supplies Cost					
Contractual Services	P	66,015,650	0	76,825	65,938,825
Interfund Services	P	4,680	0	3,980	700
Leases	P	19,000	0	14,000	5,000
Materials & Supplies	P	34,366	0	22,016	12,350
Minor Equipment & Furniture	P	19,900	0	0	19,900
Communications	P	25	0	0	25
Other Operating	P	784,250	0	772,200	12,050
Transfers	D	1,424,884	0	0	0
Credit Direct Costs	P	(71,717,272)	0	0	(71,717,272)
Subtotal - Services & Supplies		(3,414,517)	0	889,021	(5,728,422)
Department Cost Total		4,414,718	0	2,989,834	0
Adjustments to Cost					
Transfers	D	(1,424,884)	0	0	0
Subtotal - Adjustments		(1,424,884)	0	0	0
Total Costs After Adjustments		2,989,834	0	2,989,834	0
General Admin Distribution			0	0	0
Grand Total		\$2,989,834		\$2,989,834	\$0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
1 City Hall (City 1)	\$45,005	\$0	\$17,771	\$27,234
1 Mulligan Building (City 2)	44,446	0	17,550	26,896
Subtotal - BUILDING DEPRECIATION	89,451	0	35,321	54,130
3 City Hall	121,769	6,632	50,701	77,700
3 Mulligan Building	30,755	2,221	13,021	19,955
Subtotal - FACILITIES MAINT 532-310	152,524	8,853	63,722	97,655
4 City 1	23,106	144	9,181	14,069
4 City 2	13,193	82	5,242	8,033
Subtotal - PARKS BLDG MAINT 532-3	36,299	226	14,422	22,102
5 Office of the Mayor	3,612	1,374	1,969	3,017
5 City Council	175,189	67,596	95,867	146,917
Subtotal - MAYOR AND COUNCIL 101	178,801	68,970	97,836	149,935
6 Legal Services	230,997	77,703	121,895	186,805
6 Outside Counsel	9,248	0	3,652	5,596
Subtotal - CITY ATTORNEY 103	240,245	77,703	125,547	192,402
8 Budget	107,709	10,793	46,792	71,710
Subtotal - OMB 115-12000	107,709	10,793	46,792	71,710
9 Citywide Admin	9,362	1,736	4,382	6,716
Subtotal - CITY MANAGER 115-12010	9,362	1,736	4,382	6,716
10 Public Information	4,310	280	1,812	2,778
Subtotal - PUBLIC INFO OFFICE 115-	4,310	280	1,812	2,778
12 Performance	4,767	186	1,956	2,997
Subtotal - PERFORMANCE OFFICE 1	4,767	186	1,956	2,997
13 Clerk	1,308	233	609	933
13 Open Records Requests	5,993	1,085	2,795	4,283
Subtotal - CITY CLERK 117	7,301	1,318	3,404	5,216
15 HR Services	0	28,061	11,080	16,981

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
15 Self Insurance Fund	\$0	\$4,252	\$1,679	\$2,573
Subtotal - HUMAN RESOURCES 209	0	32,313	12,759	19,554
16 Financial Reporting	0	125,771	49,663	76,108
16 Treasury Management	0	17,032	6,725	10,306
16 Annual Audit	0	21,679	8,560	13,119
Subtotal - OFFICE OF COMPTROLLE	0	164,482	64,948	99,534
17 Administration	0	1,954	772	1,182
17 Supply Chain Management	0	4,617	1,823	2,794
Subtotal - PURCHASING 215	0	6,571	2,595	3,976
20 IT Services	0	570,189	225,148	345,042
20 Records Management	0	22,983	9,075	13,908
20 Strategic Innovation	0	29,133	11,504	17,630
20 City-wide PC's	0	1,692	668	1,024
20 City-wide IT Contracts	0	731,478	288,835	442,643
20 Postage	0	5,039	1,990	3,050
20 Mail Room	0	1,822	719	1,103
20 Wireless Communication	0	3,026	1,195	1,831
20 Phone & Internet - Citywide	0	25,129	9,923	15,207
Subtotal - INFORMATION TECHNOLC	0	1,390,491	549,057	841,435
45 General Expenses	0	638	252	386
45 Retirees Health Insurance	0	26,109	10,310	15,799
45 Property Insurance	0	2,026	800	1,226
45 Civilian Employee Costs	0	5,705	2,253	3,452
45 General Liability Insurance	0	6,271	2,476	3,795
Subtotal - NON-DEPARTMENTAL 999	0	40,750	16,091	24,659
Total Incoming	830,769	1,804,673	1,040,644	1,594,798
C. Total Allocated		\$5,625,275	\$4,030,478	\$1,594,798
			71.65%	28.35%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

HR Services Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$41,273	\$0	\$41,273	\$0	\$41,273
5 MAYOR AND COUNCIL 101	28.00	0.38%	12,734	0	12,734	0	12,734
6 CITY ATTORNEY 103	40.55	0.56%	18,442	0	18,442	0	18,442
7 MUNICIPAL COURT 111	98.65	1.35%	44,866	0	44,866	9,997	54,863
8 OMB 115-12000	12.00	0.16%	5,458	0	5,458	0	5,458
9 CITY MANAGER 115-12010	5.25	0.07%	2,388	0	2,388	0	2,388
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	2,501	0	2,501	0	2,501
11 INTERNAL AUDIT 115-12030	7.50	0.10%	3,411	0	3,411	0	3,411
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	1,819	0	1,819	0	1,819
13 CITY CLERK 117	8.00	0.11%	3,638	0	3,638	0	3,638
14 TAX 206	24.75	0.34%	11,256	0	11,256	2,508	13,764
15 HUMAN RESOURCES 209	61.70	0.85%	28,061	0	28,061	0	28,061
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	17,169	0	17,169	3,825	20,994
17 PURCHASING 215	23.75	0.33%	10,801	0	10,801	2,407	13,208
18 ANIMAL SERVICES 225	143.84	1.97%	65,418	0	65,418	14,576	79,994
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	39,604	0	39,604	8,824	48,428
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	41,500	0	41,500	9,247	50,747
21 PLANNING & INSPECTIONS 280	142.53	1.95%	64,822	0	64,822	14,444	79,266
22 POLICE 321	1,533.93	21.03%	697,629	0	697,629	155,444	853,072
23 FIRE 322	1,538.13	21.08%	699,539	0	699,539	155,869	855,408
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	188,118	0	188,118	41,916	230,034
25 PUBLIC HEALTH 341	425.00	5.83%	193,289	0	193,289	43,068	236,357
26 PARKS & RECREATION 451	557.37	7.64%	253,491	0	253,491	56,482	309,973
27 ZOO 452	148.50	2.04%	67,538	0	67,538	15,049	82,586
28 LIBRARY 453	172.00	2.36%	78,225	0	78,225	17,430	95,655
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	22,967	0	22,967	5,118	28,085
31 COMM & HUMAN DEV 471	55.63	0.76%	25,300	0	25,300	5,637	30,938
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	13,279	0	13,279	2,959	16,238
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	36,839	0	36,839	8,208	45,047
34 PAVEMENT MGMT 532-32040	17.00	0.23%	7,732	0	7,732	1,723	9,454
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	15,627	0	15,627	3,482	19,109
36 STREET MAINTENANCE 532-32120	219.00	3.00%	99,601	0	99,601	22,193	121,794
37 FLEET 532-37020	91.00	1.25%	41,387	0	41,387	9,222	50,608
38 SUN METRO 560	625.16	8.57%	284,322	0	284,322	63,352	347,673
39 AVIATION 562	300.34	4.12%	136,594	0	136,594	30,435	167,030
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	32,081	0	32,081	7,148	39,230
45 NON-DEPARTMENTAL 999	20.13	0.28%	9,156	0	9,156	2,040	11,196

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

HR Services Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	3,317,875	0	3,317,875	712,602	4,030,478
Direct Bills					0		0
Total					\$3,317,875		\$4,030,478

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Self Insurance Fund Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$6,254	\$0	\$6,254	\$0	\$6,254
5 MAYOR AND COUNCIL 101	28.00	0.38%	1,930	0	1,930	0	1,930
6 CITY ATTORNEY 103	40.55	0.56%	2,794	0	2,794	0	2,794
7 MUNICIPAL COURT 111	98.65	1.35%	6,798	0	6,798	15,320	22,118
8 OMB 115-12000	12.00	0.16%	827	0	827	0	827
9 CITY MANAGER 115-12010	5.25	0.07%	362	0	362	0	362
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	379	0	379	0	379
11 INTERNAL AUDIT 115-12030	7.50	0.10%	517	0	517	0	517
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	276	0	276	0	276
13 CITY CLERK 117	8.00	0.11%	551	0	551	0	551
14 TAX 206	24.75	0.34%	1,706	0	1,706	3,844	5,549
15 HUMAN RESOURCES 209	61.70	0.85%	4,252	0	4,252	0	4,252
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	2,601	0	2,601	5,863	8,464
17 PURCHASING 215	23.75	0.33%	1,637	0	1,637	3,688	5,325
18 ANIMAL SERVICES 225	143.84	1.97%	9,912	0	9,912	22,338	32,251
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	6,001	0	6,001	13,523	19,524
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	6,288	0	6,288	14,171	20,459
21 PLANNING & INSPECTIONS 280	142.53	1.95%	9,822	0	9,822	22,135	31,957
22 POLICE 321	1,533.93	21.03%	105,705	0	105,705	238,219	343,924
23 FIRE 322	1,538.13	21.08%	105,995	0	105,995	238,871	344,866
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	28,504	0	28,504	64,237	92,740
25 PUBLIC HEALTH 341	425.00	5.83%	29,287	0	29,287	66,002	95,290
26 PARKS & RECREATION 451	557.37	7.64%	38,409	0	38,409	86,559	124,969
27 ZOO 452	148.50	2.04%	10,233	0	10,233	23,062	33,295
28 LIBRARY 453	172.00	2.36%	11,853	0	11,853	26,712	38,564
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	3,480	0	3,480	7,843	11,323
31 COMM & HUMAN DEV 471	55.63	0.76%	3,834	0	3,834	8,639	12,473
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	2,012	0	2,012	4,534	6,546
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	5,582	0	5,582	12,579	18,161
34 PAVEMENT MGMT 532-32040	17.00	0.23%	1,171	0	1,171	2,640	3,812
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	2,368	0	2,368	5,336	7,704
36 STREET MAINTENANCE 532-32120	219.00	3.00%	15,092	0	15,092	34,011	49,102
37 FLEET 532-37020	91.00	1.25%	6,271	0	6,271	14,132	20,403
38 SUN METRO 560	625.16	8.57%	43,081	0	43,081	97,087	140,168
39 AVIATION 562	300.34	4.12%	20,697	0	20,697	46,643	67,340
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	4,861	0	4,861	10,955	15,816
45 NON-DEPARTMENTAL 999	20.13	0.28%	1,387	0	1,387	3,127	4,514

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Self Insurance Fund Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	502,727	0	502,727	1,092,070	1,594,798
Direct Bills					0		0
Total					\$502,727		\$1,594,798

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	Total
3 FACILITIES MAINT 532-31040	\$41,273	\$6,254	\$47,527
5 MAYOR AND COUNCIL 101	12,734	1,930	14,664
6 CITY ATTORNEY 103	18,442	2,794	21,236
7 MUNICIPAL COURT 111	54,863	22,118	76,981
8 OMB 115-12000	5,458	827	6,285
9 CITY MANAGER 115-12010	2,388	362	2,749
10 PUBLIC INFO OFFICE 115-12020	2,501	379	2,880
11 INTERNAL AUDIT 115-12030	3,411	517	3,928
12 PERFORMANCE OFFICE 115-12050	1,819	276	2,095
13 CITY CLERK 117	3,638	551	4,190
14 TAX 206	13,764	5,549	19,314
15 HUMAN RESOURCES 209	28,061	4,252	32,313
16 OFFICE OF COMPTROLLER 210	20,994	8,464	29,458
17 PURCHASING 215	13,208	5,325	18,533
18 ANIMAL SERVICES 225	79,994	32,251	112,245
19 CAPITAL IMPROVEMENT 235	48,428	19,524	67,953
20 INFORMATION TECHNOLOGY 239	50,747	20,459	71,207
21 PLANNING & INSPECTIONS 280	79,266	31,957	111,223
22 POLICE 321	853,072	343,924	1,196,996
23 FIRE 322	855,408	344,866	1,200,274
24 ENVIRONMENTAL SERVICES 334	230,034	92,740	322,775
25 PUBLIC HEALTH 341	236,357	95,290	331,647
26 PARKS & RECREATION 451	309,973	124,969	434,941
27 ZOO 452	82,586	33,295	115,881
28 LIBRARY 453	95,655	38,564	134,220
29 MUSUEM & CULT AFFAIRS 454	28,085	11,323	39,407
31 COMM & HUMAN DEV 471	30,938	12,473	43,411
32 ECONOMIC DEVELOPMENT 480	16,238	6,546	22,784
33 ENGR TRAFFIC-ST 532-32020	45,047	18,161	63,208
34 PAVEMENT MGMT 532-32040	9,454	3,812	13,266
35 SAM ADMIN SUPPORT 532-32060	19,109	7,704	26,813
36 STREET MAINTENANCE 532-32120	121,794	49,102	170,896
37 FLEET 532-37020	50,608	20,403	71,011
38 SUN METRO 560	347,673	140,168	487,841
39 AVIATION 562	167,030	67,340	234,369
40 INTERNATIONAL BRIDGES 564	39,230	15,816	55,046
45 NON-DEPARTMENTAL 999	11,196	4,514	15,710
Total	\$4,030,478	\$1,594,798	\$5,625,275

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

OFFICE OF THE COMPTROLLER 210

Nature and Extent of Services

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

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

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

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

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

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

CITY AUCTIONS & QUICK COPY CENTER – Costs for these functions have not been allocated within this plan.

MGT Consulting Group

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:16 OFFICE OF COMPTRROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
Personnel Costs										
Salaries	S1	2,270,418	0	925,705	826,389	300,769	0	69,376	107,117	41,062
<i>Salary % Split</i>			<i>.00%</i>	<i>40.77%</i>	<i>36.40%</i>	<i>13.25%</i>	<i>.00%</i>	<i>3.06%</i>	<i>4.72%</i>	<i>1.81%</i>
Benefits	P	757,241	0	327,304	263,759	95,261	0	19,190	29,629	22,099
Subtotal - Personnel Costs		3,027,660	0	1,253,009	1,090,148	396,030	0	88,566	136,746	63,161
Services & Supplies Cost										
Contractual Services	P	219,500	0	17,000	0	2,500	200,000	0	0	0
Interfund Services	P	5,200	0	500	3,500	0	0	0	0	1,200
Leased Equipment	P	8,500	0	5,200	1,500	1,800	0	0	0	0
Materials & Supplies	P	32,592	0	6,500	4,000	500	0	0	1,000	20,592
Communications	P	2,880	0	0	1,920	480	0	0	480	0
Other Operating	P	35,100	0	14,600	7,000	6,400	0	0	7,100	0
Proceeds - Sale of Used Equip	P	(89,608)	0	0	0	0	0	0	0	(89,608)
Subtotal - Services & Supplies		214,164	0	43,800	17,920	11,680	200,000	0	8,580	(67,816)
Department Cost Total		3,241,824	0	1,296,809	1,108,068	407,710	200,000	88,566	145,326	(4,655)
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		3,241,824	0	1,296,809	1,108,068	407,710	200,000	88,566	145,326	(4,655)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$3,241,824		\$1,296,809	\$1,108,068	\$407,710	\$200,000	\$88,566	\$145,326	\$(4,655)

not allocated not allocated

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:16 OFFICE OF COMPTROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
1 City Hall (City 1)	\$47,577	\$0	\$19,398	\$17,317	\$6,303	\$0	\$1,454	\$2,245	\$860
Subtotal - BUILDING DEPRECIATION	47,577	0	19,398	17,317	6,303	0	1,454	2,245	860
3 City Hall	128,727	7,011	55,344	49,406	17,982	0	4,148	6,404	2,455
Subtotal - FACILITIES MAINT 532-310	128,727	7,011	55,344	49,406	17,982	0	4,148	6,404	2,455
4 City 1	24,426	152	10,021	8,946	3,256	0	751	1,160	445
Subtotal - PARKS BLDG MAINT 532-3	24,426	152	10,021	8,946	3,256	0	751	1,160	445
5 Office of the Mayor	2,210	841	1,244	1,110	404	0	93	144	55
5 City Council	7,812	3,014	4,414	3,941	1,434	0	331	511	196
Subtotal - MAYOR AND COUNCIL 101	10,022	3,855	5,658	5,051	1,838	0	424	655	251
6 Legal Services	6,202	2,086	3,379	3,017	1,098	0	253	391	150
6 Outside Counsel	2,033	0	829	740	269	0	62	96	37
Subtotal - CITY ATTORNEY 103	8,235	2,086	4,208	3,757	1,367	0	315	487	187
8 Budget	4,803	481	2,155	1,923	700	0	161	249	96
Subtotal - OMB 115-12000	4,803	481	2,155	1,923	700	0	161	249	96
9 Citywide Admin	5,728	1,062	2,769	2,471	900	0	207	320	123
Subtotal - CITY MANAGER 115-12010	5,728	1,062	2,769	2,471	900	0	207	320	123
10 Public Information	2,637	171	1,145	1,022	372	0	86	132	51
Subtotal - PUBLIC INFO OFFICE 115-	2,637	171	1,145	1,022	372	0	86	132	51
11 Audit	265,422	10,259	112,402	100,343	36,520	0	8,424	13,006	4,986
Subtotal - INTERNAL AUDIT 115-1203	265,422	10,259	112,402	100,343	36,520	0	8,424	13,006	4,986
12 Performance	2,917	114	1,236	1,103	401	0	93	143	55
Subtotal - PERFORMANCE OFFICE 1	2,917	114	1,236	1,103	401	0	93	143	55
13 Clerk	800	143	385	343	125	0	29	44	17
13 Open Records Requests	267	48	129	115	42	0	10	15	6
Subtotal - CITY CLERK 117	1,068	191	513	458	167	0	38	59	23
15 HR Services	17,169	3,825	8,560	7,641	2,781	0	642	990	380

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:16 OFFICE OF COMPTRROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
15 Self Insurance Fund	\$2,601	\$5,863	\$3,451	\$3,081	\$1,121	\$0	\$259	\$399	\$153
Subtotal - HUMAN RESOURCES 209	19,770	9,688	12,011	10,722	3,902	0	900	1,390	533
16 Financial Reporting	0	5,135	2,094	1,869	680	0	157	242	93
16 Grant Accounting	0	190,063	77,493	69,179	25,178	0	5,808	8,967	3,437
16 Treasury Management	0	281	114	102	37	0	9	13	5
16 Annual Audit	0	885	361	322	117	0	27	42	16
Subtotal - OFFICE OF COMPTROLLE	0	196,364	80,063	71,473	26,013	0	6,000	9,264	3,551
17 Administration	0	1,543	629	562	204	0	47	73	28
17 Supply Chain Management	0	3,645	1,486	1,327	483	0	111	172	66
Subtotal - PURCHASING 215	0	5,187	2,115	1,888	687	0	159	245	94
20 IT Services	0	106,039	43,235	38,596	14,047	0	3,240	5,003	1,918
20 Records Management	0	2,230	909	812	295	0	68	105	40
20 City-wide PC's	0	1,035	422	377	137	0	32	49	19
20 City-wide IT Contracts	0	285,407	116,367	103,883	37,809	0	8,721	13,465	5,162
20 Postage	0	15,610	6,364	5,682	2,068	0	477	736	282
20 Mail Room	0	1,115	454	406	148	0	34	53	20
20 Wireless Communication	0	2,909	1,186	1,059	385	0	89	137	53
20 Phone & Internet - Citywide	0	9,998	4,076	3,639	1,324	0	305	472	181
Subtotal - INFORMATION TECHNOLC	0	424,341	173,014	154,452	56,214	0	12,966	20,020	7,674
45 General Expenses	0	692	282	252	92	0	21	33	13
45 Retirees Health Insurance	0	29,536	12,042	10,750	3,913	0	903	1,393	534
45 Property Insurance	0	1,312	535	478	174	0	40	62	24
45 Civilian Employee Costs	0	3,491	1,423	1,270	462	0	107	165	63
45 General Liability Insurance	0	7,094	2,892	2,582	940	0	217	335	128
Subtotal - NON-DEPARTMENTAL 999	0	42,125	17,175	15,333	5,580	0	1,287	1,987	762
Total Incoming	521,332	703,089	499,227	445,666	162,203	0	37,414	57,768	22,144
C. Total Allocated		\$4,466,245	\$1,796,035	\$1,553,734	\$569,912	\$200,000	\$125,980	\$203,093	\$17,490
			40.21%	34.79%	12.76%	4.48%	2.82%	4.55%	0.39%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,456,719	1.00%	\$15,073	\$0	\$15,073	\$0	\$15,073
4 PARKS BLDG MAINT 532-31130	10,149,413	1.20%	18,091	0	18,091	0	18,091
5 MAYOR AND COUNCIL 101	1,559,253	0.18%	2,779	0	2,779	0	2,779
6 CITY ATTORNEY 103	4,001,290	0.47%	7,132	0	7,132	0	7,132
7 MUNICIPAL COURT 111	5,330,747	0.63%	9,502	0	9,502	2,057	11,558
8 OMB 115-12000	1,002,806	0.12%	1,787	0	1,787	0	1,787
9 CITY MANAGER 115-12010	1,106,277	0.13%	1,972	0	1,972	0	1,972
10 PUBLIC INFO OFFICE 115-12020	1,103,263	0.13%	1,966	0	1,966	0	1,966
11 INTERNAL AUDIT 115-12030	661,618	0.08%	1,179	0	1,179	0	1,179
12 PERFORMANCE OFFICE 115-12050	645,392	0.08%	1,150	0	1,150	0	1,150
13 CITY CLERK 117	1,709,305	0.20%	3,047	0	3,047	0	3,047
14 TAX 206	1,812,599	0.21%	3,231	0	3,231	699	3,930
15 HUMAN RESOURCES 209	70,561,834	8.33%	125,771	0	125,771	0	125,771
16 OFFICE OF COMPTROLLER 210	2,881,184	0.34%	5,135	0	5,135	0	5,135
17 PURCHASING 215	1,419,140	0.17%	2,530	0	2,530	548	3,077
18 ANIMAL SERVICES 225	7,993,788	0.94%	14,248	0	14,248	3,084	17,333
19 CAPITAL IMPROVEMENT 235	10,149,879	1.20%	18,091	0	18,091	3,916	22,008
20 INFORMATION TECHNOLOGY 239	17,598,210	2.08%	31,367	0	31,367	6,790	38,157
21 PLANNING & INSPECTIONS 280	6,699,330	0.79%	11,941	0	11,941	2,585	14,526
22 POLICE 321	166,004,221	19.60%	295,889	0	295,889	64,051	359,940
23 FIRE 322	160,540,195	18.96%	286,150	0	286,150	61,943	348,093
24 ENVIRONMENTAL SERVICES 334	31,034,855	3.66%	55,317	0	55,317	11,974	67,292
25 PUBLIC HEALTH 341	20,179,524	2.38%	35,968	0	35,968	7,786	43,754
26 PARKS & RECREATION 451	25,692,557	3.03%	45,795	0	45,795	9,913	55,708
27 ZOO 452	6,067,138	0.72%	10,814	0	10,814	2,341	13,155
28 LIBRARY 453	5,513,379	0.65%	9,827	0	9,827	2,127	11,954
29 MUSUEM & CULT AFFAIRS 454	14,780,612	1.75%	26,345	0	26,345	5,703	32,048
30 DESTINATION EL PASO 457	9,283,461	1.10%	16,547	0	16,547	3,582	20,129
31 COMM & HUMAN DEV 471	4,551,796	0.54%	8,113	0	8,113	1,756	9,869
32 ECONOMIC DEVELOPMENT 480	11,561,994	1.37%	20,608	0	20,608	4,461	25,069
33 ENGR TRAFFIC-ST 532-32020	5,599,295	0.66%	9,980	0	9,980	2,160	12,141
34 PAVEMENT MGMT 532-32040	5,727,999	0.68%	10,210	0	10,210	2,210	12,420
35 SAM ADMIN SUPPORT 532-32060	6,409,132	0.76%	11,424	0	11,424	2,473	13,897
36 STREET MAINTENANCE 532-32120	10,673,479	1.26%	19,025	0	19,025	4,118	23,143
37 FLEET 532-37020	16,412,569	1.94%	29,254	0	29,254	6,333	35,587
38 SUN METRO 560	50,537,316	5.97%	90,079	0	90,079	19,499	109,578
39 AVIATION 562	31,082,634	3.67%	55,402	0	55,402	11,993	67,395
40 INTERNATIONAL BRIDGES 564	5,980,332	0.71%	10,659	0	10,659	2,307	12,967
41 METROPOLITAN PLANNIG ORG 568	1,871,337	0.22%	3,336	0	3,336	722	4,058
42 EMPLOYEES PENSION 600	72,406,470	8.55%	129,059	0	129,059	27,937	156,996
43 CRRMA 700	1,102,985	0.13%	1,966	0	1,966	426	2,392
44 DOWNTOWN DEV CORP 710	17,975	0.00%	32	0	32	7	39

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 NON-DEPARTMENTAL 999	28,934,880	3.42%	\$51,574	\$0	\$51,574	\$11,164	\$62,738
Subtotal	846,808,182	100.00%	1,509,369	0	1,509,369	286,667	1,796,035
Direct Bills					0		0
Total					\$1,509,369		\$1,796,035

Basis Units: Actual operating expenditures by department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Grant Accounting Allocations

Dept:16 OFFICE OF COMPTRROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 OFFICE OF COMPTRROLLER 210	23,041,329.00	14.64%	\$190,063	\$0	\$190,063	\$0	\$190,063
19 CAPITAL IMPROVEMENT 235	7,876,529.00	5.01%	64,972	0	64,972	15,010	79,981
22 POLICE 321	7,759,703.00	4.93%	64,008	0	64,008	14,787	78,795
23 FIRE 322	1,281,659.00	0.81%	10,572	0	10,572	2,442	13,014
24 ENVIRONMENTAL SERVICES 334	936,205.00	0.60%	7,723	0	7,723	1,784	9,507
25 PUBLIC HEALTH 341	14,750,466.64	9.38%	121,673	0	121,673	28,109	149,782
26 PARKS & RECREATION 451	1,575,722.00	1.00%	12,998	0	12,998	3,003	16,001
28 LIBRARY 453	98,037.00	0.06%	809	0	809	187	996
29 MUSUEM & CULT AFFAIRS 454	47,000.00	0.03%	388	0	388	90	477
31 COMM & HUMAN DEV 471	34,353,383.00	21.83%	283,374	0	283,374	65,464	348,838
38 SUN METRO 560	47,875,110.00	30.43%	394,912	0	394,912	91,231	486,143
39 AVIATION 562	13,197,519.00	8.39%	108,864	0	108,864	25,149	134,013
41 METROPOLITAN PLANNIG ORG 568	1,992,291.00	1.27%	16,434	0	16,434	3,797	20,231
46 OTHER	2,550,000.00	1.62%	21,034	0	21,034	4,859	25,894
Subtotal	157,334,953.64	100.00%	1,297,823	0	1,297,823	255,911	1,553,734
Direct Bills					0		0
Total					\$1,297,823		\$1,553,734

Basis Units: Grant expenditures per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1,266,744.74	0.11%	\$520	\$0	\$520	\$0	\$520
4 PARKS BLDG MAINT 532-31130	1,443,044.41	0.12%	592	0	592	0	592
5 MAYOR AND COUNCIL 101	847,718.41	0.07%	348	0	348	0	348
6 CITY ATTORNEY 103	585,020.12	0.05%	240	0	240	0	240
7 MUNICIPAL COURT 111	1,983,194.85	0.17%	814	0	814	166	979
8 OMB 115-12000	143,112.09	0.01%	59	0	59	0	59
9 CITY MANAGER 115-12010	127,885.06	0.01%	52	0	52	0	52
10 PUBLIC INFO OFFICE 115-12020	59,992.36	0.01%	25	0	25	0	25
11 INTERNAL AUDIT 115-12030	117,204.54	0.01%	48	0	48	0	48
12 PERFORMANCE OFFICE 115-12050	69,067.40	0.01%	28	0	28	0	28
13 CITY CLERK 117	170,312.77	0.01%	70	0	70	0	70
14 TAX 206	9,748,914.98	0.84%	4,000	0	4,000	814	4,814
15 HUMAN RESOURCES 209	41,511,073.43	3.57%	17,032	0	17,032	0	17,032
16 OFFICE OF COMPTROLLER 210	683,862.61	0.06%	281	0	281	0	281
17 PURCHASING 215	3,549,432.88	0.31%	1,456	0	1,456	296	1,753
18 ANIMAL SERVICES 225	2,659,682.08	0.23%	1,091	0	1,091	222	1,313
19 CAPITAL IMPROVEMENT 235	889,881.28	0.08%	365	0	365	74	439
20 INFORMATION TECHNOLOGY 239	6,079,495.42	0.52%	2,494	0	2,494	508	3,002
21 PLANNING & INSPECTIONS 280	1,069,912.22	0.09%	439	0	439	89	528
22 POLICE 321	26,489,286.33	2.28%	10,868	0	10,868	2,213	13,081
23 FIRE 322	16,901,466.09	1.45%	6,935	0	6,935	1,412	8,346
24 ENVIRONMENTAL SERVICES 334	77,524,136.65	6.67%	31,807	0	31,807	6,476	38,283
25 PUBLIC HEALTH 341	21,009,765.71	1.81%	8,620	0	8,620	1,755	10,375
26 PARKS & RECREATION 451	8,355,272.78	0.72%	3,428	0	3,428	698	4,126
27 ZOO 452	3,637,054.27	0.31%	1,492	0	1,492	304	1,796
28 LIBRARY 453	2,302,204.07	0.20%	945	0	945	192	1,137
29 MUSUEM & CULT AFFAIRS 454	3,339,995.92	0.29%	1,370	0	1,370	279	1,649
30 DESTINATION EL PASO 457	2,020,531.61	0.17%	829	0	829	169	998
31 COMM & HUMAN DEV 471	12,818,048.29	1.10%	5,259	0	5,259	1,071	6,330
32 ECONOMIC DEVELOPMENT 480	21,786,250.53	1.87%	8,939	0	8,939	1,820	10,759
33 ENGR TRAFFIC-ST 532-32020	1,065,510.43	0.09%	437	0	437	89	526
34 PAVEMENT MGMT 532-32040	131,379.37	0.01%	54	0	54	11	65
35 SAM ADMIN SUPPORT 532-32060	203,870.38	0.02%	84	0	84	17	101
36 STREET MAINTENANCE 532-32120	12,514,788.92	1.08%	5,135	0	5,135	1,045	6,180
37 FLEET 532-37020	4,953,377.27	0.43%	2,032	0	2,032	414	2,446
38 SUN METRO 560	64,379,521.02	5.54%	26,414	0	26,414	5,378	31,792
39 AVIATION 562	77,090,297.85	6.63%	31,629	0	31,629	6,440	38,069
40 INTERNATIONAL BRIDGES 564	11,745,818.22	1.01%	4,819	0	4,819	981	5,800
42 EMPLOYEES PENSION 600	21,467,810.25	1.85%	8,808	0	8,808	1,793	10,601
43 CRRMA 700	53,999,466.74	4.65%	22,156	0	22,156	4,511	26,666
45 NON-DEPARTMENTAL 999	2,036,803.30	0.18%	836	0	836	170	1,006
46 OTHER	643,254,830.72	55.36%	263,922	0	263,922	53,733	317,655

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,162,033,038.38	100.00%	476,772	0	476,772	93,140	569,912
Direct Bills					0		0
Total					\$476,772		\$569,912

Basis Units: Pooled cash & investments per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,456,719	1.30%	\$2,598	\$0	\$2,598	\$0	\$2,598
4 PARKS BLDG MAINT 532-31130	10,149,413	1.56%	3,118	0	3,118	0	3,118
5 MAYOR AND COUNCIL 101	1,559,253	0.24%	479	0	479	0	479
6 CITY ATTORNEY 103	4,001,290	0.61%	1,229	0	1,229	0	1,229
7 MUNICIPAL COURT 111	5,330,747	0.82%	1,638	0	1,638	0	1,638
8 OMB 115-12000	1,002,806	0.15%	308	0	308	0	308
9 CITY MANAGER 115-12010	1,106,277	0.17%	340	0	340	0	340
10 PUBLIC INFO OFFICE 115-12020	1,103,263	0.17%	339	0	339	0	339
11 INTERNAL AUDIT 115-12030	661,618	0.10%	203	0	203	0	203
12 PERFORMANCE OFFICE 115-12050	645,392	0.10%	198	0	198	0	198
13 CITY CLERK 117	1,709,305	0.26%	525	0	525	0	525
15 HUMAN RESOURCES 209	70,561,834	10.84%	21,679	0	21,679	0	21,679
16 OFFICE OF COMPTROLLER 210	2,881,184	0.44%	885	0	885	0	885
17 PURCHASING 215	1,419,140	0.22%	436	0	436	0	436
18 ANIMAL SERVICES 225	7,993,788	1.23%	2,456	0	2,456	0	2,456
19 CAPITAL IMPROVEMENT 235	10,149,879	1.56%	3,118	0	3,118	0	3,118
20 INFORMATION TECHNOLOGY 239	17,598,210	2.70%	5,407	0	5,407	0	5,407
21 PLANNING & INSPECTIONS 280	6,699,330	1.03%	2,058	0	2,058	0	2,058
22 POLICE 321	166,004,221	25.50%	51,003	0	51,003	0	51,003
23 FIRE 322	160,540,195	24.66%	49,324	0	49,324	0	49,324
25 PUBLIC HEALTH 341	20,179,524	3.10%	6,200	0	6,200	0	6,200
26 PARKS & RECREATION 451	25,692,557	3.95%	7,894	0	7,894	0	7,894
27 ZOO 452	6,067,138	0.93%	1,864	0	1,864	0	1,864
28 LIBRARY 453	5,513,379	0.85%	1,694	0	1,694	0	1,694
29 MUSUEM & CULT AFFAIRS 454	14,780,612	2.27%	4,541	0	4,541	0	4,541
30 DESTINATION EL PASO 457	9,283,461	1.43%	2,852	0	2,852	0	2,852
31 COMM & HUMAN DEV 471	4,551,796	0.70%	1,398	0	1,398	0	1,398
32 ECONOMIC DEVELOPMENT 480	11,561,994	1.78%	3,552	0	3,552	0	3,552
33 ENGR TRAFFIC-ST 532-32020	5,599,295	0.86%	1,720	0	1,720	0	1,720
34 PAVEMENT MGMT 532-32040	5,727,999	0.88%	1,760	0	1,760	0	1,760
35 SAM ADMIN SUPPORT 532-32060	6,409,132	0.98%	1,969	0	1,969	0	1,969
36 STREET MAINTENANCE 532-32120	10,673,479	1.64%	3,279	0	3,279	0	3,279
37 FLEET 532-37020	16,412,569	2.52%	5,043	0	5,043	0	5,043
45 NON-DEPARTMENTAL 999	28,934,880	4.44%	8,890	0	8,890	0	8,890

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	650,961,679	100.00%	200,000	0	200,000	0	200,000
Direct Bills					0		0
Total					\$200,000		\$200,000

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Asset Management Allocations

Dept:16 OFFICE OF COMPTRROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	168,242.63	0.58%	\$608	\$0	\$608	\$0	\$608
7 MUNICIPAL COURT 111	30,585.79	0.11%	110	0	110	23	133
14 TAX 206	12,229.57	0.04%	44	0	44	9	53
18 ANIMAL SERVICES 225	154,633.68	0.53%	559	0	559	116	674
19 CAPITAL IMPROVEMENT 235	5,227,873.07	18.07%	18,886	0	18,886	3,906	22,792
20 INFORMATION TECHNOLOGY 239	1,724,081.90	5.96%	6,229	0	6,229	1,288	7,517
22 POLICE 321	637,118.18	2.20%	2,302	0	2,302	476	2,778
23 FIRE 322	1,998,200.63	6.91%	7,219	0	7,219	1,493	8,712
24 ENVIRONMENTAL SERVICES 334	6,236,183.33	21.56%	22,529	0	22,529	4,659	27,188
25 PUBLIC HEALTH 341	201,991.52	0.70%	730	0	730	151	881
26 PARKS & RECREATION 451	650,117.62	2.25%	2,349	0	2,349	486	2,834
27 ZOO 452	43,030.16	0.15%	155	0	155	32	188
28 LIBRARY 453	15,337.14	0.05%	55	0	55	11	67
29 MUSUEM & CULT AFFAIRS 454	12,236.93	0.04%	44	0	44	9	53
30 DESTINATION EL PASO 457	68,346.54	0.24%	247	0	247	51	298
33 ENGR TRAFFIC-ST 532-32020	89,557.40	0.31%	324	0	324	67	390
34 PAVEMENT MGMT 532-32040	37,677.93	0.13%	136	0	136	28	164
35 SAM ADMIN SUPPORT 532-32060	4,799.99	0.02%	17	0	17	4	21
36 STREET MAINTENANCE 532-32120	317,791.18	1.10%	1,148	0	1,148	237	1,385
37 FLEET 532-37020	5,216,037.29	18.03%	18,844	0	18,844	3,897	22,741
38 SUN METRO 560	5,104,061.19	17.65%	18,439	0	18,439	3,813	22,252
39 AVIATION 562	837,500.78	2.90%	3,026	0	3,026	626	3,651
40 INTERNATIONAL BRIDGES 564	65,423.69	0.23%	236	0	236	49	285
41 METROPOLITAN PLANNIG ORG 568	2,882.96	0.01%	10	0	10	2	13
45 NON-DEPARTMENTAL 999	69,124.98	0.24%	250	0	250	52	301
Subtotal	28,925,066.08	100.00%	104,496	0	104,496	21,484	125,980
Direct Bills					0		0
Total					\$104,496		\$125,980

Basis Units: Equipment depreciation per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:16 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
3 FACILITIES MAINT 532-31040	\$15,073	\$0	\$520	\$2,598	\$608	\$0	\$0	\$18,799
4 PARKS BLDG MAINT 532-31130	18,091	0	592	3,118	0	0	0	21,801
5 MAYOR AND COUNCIL 101	2,779	0	348	479	0	0	0	3,606
6 CITY ATTORNEY 103	7,132	0	240	1,229	0	0	0	8,601
7 MUNICIPAL COURT 111	11,558	0	979	1,638	133	0	0	14,309
8 OMB 115-12000	1,787	0	59	308	0	0	0	2,154
9 CITY MANAGER 115-12010	1,972	0	52	340	0	0	0	2,364
10 PUBLIC INFO OFFICE 115-12020	1,966	0	25	339	0	0	0	2,330
11 INTERNAL AUDIT 115-12030	1,179	0	48	203	0	0	0	1,431
12 PERFORMANCE OFFICE 115-12050	1,150	0	28	198	0	0	0	1,377
13 CITY CLERK 117	3,047	0	70	525	0	0	0	3,642
14 TAX 206	3,930	0	4,814	0	53	0	0	8,798
15 HUMAN RESOURCES 209	125,771	0	17,032	21,679	0	0	0	164,482
16 OFFICE OF COMPTROLLER 210	5,135	190,063	281	885	0	0	0	196,364
17 PURCHASING 215	3,077	0	1,753	436	0	0	0	5,266
18 ANIMAL SERVICES 225	17,333	0	1,313	2,456	674	0	0	21,776
19 CAPITAL IMPROVEMENT 235	22,008	79,981	439	3,118	22,792	0	0	128,339
20 INFORMATION TECHNOLOGY 239	38,157	0	3,002	5,407	7,517	0	0	54,083
21 PLANNING & INSPECTIONS 280	14,526	0	528	2,058	0	0	0	17,113
22 POLICE 321	359,940	78,795	13,081	51,003	2,778	0	0	505,597
23 FIRE 322	348,093	13,014	8,346	49,324	8,712	0	0	427,489
24 ENVIRONMENTAL SERVICES 334	67,292	9,507	38,283	0	27,188	0	0	142,270
25 PUBLIC HEALTH 341	43,754	149,782	10,375	6,200	881	0	0	210,992
26 PARKS & RECREATION 451	55,708	16,001	4,126	7,894	2,834	0	0	86,563
27 ZOO 452	13,155	0	1,796	1,864	188	0	0	17,003
28 LIBRARY 453	11,954	996	1,137	1,694	67	0	0	15,848
29 MUSUEM & CULT AFFAIRS 454	32,048	477	1,649	4,541	53	0	0	38,769
30 DESTINATION EL PASO 457	20,129	0	998	2,852	298	0	0	24,277
31 COMM & HUMAN DEV 471	9,869	348,838	6,330	1,398	0	0	0	366,436
32 ECONOMIC DEVELOPMENT 480	25,069	0	10,759	3,552	0	0	0	39,380
33 ENGR TRAFFIC-ST 532-32020	12,141	0	526	1,720	390	0	0	14,778
34 PAVEMENT MGMT 532-32040	12,420	0	65	1,760	164	0	0	14,409
35 SAM ADMIN SUPPORT 532-32060	13,897	0	101	1,969	21	0	0	15,987
36 STREET MAINTENANCE 532-32120	23,143	0	6,180	3,279	1,385	0	0	33,988
37 FLEET 532-37020	35,587	0	2,446	5,043	22,741	0	0	65,816
38 SUN METRO 560	109,578	486,143	31,792	0	22,252	0	0	649,766
39 AVIATION 562	67,395	134,013	38,069	0	3,651	0	0	243,128
40 INTERNATIONAL BRIDGES 564	12,967	0	5,800	0	285	0	0	19,053
41 METROPOLITAN PLANNIG ORG 568	4,058	20,231	0	0	13	0	0	24,301
42 EMPLOYEES PENSION 600	156,996	0	10,601	0	0	0	0	167,597
43 CRRMA 700	2,392	0	26,666	0	0	0	0	29,058

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:16 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
44 DOWNTOWN DEV CORP 710	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39
45 NON-DEPARTMENTAL 999	62,738	0	1,006	8,890	301	0	0	72,935
46 OTHER	0	25,894	317,655	0	0	0	0	343,549
Total	\$1,796,035	\$1,553,734	\$569,912	\$200,000	\$125,980	\$0	\$0	\$4,245,662

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

PURCHASING 215
Nature and Extent of Services

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

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

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:17 PURCHASING 215

Description		Amount	General Admin	Administratio n	Supply Chain Management
Personnel Costs					
Salaries	S1	1,335,473	0	471,226	864,247
<i>Salary % Split</i>			<i>.00%</i>	<i>35.29%</i>	<i>64.71%</i>
Benefits	P	426,046	0	135,974	290,072
Subtotal - Personnel Costs		1,761,520	0	607,201	1,154,319
Services & Supplies Cost					
Contractual Services	P	40,750	0	40,750	0
Interfund Services	P	50	0	50	0
Leased Equipment	P	8,500	0	8,500	0
Materials & Supplies	P	7,940	0	7,940	0
Other Operating	P	37,084	0	37,084	0
Reimbursed Expenditures	D	(21,000)	0	0	0
Hire El Paso First Fee	D	(10,000)	0	0	0
Misc Non-Operating Revenues	D	(27,800)	0	0	0
Subtotal - Services & Supplies		35,524	0	94,324	0
Department Cost Total		1,797,044	0	701,525	1,154,319
Adjustments to Cost					
Reimbursed Expenditures	D	21,000	0	0	0
Hire El Paso First Fee	D	10,000	0	0	0
Misc Non-Operating Revenues	D	27,800	0	0	0
Subtotal - Adjustments		58,800	0	0	0
Total Costs After Adjustments		1,855,844	0	701,525	1,154,319
General Admin Distribution			0	0	0
Grand Total		\$1,855,844		\$701,525	\$1,154,319

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management
1 City Hall (City 1)	\$20,574	\$0	\$7,260	\$13,314
Subtotal - BUILDING DEPRECIATION	20,574	0	7,260	13,314
3 Facilities Maintenance	67,025	8,531	26,660	48,896
3 City Hall	55,666	3,032	20,712	37,986
Subtotal - FACILITIES MAINT 532-310	122,691	11,563	47,372	86,882
4 City 1	10,563	66	3,750	6,878
Subtotal - PARKS BLDG MAINT 532-3	10,563	66	3,750	6,878
5 Office of the Mayor	1,390	529	677	1,242
5 City Council	4,352	1,679	2,128	3,903
Subtotal - MAYOR AND COUNCIL 101	5,742	2,208	2,805	5,145
6 Legal Services	14,503	4,879	6,839	12,543
Subtotal - CITY ATTORNEY 103	14,503	4,879	6,839	12,543
8 Budget	2,676	268	1,039	1,905
Subtotal - OMB 115-12000	2,676	268	1,039	1,905
9 Citywide Admin	3,604	668	1,507	2,765
Subtotal - CITY MANAGER 115-12010	3,604	668	1,507	2,765
10 Public Information	1,659	108	623	1,143
Subtotal - PUBLIC INFO OFFICE 115-	1,659	108	623	1,143
12 Performance	1,835	72	673	1,234
Subtotal - PERFORMANCE OFFICE 1	1,835	72	673	1,234
13 Clerk	503	90	209	384
13 Open Records Requests	149	27	62	114
Subtotal - CITY CLERK 117	652	117	271	498
15 HR Services	10,801	2,407	4,661	8,548
15 Self Insurance Fund	1,637	3,688	1,879	3,446

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management
Subtotal - HUMAN RESOURCES 209	\$12,438	\$6,095	\$6,540	\$11,994
16 Financial Reporting	2,530	548	1,086	1,991
16 Treasury Management	1,456	296	618	1,134
16 Annual Audit	436	0	154	282
Subtotal - OFFICE OF COMPTROLLE	4,422	844	1,858	3,408
17 Administration	0	2,674	944	1,730
17 Supply Chain Management	0	6,317	2,229	4,088
Subtotal - PURCHASING 215	0	8,991	3,173	5,819
20 IT Services	0	44,544	15,717	28,826
20 Records Management	0	4,018	1,418	2,600
20 City-wide PC's	0	651	230	421
20 City-wide IT Contracts	0	278,955	98,430	180,525
20 Postage	0	2,914	1,028	1,886
20 Mail Room	0	701	247	454
20 Wireless Communication	0	2,548	899	1,649
20 Phone & Internet - Citywide	0	6,755	2,384	4,372
Subtotal - INFORMATION TECHNOLC	0	341,086	120,353	220,733
45 General Expenses	0	396	140	256
45 Retirees Health Insurance	0	19,378	6,838	12,540
45 Property Insurance	0	568	200	367
45 Civilian Employee Costs	0	2,196	775	1,421
45 General Liability Insurance	0	4,654	1,642	3,012
45 Auto Liability	0	714	252	462
Subtotal - NON-DEPARTMENTAL 999	0	27,906	9,847	18,059
Total Incoming	201,358	404,871	213,910	392,319
C. Total Allocated		\$2,462,073	\$915,435	\$1,546,638
			37.18%	62.82%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	167	2.22%	\$17,175	\$0	\$17,175	\$0	\$17,175
4 PARKS BLDG MAINT 532-31130	2	0.03%	206	0	206	0	206
5 MAYOR AND COUNCIL 101	3	0.04%	309	0	309	0	309
6 CITY ATTORNEY 103	13	0.17%	1,337	0	1,337	0	1,337
7 MUNICIPAL COURT 111	187	2.49%	19,232	0	19,232	3,698	22,930
8 OMB 115-12000	16	0.21%	1,646	0	1,646	0	1,646
9 CITY MANAGER 115-12010	4	0.05%	411	0	411	0	411
10 PUBLIC INFO OFFICE 115-12020	1	0.01%	103	0	103	0	103
11 INTERNAL AUDIT 115-12030	3	0.04%	309	0	309	0	309
12 PERFORMANCE OFFICE 115-12050	1	0.01%	103	0	103	0	103
13 CITY CLERK 117	17	0.23%	1,748	0	1,748	0	1,748
14 TAX 206	23	0.31%	2,365	0	2,365	455	2,820
15 HUMAN RESOURCES 209	19	0.25%	1,954	0	1,954	0	1,954
16 OFFICE OF COMPTROLLER 210	15	0.20%	1,543	0	1,543	0	1,543
17 PURCHASING 215	26	0.35%	2,674	0	2,674	0	2,674
18 ANIMAL SERVICES 225	163	2.17%	16,764	0	16,764	3,223	19,987
19 CAPITAL IMPROVEMENT 235	57	0.76%	5,862	0	5,862	1,127	6,989
20 INFORMATION TECHNOLOGY 239	318	4.23%	32,705	0	32,705	6,288	38,993
21 PLANNING & INSPECTIONS 280	91	1.21%	9,359	0	9,359	1,799	11,158
22 POLICE 321	819	10.90%	84,230	0	84,230	16,194	100,424
23 FIRE 322	389	5.18%	40,007	0	40,007	7,692	47,699
24 ENVIRONMENTAL SERVICES 334	602	8.01%	61,913	0	61,913	11,903	73,816
25 PUBLIC HEALTH 341	538	7.16%	55,331	0	55,331	10,638	65,969
26 PARKS & RECREATION 451	649	8.64%	66,747	0	66,747	12,833	79,579
27 ZOO 452	345	4.59%	35,482	0	35,482	6,822	42,303
28 LIBRARY 453	545	7.26%	56,051	0	56,051	10,776	66,827
29 MUSUEM & CULT AFFAIRS 454	306	4.07%	31,471	0	31,471	6,051	37,521
30 DESTINATION EL PASO 457	1	0.01%	103	0	103	20	123
31 COMM & HUMAN DEV 471	71	0.95%	7,302	0	7,302	1,404	8,706
32 ECONOMIC DEVELOPMENT 480	28	0.37%	2,880	0	2,880	554	3,433
33 ENGR TRAFFIC-ST 532-32020	101	1.34%	10,387	0	10,387	1,997	12,384
34 PAVEMENT MGMT 532-32040	39	0.52%	4,011	0	4,011	771	4,782
35 SAM ADMIN SUPPORT 532-32060	96	1.28%	9,873	0	9,873	1,898	11,771
36 STREET MAINTENANCE 532-32120	124	1.65%	12,753	0	12,753	2,452	15,205
37 FLEET 532-37020	192	2.56%	19,746	0	19,746	3,796	23,543
38 SUN METRO 560	511	6.80%	52,554	0	52,554	10,104	62,658
39 AVIATION 562	656	8.73%	67,467	0	67,467	12,971	80,438
40 INTERNATIONAL BRIDGES 564	271	3.61%	27,871	0	27,871	5,358	33,230
41 METROPOLITAN PLANNIG ORG 568	13	0.17%	1,337	0	1,337	257	1,594
42 EMPLOYEES PENSION 600	1	0.01%	103	0	103	20	123
44 DOWNTOWN DEV CORP 710	1	0.01%	103	0	103	20	123
45 NON-DEPARTMENTAL 999	88	1.17%	9,050	0	9,050	1,740	10,790

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,512	100.00%	772,574	0	772,574	142,860	915,435
Direct Bills					0		0
Total					\$772,574		\$915,435

Basis Units: Number of purchase order issued per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Supply Chain Management Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	167	3.16%	\$40,577	\$0	\$40,577	\$0	\$40,577
4 PARKS BLDG MAINT 532-31130	2	0.04%	486	0	486	0	486
5 MAYOR AND COUNCIL 101	3	0.06%	729	0	729	0	729
6 CITY ATTORNEY 103	13	0.25%	3,159	0	3,159	0	3,159
7 MUNICIPAL COURT 111	187	3.54%	45,437	0	45,437	9,799	55,236
8 OMB 115-12000	16	0.30%	3,888	0	3,888	0	3,888
9 CITY MANAGER 115-12010	4	0.08%	972	0	972	0	972
10 PUBLIC INFO OFFICE 115-12020	1	0.02%	243	0	243	0	243
11 INTERNAL AUDIT 115-12030	3	0.06%	729	0	729	0	729
12 PERFORMANCE OFFICE 115-12050	1	0.02%	243	0	243	0	243
13 CITY CLERK 117	17	0.32%	4,131	0	4,131	0	4,131
14 TAX 206	23	0.44%	5,589	0	5,589	1,205	6,794
15 HUMAN RESOURCES 209	19	0.36%	4,617	0	4,617	0	4,617
16 OFFICE OF COMPTROLLER 210	15	0.28%	3,645	0	3,645	0	3,645
17 PURCHASING 215	26	0.49%	6,317	0	6,317	0	6,317
18 ANIMAL SERVICES 225	163	3.08%	39,605	0	39,605	8,542	48,147
19 CAPITAL IMPROVEMENT 235	57	1.08%	13,850	0	13,850	2,987	16,837
20 INFORMATION TECHNOLOGY 239	318	6.01%	77,267	0	77,267	16,664	93,931
21 PLANNING & INSPECTIONS 280	91	1.72%	22,111	0	22,111	4,769	26,880
22 POLICE 321	819	15.49%	198,999	0	198,999	42,917	241,917
23 FIRE 322	389	7.36%	94,519	0	94,519	20,384	114,903
25 PUBLIC HEALTH 341	538	10.18%	130,722	0	130,722	28,192	158,915
26 PARKS & RECREATION 451	649	12.28%	157,693	0	157,693	34,009	191,702
27 ZOO 452	345	6.53%	83,828	0	83,828	18,079	101,906
28 LIBRARY 453	545	10.31%	132,423	0	132,423	28,559	160,982
29 MUSUEM & CULT AFFAIRS 454	306	5.79%	74,351	0	74,351	16,035	90,386
30 DESTINATION EL PASO 457	1	0.02%	243	0	243	52	295
31 COMM & HUMAN DEV 471	71	1.34%	17,251	0	17,251	3,721	20,972
32 ECONOMIC DEVELOPMENT 480	28	0.53%	6,803	0	6,803	1,467	8,271
35 SAM ADMIN SUPPORT 532-32060	96	1.82%	23,326	0	23,326	5,031	28,357
40 INTERNATIONAL BRIDGES 564	271	5.13%	65,847	0	65,847	14,201	80,048
41 METROPOLITAN PLANNIG ORG 568	13	0.25%	3,159	0	3,159	681	3,840
42 EMPLOYEES PENSION 600	1	0.02%	243	0	243	52	295
44 DOWNTOWN DEV CORP 710	1	0.02%	243	0	243	52	295
45 NON-DEPARTMENTAL 999	88	1.66%	21,382	0	21,382	4,611	25,993

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Supply Chain Management Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,287	100.00%	1,284,627	0	1,284,627	262,011	1,546,638
Direct Bills					0		0
Total					\$1,284,627		\$1,546,638

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:17 PURCHASING 215

Department	Administration	Supply Chain Management	Total
3 FACILITIES MAINT 532-31040	\$17,175	\$40,577	\$57,753
4 PARKS BLDG MAINT 532-31130	206	486	692
5 MAYOR AND COUNCIL 101	309	729	1,037
6 CITY ATTORNEY 103	1,337	3,159	4,496
7 MUNICIPAL COURT 111	22,930	55,236	78,166
8 OMB 115-12000	1,646	3,888	5,533
9 CITY MANAGER 115-12010	411	972	1,383
10 PUBLIC INFO OFFICE 115-12020	103	243	346
11 INTERNAL AUDIT 115-12030	309	729	1,037
12 PERFORMANCE OFFICE 115-12050	103	243	346
13 CITY CLERK 117	1,748	4,131	5,879
14 TAX 206	2,820	6,794	9,614
15 HUMAN RESOURCES 209	1,954	4,617	6,571
16 OFFICE OF COMPTROLLER 210	1,543	3,645	5,187
17 PURCHASING 215	2,674	6,317	8,991
18 ANIMAL SERVICES 225	19,987	48,147	68,134
19 CAPITAL IMPROVEMENT 235	6,989	16,837	23,826
20 INFORMATION TECHNOLOGY 239	38,993	93,931	132,924
21 PLANNING & INSPECTIONS 280	11,158	26,880	38,038
22 POLICE 321	100,424	241,917	342,341
23 FIRE 322	47,699	114,903	162,602
24 ENVIRONMENTAL SERVICES 334	73,816	0	73,816
25 PUBLIC HEALTH 341	65,969	158,915	224,884
26 PARKS & RECREATION 451	79,579	191,702	271,281
27 ZOO 452	42,303	101,906	144,210
28 LIBRARY 453	66,827	160,982	227,809
29 MUSEUM & CULT AFFAIRS 454	37,521	90,386	127,908
30 DESTINATION EL PASO 457	123	295	418
31 COMM & HUMAN DEV 471	8,706	20,972	29,678
32 ECONOMIC DEVELOPMENT 480	3,433	8,271	11,704
33 ENGR TRAFFIC-ST 532-32020	12,384	0	12,384
34 PAVEMENT MGMT 532-32040	4,782	0	4,782
35 SAM ADMIN SUPPORT 532-32060	11,771	28,357	40,128
36 STREET MAINTENANCE 532-32120	15,205	0	15,205
37 FLEET 532-37020	23,543	0	23,543
38 SUN METRO 560	62,658	0	62,658
39 AVIATION 562	80,438	0	80,438
40 INTERNATIONAL BRIDGES 564	33,230	80,048	113,278
41 METROPOLITAN PLANNING ORG 568	1,594	3,840	5,434
42 EMPLOYEES PENSION 600	123	295	418
44 DOWNTOWN DEV CORP 710	123	295	418

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:17 PURCHASING 215

Department	Administratio n	Supply Chain Management	Total
45 NON-DEPARTMENTAL 999	\$10,790	\$25,993	\$36,784
Total	\$915,435	\$1,546,638	\$2,462,073

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

INFORMATION TECHNOLOGY 239

Nature and Extent of Services

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

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

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

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

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

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

**INFORMATION TECHNOLOGY 239
Nature and Extent of Services (Continued)**

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

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

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

WIRELESS COMMUNICATION – Costs are allocated based on wireless phone charges per department. Departments that pay directly for wireless services have been given credit for their annual payments.

PHONE & INTERNET – FIRE – Phone and internet charges that are assigned to Fire locations have been allocated directly.

PHONE & INTERNET – CITYWIDE – Citywide phone and internet charges have been allocated based on the number of non-wireless phones per department. Departments that pay directly for phone services have been given credit for their annual payments.

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

MGT Consulting Group

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage
Personnel Costs										
Salaries	S1	5,629,150	492,581	3,961,899	61,651	541,139	176,560	0	0	0
<i>Salary % Split</i>			<i>8.75%</i>	<i>70.38%</i>	<i>1.10%</i>	<i>9.61%</i>	<i>3.14%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,856,034	169,038	1,266,412	27,681	164,946	56,414	0	0	0
Subtotal - Personnel Costs		7,485,184	661,619	5,228,311	89,332	706,085	232,974	0	0	0
Services & Supplies Cost										
Contractual Services	P	12,743,486	9,250	0	101,500	0	0	0	12,632,736	0
Interfund Services	P	230,289	50,289	0	0	0	0	0	0	180,000
Leases	P	208,316	165,000	0	43,316	0	0	0	0	0
Materials & Supplies	P	244,330	70,038	155,142	8,500	100	0	0	0	0
Minor Equipment & Furniture	P	200,000	0	0	0	0	0	200,000	0	0
Communications	P	1,763,194	500	500	0	0	0	0	0	0
Other Operating	P	41,645	500	40,490	500	155	0	0	0	0
Transfers	D	0	0	0	0	0	0	0	0	0
Reimbursed Expenditures	D	(373,636)	0	0	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(295,000)	0	0	0	0	0	0	(295,000)	0
Subtotal - Services & Supplies		14,762,624	295,577	196,132	153,816	255	0	200,000	12,337,736	180,000
Department Cost Total		22,247,808	957,196	5,424,443	243,148	706,340	232,974	200,000	12,337,736	180,000
Adjustments to Cost										
Transfers	D	0	0	0	0	0	0	0	0	0
Reimbursed Expenditures	D	373,636	0	0	0	0	0	0	0	0
Subtotal - Adjustments		373,636	0	0	0	0	0	0	0	0
Total Costs After Adjustments		22,621,444	957,196	5,424,443	243,148	706,340	232,974	200,000	12,337,736	180,000
General Admin Distribution			(957,196)	738,297	11,489	100,841	32,902	0	0	0
Grand Total		\$22,621,444		\$6,162,740	\$254,637	\$807,181	\$265,876	\$200,000	\$12,337,736	\$180,000

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety
Personnel Costs							
Salaries	S1	5,629,150	100,868	0	0	0	294,451
<i>Salary % Split</i>			<i>1.79%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>5.23%</i>
Benefits	P	1,856,034	45,289	0	0	0	126,255
Subtotal - Personnel Costs		7,485,184	146,157	0	0	0	420,706
Services & Supplies Cost							
Contractual Services	P	12,743,486	0	0	0	0	0
Interfund Services	P	230,289	0	0	0	0	0
Leases	P	208,316	0	0	0	0	0
Materials & Supplies	P	244,330	0	0	0	0	10,550
Minor Equipment & Furniture	P	200,000	0	0	0	0	0
Communications	P	1,763,194	0	500,000	29,779	1,232,415	0
Other Operating	P	41,645	0	0	0	0	0
Transfers	D	0	0	0	0	0	0
Reimbursed Expenditures	D	(373,636)	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(295,000)	0	0	0	0	0
Subtotal - Services & Supplies		14,762,624	0	500,000	29,779	1,232,415	10,550
Department Cost Total		22,247,808	146,157	500,000	29,779	1,232,415	431,256
Adjustments to Cost							
Transfers	D	0	0	0	0	0	0
Reimbursed Expenditures	D	373,636	0	0	0	0	0
Subtotal - Adjustments		373,636	0	0	0	0	0
Total Costs After Adjustments		22,621,444	146,157	500,000	29,779	1,232,415	431,256
General Admin Distribution			18,797	0	0	0	54,871
Grand Total		\$22,621,444	\$164,954	\$500,000	\$29,779	\$1,232,415	\$486,127

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1 Mulligan Building (City 2)	\$237,614	\$0	\$183,275	\$2,852	\$25,033	\$8,168	\$0	\$0	\$0	\$4,666
Subtotal - BUILDING DEPRECIATION	237,614	0	183,275	2,852	25,033	8,168	0	0	0	4,666
2 Depreciation	1,724,082	0	1,329,806	20,693	181,633	59,262	0	0	0	33,856
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	1,329,806	20,693	181,633	59,262	0	0	0	33,856
3 Facilities Maintenance	25,110	3,196	21,833	340	2,982	973	0	0	0	556
3 Mulligan Building	164,419	11,873	135,976	2,116	18,572	6,060	0	0	0	3,462
Subtotal - FACILITIES MAINT 532-310	189,529	15,069	157,809	2,456	21,554	7,033	0	0	0	4,018
4 Single Occupant	15,556	97	12,073	188	1,649	538	0	0	0	307
4 City 2	70,531	440	54,741	852	7,477	2,439	0	0	0	1,394
Subtotal - PARKS BLDG MAINT 532-3	86,087	537	66,814	1,040	9,126	2,978	0	0	0	1,701
5 Office of the Mayor	5,342	2,033	5,688	89	777	253	0	0	0	145
5 City Council	53,739	20,735	57,443	894	7,846	2,560	0	0	0	1,462
Subtotal - MAYOR AND COUNCIL 101	59,081	22,768	63,131	982	8,623	2,813	0	0	0	1,607
6 Legal Services	6,297	2,118	6,491	101	887	289	0	0	0	165
Subtotal - CITY ATTORNEY 103	6,297	2,118	6,491	101	887	289	0	0	0	165
8 Budget	33,040	3,311	28,038	436	3,830	1,249	0	0	0	714
Subtotal - OMB 115-12000	33,040	3,311	28,038	436	3,830	1,249	0	0	0	714
9 Citywide Admin	13,846	2,568	12,660	197	1,729	564	0	0	0	322
Subtotal - CITY MANAGER 115-12010	13,846	2,568	12,660	197	1,729	564	0	0	0	322
10 Public Information	6,374	414	5,236	81	715	233	0	0	0	133
Subtotal - PUBLIC INFO OFFICE 115-	6,374	414	5,236	81	715	233	0	0	0	133
12 Performance	7,050	275	5,650	88	772	252	0	0	0	144
Subtotal - PERFORMANCE OFFICE 1	7,050	275	5,650	88	772	252	0	0	0	144
13 Clerk	1,934	345	1,758	27	240	78	0	0	0	45
13 Open Records Requests	1,838	333	1,675	26	229	75	0	0	0	43

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
Subtotal - CITY CLERK 117	\$3,773	\$678	\$3,433	\$53	\$469	\$153	\$0	\$0	\$0	\$87
15 HR Services	41,500	9,247	39,142	609	5,346	1,744	0	0	0	997
15 Self Insurance Fund	6,288	14,171	15,780	246	2,155	703	0	0	0	402
Subtotal - HUMAN RESOURCES 209	47,788	23,418	54,923	855	7,502	2,448	0	0	0	1,398
16 Financial Reporting	31,367	6,790	29,431	458	4,020	1,312	0	0	0	749
16 Treasury Management	2,494	508	2,316	36	316	103	0	0	0	59
16 Annual Audit	5,407	0	4,170	65	570	186	0	0	0	106
16 Asset Management	6,229	1,288	5,798	90	792	258	0	0	0	148
Subtotal - OFFICE OF COMPTROLLE	45,497	8,586	41,715	649	5,698	1,859	0	0	0	1,062
17 Administration	32,705	6,288	30,076	468	4,108	1,340	0	0	0	766
17 Supply Chain Management	77,267	16,664	72,450	1,127	9,896	3,229	0	0	0	1,845
Subtotal - PURCHASING 215	109,972	22,952	102,526	1,595	14,004	4,569	0	0	0	2,610
20 IT Services	0	3,346,621	2,581,291	40,167	352,568	115,034	0	0	0	65,718
20 Records Management	0	21,084	16,262	253	2,221	725	0	0	0	414
20 GIS	0	23,135	17,844	278	2,437	795	0	0	0	454
20 City-wide PC's	0	2,502	1,930	30	264	86	0	0	0	49
20 City-wide IT Contracts	0	106,137	81,865	1,274	11,182	3,648	0	0	0	2,084
20 Postage	0	9	7	0	1	0	0	0	0	0
20 Mail Room	0	2,695	2,078	32	284	93	0	0	0	53
20 Wireless Communication	0	29,075	22,426	349	3,063	999	0	0	0	571
20 Phone & Internet - Citywide	0	35,397	27,302	425	3,729	1,217	0	0	0	695
Subtotal - INFORMATION TECHNOLC	0	3,566,653	2,751,004	42,808	375,748	122,597	0	0	0	70,039
45 General Expenses	0	4,894	3,775	59	516	168	0	0	0	96
45 Retirees Health Insurance	0	74,451	57,425	894	7,843	2,559	0	0	0	1,462
45 Property Insurance	0	6,669	5,144	80	703	229	0	0	0	131
45 Civilian Employee Costs	0	8,437	6,508	101	889	290	0	0	0	166
45 General Liability Insurance	0	17,882	13,793	215	1,884	615	0	0	0	351
45 Auto Liability	0	2,596	2,002	31	274	89	0	0	0	51
Subtotal - NON-DEPARTMENTAL 999	0	114,931	88,647	1,379	12,108	3,951	0	0	0	2,257
Total Incoming	2,570,031	3,784,277	4,901,157	76,267	669,428	218,418	0	0	0	124,781
C. Total Allocated		\$28,975,752	\$11,063,897	\$330,903	\$1,476,609	\$484,293	\$200,000	\$12,337,736	\$180,000	\$289,735
			38.18%	1.14%	5.10%	1.67%	0.69%	42.58%	0.62%	1.00%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety
1 Mulligan Building (City 2)	\$237,614	\$0	\$0	\$0	\$0	\$13,621
Subtotal - BUILDING DEPRECIATION	237,614	0	0	0	0	13,621
2 Depreciation	1,724,082	0	0	0	0	98,832
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	0	0	0	98,832
3 Facilities Maintenance	25,110	3,196	0	0	0	1,623
3 Mulligan Building	164,419	11,873	0	0	0	10,106
Subtotal - FACILITIES MAINT 532-310	189,529	15,069	0	0	0	11,728
4 Single Occupant	15,556	97	0	0	0	897
4 City 2	70,531	440	0	0	0	4,068
Subtotal - PARKS BLDG MAINT 532-3	86,087	537	0	0	0	4,966
5 Office of the Mayor	5,342	2,033	0	0	0	423
5 City Council	53,739	20,735	0	0	0	4,269
Subtotal - MAYOR AND COUNCIL 101	59,081	22,768	0	0	0	4,692
6 Legal Services	6,297	2,118	0	0	0	482
Subtotal - CITY ATTORNEY 103	6,297	2,118	0	0	0	482
8 Budget	33,040	3,311	0	0	0	2,084
Subtotal - OMB 115-12000	33,040	3,311	0	0	0	2,084
9 Citywide Admin	13,846	2,568	0	0	0	941
Subtotal - CITY MANAGER 115-12010	13,846	2,568	0	0	0	941
10 Public Information	6,374	414	0	0	0	389
Subtotal - PUBLIC INFO OFFICE 115-	6,374	414	0	0	0	389
12 Performance	7,050	275	0	0	0	420
Subtotal - PERFORMANCE OFFICE 1	7,050	275	0	0	0	420
13 Clerk	1,934	345	0	0	0	131
13 Open Records Requests	1,838	333	0	0	0	124

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide	Public Safety
Subtotal - CITY CLERK 117	\$3,773	\$678	\$0	\$0	\$0	\$255
15 HR Services	41,500	9,247	0	0	0	2,909
15 Self Insurance Fund	6,288	14,171	0	0	0	1,173
Subtotal - HUMAN RESOURCES 209	47,788	23,418	0	0	0	4,082
16 Financial Reporting	31,367	6,790	0	0	0	2,187
16 Treasury Management	2,494	508	0	0	0	172
16 Annual Audit	5,407	0	0	0	0	310
16 Asset Management	6,229	1,288	0	0	0	431
Subtotal - OFFICE OF COMPTROLLE	45,497	8,586	0	0	0	3,100
17 Administration	32,705	6,288	0	0	0	2,235
17 Supply Chain Management	77,267	16,664	0	0	0	5,385
Subtotal - PURCHASING 215	109,972	22,952	0	0	0	7,620
20 IT Services	0	3,346,621	0	0	0	191,843
20 Records Management	0	21,084	0	0	0	1,209
20 GIS	0	23,135	0	0	0	1,326
20 City-wide PC's	0	2,502	0	0	0	143
20 City-wide IT Contracts	0	106,137	0	0	0	6,084
20 Postage	0	9	0	0	0	0
20 Mail Room	0	2,695	0	0	0	154
20 Wireless Communication	0	29,075	0	0	0	1,667
20 Phone & Internet - Citywide	0	35,397	0	0	0	2,029
Subtotal - INFORMATION TECHNOLC	0	3,566,653	0	0	0	204,457
45 General Expenses	0	4,894	0	0	0	281
45 Retirees Health Insurance	0	74,451	0	0	0	4,268
45 Property Insurance	0	6,669	0	0	0	382
45 Civilian Employee Costs	0	8,437	0	0	0	484
45 General Liability Insurance	0	17,882	0	0	0	1,025
45 Auto Liability	0	2,596	0	0	0	149
Subtotal - NON-DEPARTMENTAL 999	0	114,931	0	0	0	6,588
Total Incoming	2,570,031	3,784,277	0	0	0	364,257
C. Total Allocated		\$28,975,752	\$500,000	\$29,779	\$1,232,415	\$850,384
			1.73%	0.10%	4.25%	2.93%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	27.00	0.03%	\$2,548	\$0	\$2,548	\$0	\$2,548
5 MAYOR AND COUNCIL 101	328.26	0.38%	30,982	0	30,982	0	30,982
6 CITY ATTORNEY 103	715.30	0.83%	67,512	0	67,512	0	67,512
7 MUNICIPAL COURT 111	1,295.00	1.50%	122,226	0	122,226	92,795	215,021
8 OMB 115-12000	16.34	0.02%	1,542	0	1,542	0	1,542
9 CITY MANAGER 115-12010	872.85	1.01%	82,382	0	82,382	0	82,382
10 PUBLIC INFO OFFICE 115-12020	12.97	0.02%	1,224	0	1,224	0	1,224
12 PERFORMANCE OFFICE 115-12050	29.61	0.03%	2,795	0	2,795	0	2,795
13 CITY CLERK 117	466.97	0.54%	44,074	0	44,074	0	44,074
14 TAX 206	340.00	0.39%	32,090	0	32,090	24,363	56,453
15 HUMAN RESOURCES 209	6,041.25	7.00%	570,189	0	570,189	0	570,189
16 OFFICE OF COMPTROLLER 210	1,123.50	1.30%	106,039	0	106,039	0	106,039
17 PURCHASING 215	471.95	0.55%	44,544	0	44,544	0	44,544
18 ANIMAL SERVICES 225	649.00	0.75%	61,254	0	61,254	46,505	107,759
19 CAPITAL IMPROVEMENT 235	1,028.00	1.19%	97,025	0	97,025	73,663	170,688
20 INFORMATION TECHNOLOGY 239	35,458.00	41.09%	3,346,621	0	3,346,621	0	3,346,621
21 PLANNING & INSPECTIONS 280	1,546.00	1.79%	145,916	0	145,916	110,781	256,697
22 POLICE 321	10,675.00	12.37%	1,007,535	0	1,007,535	764,934	1,772,469
23 FIRE 322	5,271.00	6.11%	497,491	0	497,491	377,702	875,193
24 ENVIRONMENTAL SERVICES 334	2,198.00	2.55%	207,453	0	207,453	157,501	364,954
25 PUBLIC HEALTH 341	4,104.00	4.76%	387,347	0	387,347	294,079	681,425
26 PARKS & RECREATION 451	2,316.00	2.68%	218,590	0	218,590	165,957	384,547
27 ZOO 452	601.00	0.70%	56,724	0	56,724	43,066	99,790
28 LIBRARY 453	1,517.00	1.76%	143,179	0	143,179	108,703	251,882
29 MUSUEM & CULT AFFAIRS 454	557.00	0.65%	52,571	0	52,571	39,913	92,484
30 DESTINATION EL PASO 457	4.00	0.00%	378	0	378	287	664
31 COMM & HUMAN DEV 471	567.00	0.66%	53,515	0	53,515	40,629	94,144
32 ECONOMIC DEVELOPMENT 480	488.00	0.57%	46,059	0	46,059	34,968	81,027
35 SAM ADMIN SUPPORT 532-32060	2,708.00	3.14%	255,588	0	255,588	194,046	449,634
38 SUN METRO 560	1,690.00	1.96%	159,507	0	159,507	121,100	280,606
39 AVIATION 562	1,343.00	1.56%	126,756	0	126,756	96,235	222,991
40 INTERNATIONAL BRIDGES 564	393.00	0.46%	37,092	0	37,092	28,161	65,253
41 METROPOLITAN PLANNIG ORG 568	123.00	0.14%	11,609	0	11,609	8,814	20,423
42 EMPLOYEES PENSION 600	7.00	0.01%	661	0	661	502	1,162
43 CRRMA 700	16.00	0.02%	1,510	0	1,510	1,147	2,657
46 OTHER	1,298.00	1.50%	122,509	0	122,509	93,010	215,519

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	86,298.00	100.00%	8,145,037	0	8,145,037	2,918,860	11,063,897
Direct Bills					0		0
Total					\$8,145,037		\$11,063,897

Basis Units: Number of IT tickets per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Records Management Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	28	0.22%	\$618	\$0	\$618	\$0	\$618
6 CITY ATTORNEY 103	1,219	9.43%	26,912	0	26,912	0	26,912
7 MUNICIPAL COURT 111	1,545	11.95%	34,110	0	34,110	8,003	42,112
8 OMB 115-12000	23	0.18%	508	0	508	0	508
9 CITY MANAGER 115-12010	7	0.05%	155	0	155	0	155
11 INTERNAL AUDIT 115-12030	5	0.04%	110	0	110	0	110
13 CITY CLERK 117	601	4.65%	13,269	0	13,269	0	13,269
14 TAX 206	560	4.33%	12,363	0	12,363	2,901	15,264
15 HUMAN RESOURCES 209	1,041	8.05%	22,983	0	22,983	0	22,983
16 OFFICE OF COMPTROLLER 210	101	0.78%	2,230	0	2,230	0	2,230
17 PURCHASING 215	182	1.41%	4,018	0	4,018	0	4,018
18 ANIMAL SERVICES 225	76	0.59%	1,678	0	1,678	394	2,072
19 CAPITAL IMPROVEMENT 235	1,225	9.47%	27,045	0	27,045	6,345	33,390
20 INFORMATION TECHNOLOGY 239	955	7.39%	21,084	0	21,084	0	21,084
21 PLANNING & INSPECTIONS 280	1,832	14.17%	40,446	0	40,446	9,489	49,935
23 FIRE 322	28	0.22%	618	0	618	145	763
24 ENVIRONMENTAL SERVICES 334	8	0.06%	177	0	177	41	218
25 PUBLIC HEALTH 341	1,510	11.68%	33,337	0	33,337	7,821	41,158
26 PARKS & RECREATION 451	73	0.56%	1,612	0	1,612	378	1,990
28 LIBRARY 453	23	0.18%	508	0	508	119	627
29 MUSUEM & CULT AFFAIRS 454	24	0.19%	530	0	530	124	654
31 COMM & HUMAN DEV 471	865	6.69%	19,097	0	19,097	4,480	23,577
32 ECONOMIC DEVELOPMENT 480	70	0.54%	1,545	0	1,545	363	1,908
35 SAM ADMIN SUPPORT 532-32060	335	2.59%	7,396	0	7,396	1,735	9,131
38 SUN METRO 560	48	0.37%	1,060	0	1,060	249	1,308
39 AVIATION 562	509	3.94%	11,237	0	11,237	2,636	13,874
41 METROPOLITAN PLANNIG ORG 568	38	0.29%	839	0	839	197	1,036
Subtotal	12,931	100.00%	285,483	0	285,483	45,420	330,903
Direct Bills					0		0
Total					\$285,483		\$330,903

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Strategic Innovation Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	1	1.35%	\$14,567	\$0	\$14,567	\$0	\$14,567
7 MUNICIPAL COURT 111	1	1.35%	14,567	0	14,567	6,041	20,607
8 OMB 115-12000	1	1.35%	14,567	0	14,567	0	14,567
9 CITY MANAGER 115-12010	3	4.05%	43,700	0	43,700	0	43,700
13 CITY CLERK 117	1	1.35%	14,567	0	14,567	0	14,567
15 HUMAN RESOURCES 209	2	2.70%	29,133	0	29,133	0	29,133
18 ANIMAL SERVICES 225	1	1.35%	14,567	0	14,567	6,041	20,607
19 CAPITAL IMPROVEMENT 235	1	1.35%	14,567	0	14,567	6,041	20,607
22 POLICE 321	6	8.11%	87,400	0	87,400	36,243	123,643
23 FIRE 322	17	22.97%	247,634	0	247,634	102,689	350,323
24 ENVIRONMENTAL SERVICES 334	1	1.35%	14,567	0	14,567	6,041	20,607
25 PUBLIC HEALTH 341	3	4.05%	43,700	0	43,700	18,122	61,822
26 PARKS & RECREATION 451	9	12.16%	131,100	0	131,100	54,365	185,465
27 ZOO 452	3	4.05%	43,700	0	43,700	18,122	61,822
28 LIBRARY 453	3	4.05%	43,700	0	43,700	18,122	61,822
29 MUSUEM & CULT AFFAIRS 454	3	4.05%	43,700	0	43,700	18,122	61,822
30 DESTINATION EL PASO 457	1	1.35%	14,567	0	14,567	6,041	20,607
35 SAM ADMIN SUPPORT 532-32060	6	8.11%	87,400	0	87,400	36,243	123,643
38 SUN METRO 560	5	6.76%	72,833	0	72,833	30,203	103,036
39 AVIATION 562	3	4.05%	43,700	0	43,700	18,122	61,822
40 INTERNATIONAL BRIDGES 564	3	4.05%	43,700	0	43,700	18,122	61,822
Subtotal	74	100.00%	1,077,934	0	1,077,934	398,675	1,476,609
Direct Bills					0		0
Total					\$1,077,934		\$1,476,609

Basis Units: Number of strategic projects per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

GIS Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	107	15.53%	\$55,009	\$0	\$55,009	\$0	\$55,009
18 ANIMAL SERVICES 225	75	10.89%	38,558	0	38,558	18,167	56,725
19 CAPITAL IMPROVEMENT 235	24	3.48%	12,338	0	12,338	5,814	18,152
20 INFORMATION TECHNOLOGY 239	45	6.53%	23,135	0	23,135	0	23,135
21 PLANNING & INSPECTIONS 280	41	5.95%	21,078	0	21,078	9,931	31,010
22 POLICE 321	79	11.47%	40,614	0	40,614	19,136	59,750
23 FIRE 322	16	2.32%	8,226	0	8,226	3,876	12,101
24 ENVIRONMENTAL SERVICES 334	105	15.24%	53,981	0	53,981	25,434	79,415
25 PUBLIC HEALTH 341	65	9.43%	33,417	0	33,417	15,745	49,162
26 PARKS & RECREATION 451	15	2.18%	7,712	0	7,712	3,633	11,345
31 COMM & HUMAN DEV 471	30	4.35%	15,423	0	15,423	7,267	22,690
32 ECONOMIC DEVELOPMENT 480	24	3.48%	12,338	0	12,338	5,814	18,152
39 AVIATION 562	11	1.60%	5,655	0	5,655	2,665	8,320
46 OTHER	52	7.55%	26,733	0	26,733	12,596	39,329
Subtotal	689	100.00%	354,216	0	354,216	130,078	484,293
Direct Bills					0		0
Total					\$354,216		\$484,293

Basis Units: Number of maps produced per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$2,488	\$0	\$2,488	\$0	\$2,488
5 MAYOR AND COUNCIL 101	28.00	0.38%	768	0	768	0	768
6 CITY ATTORNEY 103	40.55	0.56%	1,112	0	1,112	0	1,112
7 MUNICIPAL COURT 111	98.65	1.35%	2,704	0	2,704	0	2,704
8 OMB 115-12000	12.00	0.16%	329	0	329	0	329
9 CITY MANAGER 115-12010	5.25	0.07%	144	0	144	0	144
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	151	0	151	0	151
11 INTERNAL AUDIT 115-12030	7.50	0.10%	206	0	206	0	206
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	110	0	110	0	110
13 CITY CLERK 117	8.00	0.11%	219	0	219	0	219
14 TAX 206	24.75	0.34%	679	0	679	0	679
15 HUMAN RESOURCES 209	61.70	0.85%	1,692	0	1,692	0	1,692
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	1,035	0	1,035	0	1,035
17 PURCHASING 215	23.75	0.33%	651	0	651	0	651
18 ANIMAL SERVICES 225	143.84	1.97%	3,943	0	3,943	0	3,943
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	2,387	0	2,387	0	2,387
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	2,502	0	2,502	0	2,502
21 PLANNING & INSPECTIONS 280	142.53	1.95%	3,907	0	3,907	0	3,907
22 POLICE 321	1,533.93	21.03%	42,053	0	42,053	0	42,053
23 FIRE 322	1,538.13	21.08%	42,168	0	42,168	0	42,168
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	11,340	0	11,340	0	11,340
25 PUBLIC HEALTH 341	425.00	5.83%	11,651	0	11,651	0	11,651
26 PARKS & RECREATION 451	557.37	7.64%	15,280	0	15,280	0	15,280
27 ZOO 452	148.50	2.04%	4,071	0	4,071	0	4,071
28 LIBRARY 453	172.00	2.36%	4,715	0	4,715	0	4,715
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	1,384	0	1,384	0	1,384
31 COMM & HUMAN DEV 471	55.63	0.76%	1,525	0	1,525	0	1,525
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	800	0	800	0	800
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	2,221	0	2,221	0	2,221
34 PAVEMENT MGMT 532-32040	17.00	0.23%	466	0	466	0	466
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	942	0	942	0	942
36 STREET MAINTENANCE 532-32120	219.00	3.00%	6,004	0	6,004	0	6,004
37 FLEET 532-37020	91.00	1.25%	2,495	0	2,495	0	2,495
38 SUN METRO 560	625.16	8.57%	17,139	0	17,139	0	17,139
39 AVIATION 562	300.34	4.12%	8,234	0	8,234	0	8,234
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	1,934	0	1,934	0	1,934
45 NON-DEPARTMENTAL 999	20.13	0.28%	552	0	552	0	552

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	200,000	0	200,000	0	200,000
Direct Bills					0		0
Total					\$200,000		\$200,000

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	50,092.42	0.62%	\$76,358	\$0	\$76,358	\$0	\$76,358
5 MAYOR AND COUNCIL 101	27,024.86	0.33%	41,195	0	41,195	0	41,195
6 CITY ATTORNEY 103	91,428.01	1.13%	139,367	0	139,367	0	139,367
7 MUNICIPAL COURT 111	90,166.35	1.11%	137,444	0	137,444	0	137,444
8 OMB 115-12000	31,020.33	0.38%	47,285	0	47,285	0	47,285
9 CITY MANAGER 115-12010	7,012.94	0.09%	10,690	0	10,690	0	10,690
10 PUBLIC INFO OFFICE 115-12020	8,014.79	0.10%	12,217	0	12,217	0	12,217
11 INTERNAL AUDIT 115-12030	8,014.79	0.10%	12,217	0	12,217	0	12,217
12 PERFORMANCE OFFICE 115-12050	5,009.24	0.06%	7,636	0	7,636	0	7,636
13 CITY CLERK 117	9,814.79	0.12%	14,961	0	14,961	0	14,961
14 TAX 206	22,040.66	0.27%	33,597	0	33,597	0	33,597
15 HUMAN RESOURCES 209	479,866.72	5.93%	731,478	0	731,478	0	731,478
16 OFFICE OF COMPTROLLER 210	187,233.36	2.31%	285,407	0	285,407	0	285,407
17 PURCHASING 215	183,000.97	2.26%	278,955	0	278,955	0	278,955
18 ANIMAL SERVICES 225	111,205.17	1.37%	169,514	0	169,514	0	169,514
19 CAPITAL IMPROVEMENT 235	113,627.54	1.40%	173,207	0	173,207	0	173,207
20 INFORMATION TECHNOLOGY 239	69,628.46	0.86%	106,137	0	106,137	0	106,137
21 PLANNING & INSPECTIONS 280	230,120.05	2.84%	350,780	0	350,780	0	350,780
22 POLICE 321	1,933,678.41	23.89%	2,947,576	0	2,947,576	0	2,947,576
23 FIRE 322	1,597,318.15	19.73%	2,434,850	0	2,434,850	0	2,434,850
24 ENVIRONMENTAL SERVICES 334	327,103.48	4.04%	498,616	0	498,616	0	498,616
25 PUBLIC HEALTH 341	262,770.10	3.25%	400,550	0	400,550	0	400,550
26 PARKS & RECREATION 451	352,910.47	4.36%	537,954	0	537,954	0	537,954
27 ZOO 452	98,682.06	1.22%	150,425	0	150,425	0	150,425
28 LIBRARY 453	347,674.66	4.30%	529,973	0	529,973	0	529,973
29 MUSUEM & CULT AFFAIRS 454	96,437.39	1.19%	147,003	0	147,003	0	147,003
31 COMM & HUMAN DEV 471	36,817.93	0.45%	56,123	0	56,123	0	56,123
32 ECONOMIC DEVELOPMENT 480	39,810.44	0.49%	60,684	0	60,684	0	60,684
33 ENGR TRAFFIC-ST 532-32020	62,114.60	0.77%	94,684	0	94,684	0	94,684
34 PAVEMENT MGMT 532-32040	15,027.73	0.19%	22,907	0	22,907	0	22,907
35 SAM ADMIN SUPPORT 532-32060	68,088.86	0.84%	103,790	0	103,790	0	103,790
36 STREET MAINTENANCE 532-32120	122,225.50	1.51%	186,313	0	186,313	0	186,313
37 FLEET 532-37020	62,114.60	0.77%	94,684	0	94,684	0	94,684
38 SUN METRO 560	457,594.23	5.65%	697,527	0	697,527	0	697,527
39 AVIATION 562	419,774.45	5.19%	639,877	0	639,877	0	639,877
40 INTERNATIONAL BRIDGES 564	58,357.67	0.72%	88,957	0	88,957	0	88,957
41 METROPOLITAN PLANNIG ORG 568	4,007.39	0.05%	6,109	0	6,109	0	6,109
43 CRRMA 700	2,003.70	0.02%	3,054	0	3,054	0	3,054
45 NON-DEPARTMENTAL 999	5,009.24	0.06%	7,636	0	7,636	0	7,636

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	8,093,842.47	100.00%	12,337,736	0	12,337,736	0	12,337,736
Direct Bills					0		0
Total					\$12,337,736		\$12,337,736

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Postage Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	110,006	18.75%	\$33,757	\$0	\$33,757	\$0	\$33,757
6 CITY ATTORNEY 103	2,330	0.40%	715	0	715	0	715
7 MUNICIPAL COURT 111	2,896	0.49%	889	0	889	0	889
8 OMB 115-12000	24	0.00%	7	0	7	0	7
9 CITY MANAGER 115-12010	251	0.04%	77	0	77	0	77
11 INTERNAL AUDIT 115-12030	11	0.00%	3	0	3	0	3
12 PERFORMANCE OFFICE 115-12050	201	0.03%	62	0	62	0	62
13 CITY CLERK 117	740	0.13%	227	0	227	0	227
14 TAX 206	30,583	5.21%	9,385	0	9,385	0	9,385
15 HUMAN RESOURCES 209	16,422	2.80%	5,039	0	5,039	0	5,039
16 OFFICE OF COMPTROLLER 210	50,868	8.67%	15,610	0	15,610	0	15,610
17 PURCHASING 215	9,495	1.62%	2,914	0	2,914	0	2,914
18 ANIMAL SERVICES 225	2,374	0.40%	729	0	729	0	729
19 CAPITAL IMPROVEMENT 235	65,153	11.11%	19,993	0	19,993	0	19,993
20 INFORMATION TECHNOLOGY 239	28	0.00%	9	0	9	0	9
21 PLANNING & INSPECTIONS 280	96,771	16.50%	29,696	0	29,696	0	29,696
22 POLICE 321	22,065	3.76%	6,771	0	6,771	0	6,771
23 FIRE 322	3,557	0.61%	1,092	0	1,092	0	1,092
24 ENVIRONMENTAL SERVICES 334	10,429	1.78%	3,200	0	3,200	0	3,200
25 PUBLIC HEALTH 341	10,396	1.77%	3,190	0	3,190	0	3,190
26 PARKS & RECREATION 451	20,109	3.43%	6,171	0	6,171	0	6,171
27 ZOO 452	274	0.05%	84	0	84	0	84
28 LIBRARY 453	269	0.05%	83	0	83	0	83
29 MUSUEM & CULT AFFAIRS 454	13,694	2.33%	4,202	0	4,202	0	4,202
30 DESTINATION EL PASO 457	2	0.00%	1	0	1	0	1
31 COMM & HUMAN DEV 471	45,250	7.71%	13,886	0	13,886	0	13,886
32 ECONOMIC DEVELOPMENT 480	24	0.00%	7	0	7	0	7
35 SAM ADMIN SUPPORT 532-32060	7,315	1.25%	2,245	0	2,245	0	2,245
38 SUN METRO 560	544	0.09%	167	0	167	0	167
39 AVIATION 562	35	0.01%	11	0	11	0	11
40 INTERNATIONAL BRIDGES 564	724	0.12%	222	0	222	0	222
41 METROPOLITAN PLANNIG ORG 568	1	0.00%	0	0	0	0	0
42 EMPLOYEES PENSION 600	63,719	10.86%	19,553	0	19,553	0	19,553
46 OTHER	12	0.00%	4	0	4	0	4

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Postage Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	586,572	100.00%	180,000	0	180,000	0	180,000
Direct Bills					0		0
Total					\$180,000		\$180,000

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Mail Room Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.24%	\$2,680	\$0	\$2,680	\$0	\$2,680
5 MAYOR AND COUNCIL 101	28.00	0.38%	827	0	827	0	827
6 CITY ATTORNEY 103	40.55	0.56%	1,197	0	1,197	0	1,197
7 MUNICIPAL COURT 111	98.65	1.35%	2,913	0	2,913	1,066	3,979
8 OMB 115-12000	12.00	0.16%	354	0	354	0	354
9 CITY MANAGER 115-12010	5.25	0.07%	155	0	155	0	155
10 PUBLIC INFO OFFICE 115-12020	5.50	0.08%	162	0	162	0	162
11 INTERNAL AUDIT 115-12030	7.50	0.10%	221	0	221	0	221
12 PERFORMANCE OFFICE 115-12050	4.00	0.05%	118	0	118	0	118
13 CITY CLERK 117	8.00	0.11%	236	0	236	0	236
14 TAX 206	24.75	0.34%	731	0	731	267	998
15 HUMAN RESOURCES 209	61.70	0.85%	1,822	0	1,822	0	1,822
16 OFFICE OF COMPTROLLER 210	37.75	0.52%	1,115	0	1,115	0	1,115
17 PURCHASING 215	23.75	0.33%	701	0	701	0	701
18 ANIMAL SERVICES 225	143.84	1.97%	4,247	0	4,247	1,554	5,801
19 CAPITAL IMPROVEMENT 235	87.08	1.19%	2,571	0	2,571	941	3,512
20 INFORMATION TECHNOLOGY 239	91.25	1.25%	2,695	0	2,695	0	2,695
21 PLANNING & INSPECTIONS 280	142.53	1.95%	4,209	0	4,209	1,540	5,748
22 POLICE 321	1,533.93	21.03%	45,295	0	45,295	16,570	61,866
23 FIRE 322	1,538.13	21.08%	45,419	0	45,419	16,616	62,035
24 ENVIRONMENTAL SERVICES 334	413.63	5.67%	12,214	0	12,214	4,468	16,682
25 PUBLIC HEALTH 341	425.00	5.83%	12,550	0	12,550	4,591	17,141
26 PARKS & RECREATION 451	557.37	7.64%	16,459	0	16,459	6,021	22,480
27 ZOO 452	148.50	2.04%	4,385	0	4,385	1,604	5,989
28 LIBRARY 453	172.00	2.36%	5,079	0	5,079	1,858	6,937
29 MUSUEM & CULT AFFAIRS 454	50.50	0.69%	1,491	0	1,491	546	2,037
31 COMM & HUMAN DEV 471	55.63	0.76%	1,643	0	1,643	601	2,244
32 ECONOMIC DEVELOPMENT 480	29.20	0.40%	862	0	862	315	1,178
33 ENGR TRAFFIC-ST 532-32020	81.00	1.11%	2,392	0	2,392	875	3,267
34 PAVEMENT MGMT 532-32040	17.00	0.23%	502	0	502	184	686
35 SAM ADMIN SUPPORT 532-32060	34.36	0.47%	1,015	0	1,015	371	1,386
36 STREET MAINTENANCE 532-32120	219.00	3.00%	6,467	0	6,467	2,366	8,833
37 FLEET 532-37020	91.00	1.25%	2,687	0	2,687	983	3,670
38 SUN METRO 560	625.16	8.57%	18,460	0	18,460	6,753	25,214
39 AVIATION 562	300.34	4.12%	8,869	0	8,869	3,244	12,113
40 INTERNATIONAL BRIDGES 564	70.54	0.97%	2,083	0	2,083	762	2,845
45 NON-DEPARTMENTAL 999	20.13	0.28%	594	0	594	217	812

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Mail Room Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,295.27	100.00%	215,422	0	215,422	74,313	289,735
Direct Bills					0		0
Total					\$215,422		\$289,735

Basis Units: Number of FTE's per department, excl. MPO
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Wireless Communication Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	11,085.36	2.18%	\$10,908	\$0	\$10,908	\$0	\$10,908
6 CITY ATTORNEY 103	3,689.40	0.73%	3,631	0	3,631	0	3,631
7 MUNICIPAL COURT 111	5,109.60	1.01%	5,028	0	5,028	0	5,028
9 CITY MANAGER 115-12010	11,706.72	2.30%	11,520	0	11,520	0	11,520
14 TAX 206	865.32	0.17%	852	(865)	(14)	0	(14)
15 HUMAN RESOURCES 209	3,074.88	0.61%	3,026	0	3,026	0	3,026
16 OFFICE OF COMPTROLLER 210	2,956.20	0.58%	2,909	0	2,909	0	2,909
17 PURCHASING 215	2,589.00	0.51%	2,548	0	2,548	0	2,548
18 ANIMAL SERVICES 225	28,798.32	5.67%	28,339	0	28,339	0	28,339
19 CAPITAL IMPROVEMENT 235	24,423.12	4.81%	24,033	0	24,033	0	24,033
20 INFORMATION TECHNOLOGY 239	29,546.04	5.81%	29,075	0	29,075	0	29,075
21 PLANNING & INSPECTIONS 280	37,578.62	7.40%	36,979	(37,579)	(600)	0	(600)
22 POLICE 321	34,377.12	6.77%	33,828	0	33,828	0	33,828
23 FIRE 322	91,446.00	18.00%	89,987	0	89,987	0	89,987
25 PUBLIC HEALTH 341	22,155.00	4.36%	21,801	0	21,801	0	21,801
26 PARKS & RECREATION 451	17,145.00	3.37%	16,871	0	16,871	0	16,871
27 ZOO 452	5,869.80	1.16%	5,776	0	5,776	0	5,776
28 LIBRARY 453	5,631.12	1.11%	5,541	0	5,541	0	5,541
29 MUSUEM & CULT AFFAIRS 454	6,545.36	1.29%	6,441	(6,545)	(104)	0	(104)
31 COMM & HUMAN DEV 471	1,119.72	0.22%	1,102	(1,120)	(18)	0	(18)
32 ECONOMIC DEVELOPMENT 480	11,741.40	2.31%	11,554	0	11,554	0	11,554
35 SAM ADMIN SUPPORT 532-32060	9,013.80	1.77%	8,870	0	8,870	0	8,870
36 STREET MAINTENANCE 532-32120	63,531.24	12.50%	62,517	0	62,517	0	62,517
38 SUN METRO 560	70,300.86	13.84%	69,179	(70,301)	(1,122)	0	(1,122)
39 AVIATION 562	1,064.47	0.21%	1,047	(1,064)	(17)	0	(17)
40 INTERNATIONAL BRIDGES 564	6,745.53	1.33%	6,638	(6,746)	(108)	0	(108)
Subtotal	508,109.00	100.00%	500,000	(124,220)	375,780	0	375,780
Direct Bills					124,220		124,220
Total					\$500,000		\$500,000

Basis Units: Wireless phone charges per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Phone & Internet - Fire Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 FIRE 322	100	100.00%	\$29,779	\$0	\$29,779	\$0	\$29,779
Subtotal	100	100.00%	29,779	0	29,779	0	29,779
Direct Bills					0		0
Total					\$29,779		\$29,779

Basis Units: Direct allocation to Fire
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Phone & Internet - Citywide Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	10	0.22%	\$2,702	\$0	\$2,702	\$0	\$2,702
5 MAYOR AND COUNCIL 101	39	0.86%	10,538	0	10,538	0	10,538
6 CITY ATTORNEY 103	84	1.84%	22,697	0	22,697	0	22,697
7 MUNICIPAL COURT 111	144	3.16%	38,910	0	38,910	0	38,910
8 OMB 115-12000	16	0.35%	4,323	0	4,323	0	4,323
9 CITY MANAGER 115-12010	39	0.86%	10,538	0	10,538	0	10,538
10 PUBLIC INFO OFFICE 115-12020	12	0.26%	3,242	0	3,242	0	3,242
11 INTERNAL AUDIT 115-12030	13	0.29%	3,513	0	3,513	0	3,513
14 TAX 206	26	0.57%	7,025	(1,276)	5,749	0	5,749
15 HUMAN RESOURCES 209	93	2.04%	25,129	0	25,129	0	25,129
16 OFFICE OF COMPTROLLER 210	37	0.81%	9,998	0	9,998	0	9,998
17 PURCHASING 215	25	0.55%	6,755	0	6,755	0	6,755
18 ANIMAL SERVICES 225	77	1.69%	20,806	0	20,806	0	20,806
19 CAPITAL IMPROVEMENT 235	72	1.58%	19,455	0	19,455	0	19,455
20 INFORMATION TECHNOLOGY 239	131	2.87%	35,397	0	35,397	0	35,397
21 PLANNING & INSPECTIONS 280	37	0.81%	9,998	0	9,998	0	9,998
22 POLICE 321	1,223	26.81%	330,463	0	330,463	0	330,463
23 FIRE 322	419	9.19%	113,217	0	113,217	0	113,217
24 ENVIRONMENTAL SERVICES 334	173	3.79%	46,746	(15,895)	30,851	0	30,851
25 PUBLIC HEALTH 341	403	8.84%	108,893	0	108,893	0	108,893
26 PARKS & RECREATION 451	210	4.60%	56,744	0	56,744	0	56,744
27 ZOO 452	90	1.97%	24,319	0	24,319	0	24,319
28 LIBRARY 453	232	5.09%	62,688	0	62,688	0	62,688
29 MUSUEM & CULT AFFAIRS 454	81	1.78%	21,887	0	21,887	0	21,887
31 COMM & HUMAN DEV 471	168	3.68%	45,395	0	45,395	0	45,395
32 ECONOMIC DEVELOPMENT 480	20	0.44%	5,404	0	5,404	0	5,404
35 SAM ADMIN SUPPORT 532-32060	201	4.41%	54,312	0	54,312	0	54,312
38 SUN METRO 560	208	4.56%	56,203	(21,565)	34,638	0	34,638
39 AVIATION 562	190	4.17%	51,339	(11,138)	40,201	0	40,201
40 INTERNATIONAL BRIDGES 564	45	0.99%	12,159	0	12,159	0	12,159
41 METROPOLITAN PLANNIG ORG 568	17	0.37%	4,594	0	4,594	0	4,594
42 EMPLOYEES PENSION 600	21	0.46%	5,674	0	5,674	0	5,674
46 OTHER	5	0.11%	1,351	0	1,351	0	1,351
Subtotal	4,561	100.00%	1,232,415	(49,874)	1,182,541	0	1,182,541
Direct Bills					49,874		49,874
Total					\$1,232,415		\$1,232,415

Basis Units: Number of phones per department

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Public Safety Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	143.84	4.47%	\$28,333	\$0	\$28,333	\$9,703	\$38,036
22 POLICE 321	1,533.93	47.70%	302,146	0	302,146	103,473	405,619
23 FIRE 322	1,538.13	47.83%	302,973	0	302,973	103,756	406,730
Subtotal	3,215.90	100.00%	633,452	0	633,452	216,932	850,384
Direct Bills					0		0
Total					\$633,452		\$850,384

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

Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire on
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,220	\$0
3 FACILITIES MAINT 532-31040	2,548	0	0	0	2,488	76,358	0	2,680	0	0
5 MAYOR AND COUNCIL 101	30,982	618	0	55,009	768	41,195	33,757	827	10,908	0
6 CITY ATTORNEY 103	67,512	26,912	14,567	0	1,112	139,367	715	1,197	3,631	0
7 MUNICIPAL COURT 111	215,021	42,112	20,607	0	2,704	137,444	889	3,979	5,028	0
8 OMB 115-12000	1,542	508	14,567	0	329	47,285	7	354	0	0
9 CITY MANAGER 115-12010	82,382	155	43,700	0	144	10,690	77	155	11,520	0
10 PUBLIC INFO OFFICE 115-12020	1,224	0	0	0	151	12,217	0	162	0	0
11 INTERNAL AUDIT 115-12030	0	110	0	0	206	12,217	3	221	0	0
12 PERFORMANCE OFFICE 115-12050	2,795	0	0	0	110	7,636	62	118	0	0
13 CITY CLERK 117	44,074	13,269	14,567	0	219	14,961	227	236	0	0
14 TAX 206	56,453	15,264	0	0	679	33,597	9,385	998	(14)	0
15 HUMAN RESOURCES 209	570,189	22,983	29,133	0	1,692	731,478	5,039	1,822	3,026	0
16 OFFICE OF COMPTROLLER 210	106,039	2,230	0	0	1,035	285,407	15,610	1,115	2,909	0
17 PURCHASING 215	44,544	4,018	0	0	651	278,955	2,914	701	2,548	0
18 ANIMAL SERVICES 225	107,759	2,072	20,607	56,725	3,943	169,514	729	5,801	28,339	0
19 CAPITAL IMPROVEMENT 235	170,688	33,390	20,607	18,152	2,387	173,207	19,993	3,512	24,033	0
20 INFORMATION TECHNOLOGY 239	3,346,621	21,084	0	23,135	2,502	106,137	9	2,695	29,075	0
21 PLANNING & INSPECTIONS 280	256,697	49,935	0	31,010	3,907	350,780	29,696	5,748	(600)	0
22 POLICE 321	1,772,469	0	123,643	59,750	42,053	2,947,576	6,771	61,866	33,828	0
23 FIRE 322	875,193	763	350,323	12,101	42,168	2,434,850	1,092	62,035	89,987	29,779
24 ENVIRONMENTAL SERVICES 334	364,954	218	20,607	79,415	11,340	498,616	3,200	16,682	0	0
25 PUBLIC HEALTH 341	681,425	41,158	61,822	49,162	11,651	400,550	3,190	17,141	21,801	0
26 PARKS & RECREATION 451	384,547	1,990	185,465	11,345	15,280	537,954	6,171	22,480	16,871	0
27 ZOO 452	99,790	0	61,822	0	4,071	150,425	84	5,989	5,776	0
28 LIBRARY 453	251,882	627	61,822	0	4,715	529,973	83	6,937	5,541	0
29 MUSUEM & CULT AFFAIRS 454	92,484	654	61,822	0	1,384	147,003	4,202	2,037	(104)	0
30 DESTINATION EL PASO 457	664	0	20,607	0	0	0	1	0	0	0
31 COMM & HUMAN DEV 471	94,144	23,577	0	22,690	1,525	56,123	13,886	2,244	(18)	0
32 ECONOMIC DEVELOPMENT 480	81,027	1,908	0	18,152	800	60,684	7	1,178	11,554	0
33 ENGR TRAFFIC-ST 532-32020	0	0	0	0	2,221	94,684	0	3,267	0	0
34 PAVEMENT MGMT 532-32040	0	0	0	0	466	22,907	0	686	0	0
35 SAM ADMIN SUPPORT 532-32060	449,634	9,131	123,643	0	942	103,790	2,245	1,386	8,870	0
36 STREET MAINTENANCE 532-32120	0	0	0	0	6,004	186,313	0	8,833	62,517	0
37 FLEET 532-37020	0	0	0	0	2,495	94,684	0	3,670	0	0
38 SUN METRO 560	280,606	1,308	103,036	0	17,139	697,527	167	25,214	(1,122)	0
39 AVIATION 562	222,991	13,874	61,822	8,320	8,234	639,877	11	12,113	(17)	0
40 INTERNATIONAL BRIDGES 564	65,253	0	61,822	0	1,934	88,957	222	2,845	(108)	0
41 METROPOLITAN PLANNIG ORG 568	20,423	1,036	0	0	0	6,109	0	0	0	0
42 EMPLOYEES PENSION 600	1,162	0	0	0	0	0	19,553	0	0	0
43 CRRMA 700	2,657	0	0	0	0	3,054	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire
45 NON-DEPARTMENTAL 999	\$0	\$0	\$0	\$0	\$552	\$7,636	\$0	\$812	\$0	\$0
46 OTHER	215,519	0	0	39,329	0	0	4	0	0	0
Total	\$11,063,897	\$330,903	\$1,476,609	\$484,293	\$200,000	\$12,337,736	\$180,000	\$289,735	\$500,000	\$29,779

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	Public Safety	Total
0 Direct Billed	\$49,874	\$0	\$174,094
3 FACILITIES MAINT 532-31040	2,702	0	86,776
5 MAYOR AND COUNCIL 101	10,538	0	184,602
6 CITY ATTORNEY 103	22,697	0	277,710
7 MUNICIPAL COURT 111	38,910	0	466,694
8 OMB 115-12000	4,323	0	68,916
9 CITY MANAGER 115-12010	10,538	0	159,361
10 PUBLIC INFO OFFICE 115-12020	3,242	0	16,997
11 INTERNAL AUDIT 115-12030	3,513	0	16,271
12 PERFORMANCE OFFICE 115-12050	0	0	10,720
13 CITY CLERK 117	0	0	87,553
14 TAX 206	5,749	0	122,112
15 HUMAN RESOURCES 209	25,129	0	1,390,491
16 OFFICE OF COMPTROLLER 210	9,998	0	424,341
17 PURCHASING 215	6,755	0	341,086
18 ANIMAL SERVICES 225	20,806	38,036	454,331
19 CAPITAL IMPROVEMENT 235	19,455	0	485,425
20 INFORMATION TECHNOLOGY 239	35,397	0	3,566,653
21 PLANNING & INSPECTIONS 280	9,998	0	737,171
22 POLICE 321	330,463	405,619	5,784,039
23 FIRE 322	113,217	406,730	4,418,236
24 ENVIRONMENTAL SERVICES 334	30,851	0	1,025,883
25 PUBLIC HEALTH 341	108,893	0	1,396,794
26 PARKS & RECREATION 451	56,744	0	1,238,846
27 ZOO 452	24,319	0	352,275
28 LIBRARY 453	62,688	0	924,267
29 MUSUEM & CULT AFFAIRS 454	21,887	0	331,368
30 DESTINATION EL PASO 457	0	0	21,272
31 COMM & HUMAN DEV 471	45,395	0	259,566
32 ECONOMIC DEVELOPMENT 480	5,404	0	180,715
33 ENGR TRAFFIC-ST 532-32020	0	0	100,171
34 PAVEMENT MGMT 532-32040	0	0	24,059
35 SAM ADMIN SUPPORT 532-32060	54,312	0	753,953
36 STREET MAINTENANCE 532-32120	0	0	263,667
37 FLEET 532-37020	0	0	100,848
38 SUN METRO 560	34,638	0	1,158,514
39 AVIATION 562	40,201	0	1,007,425
40 INTERNATIONAL BRIDGES 564	12,159	0	233,084
41 METROPOLITAN PLANNIG ORG 568	4,594	0	32,161
42 EMPLOYEES PENSION 600	5,674	0	26,390
43 CRRMA 700	0	0	5,711

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	Public Safety	Total
45 NON-DEPARTMENTAL 999	\$0	\$0	\$9,000
46 OTHER	1,351	0	256,203
Total	\$1,232,415	\$850,384	\$28,975,752

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

SAM ADMIN SUPPORT 532-32060

Nature and Extent of Services

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

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

SUPPLY SUPPORT FUND – Costs associated with this fund are not allocated in the plan.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:35 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	Supply Support Fund
Personnel Costs					
Salaries	S1	1,792,863	0	1,061,315	731,548
<i>Salary % Split</i>			<i>.00%</i>	<i>59.20%</i>	<i>40.80%</i>
Benefits	P	633,545	0	379,291	254,254
Subtotal - Personnel Costs		2,426,408	0	1,440,606	985,802
Services & Supplies Cost					
Contractual Services	P	8,000	0	8,000	0
Interfund Services	P	3,500	0	3,500	0
Materials & Supplies	P	48,600	0	48,600	0
Other Operating	P	73,700	0	73,700	0
Subtotal - Services & Supplies		133,800	0	133,800	0
Department Cost Total		2,560,208	0	1,574,406	985,802
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,560,208	0	1,574,406	985,802
General Admin Distribution			0	0	0
Grand Total		\$2,560,208		\$1,574,406	\$985,802
				not allocated	

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	Supply Support Fund
1 Municipal Service Center	\$69	\$0	\$41	\$28
Subtotal - BUILDING DEPRECIATION	69	0	41	28
2 Depreciation	4,800	0	2,841	1,959
Subtotal - EQUIPMENT DEPRECIATION	4,800	0	2,841	1,959
3 Janitorial Services	18,669	0	11,052	7,618
3 Muni Svcs Center	11,087	999	7,154	4,931
3 MSC Security	3,283	0	1,943	1,339
Subtotal - FACILITIES MAINT 532-310	33,039	999	20,149	13,889
4 MSC	11,640	87	6,942	4,785
Subtotal - PARKS BLDG MAINT 532-3	11,640	87	6,942	4,785
5 Office of the Mayor	2,011	765	1,644	1,133
5 City Council	6,004	2,317	4,925	3,395
Subtotal - MAYOR AND COUNCIL 101	8,015	3,082	6,569	4,528
8 Budget	3,691	370	2,404	1,657
Subtotal - OMB 115-12000	3,691	370	2,404	1,657
9 Citywide Admin	5,213	967	3,659	2,522
Subtotal - CITY MANAGER 115-12010	5,213	967	3,659	2,522
10 Public Information	2,400	156	1,513	1,043
Subtotal - PUBLIC INFO OFFICE 115-	2,400	156	1,513	1,043
11 Audit	55,844	2,158	34,336	23,667
Subtotal - INTERNAL AUDIT 115-1203	55,844	2,158	34,336	23,667
12 Performance	2,655	104	1,633	1,126
Subtotal - PERFORMANCE OFFICE 1	2,655	104	1,633	1,126
13 Clerk	728	130	508	350
13 Open Records Requests	205	37	144	99

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	Supply Support Fund
Subtotal - CITY CLERK 117	\$934	\$167	\$652	\$449
15 HR Services	15,627	3,482	11,312	7,797
15 Self Insurance Fund	2,368	5,336	4,560	3,143
Subtotal - HUMAN RESOURCES 209	17,995	8,818	15,872	10,940
16 Financial Reporting	11,424	2,473	8,226	5,670
16 Treasury Management	84	17	60	41
16 Annual Audit	1,969	0	1,166	803
16 Asset Management	17	4	12	9
Subtotal - OFFICE OF COMPTROLLE	13,494	2,494	9,464	6,523
17 Administration	9,873	1,898	6,968	4,803
17 Supply Chain Management	23,326	5,031	16,786	11,570
Subtotal - PURCHASING 215	33,199	6,929	23,754	16,374
20 IT Services	255,588	194,046	266,169	183,466
20 Records Management	7,396	1,735	5,405	3,726
20 Strategic Innovation	87,400	36,243	73,193	50,451
20 City-wide PC's	942	0	558	384
20 City-wide IT Contracts	103,790	0	61,440	42,350
20 Postage	2,245	0	1,329	916
20 Mail Room	1,015	371	820	565
20 Wireless Communication	8,870	0	5,251	3,619
20 Phone & Internet - Citywide	54,312	0	32,151	22,161
Subtotal - INFORMATION TECHNOLC	521,558	232,396	446,315	307,638
45 General Expenses	0	336	199	137
45 Retirees Health Insurance	0	18,407	10,896	7,511
45 Property Insurance	0	621	367	253
45 Civilian Employee Costs	0	3,177	1,881	1,296
45 General Liability Insurance	0	4,421	2,617	1,804
Subtotal - NON-DEPARTMENTAL 999	0	26,962	15,961	11,001
Total Incoming	714,546	285,688	592,105	408,129
C. Total Allocated		\$3,560,442	\$2,166,511	\$1,393,931
			60.85%	39.15%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

GF Support Allocations

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	22.26%	\$444,546	\$0	\$444,546	\$0	\$444,546
33 ENGR TRAFFIC-ST 532-32020	81.00	19.87%	396,784	0	396,784	43,213	439,998
34 PAVEMENT MGMT 532-32040	17.00	4.17%	83,276	0	83,276	9,069	92,345
36 STREET MAINTENANCE 532-32120	219.00	53.71%	1,072,788	0	1,072,788	116,835	1,189,623
Subtotal	407.75	100.00%	1,997,394	0	1,997,394	169,118	2,166,511
Direct Bills					0		0
Total					\$1,997,394		\$2,166,511

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

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	GF Support	Supply Support Fund	Total
3 FACILITIES MAINT 532-31040	\$444,546	\$0	\$444,546
33 ENGR TRAFFIC-ST 532-32020	439,998	0	439,998
34 PAVEMENT MGMT 532-32040	92,345	0	92,345
36 STREET MAINTENANCE 532-32120	1,189,623	0	1,189,623
Total	\$2,166,511	\$0	\$2,166,511

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET

**NON-DEPARTMENTAL 999
Nature and Extent of Services**

The Non-Departmental account of the General Fund is the cost center which funds those items not associated with specific operating programs. Included in the account are expenses associated with special items, debt service, and transfers to other funds and agencies. Costs have been functionalized as follows:

GENERAL EXPENSES – Costs identified to this function are representative of professional license and service costs which benefit multiple departments. These costs are allocated based on the total budgeted general fund operating expenditures per department.

RETIREE HEALTH INSURANCE - Costs identified to this function are representative of retiree health insurance costs. These costs are allocated based on the total number of general fund FTE's per department.

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

CIVILIAN EMPLOYEE COSTS – Costs identified to this function are representative of worker's comp, unemployment, and POS City costs for civilian employees. These costs have been allocated based on the total number of civilian FTE's per department.

GENERAL LIABILITY INSURANCE - Costs identified to this function are representative of liability insurance premiums. These costs are allocated based on the total number of general fund FTE's per department.

AUTO LIABILITY - Costs identified to this function are representative of automotive liability insurance premiums. These costs are allocated to departments that do not pay directly based on their count of vehicles.

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET

NON-DEPARTMENTAL 999
Nature and Extent of Services (Continued)

PEG - Costs identified to this function are representative of staffing costs and operational expenditures for PEG. These costs have not been allocated within this plan.

GENERAL GOVERNMENT - All other costs are deemed general government in nature and are not allocated within this plan.

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:45 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG
Personnel Costs										
Salaries	S1	905,108	0	0	0	0	0	0	0	1,062,482
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>117.39%</i>
Benefits	P	292,023	0	0	0	0	0	0	0	292,023
Subtotal - Personnel Costs		1,197,130	0	0	0	0	0	0	0	1,354,504
Services & Supplies Cost										
Unemployment Comp - Civilian	P	(157)	0	0	0	0	(157)	0	0	0
POS City - Employer Contrib	P	496,428	0	0	0	0	496,428	0	0	0
City Pension Plan Contrib	P	(22,111)	0	0	0	0	(22,111)	0	0	0
FICA City Match - Civilian	D	(812,039)	0	0	0	0	0	0	0	0
Retirees Health Plan	P	3,553,714	0	0	3,553,714	0	0	0	0	0
Workers Comp - Civilian	P	0	0	0	0	0	0	0	0	0
Contractual Services	P	5,962,942	0	0	0	0	0	0	0	0
General Liability Insurance	P	1,316,232	0	0	0	0	0	853,556	420,706	0
Property Insurance Expenses	P	352,996	0	0	0	352,996	0	0	0	0
Professional Licenses & Memberships	P	80,000	0	80,000	0	0	0	0	0	0
Operating Contingency Reserve	D	689,817	0	0	0	0	0	0	0	0
Salary Adjustment Reserve	D	2,879,430	0	0	0	0	0	0	0	0
Other Services Charges Expense	P	20,000	0	20,000	0	0	0	0	0	0
Travel Expenses - Employees	D	15,000	0	0	0	0	0	0	0	0
Non-Operating Transfers	D	1,049,688	0	0	0	0	0	0	0	0
Transfers	D	8,858,690	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		24,440,630	0	100,000	3,553,714	352,996	474,160	853,556	420,706	0
Department Cost Total		25,637,760	0	100,000	3,553,714	352,996	474,160	853,556	420,706	1,354,504
Adjustments to Cost										
FICA City Match - Civilian	D	812,039	0	0	0	0	0	0	0	0
Operating Contingency Reserve	D	(689,817)	0	0	0	0	0	0	0	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:45 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG
Salary Adjustment Reserve	D	(2,879,430)	0	0	0	0	0	0	0	0
Travel Expenses - Employees	D	(15,000)	0	0	0	0	0	0	0	0
Non-Operating	D	(1,049,688)	0	0	0	0	0	0	0	0
Transfers	D	(8,858,690)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(12,680,586)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		12,957,174	0	100,000	3,553,714	352,996	474,160	853,556	420,706	1,354,504
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$12,957,174		\$100,000	\$3,553,714	\$352,996	\$474,160	\$853,556	\$420,706	\$1,354,504

not allocated

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:45 NON-DEPARTMENTAL 999

Description	Amount	General Government
<hr/>		
Personnel Costs		
Salaries	905,108	(157,374)
<i>Salary % Split</i>		<i>-17.39%</i>
Benefits	292,023	0
Subtotal - Personnel Costs	1,197,130	(157,374)
Services & Supplies Cost		
Unemployment Comp - Civilian	(157)	0
POS City - Employer Contrib	496,428	0
City Pension Plan Contrib	(22,111)	0
FICA City Match - Civilian	(812,039)	0
Retirees Health Plan	3,553,714	0
Workers Comp - Civilian	0	0
Contractual Services	5,962,942	5,962,942
General Liability Insurance	1,316,232	41,970
Property Insurance Expenses	352,996	0
Professional Licenses & Memberships	80,000	0
Operating Contingency Reserve	689,817	0
Salary Adjustment Reserve	2,879,430	0
Other Services Charges Expense	20,000	0
Travel Expenses - Employees	15,000	0
Non-Operating	1,049,688	0
Transfers	8,858,690	0
Subtotal - Services & Supplies	24,440,630	6,004,912
Department Cost Total	25,637,760	5,847,538
Adjustments to Cost		
FICA City Match - Civilian	812,039	0
Operating Contingency Reserve	(689,817)	0

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

A. Department Costs

Dept:45 NON-DEPARTMENTAL 999

Description		Amount	General Government
Salary Adjustment Reserve	D	(2,879,430)	0
Travel Expenses - Employees	D	(15,000)	0
Non-Operating	D	(1,049,688)	0
Transfers	D	(8,858,690)	0
Subtotal - Adjustments		<u>(12,680,586)</u>	0
Total Costs After Adjustments		12,957,174	5,847,538
General Admin Distribution			0
Grand Total		<u>\$12,957,174</u>	<u>\$5,847,538</u>
			not allocated

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:45 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG	General Government
2 Depreciation	\$63,237	\$0	\$488	\$17,344	\$1,723	\$2,314	\$4,166	\$2,053	\$6,611	\$28,539
Subtotal - EQUIPMENT DEPRECIATIC	63,237	0	488	17,344	1,723	2,314	4,166	2,053	6,611	28,539
5 Office of the Mayor	1,179	448	13	446	44	60	107	53	170	734
5 City Council	60,064	23,175	642	22,830	2,268	3,046	5,483	2,703	8,702	37,566
Subtotal - MAYOR AND COUNCIL 101	61,242	23,624	655	23,276	2,312	3,106	5,591	2,756	8,872	38,300
8 Budget	36,928	3,700	314	11,143	1,107	1,487	2,676	1,319	4,247	18,336
Subtotal - OMB 115-12000	36,928	3,700	314	11,143	1,107	1,487	2,676	1,319	4,247	18,336
9 Citywide Admin	3,055	567	28	993	99	133	239	118	379	1,634
Subtotal - CITY MANAGER 115-12010	3,055	567	28	993	99	133	239	118	379	1,634
10 Public Information	1,406	91	12	411	41	55	99	49	157	676
Subtotal - PUBLIC INFO OFFICE 115-	1,406	91	12	411	41	55	99	49	157	676
12 Performance	1,555	61	12	443	44	59	106	52	169	729
Subtotal - PERFORMANCE OFFICE 1	1,555	61	12	443	44	59	106	52	169	729
13 Clerk	427	76	4	138	14	18	33	16	53	227
13 Open Records Requests	2,055	372	19	666	66	89	160	79	254	1,095
Subtotal - CITY CLERK 117	2,482	448	23	804	80	107	193	95	306	1,322
15 HR Services	9,156	2,040	86	3,071	305	410	738	364	1,170	5,053
15 Self Insurance Fund	1,387	3,127	35	1,238	123	165	297	147	472	2,037
Subtotal - HUMAN RESOURCES 209	10,543	5,167	121	4,309	428	575	1,035	510	1,642	7,090
16 Financial Reporting	51,574	11,164	484	17,207	1,709	2,296	4,133	2,037	6,558	28,314
16 Treasury Management	836	170	8	276	27	37	66	33	105	454
16 Annual Audit	8,890	0	69	2,438	242	325	586	289	929	4,012
16 Asset Management	250	52	2	83	8	11	20	10	32	136
Subtotal - OFFICE OF COMPTROLLE	61,549	11,386	563	20,004	1,987	2,669	4,805	2,368	7,624	32,916
17 Administration	9,050	1,740	83	2,959	294	395	711	350	1,128	4,870
17 Supply Chain Management	21,382	4,611	201	7,129	708	951	1,712	844	2,717	11,731

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:45 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG	General Government
Subtotal - PURCHASING 215	\$30,432	\$6,351	\$284	\$10,089	\$1,002	\$1,346	\$2,423	\$1,194	\$3,845	\$16,600
20 City-wide PC's	552	0	4	151	15	20	36	18	58	249
20 City-wide IT Contracts	7,636	0	59	2,094	208	279	503	248	798	3,446
20 Mail Room	594	217	6	223	22	30	53	26	85	366
Subtotal - INFORMATION TECHNOLC	8,782	217	69	2,468	245	329	593	292	941	4,062
45 General Expenses	0	3,359	26	921	92	123	221	109	351	1,516
45 Retirees Health Insurance	0	15,910	123	4,364	433	582	1,048	517	1,663	7,180
45 Civilian Employee Costs	0	1,862	14	511	51	68	123	60	195	840
45 General Liability Insurance	0	3,821	29	1,048	104	140	252	124	399	1,725
Subtotal - NON-DEPARTMENTAL 999	0	24,952	193	6,844	680	913	1,644	810	2,608	11,261
Total Incoming	281,214	76,565	2,761	98,126	9,747	13,093	23,569	11,617	37,401	161,464
C. Total Allocated		\$13,314,953	\$102,761	\$3,651,841	\$362,743	\$487,252	\$877,125	\$432,323	\$1,391,905	\$6,009,003
			0.77%	27.43%	2.72%	3.66%	6.59%	3.25%	10.45%	45.13%

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

General Expenses Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	9,782,541.45	2.04%	\$2,089	\$0	\$2,089	\$0	\$2,089
4 PARKS BLDG MAINT 532-31130	11,144,030.25	2.33%	2,380	0	2,380	0	2,380
5 MAYOR AND COUNCIL 101	2,198,546.82	0.46%	470	0	470	0	470
6 CITY ATTORNEY 103	4,517,866.43	0.94%	965	0	965	0	965
7 MUNICIPAL COURT 111	5,856,314.20	1.22%	1,251	0	1,251	9	1,259
8 OMB 115-12000	1,105,195.00	0.23%	236	0	236	0	236
9 CITY MANAGER 115-12010	987,602.96	0.21%	211	0	211	0	211
10 PUBLIC INFO OFFICE 115-12020	463,295.98	0.10%	99	0	99	0	99
11 INTERNAL AUDIT 115-12030	905,121.81	0.19%	193	0	193	0	193
12 PERFORMANCE OFFICE 115-12050	533,378.75	0.11%	114	0	114	0	114
13 CITY CLERK 117	1,315,254.49	0.27%	281	0	281	0	281
15 HUMAN RESOURCES 209	2,989,833.68	0.62%	638	0	638	0	638
16 OFFICE OF COMPTROLLER 210	3,241,823.04	0.68%	692	0	692	0	692
17 PURCHASING 215	1,855,843.72	0.39%	396	0	396	0	396
19 CAPITAL IMPROVEMENT 235	6,872,182.06	1.44%	1,468	0	1,468	10	1,478
20 INFORMATION TECHNOLOGY 239	22,916,444.15	4.79%	4,894	0	4,894	0	4,894
21 PLANNING & INSPECTIONS 280	8,262,485.96	1.73%	1,764	0	1,764	12	1,777
22 POLICE 321	162,723,529.40	34.01%	34,750	0	34,750	242	34,993
23 FIRE 322	129,078,706.99	26.98%	27,565	0	27,565	192	27,757
25 PUBLIC HEALTH 341	6,416,858.21	1.34%	1,370	0	1,370	10	1,380
26 PARKS & RECREATION 451	37,637,151.45	7.87%	8,038	0	8,038	56	8,094
27 ZOO 452	6,183,863.28	1.29%	1,321	0	1,321	9	1,330
28 LIBRARY 453	9,311,705.53	1.95%	1,989	0	1,989	14	2,002
29 MUSUEM & CULT AFFAIRS 454	4,684,049.24	0.98%	1,000	0	1,000	7	1,007
31 COMM & HUMAN DEV 471	1,228,001.29	0.26%	262	0	262	2	264
32 ECONOMIC DEVELOPMENT 480	2,990,069.46	0.62%	639	0	639	4	643
33 ENGR TRAFFIC-ST 532-32020	8,228,492.77	1.72%	1,757	0	1,757	12	1,769
34 PAVEMENT MGMT 532-32040	1,014,588.09	0.21%	217	0	217	2	218
35 SAM ADMIN SUPPORT 532-32060	1,574,405.91	0.33%	336	0	336	0	336
36 STREET MAINTENANCE 532-32120	6,677,451.83	1.40%	1,426	0	1,426	10	1,436
45 NON-DEPARTMENTAL 999	15,729,382.58	3.29%	3,359	0	3,359	0	3,359
Subtotal	478,426,016.78	100.00%	102,170	0	102,170	591	102,761
Direct Bills					0		0
Total					\$102,170		\$102,761

Basis Units: General Fund operating expenditures per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Retirees Health Insurance Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	81.25	1.83%	\$66,292	\$0	\$66,292	\$0	\$66,292
5 MAYOR AND COUNCIL 101	28.00	0.63%	22,845	0	22,845	0	22,845
6 CITY ATTORNEY 103	40.00	0.90%	32,636	0	32,636	0	32,636
7 MUNICIPAL COURT 111	94.90	2.13%	77,430	0	77,430	494	77,924
8 OMB 115-12000	12.00	0.27%	9,791	0	9,791	0	9,791
9 CITY MANAGER 115-12010	5.25	0.12%	4,284	0	4,284	0	4,284
10 PUBLIC INFO OFFICE 115-12020	5.50	0.12%	4,487	0	4,487	0	4,487
11 INTERNAL AUDIT 115-12030	7.50	0.17%	6,119	0	6,119	0	6,119
12 PERFORMANCE OFFICE 115-12050	4.00	0.09%	3,264	0	3,264	0	3,264
13 CITY CLERK 117	8.00	0.18%	6,527	0	6,527	0	6,527
15 HUMAN RESOURCES 209	32.00	0.72%	26,109	0	26,109	0	26,109
16 OFFICE OF COMPTROLLER 210	36.20	0.81%	29,536	0	29,536	0	29,536
17 PURCHASING 215	23.75	0.53%	19,378	0	19,378	0	19,378
19 CAPITAL IMPROVEMENT 235	84.08	1.89%	68,601	0	68,601	438	69,039
20 INFORMATION TECHNOLOGY 239	91.25	2.05%	74,451	0	74,451	0	74,451
21 PLANNING & INSPECTIONS 280	127.53	2.87%	104,053	0	104,053	664	104,717
22 POLICE 321	1,436.63	32.28%	1,172,156	0	1,172,156	7,480	1,179,636
23 FIRE 322	1,069.58	24.04%	872,677	0	872,677	5,569	878,246
25 PUBLIC HEALTH 341	74.34	1.67%	60,654	0	60,654	387	61,042
26 PARKS & RECREATION 451	551.37	12.39%	449,866	0	449,866	2,871	452,737
27 ZOO 452	144.50	3.25%	117,899	0	117,899	752	118,651
28 LIBRARY 453	167.50	3.76%	136,664	0	136,664	872	137,536
29 MUSUEM & CULT AFFAIRS 454	38.91	0.87%	31,747	0	31,747	203	31,950
31 COMM & HUMAN DEV 471	15.75	0.35%	12,851	0	12,851	82	12,933
32 ECONOMIC DEVELOPMENT 480	28.22	0.63%	23,025	0	23,025	147	23,172
33 ENGR TRAFFIC-ST 532-32020	81.00	1.82%	66,088	0	66,088	422	66,510
34 PAVEMENT MGMT 532-32040	13.00	0.29%	10,607	0	10,607	68	10,674
35 SAM ADMIN SUPPORT 532-32060	22.56	0.51%	18,407	0	18,407	0	18,407
36 STREET MAINTENANCE 532-32120	106.00	2.38%	86,486	0	86,486	552	87,038
45 NON-DEPARTMENTAL 999	19.50	0.44%	15,910	0	15,910	0	15,910
Subtotal	4,450.07	100.00%	3,630,842	0	3,630,842	20,999	3,651,841
Direct Bills					0		0
Total					\$3,630,842		\$3,651,841

Basis Units: Number of GF FTE's per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Property Insurance Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	4,138,069.06	0.69%	\$2,483	\$0	\$2,483	\$0	\$2,483
5 MAYOR AND COUNCIL 101	1,594,775.28	0.27%	957	0	957	0	957
6 CITY ATTORNEY 103	2,334,826.67	0.39%	1,401	0	1,401	0	1,401
7 MUNICIPAL COURT 111	6,441,496.00	1.07%	3,865	0	3,865	24	3,889
8 OMB 115-12000	650,204.89	0.11%	390	0	390	0	390
9 CITY MANAGER 115-12010	413,766.75	0.07%	248	0	248	0	248
10 PUBLIC INFO OFFICE 115-12020	472,876.29	0.08%	284	0	284	0	284
11 INTERNAL AUDIT 115-12030	805,015.67	0.13%	483	0	483	0	483
12 PERFORMANCE OFFICE 115-12050	295,547.68	0.05%	177	0	177	0	177
13 CITY CLERK 117	472,876.29	0.08%	284	0	284	0	284
15 HUMAN RESOURCES 209	3,376,984.23	0.56%	2,026	0	2,026	0	2,026
16 OFFICE OF COMPTROLLER 210	2,187,052.83	0.36%	1,312	0	1,312	0	1,312
17 PURCHASING 215	945,752.57	0.16%	568	0	568	0	568
19 CAPITAL IMPROVEMENT 235	8,128,985.19	1.35%	4,878	0	4,878	30	4,908
20 INFORMATION TECHNOLOGY 239	11,114,448.67	1.85%	6,669	0	6,669	0	6,669
21 PLANNING & INSPECTIONS 280	246,369.86	0.04%	148	0	148	1	149
22 POLICE 321	30,929,938.52	5.15%	18,560	0	18,560	113	18,673
23 FIRE 322	56,619,742.00	9.42%	33,975	0	33,975	207	34,182
24 ENVIRONMENTAL SERVICES 334	200,131.80	0.03%	120	0	120	1	121
26 PARKS & RECREATION 451	209,422,300.58	34.84%	125,667	0	125,667	765	126,431
27 ZOO 452	35,355,178.00	5.88%	21,215	0	21,215	129	21,344
28 LIBRARY 453	64,195,033.00	10.68%	38,521	0	38,521	234	38,756
31 COMM & HUMAN DEV 471	2,135,907.53	0.36%	1,282	0	1,282	8	1,289
35 SAM ADMIN SUPPORT 532-32060	1,034,456.91	0.17%	621	0	621	0	621
36 STREET MAINTENANCE 532-32120	6,966,340.29	1.16%	4,180	0	4,180	25	4,206
37 FLEET 532-37020	9,310,836.44	1.55%	5,587	0	5,587	34	5,621
46 OTHER	141,242,715.00	23.50%	84,755	0	84,755	516	85,270
Subtotal	601,031,628.00	100.00%	360,657	0	360,657	2,086	362,743
Direct Bills					0		0
Total					\$360,657		\$362,743

Basis Units: Insured property premium for General Fund departments
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Civilian Employee Costs Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	90.75	1.73%	\$8,391	\$0	\$8,391	\$0	\$8,391
5 MAYOR AND COUNCIL 101	28.00	0.53%	2,589	0	2,589	0	2,589
6 CITY ATTORNEY 103	40.55	0.77%	3,749	0	3,749	0	3,749
7 MUNICIPAL COURT 111	98.65	1.88%	9,122	0	9,122	58	9,180
8 OMB 115-12000	12.00	0.23%	1,110	0	1,110	0	1,110
9 CITY MANAGER 115-12010	5.25	0.10%	485	0	485	0	485
10 PUBLIC INFO OFFICE 115-12020	5.50	0.10%	509	0	509	0	509
11 INTERNAL AUDIT 115-12030	7.50	0.14%	693	0	693	0	693
12 PERFORMANCE OFFICE 115-12050	4.00	0.08%	370	0	370	0	370
13 CITY CLERK 117	8.00	0.15%	740	0	740	0	740
14 TAX 206	24.75	0.47%	2,289	0	2,289	15	2,303
15 HUMAN RESOURCES 209	61.70	1.18%	5,705	0	5,705	0	5,705
16 OFFICE OF COMPTROLLER 210	37.75	0.72%	3,491	0	3,491	0	3,491
17 PURCHASING 215	23.75	0.45%	2,196	0	2,196	0	2,196
18 ANIMAL SERVICES 225	143.84	2.75%	13,300	0	13,300	85	13,385
19 CAPITAL IMPROVEMENT 235	87.08	1.66%	8,052	0	8,052	51	8,103
20 INFORMATION TECHNOLOGY 239	91.25	1.74%	8,437	0	8,437	0	8,437
21 PLANNING & INSPECTIONS 280	142.53	2.72%	13,179	0	13,179	84	13,263
22 POLICE 321	394.93	7.54%	36,517	0	36,517	232	36,749
23 FIRE 322	621.13	11.86%	57,433	0	57,433	365	57,798
24 ENVIRONMENTAL SERVICES 334	413.63	7.89%	38,246	0	38,246	243	38,489
25 PUBLIC HEALTH 341	425.00	8.11%	39,298	0	39,298	250	39,547
26 PARKS & RECREATION 451	557.37	10.64%	51,537	0	51,537	327	51,865
27 ZOO 452	148.50	2.83%	13,731	0	13,731	87	13,818
28 LIBRARY 453	172.00	3.28%	15,904	0	15,904	101	16,005
29 MUSUEM & CULT AFFAIRS 454	50.50	0.96%	4,669	0	4,669	30	4,699
31 COMM & HUMAN DEV 471	55.63	1.06%	5,144	0	5,144	33	5,177
32 ECONOMIC DEVELOPMENT 480	29.20	0.56%	2,700	0	2,700	17	2,717
33 ENGR TRAFFIC-ST 532-32020	81.00	1.55%	7,490	0	7,490	48	7,537
34 PAVEMENT MGMT 532-32040	17.00	0.32%	1,572	0	1,572	10	1,582
35 SAM ADMIN SUPPORT 532-32060	34.36	0.66%	3,177	0	3,177	0	3,177
36 STREET MAINTENANCE 532-32120	219.00	4.18%	20,250	0	20,250	129	20,379
37 FLEET 532-37020	91.00	1.74%	8,414	0	8,414	53	8,468
38 SUN METRO 560	625.16	11.93%	57,806	0	57,806	367	58,173
39 AVIATION 562	300.34	5.73%	27,771	0	27,771	176	27,947
40 INTERNATIONAL BRIDGES 564	70.54	1.35%	6,522	0	6,522	41	6,564
45 NON-DEPARTMENTAL 999	20.13	0.38%	1,862	0	1,862	0	1,862

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Civilian Employee Costs Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,239.27	100.00%	484,450	0	484,450	2,802	487,252
Direct Bills					0		0
Total					\$484,450		\$487,252

Basis Units: Number of Civilian FTE's per department

Source:

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2023 BUDGET
12/5/2022

General Liability Insurance Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	81.25	1.83%	\$15,923	\$0	\$15,923	\$0	\$15,923
5 MAYOR AND COUNCIL 101	28.00	0.63%	5,487	0	5,487	0	5,487
6 CITY ATTORNEY 103	40.00	0.90%	7,839	0	7,839	0	7,839
7 MUNICIPAL COURT 111	94.90	2.13%	18,598	0	18,598	119	18,716
8 OMB 115-12000	12.00	0.27%	2,352	0	2,352	0	2,352
9 CITY MANAGER 115-12010	5.25	0.12%	1,029	0	1,029	0	1,029
10 PUBLIC INFO OFFICE 115-12020	5.50	0.12%	1,078	0	1,078	0	1,078
11 INTERNAL AUDIT 115-12030	7.50	0.17%	1,470	0	1,470	0	1,470
12 PERFORMANCE OFFICE 115-12050	4.00	0.09%	784	0	784	0	784
13 CITY CLERK 117	8.00	0.18%	1,568	0	1,568	0	1,568
15 HUMAN RESOURCES 209	32.00	0.72%	6,271	0	6,271	0	6,271
16 OFFICE OF COMPTROLLER 210	36.20	0.81%	7,094	0	7,094	0	7,094
17 PURCHASING 215	23.75	0.53%	4,654	0	4,654	0	4,654
19 CAPITAL IMPROVEMENT 235	84.08	1.89%	16,477	0	16,477	105	16,582
20 INFORMATION TECHNOLOGY 239	91.25	2.05%	17,882	0	17,882	0	17,882
21 PLANNING & INSPECTIONS 280	127.53	2.87%	24,992	0	24,992	159	25,152
22 POLICE 321	1,436.63	32.28%	281,537	0	281,537	1,797	283,333
23 FIRE 322	1,069.58	24.04%	209,606	0	209,606	1,338	210,943
25 PUBLIC HEALTH 341	74.34	1.67%	14,568	0	14,568	93	14,661
26 PARKS & RECREATION 451	551.37	12.39%	108,052	0	108,052	689	108,742
27 ZOO 452	144.50	3.25%	28,318	0	28,318	181	28,498
28 LIBRARY 453	167.50	3.76%	32,825	0	32,825	209	33,034
29 MUSUEM & CULT AFFAIRS 454	38.91	0.87%	7,625	0	7,625	49	7,674
31 COMM & HUMAN DEV 471	15.75	0.35%	3,087	0	3,087	20	3,106
32 ECONOMIC DEVELOPMENT 480	28.22	0.63%	5,530	0	5,530	35	5,566
33 ENGR TRAFFIC-ST 532-32020	81.00	1.82%	15,874	0	15,874	101	15,975
34 PAVEMENT MGMT 532-32040	13.00	0.29%	2,548	0	2,548	16	2,564
35 SAM ADMIN SUPPORT 532-32060	22.56	0.51%	4,421	0	4,421	0	4,421
36 STREET MAINTENANCE 532-32120	106.00	2.38%	20,773	0	20,773	133	20,905
45 NON-DEPARTMENTAL 999	19.50	0.44%	3,821	0	3,821	0	3,821
Subtotal	4,450.07	100.00%	872,081	0	872,081	5,044	877,125
Direct Bills					0		0
Total					\$872,081		\$877,125

Basis Units: Number of GF FTE's per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Auto Liability Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 PURCHASING 215	699	0.17%	\$714	\$0	\$714	\$0	\$714
18 ANIMAL SERVICES 225	4,202	1.00%	4,293	0	4,293	25	4,318
19 CAPITAL IMPROVEMENT 235	14,137	3.36%	14,444	0	14,444	84	14,528
20 INFORMATION TECHNOLOGY 239	2,541	0.60%	2,596	0	2,596	0	2,596
21 PLANNING & INSPECTIONS 280	8,020	1.91%	8,194	0	8,194	48	8,242
23 FIRE 322	133,751	31.79%	136,654	0	136,654	796	137,450
26 PARKS & RECREATION 451	23,032	5.47%	23,532	0	23,532	137	23,669
27 ZOO 452	4,376	1.04%	4,471	0	4,471	26	4,497
28 LIBRARY 453	1,913	0.45%	1,955	0	1,955	11	1,966
29 MUSUEM & CULT AFFAIRS 454	699	0.17%	714	0	714	4	718
30 DESTINATION EL PASO 457	423	0.10%	432	0	432	3	435
36 STREET MAINTENANCE 532-32120	223,321	53.08%	228,168	0	228,168	1,330	229,498
46 OTHER	3,592	0.85%	3,670	0	3,670	21	3,691
Subtotal	420,706	100.00%	429,837	0	429,837	2,486	432,323
Direct Bills					0		0
Total					\$429,837		\$432,323

Basis Units: TML allocated dollars per department
Source:

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:45 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG	General Government	Total
3 FACILITIES MAINT 532-31040	\$2,089	\$66,292	\$2,483	\$8,391	\$15,923	\$0	\$0	\$0	\$95,178
4 PARKS BLDG MAINT 532-31130	2,380	0	0	0	0	0	0	0	2,380
5 MAYOR AND COUNCIL 101	470	22,845	957	2,589	5,487	0	0	0	32,348
6 CITY ATTORNEY 103	965	32,636	1,401	3,749	7,839	0	0	0	46,590
7 MUNICIPAL COURT 111	1,259	77,924	3,889	9,180	18,716	0	0	0	110,968
8 OMB 115-12000	236	9,791	390	1,110	2,352	0	0	0	13,878
9 CITY MANAGER 115-12010	211	4,284	248	485	1,029	0	0	0	6,257
10 PUBLIC INFO OFFICE 115-12020	99	4,487	284	509	1,078	0	0	0	6,457
11 INTERNAL AUDIT 115-12030	193	6,119	483	693	1,470	0	0	0	8,959
12 PERFORMANCE OFFICE 115-12050	114	3,264	177	370	784	0	0	0	4,709
13 CITY CLERK 117	281	6,527	284	740	1,568	0	0	0	9,399
14 TAX 206	0	0	0	2,303	0	0	0	0	2,303
15 HUMAN RESOURCES 209	638	26,109	2,026	5,705	6,271	0	0	0	40,750
16 OFFICE OF COMPTROLLER 210	692	29,536	1,312	3,491	7,094	0	0	0	42,125
17 PURCHASING 215	396	19,378	568	2,196	4,654	714	0	0	27,906
18 ANIMAL SERVICES 225	0	0	0	13,385	0	4,318	0	0	17,703
19 CAPITAL IMPROVEMENT 235	1,478	69,039	4,908	8,103	16,582	14,528	0	0	114,638
20 INFORMATION TECHNOLOGY 239	4,894	74,451	6,669	8,437	17,882	2,596	0	0	114,931
21 PLANNING & INSPECTIONS 280	1,777	104,717	149	13,263	25,152	8,242	0	0	153,298
22 POLICE 321	34,993	1,179,636	18,673	36,749	283,333	0	0	0	1,553,384
23 FIRE 322	27,757	878,246	34,182	57,798	210,943	137,450	0	0	1,346,377
24 ENVIRONMENTAL SERVICES 334	0	0	121	38,489	0	0	0	0	38,610
25 PUBLIC HEALTH 341	1,380	61,042	0	39,547	14,661	0	0	0	116,630
26 PARKS & RECREATION 451	8,094	452,737	126,431	51,865	108,742	23,669	0	0	771,538
27 ZOO 452	1,330	118,651	21,344	13,818	28,498	4,497	0	0	188,139
28 LIBRARY 453	2,002	137,536	38,756	16,005	33,034	1,966	0	0	229,300
29 MUSUEM & CULT AFFAIRS 454	1,007	31,950	0	4,699	7,674	718	0	0	46,048
30 DESTINATION EL PASO 457	0	0	0	0	0	435	0	0	435
31 COMM & HUMAN DEV 471	264	12,933	1,289	5,177	3,106	0	0	0	22,769
32 ECONOMIC DEVELOPMENT 480	643	23,172	0	2,717	5,566	0	0	0	32,097
33 ENGR TRAFFIC-ST 532-32020	1,769	66,510	0	7,537	15,975	0	0	0	91,792
34 PAVEMENT MGMT 532-32040	218	10,674	0	1,582	2,564	0	0	0	15,038
35 SAM ADMIN SUPPORT 532-32060	336	18,407	621	3,177	4,421	0	0	0	26,962
36 STREET MAINTENANCE 532-32120	1,436	87,038	4,206	20,379	20,905	229,498	0	0	363,461
37 FLEET 532-37020	0	0	5,621	8,468	0	0	0	0	14,089
38 SUN METRO 560	0	0	0	58,173	0	0	0	0	58,173
39 AVIATION 562	0	0	0	27,947	0	0	0	0	27,947
40 INTERNATIONAL BRIDGES 564	0	0	0	6,564	0	0	0	0	6,564
45 NON-DEPARTMENTAL 999	3,359	15,910	0	1,862	3,821	0	0	0	24,952
46 OTHER	0	0	85,270	0	0	3,691	0	0	88,962

**CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN**

FY 2023 BUDGET
12/5/2022

Allocation Summary

Dept:45 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG	General Government	Total
Total	\$102,761	\$3,651,841	\$362,743	\$487,252	\$877,125	\$432,323	\$0	\$0	\$5,914,045

NATIONAL FIRM LOCAL FOCUS

ALABAMA

Montgomery

CALIFORNIA

Sacramento | Pasadena
| Carlsbad

COLORADO

Denver

FLORIDA

Tallahassee | Tampa

GEORGIA

Atlanta

KANSAS

Wichita

ILLINOIS

Chicago

MASSACHUSETTS

Boston

MICHIGAN

Bay City

NORTH CAROLINA

Raleigh

OHIO

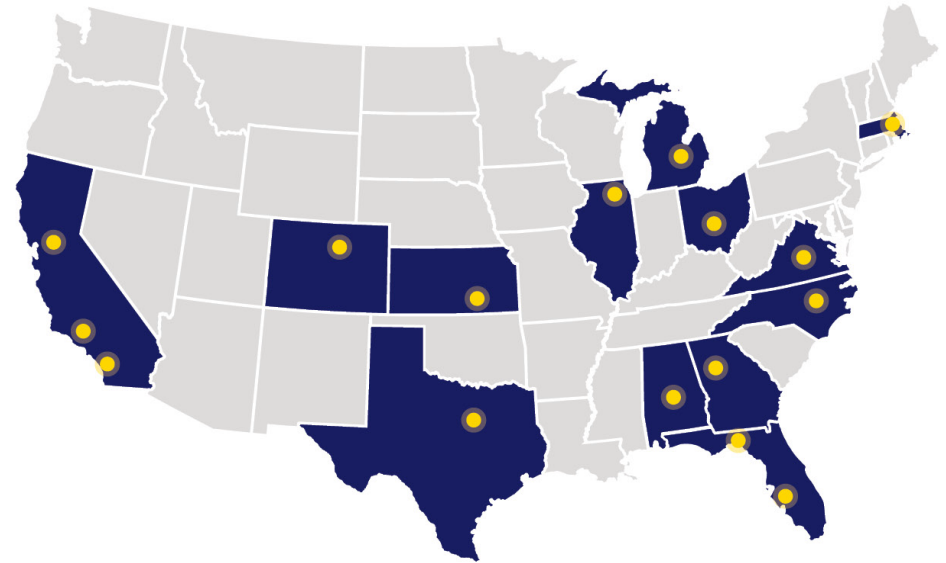
Columbus

TEXAS

Dallas

VIRGINIA

Richmond



4320 West Kennedy Boulevard, Tampa, Florida 33609

888.302.0899 | www.mgtconsulting.com