

# CITY OF EL PASO, TEXAS

## FULL COST ALLOCATION PLAN

Based on Budget Expenditures  
For the Fiscal Year Ending August 31, 2024



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# **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 2024. 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 (Interim)**  
Cary Westin

Internal Auditor  
Edmundo Calderon

**City Attorney**  
Karla M. Nieman

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



### 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

### Chief Transit and Field Operations Officer Ellen Smyth

Environmental Services  
Public Transportation  
Streets and Maintenance

### Senior Deputy City Manager Tracey Jerome

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

### Chief Operations Officer Sam Rodriguez

Aviation  
Capital Improvement  
Planning & Inspections

### Deputy City Manager Mario D'Agostino

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

### Deputy City Manager Dionne Mack

Libraries  
Zoo  
Military Affairs  
Parks & Recreation

#### Managing Director Ben Fyffe

Museums & Cultural Affairs

#### Climate and Sustainability Officer Nicole Ferrini

Community & Human Development  
Office of Climate Action

## **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 2024 BUDGET  
2/29/2024

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**CITY OF EL PASO, TEXAS  
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**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	\$231,595	\$51,428	\$76	\$0	\$13	\$0	\$274,512
2 EQUIPMENT DEPRECIATION	2,052	0	0	0	0	207,696	514,573	0	9,707	590,743
3 FACILITIES MAINT 532-31040	84,239	3,974	375,546	132,220	35,066	2,005,278	1,962,524	277,772	563,021	3,438,445
4 PARKS BLDG MAINT 532-31130	0	0	15,974	77,984	8,418	645,276	829,686	39,852	8,127	3,932,595
5 MAYOR AND COUNCIL 101	34,359	10,015	55,478	33,690	46,672	807,626	618,945	203,885	89,085	183,829
6 CITY ATTORNEY 103	3,088	0	28,633	770,561	105,314	230,597	31,011	182,051	5,334	277,346
8 OMB 115-12000	10,141	3,107	16,453	10,617	13,705	267,153	197,148	66,372	24,461	59,992
9 CITY MANAGER 115-12010	15,779	4,013	25,173	12,860	21,707	259,212	228,110	69,591	48,021	62,167
10 PUBLIC INFO OFFICE 115-12020	9,585	2,438	15,292	7,812	13,187	157,463	138,569	42,274	29,171	37,764
11 INTERNAL AUDIT 116-12030	23,901	98,706	0	6,393	0	29,197	45,799	0	0	0
12 PERFORMANCE OFFICE 115-12050	10,707	2,723	17,082	8,727	14,730	175,894	154,789	47,223	32,586	42,185
13 CITY CLERK 117	4,029	1,064	6,448	3,460	115,810	98,937	62,035	19,392	33,839	17,376
15 HUMAN RESOURCES 209	121,077	30,794	193,163	98,681	166,568	1,989,017	1,750,363	533,997	368,479	477,028
16 OFFICE OF COMPTROLLER 210	13,731	8,271	22,054	123,591	17,150	513,429	483,724	136,996	179,106	83,269
17 PURCHASING 215	45,630	8,947	70,235	21,026	62,183	387,859	190,574	53,969	171,338	318,966
20 INFORMATION TECHNOLOGY 239	414,748	95,164	500,192	461,707	626,453	5,811,152	4,867,970	935,357	1,988,994	1,151,474
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
46 NON-DEPARTMENTAL 999	141,185	9,337	60,351	120,660	215,601	1,828,491	1,680,895	161,936	214,689	616,208
<b>Total Current Allocations</b>	<b>\$934,251</b>	<b>\$278,553</b>	<b>\$1,402,074</b>	<b>\$2,121,584</b>	<b>\$1,513,992</b>	<b>\$15,414,353</b>	<b>\$13,756,716</b>	<b>\$2,770,682</b>	<b>\$3,765,958</b>	<b>\$11,563,900</b>

**CITY OF EL PASO, TEXAS  
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**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	REAL ESTATE 532- 32080	STREET MAINTENAN CE 532- 32120
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$299,998	\$0	\$0	\$0	\$0	\$417
2 EQUIPMENT DEPRECIATION	0	20,300	0	0	0	0	124,720	37,678	0	112,089
3 FACILITIES MAINT 532-31040	0	895,635	416,488	0	204,550	0	0	0	0	163,816
4 PARKS BLDG MAINT 532-31130	803,823	602,604	271,781	0	113,365	0	0	0	0	95,830
5 MAYOR AND COUNCIL 101	46,507	50,963	29,526	63,248	17,666	78,922	40,180	20,110	2,381	59,072
6 CITY ATTORNEY 103	944	86,741	0	0	424,199	1,987	0	0	0	3,088
8 OMB 115-12000	13,777	14,574	10,305	26,153	5,201	31,036	13,559	7,469	984	20,995
9 CITY MANAGER 115-12010	21,160	25,219	7,388	0	8,163	6,202	11,857	3,283	0	13,316
10 PUBLIC INFO OFFICE 115-12020	12,854	15,320	4,488	0	4,959	3,768	7,203	1,995	0	8,089
11 INTERNAL AUDIT 116-12030	2,338	2,481	30,580	10,448	0	33,204	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	14,359	17,113	5,013	0	5,539	4,209	8,046	2,228	0	9,036
13 CITY CLERK 117	5,416	6,317	2,303	1,961	2,081	3,612	3,473	1,240	74	4,333
15 HUMAN RESOURCES 209	162,369	193,513	56,689	0	62,638	47,591	90,982	25,195	0	102,180
16 OFFICE OF COMPTROLLER 210	17,693	22,689	13,866	38,439	76,578	50,180	16,696	8,154	0	38,999
17 PURCHASING 215	186,548	252,310	208,916	895	36,683	29,526	26,394	3,132	8,276	28,132
20 INFORMATION TECHNOLOGY 239	508,698	805,717	272,940	708	255,825	219,301	123,090	34,086	0	181,719
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	710,653	196,796	0	798,118
46 NON-DEPARTMENTAL 999	202,382	241,336	59,423	0	42,039	53,295	109,871	30,147	160	204,261
<b>Total Current Allocations</b>	<b>\$1,998,866</b>	<b>\$3,252,830</b>	<b>\$1,389,706</b>	<b>\$141,851</b>	<b>\$1,559,486</b>	<b>\$562,832</b>	<b>\$1,286,723</b>	<b>\$371,514</b>	<b>\$11,875</b>	<b>\$1,843,491</b>

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

FY 2024 BUDGET  
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**Summary Schedule**

Department	FLEET 532- 37020	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
1 BUILDING DEPRECIATION	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 FACILITIES MAINT 532-31040	342,063	0	201	0	0	0	0	0	171,597	0
4 PARKS BLDG MAINT 532-31130	117,187	0	0	0	0	0	0	0	4,925,298	0
5 MAYOR AND COUNCIL 101	61,289	298,741	155,258	38,445	0	0	0	0	0	0
6 CITY ATTORNEY 103	0	212,501	88,425	2,807	0	0	0	0	149,537	0
8 OMB 115-12000	22,146	100,519	55,526	12,877	0	0	0	0	0	0
9 CITY MANAGER 115-12010	12,404	89,292	33,656	11,720	0	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	7,535	54,242	20,445	7,120	0	0	0	0	0	0
11 INTERNAL AUDIT 116-12030	0	120,508	0	0	0	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	8,417	60,591	22,838	7,953	0	0	0	0	0	0
13 CITY CLERK 117	4,230	53,085	11,135	3,393	0	0	0	0	0	0
15 HUMAN RESOURCES 209	95,182	685,168	258,250	89,933	0	0	0	0	0	0
16 OFFICE OF COMPTROLLER 210	60,655	576,675	243,066	20,247	29,860	140,332	30,479	45	669,348	0
17 PURCHASING 215	14,626	54,422	73,243	99,313	4,474	1,342	0	0	0	0
20 INFORMATION TECHNOLOGY 239	128,771	1,412,270	537,231	218,413	45,150	46,354	816	0	1,079,323	0
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
46 NON-DEPARTMENTAL 999	37,439	207,748	78,303	27,268	3,820	0	849	0	446,274	0
<b>Total Current Allocations</b>	<b>\$912,571</b>	<b>\$3,925,762</b>	<b>\$1,577,578</b>	<b>\$539,489</b>	<b>\$83,303</b>	<b>\$188,028</b>	<b>\$32,144</b>	<b>\$45</b>	<b>\$7,441,377</b>	<b>\$0</b>

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

FY 2024 BUDGET  
2/29/2024

**Summary Schedule**

<b>Department</b>	<b>Total</b>
1 BUILDING DEPRECIATION	\$858,665
2 EQUIPMENT DEPRECIATION	1,619,558
3 FACILITIES MAINT 532-31040	11,072,436
4 PARKS BLDG MAINT 532-31130	12,487,801
5 MAYOR AND COUNCIL 101	3,045,890
6 CITY ATTORNEY 103	2,604,163
8 OMB 115-12000	1,004,271
9 CITY MANAGER 115-12010	990,295
10 PUBLIC INFO OFFICE 115-12020	601,572
11 INTERNAL AUDIT 116-12030	403,552
12 PERFORMANCE OFFICE 115-12050	671,988
13 CITY CLERK 117	465,045
15 HUMAN RESOURCES 209	7,598,856
16 OFFICE OF COMPTROLLER 210	3,635,323
17 PURCHASING 215	2,358,959
20 INFORMATION TECHNOLOGY 239	22,723,625
35 SAM ADMIN SUPPORT 532-32060	1,705,567
46 NON-DEPARTMENTAL 999	6,793,969
<b>Total Current Allocations</b>	<b><u>\$80,641,535</u></b>

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

**FY 2024 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 occupying City 1.

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

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

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

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

FY 2024 BUDGET  
2/29/2024

**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
<b>Personnel Costs</b>							
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
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Depreciation	P	1,421,523	0	248,789	545,317	625,709	1,707
<b>Subtotal - Services &amp; Supplies</b>		<b>1,421,523</b>	<b>0</b>	<b>248,789</b>	<b>545,317</b>	<b>625,709</b>	<b>1,707</b>
<b>Department Cost Total</b>		<b>1,421,523</b>	<b>0</b>	<b>248,789</b>	<b>545,317</b>	<b>625,709</b>	<b>1,707</b>
<b>Adjustments to Cost</b>							
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,421,523</b>	<b>0</b>	<b>248,789</b>	<b>545,317</b>	<b>625,709</b>	<b>1,707</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$1,421,523</b>		<b>\$248,789</b>	<b>\$545,317</b>	<b>\$625,709</b>	<b>\$1,707</b>

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 BUILDING DEPRECIATION**

No Indirect Costs

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

FY 2024 BUDGET  
2/29/2024

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	25.00	12.78%	\$31,794	\$0	\$31,794	\$0	\$31,794
6 CITY ATTORNEY 103	41.50	21.21%	52,778	0	52,778	0	52,778
8 OMB 115-12000	8.50	4.35%	10,810	0	10,810	0	10,810
9 CITY MANAGER 115-12010	7.00	3.58%	8,902	0	8,902	0	8,902
10 PUBLIC INFO OFFICE 115-12020	6.00	3.07%	7,631	0	7,631	0	7,631
12 PERFORMANCE OFFICE 115-12050	5.00	2.56%	6,359	0	6,359	0	6,359
13 CITY CLERK 117	7.00	3.58%	8,902	0	8,902	0	8,902
15 HUMAN RESOURCES 209	38.63	19.74%	49,122	0	49,122	0	49,122
16 OFFICE OF COMPTROLLER 210	36.00	18.40%	45,784	0	45,784	0	45,784
17 PURCHASING 215	21.00	10.73%	26,707	0	26,707	0	26,707
<b>Subtotal</b>	<b>195.63</b>	<b>100.00%</b>	<b>248,789</b>	<b>0</b>	<b>248,789</b>	<b>0</b>	<b>248,789</b>
Direct Bills					0		0
<b>Total</b>					<b>\$248,789</b>		<b>\$248,789</b>

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



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

FY 2024 BUDGET  
2/29/2024

**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 116-12030	7.00	4.22%	\$22,995	\$0	\$22,995	\$0	\$22,995
15 HUMAN RESOURCES 209	18.50	11.14%	60,773	0	60,773	0	60,773
19 CAPITAL IMPROVEMENT 235	70.50	42.47%	231,595	0	231,595	0	231,595
20 INFORMATION TECHNOLOGY 239	70.00	42.17%	229,953	0	229,953	0	229,953
<b>Subtotal</b>	<b>166.00</b>	<b>100.00%</b>	<b>545,317</b>	<b>0</b>	<b>545,317</b>	<b>0</b>	<b>545,317</b>
Direct Bills					0		0
<b>Total</b>					<b>\$545,317</b>		<b>\$545,317</b>

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

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

FY 2024 BUDGET  
2/29/2024

**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
<b>Subtotal</b>	<b>80,300</b>	<b>100.00%</b>	<b>625,709</b>	<b>0</b>	<b>625,709</b>	<b>0</b>	<b>625,709</b>
Direct Bills					0		0
<b>Total</b>					<b>\$625,709</b>		<b>\$625,709</b>

Basis Units: Occupied square footage per department

Source:

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

FY 2024 BUDGET  
2/29/2024

**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
37 STREET MAINTENANCE 532-32120	25,712	24.41%	417	0	417	0	417
38 FLEET 532-37020	38,568	36.61%	625	0	625	0	625
<b>Subtotal</b>	<b>105,336</b>	<b>100.00%</b>	<b>1,707</b>	<b>0</b>	<b>1,707</b>	<b>0</b>	<b>1,707</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,707</b>		<b>\$1,707</b>

Basis Units: Occupied square footage per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:1 BUILDING DEPRECIATION**

<b>Department</b>	<b>City Hall (City 1)</b>	<b>Mulligan Building (City 2)</b>	<b>Texas Building &amp; One Stop</b>	<b>Municipal Service Center</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$278	\$278
5 MAYOR AND COUNCIL 101	31,794	0	0	0	31,794
6 CITY ATTORNEY 103	52,778	0	0	0	52,778
8 OMB 115-12000	10,810	0	0	0	10,810
9 CITY MANAGER 115-12010	8,902	0	0	0	8,902
10 PUBLIC INFO OFFICE 115-12020	7,631	0	0	0	7,631
11 INTERNAL AUDIT 116-12030	0	22,995	0	0	22,995
12 PERFORMANCE OFFICE 115-12050	6,359	0	0	0	6,359
13 CITY CLERK 117	8,902	0	0	0	8,902
15 HUMAN RESOURCES 209	49,122	60,773	0	0	109,895
16 OFFICE OF COMPTROLLER 210	45,784	0	0	0	45,784
17 PURCHASING 215	26,707	0	0	0	26,707
19 CAPITAL IMPROVEMENT 235	0	231,595	0	0	231,595
20 INFORMATION TECHNOLOGY 239	0	229,953	0	0	229,953
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
37 STREET MAINTENANCE 532-32120	0	0	0	417	417
38 FLEET 532-37020	0	0	0	625	625
<b>Total</b>	<b>\$248,789</b>	<b>\$545,317</b>	<b>\$625,709</b>	<b>\$1,707</b>	<b>\$1,421,523</b>

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

**FY 2024 BUDGET**

**EQUIPMENT DEPRECIATION EXPENSE**  
**Nature and Extent of Services**

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

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

**Dept:2 EQUIPMENT DEPRECIATION**

Description		Amount	General Admin	Depreciation
<hr/>				
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		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Depreciation	P	3,603,247	0	3,603,247
Subtotal - Services & Supplies		<hr/> 3,603,247	<hr/> 0	<hr/> 3,603,247
<b>Department Cost Total</b>		3,603,247	0	3,603,247
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		3,603,247	0	3,603,247
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$3,603,247	<hr/> <hr/> 0	<hr/> <hr/> \$3,603,247

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 EQUIPMENT DEPRECIATION**

No Indirect Costs

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

FY 2024 BUDGET  
2/29/2024

Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	196,241.42	5.45%	\$196,241	\$0	\$196,241	\$0	\$196,241
7 MUNICIPAL COURT 111	2,051.82	0.06%	2,052	0	2,052	0	2,052
20 INFORMATION TECHNOLOGY 239	1,724,081.97	47.85%	1,724,082	0	1,724,082	0	1,724,082
22 POLICE 321	207,695.82	5.76%	207,696	0	207,696	0	207,696
23 FIRE 322	514,573.12	14.28%	514,573	0	514,573	0	514,573
25 PUBLIC HEALTH 341	9,707.47	0.27%	9,707	0	9,707	0	9,707
26 PARKS & RECREATION 451	590,743.05	16.39%	590,743	0	590,743	0	590,743
28 LIBRARY 453	20,300.36	0.56%	20,300	0	20,300	0	20,300
33 ENGR TRAFFIC-ST 532-32020	124,719.71	3.46%	124,720	0	124,720	0	124,720
34 PAVEMENT MGMT 532-32040	37,677.93	1.05%	37,678	0	37,678	0	37,678
35 SAM ADMIN SUPPORT 532-32060	4,799.98	0.13%	4,800	0	4,800	0	4,800
37 STREET MAINTENANCE 532-32120	112,089.14	3.11%	112,089	0	112,089	0	112,089
46 NON-DEPARTMENTAL 999	58,564.97	1.63%	58,565	0	58,565	0	58,565
<b>Subtotal</b>	<b>3,603,246.76</b>	<b>100.00%</b>	<b>3,603,247</b>	<b>0</b>	<b>3,603,247</b>	<b>0</b>	<b>3,603,247</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,603,247</b>		<b>\$3,603,247</b>

Basis Units: Depreciation of GF equipment per department

Source:



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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:2 EQUIPMENT DEPRECIATION**

<b>Department</b>	<b>Depreciation</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$196,241	\$196,241
7 MUNICIPAL COURT 111	2,052	2,052
20 INFORMATION TECHNOLOGY 239	1,724,082	1,724,082
22 POLICE 321	207,696	207,696
23 FIRE 322	514,573	514,573
25 PUBLIC HEALTH 341	9,707	9,707
26 PARKS & RECREATION 451	590,743	590,743
28 LIBRARY 453	20,300	20,300
33 ENGR TRAFFIC-ST 532-32020	124,720	124,720
34 PAVEMENT MGMT 532-32040	37,678	37,678
35 SAM ADMIN SUPPORT 532-32060	4,800	4,800
37 STREET MAINTENANCE 532-32120	112,089	112,089
46 NON-DEPARTMENTAL 999	58,565	58,565
<b>Total</b>	<b>\$3,603,247</b>	<b>\$3,603,247</b>

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

**FY 2024 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** - These costs are allocated based on the number of maintenance labor hours per department.

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

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

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

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

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

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

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

FY 2024 BUDGET  
2/29/2024

**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
<b>Personnel Costs</b>										
Salaries	S1	3,304,604	0	3,091,441	0	94,258	37,237	47,895	33,773	0
<i>Salary % Split</i>			<i>.00%</i>	<i>93.55%</i>	<i>.00%</i>	<i>2.85%</i>	<i>1.13%</i>	<i>1.45%</i>	<i>1.02%</i>	<i>.00%</i>
Benefits	S	1,136,660	0	1,063,340	0	32,421	12,808	16,474	11,617	0
<b>Subtotal - Personnel Costs</b>		<b>4,441,263</b>	<b>0</b>	<b>4,154,781</b>	<b>0</b>	<b>126,679</b>	<b>50,045</b>	<b>64,369</b>	<b>45,390</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Maint Svcs Contract - Janitorial	P	1,375,512	0	0	923,639	124,552	101,421	120,104	105,797	0
Security Contracts	P	691,727	0	0	0	203,894	76,460	128,803	0	206,110
Pest Control Contracts	S	40,000	0	37,420	0	1,141	451	580	409	0
Bldgs Facilities Maint Contract	S	1,227,823	0	1,148,623	0	35,021	13,835	17,795	12,548	0
Interfund Services	S	94,280	0	88,198	0	2,689	1,062	1,366	964	0
Office Equip-Leases	S	2,360	0	2,208	0	67	27	34	24	0
Parking Lots-Leases	P	82,759	0	0	0	25,554	22,359	34,846	0	0
Land-Leases	P	74,116	0	0	0	74,116	0	0	0	0
Materials & Supplies	S	476,057	0	445,349	0	13,579	5,364	6,900	4,865	0
Maintenance & Repairs	S	2,323,553	0	2,173,672	0	66,275	26,182	33,676	23,747	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	0	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
<b>Subtotal - Services &amp; Supplies</b>		<b>6,807,481</b>	<b>0</b>	<b>3,895,470</b>	<b>923,639</b>	<b>546,888</b>	<b>247,162</b>	<b>344,104</b>	<b>148,354</b>	<b>206,110</b>
<b>Department Cost Total</b>		<b>11,248,745</b>	<b>0</b>	<b>8,050,251</b>	<b>923,639</b>	<b>673,567</b>	<b>297,207</b>	<b>408,473</b>	<b>193,743</b>	<b>206,110</b>
<b>Adjustments to Cost</b>										
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 2024 BUDGET  
2/29/2024

**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	0	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
<b>Subtotal - Adjustments</b>	<b>(419,294)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>10,829,451</b>	<b>0</b>	<b>8,050,251</b>	<b>923,639</b>	<b>673,567</b>	<b>297,207</b>	<b>408,473</b>	<b>193,743</b>	<b>206,110</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$10,829,451</b>		<b>\$8,050,251</b>	<b>\$923,639</b>	<b>\$673,567</b>	<b>\$297,207</b>	<b>\$408,473</b>	<b>\$193,743</b>	<b>\$206,110</b>

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

**Dept:3 FACILITIES MAINT 532-31040**

Description	Amount	MSC Security
<hr/>		
Personnel Costs		
Salaries	3,304,604	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	1,136,660	0
Subtotal - Personnel Costs	4,441,263	0
Services & Supplies Cost		
Maint Svcs Contract - Janitorial	1,375,512	0
Security Contracts	691,727	76,460
Pest Control Contracts	40,000	0
Bldgs Facilities Maint Contract	1,227,823	0
Interfund Services	94,280	0
Office Equip-Leases	2,360	0
Parking Lots-Leases	82,759	0
Land-Leases	74,116	0
Materials & Supplies	476,057	0
Maintenance & Repairs	2,323,553	0
Electricity	368,000	0
Water	72,150	0
Capital Outlay	150,000	0
Interfund Transfers (Uses)	0	0
Revenue - Reimbursed Expenditures	(368,000)	0
Environmental Fee Fund Expenses	197,144	0
Subtotal - Services & Supplies	6,807,481	76,460
<b>Department Cost Total</b>	<b>11,248,745</b>	<b>76,460</b>
Adjustments to Cost		
Electricity	(368,000)	0
Water	(72,150)	0

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

**Dept:3 FACILITIES MAINT 532-31040**

Description	Amount	MSC Security
Capital Outlay D	(150,000)	0
Interfund Transfers (Uses) D	0	0
Revenue - Reimbursed Expenditures D	368,000	0
Environmental Fee Fund Expenses D	(197,144)	0
Subtotal - Adjustments	<u>(419,294)</u>	0
<b>Total Costs After Adjustments</b>	10,829,451	76,460
General Admin Distribution		0
<b>Grand Total</b>	<u><u>\$10,829,451</u></u>	<u><u>\$76,460</u></u>

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

FY 2024 BUDGET  
2/29/2024

**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	\$260	\$0	\$8	\$3	\$4	\$3	\$0	\$0
Subtotal - BUILDING DEPRECIATION	278	0	260	0	8	3	4	3	0	0
2 Depreciation	196,241	0	183,583	0	5,597	2,211	2,844	2,006	0	0
Subtotal - EQUIPMENT DEPRECIATION	196,241	0	183,583	0	5,597	2,211	2,844	2,006	0	0
3 Janitorial Services	0	5,157	4,825	0	147	58	75	53	0	0
3 Muni Svcs Center	0	31,854	29,799	0	909	359	462	326	0	0
3 MSC Security	0	13,131	12,284	0	375	148	190	134	0	0
Subtotal - FACILITIES MAINT 532-310	0	50,143	46,908	0	1,430	565	727	512	0	0
4 MSC	0	51,727	48,390	0	1,475	583	750	529	0	0
Subtotal - PARKS BLDG MAINT 532-3	0	51,727	48,390	0	1,475	583	750	529	0	0
5 Office of the Mayor	0	4,064	3,802	0	116	46	59	42	0	0
5 City Council	0	38,984	36,469	0	1,112	439	565	398	0	0
Subtotal - MAYOR AND COUNCIL 101	0	43,048	40,272	0	1,228	485	624	440	0	0
8 Budget	0	22,431	20,984	0	640	253	325	229	0	0
Subtotal - OMB 115-12000	0	22,431	20,984	0	640	253	325	229	0	0
9 Citywide Admin	0	8,468	7,922	0	242	95	123	87	0	0
Subtotal - CITY MANAGER 115-12010	0	8,468	7,922	0	242	95	123	87	0	0
10 Public Information	0	5,484	5,130	0	156	62	79	56	0	0
Subtotal - PUBLIC INFO OFFICE 115-	0	5,484	5,130	0	156	62	79	56	0	0
12 Performance	0	6,285	5,880	0	179	71	91	64	0	0
Subtotal - PERFORMANCE OFFICE 1	0	6,285	5,880	0	179	71	91	64	0	0
13 Clerk	0	1,758	1,645	0	50	20	25	18	0	0
13 Open Records Requests	0	1,581	1,479	0	45	18	23	16	0	0
Subtotal - CITY CLERK 117	0	3,340	3,124	0	95	38	48	34	0	0
15 HR Services	0	41,958	39,251	0	1,197	473	608	429	0	0

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

FY 2024 BUDGET  
2/29/2024

**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	EI Paso Regional Communicati	MSC Security
15 Self Insurance Fund	\$0	\$7,571	\$7,082	\$0	\$216	\$85	\$110	\$77	\$0	\$0
Subtotal - HUMAN RESOURCES 209	0	49,529	46,334	0	1,413	558	718	506	0	0
16 Financial Reporting	0	14,187	13,272	0	405	160	206	145	0	0
16 Treasury Management	0	464	434	0	13	5	7	5	0	0
16 Annual Audit	0	2,578	2,411	0	74	29	37	26	0	0
16 Asset Management	0	769	720	0	22	9	11	8	0	0
Subtotal - OFFICE OF COMPTROLLE	0	17,998	16,837	0	513	203	261	184	0	0
17 Administration	0	13,135	12,288	0	375	148	190	134	0	0
17 Supply Chain Management	0	37,586	35,162	0	1,072	424	545	384	0	0
Subtotal - PURCHASING 215	0	50,721	47,449	0	1,447	572	735	518	0	0
20 IT Services	0	352	329	0	10	4	5	4	0	0
20 City-wide PC's	0	1,824	1,707	0	52	21	26	19	0	0
20 City-wide IT Contracts	0	96,268	90,058	0	2,746	1,085	1,395	984	0	0
20 Mail Room	0	1,985	1,857	0	57	22	29	20	0	0
20 Phone & Internet - Citywide	0	7,539	7,052	0	215	85	109	77	0	0
Subtotal - INFORMATION TECHNOLC	0	107,968	101,003	0	3,080	1,217	1,565	1,103	0	0
35 GF Support	0	548,491	513,110	0	15,645	6,180	7,950	5,606	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	548,491	513,110	0	15,645	6,180	7,950	5,606	0	0
46 General Expenses	0	2,519	2,356	0	72	28	37	26	0	0
46 Retirees Health Insurance	0	45,566	42,627	0	1,300	513	660	466	0	0
46 Property Insurance	0	508	475	0	14	6	7	5	0	0
46 Civilian Employee Costs	0	22,382	20,938	0	638	252	324	229	0	0
46 General Liability Insurance	0	19,406	18,154	0	554	219	281	198	0	0
46 Auto Liability	0	515	482	0	15	6	7	5	0	0
Subtotal - NON-DEPARTMENTAL 999	0	90,896	85,032	0	2,593	1,024	1,317	929	0	0
<b>Total Incoming</b>	196,519	1,056,527	1,172,219	0	35,741	14,120	18,161	12,806	0	0
<b>C. Total Allocated</b>		\$12,082,497	\$9,222,470	\$923,639	\$709,308	\$311,326	\$426,634	\$206,549	\$206,110	\$76,460
			76.33%	7.64%	5.87%	2.58%	3.53%	1.71%	1.71%	0.63%



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

FY 2024 BUDGET  
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**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	211.95	0.91%	\$75,211	\$0	\$75,211	\$9,028	\$84,239
14 TAX 206	10.00	0.04%	3,549	0	3,549	426	3,974
17 PURCHASING 215	59.50	0.26%	21,114	0	21,114	2,534	23,648
18 ANIMAL SERVICES 225	944.90	4.07%	335,299	0	335,299	40,247	375,546
20 INFORMATION TECHNOLOGY 239	46.00	0.20%	16,323	0	16,323	1,959	18,282
22 POLICE 321	3,208.06	13.83%	1,138,383	0	1,138,383	136,645	1,275,028
23 FIRE 322	4,625.63	19.93%	1,641,409	0	1,641,409	197,026	1,838,435
24 ENVIRONMENTAL SERVICES 334	649.97	2.80%	230,642	0	230,642	27,685	258,327
25 PUBLIC HEALTH 341	1,416.60	6.10%	502,682	0	502,682	60,339	563,021
26 PARKS & RECREATION 451	8,038.57	34.64%	2,852,493	0	2,852,493	342,398	3,194,891
28 LIBRARY 453	2,253.48	9.71%	799,649	0	799,649	95,986	895,635
29 MUSUEM & CULT AFFAIRS 454	479.40	2.07%	170,115	0	170,115	20,420	190,535
37 STREET MAINTENANCE 532-32120	234.47	1.01%	83,202	0	83,202	9,987	93,189
38 FLEET 532-37020	594.10	2.56%	210,817	0	210,817	25,305	236,122
47 OTHER	431.75	1.86%	153,207	0	153,207	18,390	171,597
<b>Subtotal</b>	<b>23,204.38</b>	<b>100.00%</b>	<b>8,234,094</b>	<b>0</b>	<b>8,234,094</b>	<b>988,376</b>	<b>9,222,470</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,234,094</b>		<b>\$9,222,470</b>

Basis Units: Number of labor hours per department  
Source:

**CITY OF EL PASO, TEXAS  
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**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	0.56%	\$5,157	\$0	\$5,157	\$0	\$5,157
22 POLICE 321	616,221.00	61.46%	567,697	0	567,697	0	567,697
23 FIRE 322	77,529.00	7.73%	71,424	0	71,424	0	71,424
24 ENVIRONMENTAL SERVICES 334	19,324.33	1.93%	17,803	0	17,803	0	17,803
26 PARKS & RECREATION 451	19,324.33	1.93%	17,803	0	17,803	0	17,803
29 MUSUEM & CULT AFFAIRS 454	245,266.00	24.46%	225,953	0	225,953	0	225,953
35 SAM ADMIN SUPPORT 532-32060	19,324.33	1.93%	17,803	0	17,803	0	17,803
<b>Subtotal</b>	<b>1,002,587.00</b>	<b>100.00%</b>	<b>923,639</b>	<b>0</b>	<b>923,639</b>	<b>0</b>	<b>923,639</b>
Direct Bills					0		0
<b>Total</b>					<b>\$923,639</b>		<b>\$923,639</b>

Basis Units: Annual janitorial costs per department  
Source:

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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	25.00	12.78%	\$86,795	\$0	\$86,795	\$3,851	\$90,646
6 CITY ATTORNEY 103	41.50	21.21%	144,080	0	144,080	6,393	150,473
8 OMB 115-12000	8.50	4.35%	29,510	0	29,510	1,309	30,820
9 CITY MANAGER 115-12010	7.00	3.58%	24,303	0	24,303	1,078	25,381
10 PUBLIC INFO OFFICE 115-12020	6.00	3.07%	20,831	0	20,831	924	21,755
12 PERFORMANCE OFFICE 115-12050	5.00	2.56%	17,359	0	17,359	770	18,129
13 CITY CLERK 117	7.00	3.58%	24,303	0	24,303	1,078	25,381
15 HUMAN RESOURCES 209	38.63	19.74%	134,099	0	134,099	5,950	140,049
16 OFFICE OF COMPTROLLER 210	36.00	18.40%	124,985	0	124,985	5,546	130,531
17 PURCHASING 215	21.00	10.73%	72,908	0	72,908	3,235	76,143
<b>Subtotal</b>	<b>195.63</b>	<b>100.00%</b>	<b>679,173</b>	<b>0</b>	<b>679,173</b>	<b>30,136</b>	<b>709,308</b>
Direct Bills					0		0
<b>Total</b>					<b>\$679,173</b>		<b>\$709,308</b>

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

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**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 116-12030	7.00	4.22%	\$12,626	\$0	\$12,626	\$502	\$13,128
15 HUMAN RESOURCES 209	18.50	11.14%	33,369	0	33,369	1,327	34,696
19 CAPITAL IMPROVEMENT 235	70.50	42.47%	127,164	0	127,164	5,056	132,220
20 INFORMATION TECHNOLOGY 239	70.00	42.17%	126,262	0	126,262	5,020	131,282
<b>Subtotal</b>	<b>166.00</b>	<b>100.00%</b>	<b>299,421</b>	<b>0</b>	<b>299,421</b>	<b>11,905</b>	<b>311,326</b>
Direct Bills					0		0
<b>Total</b>					<b>\$299,421</b>		<b>\$311,326</b>

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

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**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%	\$33,807	\$0	\$33,807	\$1,259	\$35,066
26 PARKS & RECREATION 451	35,200	43.84%	180,305	0	180,305	6,712	187,018
31 COMM & HUMAN DEV 471	38,500	47.95%	197,209	0	197,209	7,342	204,550
<b>Subtotal</b>	<b>80,300</b>	<b>100.00%</b>	<b>411,321</b>	<b>0</b>	<b>411,321</b>	<b>15,313</b>	<b>426,634</b>
Direct Bills					0		0
<b>Total</b>					<b>\$411,321</b>		<b>\$426,634</b>

Basis Units: Occupied square footage per department

Source:

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**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%	\$31,854	\$0	\$31,854	\$0	\$31,854
22 POLICE 321	4,700	4.46%	8,734	0	8,734	575	9,310
24 ENVIRONMENTAL SERVICES 334	829	0.79%	1,541	0	1,541	101	1,642
26 PARKS & RECREATION 451	14,101	13.39%	26,205	0	26,205	1,726	27,931
35 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	7,963	0	7,963	525	8,488
37 STREET MAINTENANCE 532-32120	25,712	24.41%	47,782	0	47,782	3,148	50,930
38 FLEET 532-37020	38,568	36.61%	71,673	0	71,673	4,722	76,395
<b>Subtotal</b>	<b>105,336</b>	<b>100.00%</b>	<b>195,752</b>	<b>0</b>	<b>195,752</b>	<b>10,798</b>	<b>206,549</b>
Direct Bills					0		0
<b>Total</b>					<b>\$195,752</b>		<b>\$206,549</b>

Basis Units: Occupied square footage per department  
Source:

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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	238,028	74.35%	\$153,243	\$0	\$153,243	\$0	\$153,243
23 FIRE 322	81,804	25.55%	52,666	0	52,666	0	52,666
40 AVIATION 562	312	0.10%	201	0	201	0	201
<b>Subtotal</b>	<b>320,144</b>	<b>100.00%</b>	<b>206,110</b>	<b>0</b>	<b>206,110</b>	<b>0</b>	<b>206,110</b>
Direct Bills					0		0
<b>Total</b>					<b>\$206,110</b>		<b>\$206,110</b>

Basis Units: Calls for service per department

Source:

**CITY OF EL PASO, TEXAS  
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**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%	10,803	0	10,803	0	10,803
35 SAM ADMIN SUPPORT 532-32060	4,285	4.29%	3,283	0	3,283	0	3,283
37 STREET MAINTENANCE 532-32120	25,712	25.76%	19,697	0	19,697	0	19,697
38 FLEET 532-37020	38,568	38.64%	29,546	0	29,546	0	29,546
<b>Subtotal</b>	<b>99,807</b>	<b>100.00%</b>	<b>76,460</b>	<b>0</b>	<b>76,460</b>	<b>0</b>	<b>76,460</b>
Direct Bills					0		0
<b>Total</b>					<b>\$76,460</b>		<b>\$76,460</b>

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

Source:



**CITY OF EL PASO, TEXAS  
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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	\$5,157	\$0	\$0	\$0	\$31,854	\$0	\$13,131	\$50,143
5 MAYOR AND COUNCIL 101	0	0	90,646	0	0	0	0	0	90,646
6 CITY ATTORNEY 103	0	0	150,473	0	0	0	0	0	150,473
7 MUNICIPAL COURT 111	84,239	0	0	0	0	0	0	0	84,239
8 OMB 115-12000	0	0	30,820	0	0	0	0	0	30,820
9 CITY MANAGER 115-12010	0	0	25,381	0	0	0	0	0	25,381
10 PUBLIC INFO OFFICE 115-12020	0	0	21,755	0	0	0	0	0	21,755
11 INTERNAL AUDIT 116-12030	0	0	0	13,128	0	0	0	0	13,128
12 PERFORMANCE OFFICE 115-12050	0	0	18,129	0	0	0	0	0	18,129
13 CITY CLERK 117	0	0	25,381	0	0	0	0	0	25,381
14 TAX 206	3,974	0	0	0	0	0	0	0	3,974
15 HUMAN RESOURCES 209	0	0	140,049	34,696	0	0	0	0	174,745
16 OFFICE OF COMPTROLLER 210	0	0	130,531	0	0	0	0	0	130,531
17 PURCHASING 215	23,648	0	76,143	0	0	0	0	0	99,791
18 ANIMAL SERVICES 225	375,546	0	0	0	0	0	0	0	375,546
19 CAPITAL IMPROVEMENT 235	0	0	0	132,220	0	0	0	0	132,220
20 INFORMATION TECHNOLOGY 239	18,282	0	0	131,282	0	0	0	0	149,565
21 PLANNING & INSPECTIONS 280	0	0	0	0	35,066	0	0	0	35,066
22 POLICE 321	1,275,028	567,697	0	0	0	9,310	153,243	0	2,005,278
23 FIRE 322	1,838,435	71,424	0	0	0	0	52,666	0	1,962,524
24 ENVIRONMENTAL SERVICES 334	258,327	17,803	0	0	0	1,642	0	0	277,772
25 PUBLIC HEALTH 341	563,021	0	0	0	0	0	0	0	563,021
26 PARKS & RECREATION 451	3,194,891	17,803	0	0	187,018	27,931	0	10,803	3,438,445
28 LIBRARY 453	895,635	0	0	0	0	0	0	0	895,635
29 MUSUEM & CULT AFFAIRS 454	190,535	225,953	0	0	0	0	0	0	416,488
31 COMM & HUMAN DEV 471	0	0	0	0	204,550	0	0	0	204,550
35 SAM ADMIN SUPPORT 532-32060	0	17,803	0	0	0	8,488	0	3,283	29,573
37 STREET MAINTENANCE 532-32120	93,189	0	0	0	0	50,930	0	19,697	163,816
38 FLEET 532-37020	236,122	0	0	0	0	76,395	0	29,546	342,063
40 AVIATION 562	0	0	0	0	0	0	201	0	201
47 OTHER	171,597	0	0	0	0	0	0	0	171,597
<b>Total</b>	<b>\$9,222,470</b>	<b>\$923,639</b>	<b>\$709,308</b>	<b>\$311,326</b>	<b>\$426,634</b>	<b>\$206,549</b>	<b>\$206,110</b>	<b>\$76,460</b>	<b>\$12,082,497</b>

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**PARKS BLDG MAINT 532-31130  
Nature and Extent of Services**

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

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

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

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

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

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

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**A. Department Costs**

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4	MSC
<b>Personnel Costs</b>								
Salaries	S	0	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>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
Outside Contracts - NOC	D	179,020	0	0	0	0	0	0
Electricity	P	9,274,373	0	8,708,735	134,199	126,955	73,875	230,609
Water	P	2,412,222	0	2,265,102	34,905	33,020	19,215	59,980
Natural Gas	P	1,157,409	0	1,086,819	16,748	15,844	9,219	28,779
Revenue - Reimbursed Expenditures	P	(60,000)	0	(56,341)	(868)	(821)	(478)	(1,492)
<b>Subtotal - Services &amp; Supplies</b>		<b>12,963,024</b>	<b>0</b>	<b>12,004,316</b>	<b>184,983</b>	<b>174,998</b>	<b>101,831</b>	<b>317,876</b>
<b>Department Cost Total</b>		<b>12,963,024</b>	<b>0</b>	<b>12,004,316</b>	<b>184,983</b>	<b>174,998</b>	<b>101,831</b>	<b>317,876</b>
<b>Adjustments to Cost</b>								
Outside Contracts - NOC	D	(179,020)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(179,020)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>12,784,004</b>	<b>0</b>	<b>12,004,316</b>	<b>184,983</b>	<b>174,998</b>	<b>101,831</b>	<b>317,876</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$12,784,004</b>	<b>\$12,004,316</b>	<b>\$184,983</b>	<b>\$174,998</b>	<b>\$101,831</b>	<b>\$317,876</b>	

**CITY OF EL PASO, TEXAS  
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2/29/2024

**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	\$29,066	\$27,293	\$421	\$398	\$232	\$723
Subtotal - MAYOR AND COUNCIL 101	0	29,066	27,293	421	398	232	723
8 Budget	0	16,724	15,704	242	229	133	416
Subtotal - OMB 115-12000	0	16,724	15,704	242	229	133	416
13 Open Records Requests	0	1,179	1,107	17	16	9	29
Subtotal - CITY CLERK 117	0	1,179	1,107	17	16	9	29
16 Financial Reporting	0	18,607	17,472	269	255	148	463
16 Treasury Management	0	613	576	9	8	5	15
16 Annual Audit	0	3,381	3,174	49	46	27	84
Subtotal - OFFICE OF COMPTROLLE	0	22,600	21,222	327	309	180	562
46 General Expenses	0	2,911	2,733	42	40	23	72
46 Auto Liability	0	1,030	967	15	14	8	26
Subtotal - NON-DEPARTMENTAL 999	0	3,940	3,700	57	54	31	98
<b>Total Incoming</b>	<b>0</b>	<b>73,510</b>	<b>69,027</b>	<b>1,064</b>	<b>1,006</b>	<b>586</b>	<b>1,828</b>
<b>C. Total Allocated</b>		<b>\$12,857,514</b>	<b>\$12,073,343</b>	<b>\$186,047</b>	<b>\$176,004</b>	<b>\$102,417</b>	<b>\$319,704</b>
			93.90%	1.45%	1.37%	0.80%	2.49%

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

FY 2024 BUDGET  
2/29/2024

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	15,332.42	0.13%	\$15,883	\$0	\$15,883	\$91	\$15,974
19 CAPITAL IMPROVEMENT 235	3,105.20	0.03%	3,217	0	3,217	18	3,235
20 INFORMATION TECHNOLOGY 239	16,955.09	0.15%	17,564	0	17,564	101	17,665
22 POLICE 321	605,651.22	5.23%	627,388	0	627,388	3,608	630,995
23 FIRE 322	796,361.69	6.87%	824,943	0	824,943	4,744	829,686
24 ENVIRONMENTAL SERVICES 334	35,833.20	0.31%	37,119	0	37,119	213	37,333
25 PUBLIC HEALTH 341	7,800.98	0.07%	8,081	0	8,081	46	8,127
26 PARKS & RECREATION 451	3,690,425.73	31.85%	3,822,873	0	3,822,873	21,982	3,844,855
27 ZOO 452	771,536.83	6.66%	799,227	0	799,227	4,596	803,823
28 LIBRARY 453	578,400.49	4.99%	599,159	0	599,159	3,445	602,604
29 MUSUEM & CULT AFFAIRS 454	260,865.23	2.25%	270,228	0	270,228	1,554	271,781
31 COMM & HUMAN DEV 471	61,679.84	0.53%	63,893	0	63,893	367	64,261
37 STREET MAINTENANCE 532-32120	16,994.47	0.15%	17,604	0	17,604	101	17,706
47 OTHER	4,727,472.13	40.79%	4,897,138	0	4,897,138	28,159	4,925,298
<b>Subtotal</b>	<b>11,588,414.51</b>	<b>100.00%</b>	<b>12,004,316</b>	<b>0</b>	<b>12,004,316</b>	<b>69,027</b>	<b>12,073,343</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,004,316</b>		<b>\$12,073,343</b>

Basis Units: Utility cost per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

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	25.00	12.78%	\$23,640	\$0	\$23,640	\$136	\$23,776
6 CITY ATTORNEY 103	41.50	21.21%	39,242	0	39,242	226	39,468
8 OMB 115-12000	8.50	4.35%	8,038	0	8,038	46	8,084
9 CITY MANAGER 115-12010	7.00	3.58%	6,619	0	6,619	38	6,657
10 PUBLIC INFO OFFICE 115-12020	6.00	3.07%	5,674	0	5,674	33	5,706
12 PERFORMANCE OFFICE 115-12050	5.00	2.56%	4,728	0	4,728	27	4,755
13 CITY CLERK 117	7.00	3.58%	6,619	0	6,619	38	6,657
15 HUMAN RESOURCES 209	38.63	19.74%	36,524	0	36,524	210	36,734
16 OFFICE OF COMPTROLLER 210	36.00	18.40%	34,042	0	34,042	196	34,237
17 PURCHASING 215	21.00	10.73%	19,858	0	19,858	114	19,972
<b>Subtotal</b>	<b>195.63</b>	<b>100.00%</b>	<b>184,983</b>	<b>0</b>	<b>184,983</b>	<b>1,064</b>	<b>186,047</b>
Direct Bills					0		0
<b>Total</b>					<b>\$184,983</b>		<b>\$186,047</b>

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

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

FY 2024 BUDGET  
2/29/2024

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 116-12030	7.00	4.22%	\$7,379	\$0	\$7,379	\$42	\$7,422
15 HUMAN RESOURCES 209	18.50	11.14%	19,503	0	19,503	112	19,615
19 CAPITAL IMPROVEMENT 235	70.50	42.47%	74,321	0	74,321	427	74,749
20 INFORMATION TECHNOLOGY 239	70.00	42.17%	73,794	0	73,794	424	74,219
<b>Subtotal</b>	<b>166.00</b>	<b>100.00%</b>	<b>174,998</b>	<b>0</b>	<b>174,998</b>	<b>1,006</b>	<b>176,004</b>
Direct Bills					0		0
<b>Total</b>					<b>\$174,998</b>		<b>\$176,004</b>

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

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

FY 2024 BUDGET  
2/29/2024

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%	\$8,370	\$0	\$8,370	\$48	\$8,418
26 PARKS & RECREATION 451	35,200	43.84%	44,638	0	44,638	257	44,895
31 COMM & HUMAN DEV 471	38,500	47.95%	48,823	0	48,823	281	49,104
<b>Subtotal</b>	<b>80,300</b>	<b>100.00%</b>	<b>101,831</b>	<b>0</b>	<b>101,831</b>	<b>586</b>	<b>102,417</b>
Direct Bills					0		0
<b>Total</b>					<b>\$101,831</b>		<b>\$102,417</b>

Basis Units: Occupied square footage per department

Source:



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

FY 2024 BUDGET  
2/29/2024

**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%	\$51,727	\$0	\$51,727	\$0	\$51,727
22 POLICE 321	4,700	4.46%	14,183	0	14,183	97	14,281
24 ENVIRONMENTAL SERVICES 334	829	0.79%	2,502	0	2,502	17	2,519
26 PARKS & RECREATION 451	14,101	13.39%	42,553	0	42,553	292	42,845
35 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	12,931	0	12,931	89	13,020
37 STREET MAINTENANCE 532-32120	25,712	24.41%	77,592	0	77,592	533	78,125
38 FLEET 532-37020	38,568	36.61%	116,388	0	116,388	799	117,187
<b>Subtotal</b>	<b>105,336</b>	<b>100.00%</b>	<b>317,876</b>	<b>0</b>	<b>317,876</b>	<b>1,828</b>	<b>319,704</b>
Direct Bills					0		0
<b>Total</b>					<b>\$317,876</b>		<b>\$319,704</b>

Basis Units: Occupied square footage per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:4 PARKS BLDG MAINT 532-31130**

<b>Department</b>	<b>Single Occupant</b>	<b>City 1</b>	<b>City 2</b>	<b>City 3 &amp; 4</b>	<b>MSC</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$51,727	\$51,727
5 MAYOR AND COUNCIL 101	0	23,776	0	0	0	23,776
6 CITY ATTORNEY 103	0	39,468	0	0	0	39,468
8 OMB 115-12000	0	8,084	0	0	0	8,084
9 CITY MANAGER 115-12010	0	6,657	0	0	0	6,657
10 PUBLIC INFO OFFICE 115-12020	0	5,706	0	0	0	5,706
11 INTERNAL AUDIT 116-12030	0	0	7,422	0	0	7,422
12 PERFORMANCE OFFICE 115-12050	0	4,755	0	0	0	4,755
13 CITY CLERK 117	0	6,657	0	0	0	6,657
15 HUMAN RESOURCES 209	0	36,734	19,615	0	0	56,349
16 OFFICE OF COMPTROLLER 210	0	34,237	0	0	0	34,237
17 PURCHASING 215	0	19,972	0	0	0	19,972
18 ANIMAL SERVICES 225	15,974	0	0	0	0	15,974
19 CAPITAL IMPROVEMENT 235	3,235	0	74,749	0	0	77,984
20 INFORMATION TECHNOLOGY 239	17,665	0	74,219	0	0	91,883
21 PLANNING & INSPECTIONS 280	0	0	0	8,418	0	8,418
22 POLICE 321	630,995	0	0	0	14,281	645,276
23 FIRE 322	829,686	0	0	0	0	829,686
24 ENVIRONMENTAL SERVICES 334	37,333	0	0	0	2,519	39,852
25 PUBLIC HEALTH 341	8,127	0	0	0	0	8,127
26 PARKS & RECREATION 451	3,844,855	0	0	44,895	42,845	3,932,595
27 ZOO 452	803,823	0	0	0	0	803,823
28 LIBRARY 453	602,604	0	0	0	0	602,604
29 MUSUEM & CULT AFFAIRS 454	271,781	0	0	0	0	271,781
31 COMM & HUMAN DEV 471	64,261	0	0	49,104	0	113,365
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	13,020	13,020
37 STREET MAINTENANCE 532-32120	17,706	0	0	0	78,125	95,830
38 FLEET 532-37020	0	0	0	0	117,187	117,187
47 OTHER	4,925,298	0	0	0	0	4,925,298
<b>Total</b>	<b>\$12,073,343</b>	<b>\$186,047</b>	<b>\$176,004</b>	<b>\$102,417</b>	<b>\$319,704</b>	<b>\$12,857,514</b>

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

**FY 2024 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 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:5 MAYOR AND COUNCIL 101

Description		Amount	General Admin	Office of the Mayor	City Council
<b>Personnel Costs</b>					
Salaries	S1	1,712,330	0	275,146	1,437,184
<i>Salary % Split</i>			<i>.00%</i>	<i>16.07%</i>	<i>83.93%</i>
Benefits	P	517,831	0	89,687	428,145
<b>Subtotal - Personnel Costs</b>		<b>2,230,161</b>	<b>0</b>	<b>364,833</b>	<b>1,865,329</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>		<b>103,305</b>	<b>0</b>	<b>55,105</b>	<b>48,200</b>
<b>Department Cost Total</b>		<b>2,333,466</b>	<b>0</b>	<b>419,938</b>	<b>1,913,529</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,333,466</b>	<b>0</b>	<b>419,938</b>	<b>1,913,529</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,333,466</b>		<b>\$419,938</b>	<b>\$1,913,529</b>

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

FY 2024 BUDGET  
2/29/2024

**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)	\$31,794	\$0	\$5,722	\$26,072
Subtotal - BUILDING DEPRECIATION	31,794	0	5,722	26,072
3 City Hall	86,795	3,851	16,313	74,333
Subtotal - FACILITIES MAINT 532-310	86,795	3,851	16,313	74,333
4 City 1	23,640	136	4,279	19,497
Subtotal - PARKS BLDG MAINT 532-3	23,640	136	4,279	19,497
5 Office of the Mayor	0	1,917	345	1,572
5 City Council	0	5,387	969	4,417
Subtotal - MAYOR AND COUNCIL 101	0	7,304	1,314	5,989
6 Legal Services	0	83,908	15,100	68,807
Subtotal - CITY ATTORNEY 103	0	83,908	15,100	68,807
8 Budget	0	3,099	558	2,542
Subtotal - OMB 115-12000	0	3,099	558	2,542
9 Citywide Admin	0	3,994	719	3,275
Subtotal - CITY MANAGER 115-12010	0	3,994	719	3,275
10 Public Information	0	2,587	466	2,121
Subtotal - PUBLIC INFO OFFICE 115-	0	2,587	466	2,121
11 Audit	0	344,727	62,038	282,689
Subtotal - INTERNAL AUDIT 116-1203	0	344,727	62,038	282,689
12 Performance	0	2,965	534	2,431
Subtotal - PERFORMANCE OFFICE 1	0	2,965	534	2,431
13 Clerk	0	829	149	680
13 Open Records Requests	0	219	39	179
13 Support Services	0	519,642	93,516	426,126
Subtotal - CITY CLERK 117	0	520,690	93,705	426,985
15 HR Services	0	19,791	3,562	16,230

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

FY 2024 BUDGET  
2/29/2024

**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	\$3,571	\$643	\$2,928
Subtotal - HUMAN RESOURCES 209	0	23,363	4,204	19,158
16 Financial Reporting	0	2,858	514	2,344
16 Treasury Management	0	485	87	398
16 Annual Audit	0	519	93	426
Subtotal - OFFICE OF COMPTROLLE	0	3,862	695	3,167
17 Administration	0	504	91	413
17 Supply Chain Management	0	1,443	260	1,183
Subtotal - PURCHASING 215	0	1,947	350	1,597
20 IT Services	0	32,127	5,782	26,345
20 Records Management	0	542	98	444
20 GIS	0	20,890	3,759	17,131
20 City-wide PC's	0	861	155	706
20 City-wide IT Contracts	0	45,409	8,172	37,237
20 Postage	0	14,740	2,653	12,088
20 Mail Room	0	937	169	768
20 Wireless Communication	0	7,587	1,365	6,221
20 Phone & Internet - Citywide	0	11,308	2,035	9,273
Subtotal - INFORMATION TECHNOLC	0	134,400	24,187	110,213
46 General Expenses	0	522	94	428
46 Retirees Health Insurance	0	21,494	3,868	17,625
46 Property Insurance	0	180	32	147
46 Civilian Employee Costs	0	10,558	1,900	8,658
46 General Liability Insurance	0	9,154	1,647	7,506
Subtotal - NON-DEPARTMENTAL 999	0	41,906	7,541	34,364
<b>Total Incoming</b>	<b>142,229</b>	<b>1,178,737</b>	<b>237,725</b>	<b>1,083,242</b>
<b>C. Total Allocated</b>		<b>\$3,654,433</b>	<b>\$657,663</b>	<b>\$2,996,770</b>
			18.00%	82.00%

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$4,064	\$0	\$4,064	\$0	\$4,064
5 MAYOR AND COUNCIL 101	25.00	0.43%	1,917	0	1,917	0	1,917
6 CITY ATTORNEY 103	41.50	0.71%	3,182	0	3,182	1,536	4,718
7 MUNICIPAL COURT 111	86.50	1.49%	6,633	0	6,633	3,201	9,834
8 OMB 115-12000	8.50	0.15%	652	0	652	315	966
9 CITY MANAGER 115-12010	7.00	0.12%	537	0	537	259	796
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	460	0	460	222	682
11 INTERNAL AUDIT 116-12030	7.00	0.12%	537	0	537	259	796
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	383	0	383	185	568
13 CITY CLERK 117	7.00	0.12%	537	0	537	259	796
14 TAX 206	22.00	0.38%	1,687	0	1,687	814	2,501
15 HUMAN RESOURCES 209	57.13	0.98%	4,381	0	4,381	2,114	6,495
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	2,761	0	2,761	1,332	4,093
17 PURCHASING 215	21.00	0.36%	1,610	0	1,610	777	2,388
18 ANIMAL SERVICES 225	138.00	2.38%	10,583	0	10,583	5,107	15,690
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	5,406	0	5,406	2,609	8,015
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	5,368	0	5,368	2,591	7,959
21 PLANNING & INSPECTIONS 280	119.00	2.05%	9,126	0	9,126	4,404	13,529
22 POLICE 321	1,421.00	24.46%	108,969	0	108,969	52,589	161,558
23 FIRE 322	1,250.50	21.52%	95,894	0	95,894	46,279	142,173
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	29,255	0	29,255	14,119	43,374
25 PUBLIC HEALTH 341	263.25	4.53%	20,187	0	20,187	9,742	29,930
26 PARKS & RECREATION 451	340.80	5.87%	26,134	0	26,134	12,612	38,747
27 ZOO 452	116.00	2.00%	8,895	0	8,895	4,293	13,188
28 LIBRARY 453	138.25	2.38%	10,602	0	10,602	5,116	15,718
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	3,106	0	3,106	1,499	4,605
31 COMM & HUMAN DEV 471	44.75	0.77%	3,432	0	3,432	1,656	5,088
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	2,607	0	2,607	1,258	3,866
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	4,985	0	4,985	2,406	7,390
34 PAVEMENT MGMT 532-32040	18.00	0.31%	1,380	0	1,380	666	2,046
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	1,994	0	1,994	962	2,956
37 STREET MAINTENANCE 532-32120	73.00	1.26%	5,598	0	5,598	2,702	8,300
38 FLEET 532-37020	68.00	1.17%	5,215	0	5,215	2,517	7,731
39 SUN METRO 560	489.50	8.43%	37,537	0	37,537	18,116	55,653
40 AVIATION 562	184.50	3.18%	14,148	0	14,148	6,828	20,976
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	4,927	0	4,927	2,378	7,305
46 NON-DEPARTMENTAL 999	11.00	0.19%	844	0	844	407	1,251

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

FY 2024 BUDGET  
2/29/2024

Office of the Mayor Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	445,534	0	445,534	212,129	657,663
Direct Bills					0		0
<b>Total</b>					<b>\$445,534</b>		<b>\$657,663</b>

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



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

FY 2024 BUDGET  
2/29/2024

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	17,466,744.50	1.92%	\$38,984	\$0	\$38,984	\$0	\$38,984
4 PARKS BLDG MAINT 532-31130	13,023,024.18	1.43%	29,066	0	29,066	0	29,066
5 MAYOR AND COUNCIL 101	2,413,466.09	0.27%	5,387	0	5,387	0	5,387
6 CITY ATTORNEY 103	5,734,758.03	0.63%	12,799	0	12,799	6,323	19,122
7 MUNICIPAL COURT 111	7,354,785.70	0.81%	16,415	0	16,415	8,109	24,524
8 OMB 115-12000	1,116,636.98	0.12%	2,492	0	2,492	1,231	3,723
9 CITY MANAGER 115-12010	883,888.31	0.10%	1,973	0	1,973	975	2,947
10 PUBLIC INFO OFFICE 115-12020	563,626.43	0.06%	1,258	0	1,258	621	1,879
11 INTERNAL AUDIT 116-12030	1,161,119.56	0.13%	2,592	0	2,592	1,280	3,872
12 PERFORMANCE OFFICE 115-12050	656,506.43	0.07%	1,465	0	1,465	724	2,189
13 CITY CLERK 117	922,506.73	0.10%	2,059	0	2,059	1,017	3,076
14 TAX 206	2,253,255.34	0.25%	5,029	0	5,029	2,484	7,513
15 HUMAN RESOURCES 209	79,353,604.98	8.72%	177,109	0	177,109	87,491	264,600
16 OFFICE OF COMPTROLLER 210	3,550,520.30	0.39%	7,924	0	7,924	3,915	11,839
17 PURCHASING 215	2,044,665.29	0.22%	4,563	0	4,563	2,254	6,818
18 ANIMAL SERVICES 225	11,932,424.11	1.31%	26,632	0	26,632	13,156	39,788
19 CAPITAL IMPROVEMENT 235	7,699,849.97	0.85%	17,185	0	17,185	8,489	25,675
20 INFORMATION TECHNOLOGY 239	24,676,523.64	2.71%	55,076	0	55,076	27,207	82,282
21 PLANNING & INSPECTIONS 280	9,939,562.30	1.09%	22,184	0	22,184	10,959	33,143
22 POLICE 321	193,755,712.84	21.30%	432,443	0	432,443	213,624	646,067
23 FIRE 322	142,983,864.69	15.72%	319,126	0	319,126	157,646	476,772
24 ENVIRONMENTAL SERVICES 334	48,137,326.23	5.29%	107,438	0	107,438	53,073	160,511
25 PUBLIC HEALTH 341	17,740,613.38	1.95%	39,595	0	39,595	19,560	59,155
26 PARKS & RECREATION 451	43,510,102.13	4.78%	97,110	0	97,110	47,972	145,082
27 ZOO 452	9,992,233.30	1.10%	22,302	0	22,302	11,017	33,319
28 LIBRARY 453	10,569,955.35	1.16%	23,591	0	23,591	11,654	35,245
29 MUSUEM & CULT AFFAIRS 454	7,473,954.78	0.82%	16,681	0	16,681	8,240	24,921
30 DESTINATION EL PASO 457	18,968,017.00	2.09%	42,335	0	42,335	20,913	63,248
31 COMM & HUMAN DEV 471	3,772,303.81	0.41%	8,419	0	8,419	4,159	12,579
32 ECONOMIC DEVELOPMENT 480	22,509,336.44	2.47%	50,239	0	50,239	24,818	75,056
33 ENGR TRAFFIC-ST 532-32020	9,833,567.48	1.08%	21,948	0	21,948	10,842	32,789
34 PAVEMENT MGMT 532-32040	5,417,149.71	0.60%	12,091	0	12,091	5,973	18,063
35 SAM ADMIN SUPPORT 532-32060	2,779,671.89	0.31%	6,204	0	6,204	3,065	9,269
36 REAL ESTATE 532-32080	713,943.43	0.08%	1,593	0	1,593	787	2,381
37 STREET MAINTENANCE 532-32120	15,226,777.51	1.67%	33,985	0	33,985	16,788	50,773
38 FLEET 532-37020	16,061,960.15	1.77%	35,849	0	35,849	17,709	53,558
39 SUN METRO 560	72,902,291.98	8.01%	162,711	0	162,711	80,378	243,089
40 AVIATION 562	40,271,160.87	4.43%	89,881	0	89,881	44,401	134,282
41 INTERNATIONAL BRIDGES 564	9,338,882.57	1.03%	20,843	0	20,843	10,297	31,140
46 NON-DEPARTMENTAL 999	24,904,959.85	2.74%	55,585	0	55,585	27,459	83,044

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

FY 2024 BUDGET  
2/29/2024

City Council Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	909,611,254.26	100.00%	2,030,162	0	2,030,162	966,608	2,996,770
Direct Bills					0		0
<b>Total</b>					<b>\$2,030,162</b>		<b>\$2,996,770</b>

Basis Units: Operating expenditures per department, excl. MPO

Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:5 MAYOR AND COUNCIL 101

<b>Department</b>	<b>Office of the Mayor</b>	<b>City Council</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$4,064	\$38,984	\$43,048
4 PARKS BLDG MAINT 532-31130	0	29,066	29,066
5 MAYOR AND COUNCIL 101	1,917	5,387	7,304
6 CITY ATTORNEY 103	4,718	19,122	23,840
7 MUNICIPAL COURT 111	9,834	24,524	34,359
8 OMB 115-12000	966	3,723	4,690
9 CITY MANAGER 115-12010	796	2,947	3,743
10 PUBLIC INFO OFFICE 115-12020	682	1,879	2,562
11 INTERNAL AUDIT 116-12030	796	3,872	4,668
12 PERFORMANCE OFFICE 115-12050	568	2,189	2,758
13 CITY CLERK 117	796	3,076	3,872
14 TAX 206	2,501	7,513	10,015
15 HUMAN RESOURCES 209	6,495	264,600	271,095
16 OFFICE OF COMPTROLLER 210	4,093	11,839	15,932
17 PURCHASING 215	2,388	6,818	9,205
18 ANIMAL SERVICES 225	15,690	39,788	55,478
19 CAPITAL IMPROVEMENT 235	8,015	25,675	33,690
20 INFORMATION TECHNOLOGY 239	7,959	82,282	90,241
21 PLANNING & INSPECTIONS 280	13,529	33,143	46,672
22 POLICE 321	161,558	646,067	807,626
23 FIRE 322	142,173	476,772	618,945
24 ENVIRONMENTAL SERVICES 334	43,374	160,511	203,885
25 PUBLIC HEALTH 341	29,930	59,155	89,085
26 PARKS & RECREATION 451	38,747	145,082	183,829
27 ZOO 452	13,188	33,319	46,507
28 LIBRARY 453	15,718	35,245	50,963
29 MUSUEM & CULT AFFAIRS 454	4,605	24,921	29,526
30 DESTINATION EL PASO 457	0	63,248	63,248
31 COMM & HUMAN DEV 471	5,088	12,579	17,666
32 ECONOMIC DEVELOPMENT 480	3,866	75,056	78,922
33 ENGR TRAFFIC-ST 532-32020	7,390	32,789	40,180
34 PAVEMENT MGMT 532-32040	2,046	18,063	20,110
35 SAM ADMIN SUPPORT 532-32060	2,956	9,269	12,225
36 REAL ESTATE 532-32080	0	2,381	2,381
37 STREET MAINTENANCE 532-32120	8,300	50,773	59,072
38 FLEET 532-37020	7,731	53,558	61,289
39 SUN METRO 560	55,653	243,089	298,741
40 AVIATION 562	20,976	134,282	155,258
41 INTERNATIONAL BRIDGES 564	7,305	31,140	38,445
46 NON-DEPARTMENTAL 999	1,251	83,044	84,295

CITY OF EL PASO, TEXAS  
FULL COST ALLOCATION PLAN

FY 2024 BUDGET  
2/29/2024

Allocation Summary

Dept:5 MAYOR AND COUNCIL 101

Department	Office of the Mayor	City Council	Total
<hr/>			
<b>Total</b>	<u>\$657,663</u>	<u>\$2,996,770</u>	<u>\$3,654,433</u>

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

**FY 2024 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 legal hours recorded per department.

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

**LITIGATION & PROSECUTION SERVICES** - Costs for these functions have not been allocated within this plan.

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution
<b>Personnel Costs</b>						
Salaries	S1	3,889,612	1,256,125	1,554,341	0	1,079,146
<i>Salary % Split</i>			<i>32.29%</i>	<i>39.96%</i>	<i>.00%</i>	<i>27.74%</i>
Benefits	S	1,125,108	363,346	449,608	0	312,153
<b>Subtotal - Personnel Costs</b>		<b>5,014,720</b>	<b>1,619,471</b>	<b>2,003,949</b>	<b>0</b>	<b>1,391,299</b>
<b>Services &amp; Supplies Cost</b>						
Contractual Services	P	509,200	0	50,200	365,000	94,000
Leases	S	5,900	1,905	2,358	0	1,637
Materials & Supplies	S	84,500	27,289	33,767	0	23,444
Minor Equipment & Furniture	S	22,000	7,105	8,791	0	6,104
Communications	S	500	161	200	0	139
Other Operating	S	52,300	16,890	20,900	0	14,510
Damages Settlement Expense	D	400,000	0	0	0	0
Interfund Transfers	D	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	(125,000)	0	0	0	0
Revenue - Public Infor Dist Fee	P	0	0	0	0	0
Revenue - Prep & Release of Liens	D	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>949,400</b>	<b>53,350</b>	<b>116,216</b>	<b>365,000</b>	<b>139,834</b>
<b>Department Cost Total</b>		<b>5,964,120</b>	<b>1,672,822</b>	<b>2,120,165</b>	<b>365,000</b>	<b>1,531,133</b>
<b>Adjustments to Cost</b>						
Damages Settlement Expense	D	(400,000)	0	0	0	0
Interfund Transfers	D	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	125,000	0	0	0	0
Revenue - Prep & Release of Liens	D	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(275,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>5,689,120</b>	<b>1,672,822</b>	<b>2,120,165</b>	<b>365,000</b>	<b>1,531,133</b>
General Admin Distribution			(1,672,822)	987,336	0	685,486
<b>Grand Total</b>		<b>\$5,689,120</b>		<b>\$3,107,501</b>	<b>\$365,000</b>	<b>\$2,216,619</b>
						not allocated

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

FY 2024 BUDGET  
2/29/2024

**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)	\$52,778	\$0	\$31,151	\$0	\$21,627
Subtotal - BUILDING DEPRECIATION	52,778	0	31,151	0	21,627
3 City Hall	144,080	6,393	88,812	0	61,661
Subtotal - FACILITIES MAINT 532-310	144,080	6,393	88,812	0	61,661
4 City 1	39,242	226	23,295	0	16,173
Subtotal - PARKS BLDG MAINT 532-3	39,242	226	23,295	0	16,173
5 Office of the Mayor	3,182	1,536	2,785	0	1,933
5 City Council	12,799	6,323	11,286	0	7,836
Subtotal - MAYOR AND COUNCIL 101	15,982	7,859	14,071	0	9,769
6 Legal Services	0	609,728	359,875	0	249,854
Subtotal - CITY ATTORNEY 103	0	609,728	359,875	0	249,854
8 Budget	0	7,365	4,347	0	3,018
Subtotal - OMB 115-12000	0	7,365	4,347	0	3,018
9 Citywide Admin	0	6,630	3,913	0	2,717
Subtotal - CITY MANAGER 115-12010	0	6,630	3,913	0	2,717
10 Public Information	0	4,294	2,534	0	1,760
Subtotal - PUBLIC INFO OFFICE 115-	0	4,294	2,534	0	1,760
11 Audit	0	3,963	2,339	0	1,624
Subtotal - INTERNAL AUDIT 116-1203	0	3,963	2,339	0	1,624
12 Performance	0	4,921	2,905	0	2,017
Subtotal - PERFORMANCE OFFICE 1	0	4,921	2,905	0	2,017
13 Clerk	0	1,377	813	0	564
13 Open Records Requests	0	519	306	0	213
Subtotal - CITY CLERK 117	0	1,896	1,119	0	777
15 HR Services	0	32,854	19,391	0	13,463

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

FY 2024 BUDGET  
2/29/2024

**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	\$5,928	\$3,499	\$0	\$2,429
Subtotal - HUMAN RESOURCES 209	0	38,782	22,890	0	15,892
16 Financial Reporting	0	7,226	4,265	0	2,961
16 Treasury Management	0	236	139	0	97
16 Annual Audit	0	1,313	775	0	538
Subtotal - OFFICE OF COMPTROLLE	0	8,775	5,179	0	3,596
17 Administration	0	908	536	0	372
17 Supply Chain Management	0	2,597	1,533	0	1,064
Subtotal - PURCHASING 215	0	3,505	2,069	0	1,436
20 IT Services	0	59,915	35,363	0	24,552
20 Records Management	0	23,695	13,985	0	9,710
20 Strategic Innovation	0	11,665	6,885	0	4,780
20 City-wide PC's	0	1,429	843	0	585
20 City-wide IT Contracts	0	206,964	122,155	0	84,810
20 Postage	0	633	374	0	259
20 Mail Room	0	1,555	918	0	637
20 Wireless Communication	0	2,525	1,490	0	1,035
20 Phone & Internet - Citywide	0	22,616	13,349	0	9,268
Subtotal - INFORMATION TECHNOLC	0	330,996	195,361	0	135,635
46 General Expenses	0	1,271	750	0	521
46 Retirees Health Insurance	0	35,679	21,059	0	14,621
46 Property Insurance	0	298	176	0	122
46 Civilian Employee Costs	0	17,526	10,344	0	7,182
46 General Liability Insurance	0	15,195	8,968	0	6,227
Subtotal - NON-DEPARTMENTAL 999	0	69,969	41,297	0	28,672
<b>Total Incoming</b>	<b>252,083</b>	<b>1,105,301</b>	<b>801,157</b>	<b>0</b>	<b>556,226</b>
<b>C. Total Allocated</b>		<b>\$7,046,504</b>	<b>\$3,908,658</b>	<b>\$365,000</b>	<b>\$2,772,846</b>
			55.47%	5.18%	39.35%



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

FY 2024 BUDGET  
2/29/2024

**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	375	2.58%	\$83,908	\$0	\$83,908	\$0	\$83,908
6 CITY ATTORNEY 103	2,725	18.72%	609,728	0	609,728	0	609,728
7 MUNICIPAL COURT 111	11	0.08%	2,461	0	2,461	627	3,088
9 CITY MANAGER 115-12010	4	0.03%	895	0	895	228	1,123
13 CITY CLERK 117	423	2.91%	94,648	0	94,648	24,094	118,742
15 HUMAN RESOURCES 209	2,626	18.04%	587,577	0	587,577	149,579	737,156
16 OFFICE OF COMPTROLLER 210	1	0.01%	224	0	224	57	281
17 PURCHASING 215	160	1.10%	35,801	0	35,801	9,114	44,914
18 ANIMAL SERVICES 225	102	0.70%	22,823	0	22,823	5,810	28,633
19 CAPITAL IMPROVEMENT 235	2,745	18.86%	614,204	0	614,204	156,358	770,561
21 PLANNING & INSPECTIONS 280	361	2.48%	80,775	0	80,775	20,563	101,338
22 POLICE 321	90	0.62%	20,138	0	20,138	5,126	25,264
23 FIRE 322	92	0.63%	20,585	0	20,585	5,240	25,826
24 ENVIRONMENTAL SERVICES 334	647	4.45%	144,769	0	144,769	36,854	181,622
25 PUBLIC HEALTH 341	19	0.13%	4,251	0	4,251	1,082	5,334
26 PARKS & RECREATION 451	988	6.79%	221,069	0	221,069	56,277	277,346
28 LIBRARY 453	309	2.12%	69,140	0	69,140	17,601	86,741
31 COMM & HUMAN DEV 471	1,507	10.36%	337,197	0	337,197	85,840	423,037
32 ECONOMIC DEVELOPMENT 480	1	0.01%	224	0	224	57	281
37 STREET MAINTENANCE 532-32120	3	0.02%	671	0	671	171	842
39 SUN METRO 560	757	5.20%	169,381	0	169,381	43,119	212,501
40 AVIATION 562	315	2.16%	70,482	0	70,482	17,943	88,425
41 INTERNATIONAL BRIDGES 564	10	0.07%	2,238	0	2,238	570	2,807
47 OTHER	282	1.94%	63,099	0	63,099	16,063	79,161
<b>Subtotal</b>	<b>14,553</b>	<b>100.00%</b>	<b>3,256,285</b>	<b>0</b>	<b>3,256,285</b>	<b>652,373</b>	<b>3,908,658</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,256,285</b>		<b>\$3,908,658</b>

Basis Units: Number of legal hours recorded per department

Source:

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

FY 2024 BUDGET  
2/29/2024

**Outside Counsel Allocations**

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 116-12030	4,482.88	0.15%	\$562	\$0	\$562	\$0	\$562
13 CITY CLERK 117	20,057.51	0.69%	2,516	0	2,516	0	2,516
15 HUMAN RESOURCES 209	542,361.28	18.64%	68,040	0	68,040	0	68,040
16 OFFICE OF COMPTROLLER 210	9,878.71	0.34%	1,239	0	1,239	0	1,239
17 PURCHASING 215	10,240.50	0.35%	1,285	0	1,285	0	1,285
21 PLANNING & INSPECTIONS 280	31,695.00	1.09%	3,976	0	3,976	0	3,976
22 POLICE 321	1,636,754.26	56.26%	205,333	0	205,333	0	205,333
23 FIRE 322	41,331.14	1.42%	5,185	0	5,185	0	5,185
24 ENVIRONMENTAL SERVICES 334	3,418.00	0.12%	429	0	429	0	429
27 ZOO 452	7,521.81	0.26%	944	0	944	0	944
31 COMM & HUMAN DEV 471	9,267.50	0.32%	1,163	0	1,163	0	1,163
32 ECONOMIC DEVELOPMENT 480	13,599.06	0.47%	1,706	0	1,706	0	1,706
37 STREET MAINTENANCE 532-32120	17,905.55	0.62%	2,246	0	2,246	0	2,246
47 OTHER	560,980.07	19.28%	70,376	0	70,376	0	70,376
<b>Subtotal</b>	<b>2,909,493.27</b>	<b>100.00%</b>	<b>365,000</b>	<b>0</b>	<b>365,000</b>	<b>0</b>	<b>365,000</b>
Direct Bills					0		0
<b>Total</b>					<b>\$365,000</b>		<b>\$365,000</b>

Basis Units: Cost of outside counsel by department

Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:6 CITY ATTORNEY 103

Department	Legal Services	Outside Counsel	Litigation & Prosecution	Total
5 MAYOR AND COUNCIL 101	\$83,908	\$0	\$0	\$83,908
6 CITY ATTORNEY 103	609,728	0	0	609,728
7 MUNICIPAL COURT 111	3,088	0	0	3,088
9 CITY MANAGER 115-12010	1,123	0	0	1,123
11 INTERNAL AUDIT 116-12030	0	562	0	562
13 CITY CLERK 117	118,742	2,516	0	121,258
15 HUMAN RESOURCES 209	737,156	68,040	0	805,196
16 OFFICE OF COMPTROLLER 210	281	1,239	0	1,520
17 PURCHASING 215	44,914	1,285	0	46,199
18 ANIMAL SERVICES 225	28,633	0	0	28,633
19 CAPITAL IMPROVEMENT 235	770,561	0	0	770,561
21 PLANNING & INSPECTIONS 280	101,338	3,976	0	105,314
22 POLICE 321	25,264	205,333	0	230,597
23 FIRE 322	25,826	5,185	0	31,011
24 ENVIRONMENTAL SERVICES 334	181,622	429	0	182,051
25 PUBLIC HEALTH 341	5,334	0	0	5,334
26 PARKS & RECREATION 451	277,346	0	0	277,346
27 ZOO 452	0	944	0	944
28 LIBRARY 453	86,741	0	0	86,741
31 COMM & HUMAN DEV 471	423,037	1,163	0	424,199
32 ECONOMIC DEVELOPMENT 480	281	1,706	0	1,987
37 STREET MAINTENANCE 532-32120	842	2,246	0	3,088
39 SUN METRO 560	212,501	0	0	212,501
40 AVIATION 562	88,425	0	0	88,425
41 INTERNATIONAL BRIDGES 564	2,807	0	0	2,807
47 OTHER	79,161	70,376	0	149,537
<b>Total</b>	<b>\$3,908,658</b>	<b>\$365,000</b>	<b>\$0</b>	<b>\$4,273,658</b>

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

**FY 2024 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 have been functionalized as follows:

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

**Dept:8 OMB 115-12000**

Description		Amount	General Admin	Budget
<b>Personnel Costs</b>				
Salaries	S1	808,577	0	808,577
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	253,660	0	253,660
<b>Subtotal - Personnel Costs</b>		<b>1,062,237</b>	<b>0</b>	<b>1,062,237</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	23,325	0	23,325
Materials & Supplies	S	2,900	0	2,900
Minor Equipment & Furniture	S	9,000	0	9,000
Other Operating	S	19,175	0	19,175
<b>Subtotal - Services &amp; Supplies</b>		<b>54,400</b>	<b>0</b>	<b>54,400</b>
<b>Department Cost Total</b>		<b>1,116,637</b>	<b>0</b>	<b>1,116,637</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,116,637</b>	<b>0</b>	<b>1,116,637</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$1,116,637</b>		<b>\$1,116,637</b>

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 OMB 115-12000**

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$10,810	\$0	\$10,810
Subtotal - BUILDING DEPRECIATION	10,810	0	10,810
3 City Hall	29,510	1,309	30,820
Subtotal - FACILITIES MAINT 532-310	29,510	1,309	30,820
4 City 1	8,038	46	8,084
Subtotal - PARKS BLDG MAINT 532-3	8,038	46	8,084
5 Office of the Mayor	652	315	966
5 City Council	2,492	1,231	3,723
Subtotal - MAYOR AND COUNCIL 101	3,144	1,546	4,690
8 Budget	0	1,434	1,434
Subtotal - OMB 115-12000	0	1,434	1,434
9 Citywide Admin	0	1,358	1,358
Subtotal - CITY MANAGER 115-12010	0	1,358	1,358
10 Public Information	0	880	880
Subtotal - PUBLIC INFO OFFICE 115-	0	880	880
11 Audit	0	7,243	7,243
Subtotal - INTERNAL AUDIT 116-1203	0	7,243	7,243
12 Performance	0	1,008	1,008
Subtotal - PERFORMANCE OFFICE 1	0	1,008	1,008
13 Clerk	0	282	282
13 Open Records Requests	0	101	101
Subtotal - CITY CLERK 117	0	383	383
15 HR Services	0	6,729	6,729
15 Self Insurance Fund	0	1,214	1,214
Subtotal - HUMAN RESOURCES 209	0	7,943	7,943
16 Financial Reporting	0	1,310	1,310

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 OMB 115-12000**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Budget</b>
16 Treasury Management	\$0	\$43	\$43
16 Annual Audit	0	238	238
Subtotal - OFFICE OF COMPTROLLE	0	1,592	1,592
20 IT Services	0	235	235
20 Records Management	0	445	445
20 City-wide PC's	0	293	293
20 City-wide IT Contracts	0	37,600	37,600
20 Postage	0	25	25
20 Mail Room	0	318	318
20 Phone & Internet - Citywide	0	4,308	4,308
Subtotal - INFORMATION TECHNOLC	0	43,223	43,223
46 General Expenses	0	250	250
46 Retirees Health Insurance	0	7,308	7,308
46 Property Insurance	0	61	61
46 Civilian Employee Costs	0	3,590	3,590
46 General Liability Insurance	0	3,112	3,112
Subtotal - NON-DEPARTMENTAL 999	0	14,320	14,320
<b>Total Incoming</b>	<b>51,502</b>	<b>82,285</b>	<b>133,787</b>
<b>C. Total Allocated</b>		<b>\$1,250,424</b>	<b>\$1,250,424</b>
		100.00%	

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

FY 2024 BUDGET  
2/29/2024

**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	17,466,744.50	1.92%	\$22,431	\$0	\$22,431	\$0	\$22,431
4 PARKS BLDG MAINT 532-31130	13,023,024.18	1.43%	16,724	0	16,724	0	16,724
5 MAYOR AND COUNCIL 101	2,413,466.09	0.27%	3,099	0	3,099	0	3,099
6 CITY ATTORNEY 103	5,734,758.03	0.63%	7,365	0	7,365	0	7,365
7 MUNICIPAL COURT 111	7,354,785.70	0.81%	9,445	0	9,445	696	10,141
8 OMB 115-12000	1,116,636.98	0.12%	1,434	0	1,434	0	1,434
9 CITY MANAGER 115-12010	883,888.31	0.10%	1,135	0	1,135	84	1,219
10 PUBLIC INFO OFFICE 115-12020	563,626.43	0.06%	724	0	724	53	777
11 INTERNAL AUDIT 116-12030	1,161,119.56	0.13%	1,491	0	1,491	110	1,601
12 PERFORMANCE OFFICE 115-12050	656,506.43	0.07%	843	0	843	62	905
13 CITY CLERK 117	922,506.73	0.10%	1,185	0	1,185	87	1,272
14 TAX 206	2,253,255.34	0.25%	2,894	0	2,894	213	3,107
15 HUMAN RESOURCES 209	79,353,604.98	8.72%	101,907	0	101,907	7,507	109,414
16 OFFICE OF COMPTROLLER 210	3,550,520.30	0.39%	4,560	0	4,560	336	4,896
17 PURCHASING 215	2,044,665.29	0.22%	2,626	0	2,626	193	2,819
18 ANIMAL SERVICES 225	11,932,424.11	1.31%	15,324	0	15,324	1,129	16,453
19 CAPITAL IMPROVEMENT 235	7,699,849.97	0.85%	9,888	0	9,888	728	10,617
20 INFORMATION TECHNOLOGY 239	24,676,523.64	2.71%	31,690	0	31,690	2,334	34,024
21 PLANNING & INSPECTIONS 280	9,939,562.30	1.09%	12,765	0	12,765	940	13,705
22 POLICE 321	193,755,712.84	21.30%	248,825	0	248,825	18,328	267,153
23 FIRE 322	142,983,864.69	15.72%	183,622	0	183,622	13,526	197,148
24 ENVIRONMENTAL SERVICES 334	48,137,326.23	5.29%	61,819	0	61,819	4,554	66,372
25 PUBLIC HEALTH 341	17,740,613.38	1.95%	22,783	0	22,783	1,678	24,461
26 PARKS & RECREATION 451	43,510,102.13	4.78%	55,876	0	55,876	4,116	59,992
27 ZOO 452	9,992,233.30	1.10%	12,832	0	12,832	945	13,777
28 LIBRARY 453	10,569,955.35	1.16%	13,574	0	13,574	1,000	14,574
29 MUSUEM & CULT AFFAIRS 454	7,473,954.78	0.82%	9,598	0	9,598	707	10,305
30 DESTINATION EL PASO 457	18,968,017.00	2.09%	24,359	0	24,359	1,794	26,153
31 COMM & HUMAN DEV 471	3,772,303.81	0.41%	4,844	0	4,844	357	5,201
32 ECONOMIC DEVELOPMENT 480	22,509,336.44	2.47%	28,907	0	28,907	2,129	31,036
33 ENGR TRAFFIC-ST 532-32020	9,833,567.48	1.08%	12,628	0	12,628	930	13,559
34 PAVEMENT MGMT 532-32040	5,417,149.71	0.60%	6,957	0	6,957	512	7,469
35 SAM ADMIN SUPPORT 532-32060	2,779,671.89	0.31%	3,570	0	3,570	263	3,833
36 REAL ESTATE 532-32080	713,943.43	0.08%	917	0	917	68	984
37 STREET MAINTENANCE 532-32120	15,226,777.51	1.67%	19,554	0	19,554	1,440	20,995
38 FLEET 532-37020	16,061,960.15	1.77%	20,627	0	20,627	1,519	22,146
39 SUN METRO 560	72,902,291.98	8.01%	93,622	0	93,622	6,896	100,519
40 AVIATION 562	40,271,160.87	4.43%	51,717	0	51,717	3,809	55,526
41 INTERNATIONAL BRIDGES 564	9,338,882.57	1.03%	11,993	0	11,993	883	12,877
46 NON-DEPARTMENTAL 999	24,904,959.85	2.74%	31,983	0	31,983	2,356	34,339



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

FY 2024 BUDGET  
2/29/2024

**Budget Allocations**

**Dept:8 OMB 115-12000**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	909,611,254.26	100.00%	1,168,139	0	1,168,139	82,285	1,250,424
Direct Bills					0		0
<b>Total</b>					<b>\$1,168,139</b>		<b>\$1,250,424</b>

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

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:8 OMB 115-12000**

<b>Department</b>	<b>Budget</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$22,431	\$22,431
4 PARKS BLDG MAINT 532-31130	16,724	16,724
5 MAYOR AND COUNCIL 101	3,099	3,099
6 CITY ATTORNEY 103	7,365	7,365
7 MUNICIPAL COURT 111	10,141	10,141
8 OMB 115-12000	1,434	1,434
9 CITY MANAGER 115-12010	1,219	1,219
10 PUBLIC INFO OFFICE 115-12020	777	777
11 INTERNAL AUDIT 116-12030	1,601	1,601
12 PERFORMANCE OFFICE 115-12050	905	905
13 CITY CLERK 117	1,272	1,272
14 TAX 206	3,107	3,107
15 HUMAN RESOURCES 209	109,414	109,414
16 OFFICE OF COMPTROLLER 210	4,896	4,896
17 PURCHASING 215	2,819	2,819
18 ANIMAL SERVICES 225	16,453	16,453
19 CAPITAL IMPROVEMENT 235	10,617	10,617
20 INFORMATION TECHNOLOGY 239	34,024	34,024
21 PLANNING & INSPECTIONS 280	13,705	13,705
22 POLICE 321	267,153	267,153
23 FIRE 322	197,148	197,148
24 ENVIRONMENTAL SERVICES 334	66,372	66,372
25 PUBLIC HEALTH 341	24,461	24,461
26 PARKS & RECREATION 451	59,992	59,992
27 ZOO 452	13,777	13,777
28 LIBRARY 453	14,574	14,574
29 MUSUEM & CULT AFFAIRS 454	10,305	10,305
30 DESTINATION EL PASO 457	26,153	26,153
31 COMM & HUMAN DEV 471	5,201	5,201
32 ECONOMIC DEVELOPMENT 480	31,036	31,036
33 ENGR TRAFFIC-ST 532-32020	13,559	13,559
34 PAVEMENT MGMT 532-32040	7,469	7,469
35 SAM ADMIN SUPPORT 532-32060	3,833	3,833
36 REAL ESTATE 532-32080	984	984
37 STREET MAINTENANCE 532-32120	20,995	20,995
38 FLEET 532-37020	22,146	22,146
39 SUN METRO 560	100,519	100,519
40 AVIATION 562	55,526	55,526
41 INTERNATIONAL BRIDGES 564	12,877	12,877
46 NON-DEPARTMENTAL 999	34,339	34,339

CITY OF EL PASO, TEXAS  
FULL COST ALLOCATION PLAN

FY 2024 BUDGET  
2/29/2024

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
<hr/>		
Total	<u>\$1,250,424</u>	<u>\$1,250,424</u>

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

**FY 2024 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 functionalized as follows:

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
<b>Personnel Costs</b>				
Salaries	S1	618,956	0	618,956
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	173,233	0	173,233
<b>Subtotal - Personnel Costs</b>		<b>792,188</b>	<b>0</b>	<b>792,188</b>
<b>Services &amp; Supplies Cost</b>				
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
<b>Subtotal - Services &amp; Supplies</b>		<b>91,700</b>	<b>0</b>	<b>91,700</b>
<b>Department Cost Total</b>		<b>883,888</b>	<b>0</b>	<b>883,888</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>883,888</b>	<b>0</b>	<b>883,888</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$883,888</b>		<b>\$883,888</b>

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:9 CITY MANAGER 115-12010

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Citywide Admin</b>
1 City Hall (City 1)	\$8,902	\$0	\$8,902
Subtotal - BUILDING DEPRECIATION	8,902	0	8,902
3 City Hall	24,303	1,078	25,381
Subtotal - FACILITIES MAINT 532-310	24,303	1,078	25,381
4 City 1	6,619	38	6,657
Subtotal - PARKS BLDG MAINT 532-3	6,619	38	6,657
5 Office of the Mayor	537	259	796
5 City Council	1,973	975	2,947
Subtotal - MAYOR AND COUNCIL 101	2,510	1,234	3,743
6 Legal Services	895	228	1,123
Subtotal - CITY ATTORNEY 103	895	228	1,123
8 Budget	1,135	84	1,219
Subtotal - OMB 115-12000	1,135	84	1,219
9 Citywide Admin	0	1,118	1,118
Subtotal - CITY MANAGER 115-12010	0	1,118	1,118
10 Public Information	0	724	724
Subtotal - PUBLIC INFO OFFICE 115-	0	724	724
12 Performance	0	830	830
Subtotal - PERFORMANCE OFFICE 1	0	830	830
13 Clerk	0	232	232
13 Open Records Requests	0	80	80
Subtotal - CITY CLERK 117	0	312	312
15 HR Services	0	5,542	5,542
15 Self Insurance Fund	0	1,000	1,000
Subtotal - HUMAN RESOURCES 209	0	6,542	6,542
16 Financial Reporting	0	3,221	3,221

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:9 CITY MANAGER 115-12010

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Citywide Admin</b>
16 Treasury Management	\$0	\$106	\$106
16 Annual Audit	0	585	585
Subtotal - OFFICE OF COMPTROLLE	0	3,913	3,913
17 Administration	0	1,916	1,916
17 Supply Chain Management	0	5,483	5,483
Subtotal - PURCHASING 215	0	7,399	7,399
20 IT Services	0	61,205	61,205
20 Records Management	0	155	155
20 City-wide PC's	0	241	241
20 City-wide IT Contracts	0	12,715	12,715
20 Postage	0	135	135
20 Mail Room	0	262	262
20 Wireless Communication	0	8,012	8,012
20 Phone & Internet - Citywide	0	10,500	10,500
Subtotal - INFORMATION TECHNOLC	0	93,224	93,224
46 General Expenses	0	198	198
46 Retirees Health Insurance	0	6,018	6,018
46 Property Insurance	0	50	50
46 Civilian Employee Costs	0	2,956	2,956
46 General Liability Insurance	0	2,563	2,563
Subtotal - NON-DEPARTMENTAL 999	0	11,785	11,785
<b>Total Incoming</b>	<b>44,364</b>	<b>128,509</b>	<b>172,873</b>
<b>C. Total Allocated</b>		<b>\$1,056,761</b>	<b>\$1,056,761</b>
			100.00%

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$8,468	\$0	\$8,468	\$0	\$8,468
5 MAYOR AND COUNCIL 101	25.00	0.43%	3,994	0	3,994	0	3,994
6 CITY ATTORNEY 103	41.50	0.71%	6,630	0	6,630	0	6,630
7 MUNICIPAL COURT 111	86.50	1.49%	13,820	0	13,820	1,959	15,779
8 OMB 115-12000	8.50	0.15%	1,358	0	1,358	0	1,358
9 CITY MANAGER 115-12010	7.00	0.12%	1,118	0	1,118	0	1,118
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	959	0	959	136	1,094
11 INTERNAL AUDIT 116-12030	7.00	0.12%	1,118	0	1,118	159	1,277
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	799	0	799	113	912
13 CITY CLERK 117	7.00	0.12%	1,118	0	1,118	159	1,277
14 TAX 206	22.00	0.38%	3,515	0	3,515	498	4,013
15 HUMAN RESOURCES 209	57.13	0.98%	9,127	0	9,127	1,294	10,420
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	5,752	0	5,752	815	6,567
17 PURCHASING 215	21.00	0.36%	3,355	0	3,355	476	3,831
18 ANIMAL SERVICES 225	138.00	2.38%	22,048	0	22,048	3,125	25,173
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	11,264	0	11,264	1,596	12,860
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	11,184	0	11,184	1,585	12,769
21 PLANNING & INSPECTIONS 280	119.00	2.05%	19,013	0	19,013	2,695	21,707
22 POLICE 321	1,421.00	24.46%	227,033	0	227,033	32,179	259,212
23 FIRE 322	1,250.50	21.52%	199,792	0	199,792	28,318	228,110
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	60,952	0	60,952	8,639	69,591
25 PUBLIC HEALTH 341	263.25	4.53%	42,059	0	42,059	5,961	48,021
26 PARKS & RECREATION 451	340.80	5.87%	54,450	0	54,450	7,717	62,167
27 ZOO 452	116.00	2.00%	18,533	0	18,533	2,627	21,160
28 LIBRARY 453	138.25	2.38%	22,088	0	22,088	3,131	25,219
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	6,471	0	6,471	917	7,388
31 COMM & HUMAN DEV 471	44.75	0.77%	7,150	0	7,150	1,013	8,163
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	5,432	0	5,432	770	6,202
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	10,385	0	10,385	1,472	11,857
34 PAVEMENT MGMT 532-32040	18.00	0.31%	2,876	0	2,876	408	3,283
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	4,154	0	4,154	589	4,743
37 STREET MAINTENANCE 532-32120	73.00	1.26%	11,663	0	11,663	1,653	13,316
38 FLEET 532-37020	68.00	1.17%	10,864	0	10,864	1,540	12,404
39 SUN METRO 560	489.50	8.43%	78,207	0	78,207	11,085	89,292
40 AVIATION 562	184.50	3.18%	29,478	0	29,478	4,178	33,656
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	10,265	0	10,265	1,455	11,720
46 NON-DEPARTMENTAL 999	11.00	0.19%	1,757	0	1,757	249	2,007



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

FY 2024 BUDGET  
2/29/2024

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	928,252	0	928,252	128,509	1,056,761
Direct Bills					0		0
<b>Total</b>					<b>\$928,252</b>		<b>\$1,056,761</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$8,468	\$8,468
5 MAYOR AND COUNCIL 101	3,994	3,994
6 CITY ATTORNEY 103	6,630	6,630
7 MUNICIPAL COURT 111	15,779	15,779
8 OMB 115-12000	1,358	1,358
9 CITY MANAGER 115-12010	1,118	1,118
10 PUBLIC INFO OFFICE 115-12020	1,094	1,094
11 INTERNAL AUDIT 116-12030	1,277	1,277
12 PERFORMANCE OFFICE 115-12050	912	912
13 CITY CLERK 117	1,277	1,277
14 TAX 206	4,013	4,013
15 HUMAN RESOURCES 209	10,420	10,420
16 OFFICE OF COMPTROLLER 210	6,567	6,567
17 PURCHASING 215	3,831	3,831
18 ANIMAL SERVICES 225	25,173	25,173
19 CAPITAL IMPROVEMENT 235	12,860	12,860
20 INFORMATION TECHNOLOGY 239	12,769	12,769
21 PLANNING & INSPECTIONS 280	21,707	21,707
22 POLICE 321	259,212	259,212
23 FIRE 322	228,110	228,110
24 ENVIRONMENTAL SERVICES 334	69,591	69,591
25 PUBLIC HEALTH 341	48,021	48,021
26 PARKS & RECREATION 451	62,167	62,167
27 ZOO 452	21,160	21,160
28 LIBRARY 453	25,219	25,219
29 MUSUEM & CULT AFFAIRS 454	7,388	7,388
31 COMM & HUMAN DEV 471	8,163	8,163
32 ECONOMIC DEVELOPMENT 480	6,202	6,202
33 ENGR TRAFFIC-ST 532-32020	11,857	11,857
34 PAVEMENT MGMT 532-32040	3,283	3,283
35 SAM ADMIN SUPPORT 532-32060	4,743	4,743
37 STREET MAINTENANCE 532-32120	13,316	13,316
38 FLEET 532-37020	12,404	12,404
39 SUN METRO 560	89,292	89,292
40 AVIATION 562	33,656	33,656
41 INTERNATIONAL BRIDGES 564	11,720	11,720
46 NON-DEPARTMENTAL 999	2,007	2,007
<b>Total</b>	<b>\$1,056,761</b>	<b>\$1,056,761</b>

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

**FY 2024 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 functionalized as follows:

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:10 PUBLIC INFO OFFICE 115-12020

Description		Amount	General Admin	Public Information
<b>Personnel Costs</b>				
Salaries	S1	408,019	0	408,019
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	122,108	0	122,108
<b>Subtotal - Personnel Costs</b>		<b>530,126</b>	0	<b>530,126</b>
<b>Services &amp; Supplies Cost</b>				
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
<b>Subtotal - Services &amp; Supplies</b>		<b>33,500</b>	0	<b>33,500</b>
<b>Department Cost Total</b>		<b>563,626</b>	0	<b>563,626</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	0	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>563,626</b>	0	<b>563,626</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$563,626</b>		<b>\$563,626</b>

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

FY 2024 BUDGET  
2/29/2024

**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)	\$7,631	\$0	\$7,631
Subtotal - BUILDING DEPRECIATION	7,631	0	7,631
3 City Hall	20,831	924	21,755
Subtotal - FACILITIES MAINT 532-310	20,831	924	21,755
4 City 1	5,674	33	5,706
Subtotal - PARKS BLDG MAINT 532-3	5,674	33	5,706
5 Office of the Mayor	460	222	682
5 City Council	1,258	621	1,879
Subtotal - MAYOR AND COUNCIL 101	1,718	843	2,562
8 Budget	724	53	777
Subtotal - OMB 115-12000	724	53	777
9 Citywide Admin	959	136	1,094
Subtotal - CITY MANAGER 115-12010	959	136	1,094
10 Public Information	0	621	621
Subtotal - PUBLIC INFO OFFICE 115-	0	621	621
12 Performance	0	712	712
Subtotal - PERFORMANCE OFFICE 1	0	712	712
13 Clerk	0	199	199
13 Open Records Requests	0	51	51
Subtotal - CITY CLERK 117	0	250	250
15 HR Services	0	4,750	4,750
15 Self Insurance Fund	0	857	857
Subtotal - HUMAN RESOURCES 209	0	5,607	5,607
16 Financial Reporting	0	735	735
16 Treasury Management	0	24	24

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:10 PUBLIC INFO OFFICE 115-12020

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Public Information</b>
16 Annual Audit	\$0	\$133	\$133
Subtotal - OFFICE OF COMPTROLLE	0	892	892
20 IT Services	0	6,918	6,918
20 City-wide PC's	0	207	207
20 City-wide IT Contracts	0	10,898	10,898
20 Mail Room	0	225	225
20 Phone & Internet - Citywide	0	3,231	3,231
Subtotal - INFORMATION TECHNOLC	0	21,478	21,478
46 General Expenses	0	126	126
46 Retirees Health Insurance	0	5,158	5,158
46 Property Insurance	0	43	43
46 Civilian Employee Costs	0	2,534	2,534
46 General Liability Insurance	0	2,197	2,197
Subtotal - NON-DEPARTMENTAL 999	0	10,058	10,058
<b>Total Incoming</b>	<b>37,536</b>	<b>41,608</b>	<b>79,143</b>
<b>C. Total Allocated</b>		<b>\$642,770</b>	<b>\$642,770</b>
			100.00%

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$5,484	\$0	\$5,484	\$0	\$5,484
5 MAYOR AND COUNCIL 101	25.00	0.43%	2,587	0	2,587	0	2,587
6 CITY ATTORNEY 103	41.50	0.71%	4,294	0	4,294	0	4,294
7 MUNICIPAL COURT 111	86.50	1.49%	8,950	0	8,950	635	9,585
8 OMB 115-12000	8.50	0.15%	880	0	880	0	880
9 CITY MANAGER 115-12010	7.00	0.12%	724	0	724	0	724
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	621	0	621	0	621
11 INTERNAL AUDIT 116-12030	7.00	0.12%	724	0	724	51	776
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	517	0	517	37	554
13 CITY CLERK 117	7.00	0.12%	724	0	724	51	776
14 TAX 206	22.00	0.38%	2,276	0	2,276	161	2,438
15 HUMAN RESOURCES 209	57.13	0.98%	5,911	0	5,911	419	6,330
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	3,725	0	3,725	264	3,989
17 PURCHASING 215	21.00	0.36%	2,173	0	2,173	154	2,327
18 ANIMAL SERVICES 225	138.00	2.38%	14,279	0	14,279	1,013	15,292
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	7,295	0	7,295	517	7,812
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	7,243	0	7,243	514	7,757
21 PLANNING & INSPECTIONS 280	119.00	2.05%	12,313	0	12,313	873	13,187
22 POLICE 321	1,421.00	24.46%	147,033	0	147,033	10,430	157,463
23 FIRE 322	1,250.50	21.52%	129,391	0	129,391	9,178	138,569
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	39,474	0	39,474	2,800	42,274
25 PUBLIC HEALTH 341	263.25	4.53%	27,239	0	27,239	1,932	29,171
26 PARKS & RECREATION 451	340.80	5.87%	35,263	0	35,263	2,501	37,764
27 ZOO 452	116.00	2.00%	12,003	0	12,003	851	12,854
28 LIBRARY 453	138.25	2.38%	14,305	0	14,305	1,015	15,320
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	4,191	0	4,191	297	4,488
31 COMM & HUMAN DEV 471	44.75	0.77%	4,630	0	4,630	328	4,959
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	3,518	0	3,518	250	3,768
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	6,726	0	6,726	477	7,203
34 PAVEMENT MGMT 532-32040	18.00	0.31%	1,862	0	1,862	132	1,995
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	2,690	0	2,690	191	2,881
37 STREET MAINTENANCE 532-32120	73.00	1.26%	7,553	0	7,553	536	8,089
38 FLEET 532-37020	68.00	1.17%	7,036	0	7,036	499	7,535
39 SUN METRO 560	489.50	8.43%	50,649	0	50,649	3,593	54,242
40 AVIATION 562	184.50	3.18%	19,091	0	19,091	1,354	20,445
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	6,648	0	6,648	472	7,120
46 NON-DEPARTMENTAL 999	11.00	0.19%	1,138	0	1,138	81	1,219

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

FY 2024 BUDGET  
2/29/2024

Public Information Allocations

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	601,162	0	601,162	41,608	642,770
Direct Bills					0		0
<b>Total</b>					<b>\$601,162</b>		<b>\$642,770</b>

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

Source:



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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:10 PUBLIC INFO OFFICE 115-12020

<b>Department</b>	<b>Public Information</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$5,484	\$5,484
5 MAYOR AND COUNCIL 101	2,587	2,587
6 CITY ATTORNEY 103	4,294	4,294
7 MUNICIPAL COURT 111	9,585	9,585
8 OMB 115-12000	880	880
9 CITY MANAGER 115-12010	724	724
10 PUBLIC INFO OFFICE 115-12020	621	621
11 INTERNAL AUDIT 116-12030	776	776
12 PERFORMANCE OFFICE 115-12050	554	554
13 CITY CLERK 117	776	776
14 TAX 206	2,438	2,438
15 HUMAN RESOURCES 209	6,330	6,330
16 OFFICE OF COMPTROLLER 210	3,989	3,989
17 PURCHASING 215	2,327	2,327
18 ANIMAL SERVICES 225	15,292	15,292
19 CAPITAL IMPROVEMENT 235	7,812	7,812
20 INFORMATION TECHNOLOGY 239	7,757	7,757
21 PLANNING & INSPECTIONS 280	13,187	13,187
22 POLICE 321	157,463	157,463
23 FIRE 322	138,569	138,569
24 ENVIRONMENTAL SERVICES 334	42,274	42,274
25 PUBLIC HEALTH 341	29,171	29,171
26 PARKS & RECREATION 451	37,764	37,764
27 ZOO 452	12,854	12,854
28 LIBRARY 453	15,320	15,320
29 MUSUEM & CULT AFFAIRS 454	4,488	4,488
31 COMM & HUMAN DEV 471	4,959	4,959
32 ECONOMIC DEVELOPMENT 480	3,768	3,768
33 ENGR TRAFFIC-ST 532-32020	7,203	7,203
34 PAVEMENT MGMT 532-32040	1,995	1,995
35 SAM ADMIN SUPPORT 532-32060	2,881	2,881
37 STREET MAINTENANCE 532-32120	8,089	8,089
38 FLEET 532-37020	7,535	7,535
39 SUN METRO 560	54,242	54,242
40 AVIATION 562	20,445	20,445
41 INTERNATIONAL BRIDGES 564	7,120	7,120
46 NON-DEPARTMENTAL 999	1,219	1,219
<b>Total</b>	<b>\$642,770</b>	<b>\$642,770</b>

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

**FY 2024 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 functionalized as follows:

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:11 INTERNAL AUDIT 116-12030

Description		Amount	General Admin	Audit
<b>Personnel Costs</b>				
Salaries	S1	659,550	0	659,550
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	203,810	0	203,810
<b>Subtotal - Personnel Costs</b>		<b>863,360</b>	0	<b>863,360</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	273,000	0	273,000
Interfund Services	S	500	0	500
Leases	S	2,160	0	2,160
Materials & Supplies	S	6,000	0	6,000
Other Operating	S	16,600	0	16,600
<b>Subtotal - Services &amp; Supplies</b>		<b>298,260</b>	0	<b>298,260</b>
<b>Department Cost Total</b>		<b>1,161,620</b>	0	<b>1,161,620</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	0	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,161,620</b>	0	<b>1,161,620</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$1,161,620</b>		<b>\$1,161,620</b>

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:11 INTERNAL AUDIT 116-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$22,995	\$0	\$22,995
Subtotal - BUILDING DEPRECIATION	22,995	0	22,995
3 Mulligan Building	12,626	502	13,128
Subtotal - FACILITIES MAINT 532-310	12,626	502	13,128
4 City 2	7,379	42	7,422
Subtotal - PARKS BLDG MAINT 532-3	7,379	42	7,422
5 Office of the Mayor	537	259	796
5 City Council	2,592	1,280	3,872
Subtotal - MAYOR AND COUNCIL 101	3,128	1,539	4,668
6 Outside Counsel	562	0	562
Subtotal - CITY ATTORNEY 103	562	0	562
8 Budget	1,491	110	1,601
Subtotal - OMB 115-12000	1,491	110	1,601
9 Citywide Admin	1,118	159	1,277
Subtotal - CITY MANAGER 115-12010	1,118	159	1,277
10 Public Information	724	51	776
Subtotal - PUBLIC INFO OFFICE 115-	724	51	776
12 Performance	0	830	830
Subtotal - PERFORMANCE OFFICE 1	0	830	830
13 Clerk	0	232	232
13 Open Records Requests	0	105	105
Subtotal - CITY CLERK 117	0	337	337
15 HR Services	0	5,542	5,542
15 Self Insurance Fund	0	1,000	1,000
Subtotal - HUMAN RESOURCES 209	0	6,542	6,542
16 Financial Reporting	0	1,372	1,372

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:11 INTERNAL AUDIT 116-12030

Department	First Incoming	Second Incoming	Audit
16 Treasury Management	\$0	\$45	\$45
16 Annual Audit	0	249	249
Subtotal - OFFICE OF COMPTROLLE	0	1,666	1,666
20 Records Management	0	116	116
20 City-wide PC's	0	241	241
20 City-wide IT Contracts	0	12,715	12,715
20 Postage	0	16	16
20 Mail Room	0	262	262
20 Phone & Internet - Citywide	0	3,500	3,500
Subtotal - INFORMATION TECHNOLC	0	16,850	16,850
46 General Expenses	0	260	260
46 Retirees Health Insurance	0	6,018	6,018
46 Property Insurance	0	83	83
46 Civilian Employee Costs	0	2,956	2,956
46 General Liability Insurance	0	2,563	2,563
Subtotal - NON-DEPARTMENTAL 999	0	11,880	11,880
<b>Total Incoming</b>	<b>50,025</b>	<b>40,508</b>	<b>90,534</b>
<b>C. Total Allocated</b>		<b>\$1,252,153</b>	<b>\$1,252,153</b>
			100.00%

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

FY 2024 BUDGET  
2/29/2024

**Audit Allocations**

Dept:11 INTERNAL AUDIT 116-12030

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	1,892.00	28.45%	\$344,727	\$0	\$344,727	\$0	\$344,727
6 CITY ATTORNEY 103	21.75	0.33%	3,963	0	3,963	0	3,963
7 MUNICIPAL COURT 111	125.25	1.88%	22,821	0	22,821	1,080	23,901
8 OMB 115-12000	39.75	0.60%	7,243	0	7,243	0	7,243
14 TAX 206	517.25	7.78%	94,244	0	94,244	4,461	98,706
15 HUMAN RESOURCES 209	467.00	7.02%	85,088	0	85,088	4,028	89,116
16 OFFICE OF COMPTROLLER 210	1,205.25	18.12%	219,599	0	219,599	10,396	229,995
17 PURCHASING 215	308.00	4.63%	56,118	0	56,118	2,657	58,775
19 CAPITAL IMPROVEMENT 235	33.50	0.50%	6,104	0	6,104	289	6,393
20 INFORMATION TECHNOLOGY 239	79.75	1.20%	14,531	0	14,531	688	15,218
22 POLICE 321	153.00	2.30%	27,877	0	27,877	1,320	29,197
23 FIRE 322	240.00	3.61%	43,729	0	43,729	2,070	45,799
27 ZOO 452	12.25	0.18%	2,232	0	2,232	106	2,338
28 LIBRARY 453	13.00	0.20%	2,369	0	2,369	112	2,481
29 MUSUEM & CULT AFFAIRS 454	160.25	2.41%	29,198	0	29,198	1,382	30,580
30 DESTINATION EL PASO 457	54.75	0.82%	9,976	0	9,976	472	10,448
32 ECONOMIC DEVELOPMENT 480	174.00	2.62%	31,703	0	31,703	1,501	33,204
35 SAM ADMIN SUPPORT 532-32060	521.75	7.85%	95,064	0	95,064	4,500	99,564
39 SUN METRO 560	631.50	9.50%	115,061	0	115,061	5,447	120,508
<b>Subtotal</b>	<b>6,650.00</b>	<b>100.00%</b>	<b>1,211,645</b>	<b>0</b>	<b>1,211,645</b>	<b>40,508</b>	<b>1,252,153</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,211,645</b>		<b>\$1,252,153</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:11 INTERNAL AUDIT 116-12030**

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$344,727	\$344,727
6 CITY ATTORNEY 103	3,963	3,963
7 MUNICIPAL COURT 111	23,901	23,901
8 OMB 115-12000	7,243	7,243
14 TAX 206	98,706	98,706
15 HUMAN RESOURCES 209	89,116	89,116
16 OFFICE OF COMPTROLLER 210	229,995	229,995
17 PURCHASING 215	58,775	58,775
19 CAPITAL IMPROVEMENT 235	6,393	6,393
20 INFORMATION TECHNOLOGY 239	15,218	15,218
22 POLICE 321	29,197	29,197
23 FIRE 322	45,799	45,799
27 ZOO 452	2,338	2,338
28 LIBRARY 453	2,481	2,481
29 MUSUEM & CULT AFFAIRS 454	30,580	30,580
30 DESTINATION EL PASO 457	10,448	10,448
32 ECONOMIC DEVELOPMENT 480	33,204	33,204
35 SAM ADMIN SUPPORT 532-32060	99,564	99,564
39 SUN METRO 560	120,508	120,508
<b>Total</b>	<b>\$1,252,153</b>	<b>\$1,252,153</b>

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

**FY 2024 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 functionalized as follows:

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



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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
<b>Personnel Costs</b>				
Salaries	S1	463,240	0	463,240
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	139,267	0	139,267
<b>Subtotal - Personnel Costs</b>		<b>602,506</b>	<b>0</b>	<b>602,506</b>
<b>Services &amp; Supplies Cost</b>				
Contractual Services	S	34,000	0	34,000
Materials & Supplies	S	4,000	0	4,000
Other Operating	S	16,000	0	16,000
<b>Subtotal - Services &amp; Supplies</b>		<b>54,000</b>	<b>0</b>	<b>54,000</b>
<b>Department Cost Total</b>		<b>656,506</b>	<b>0</b>	<b>656,506</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>656,506</b>	<b>0</b>	<b>656,506</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$656,506</b>		<b>\$656,506</b>

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:12 PERFORMANCE OFFICE 115-12050

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Performance</b>
1 City Hall (City 1)	\$6,359	\$0	\$6,359
Subtotal - BUILDING DEPRECIATION	6,359	0	6,359
3 City Hall	17,359	770	18,129
Subtotal - FACILITIES MAINT 532-310	17,359	770	18,129
4 City 1	4,728	27	4,755
Subtotal - PARKS BLDG MAINT 532-3	4,728	27	4,755
5 Office of the Mayor	383	185	568
5 City Council	1,465	724	2,189
Subtotal - MAYOR AND COUNCIL 101	1,849	909	2,758
8 Budget	843	62	905
Subtotal - OMB 115-12000	843	62	905
9 Citywide Admin	799	113	912
Subtotal - CITY MANAGER 115-12010	799	113	912
10 Public Information	517	37	554
Subtotal - PUBLIC INFO OFFICE 115-	517	37	554
12 Performance	0	593	593
Subtotal - PERFORMANCE OFFICE 1	0	593	593
13 Clerk	0	166	166
13 Open Records Requests	0	59	59
Subtotal - CITY CLERK 117	0	225	225
15 HR Services	0	3,958	3,958
15 Self Insurance Fund	0	714	714
Subtotal - HUMAN RESOURCES 209	0	4,673	4,673
16 Financial Reporting	0	764	764
16 Treasury Management	0	25	25

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

Dept:12 PERFORMANCE OFFICE 115-12050

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Performance</b>
16 Annual Audit	\$0	\$139	\$139
Subtotal - OFFICE OF COMPTROLLE	0	928	928
20 IT Services	0	2,814	2,814
20 City-wide PC's	0	172	172
20 City-wide IT Contracts	0	9,082	9,082
20 Postage	0	392	392
20 Mail Room	0	187	187
Subtotal - INFORMATION TECHNOLC	0	12,647	12,647
46 General Expenses	0	147	147
46 Retirees Health Insurance	0	4,299	4,299
46 Property Insurance	0	36	36
46 Civilian Employee Costs	0	2,112	2,112
46 General Liability Insurance	0	1,831	1,831
Subtotal - NON-DEPARTMENTAL 999	0	8,424	8,424
<b>Total Incoming</b>	<b>32,454</b>	<b>29,408</b>	<b>61,862</b>
<b>C. Total Allocated</b>		<b>\$718,369</b>	<b>\$718,369</b>
			100.00%

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$6,285	\$0	\$6,285	\$0	\$6,285
5 MAYOR AND COUNCIL 101	25.00	0.43%	2,965	0	2,965	0	2,965
6 CITY ATTORNEY 103	41.50	0.71%	4,921	0	4,921	0	4,921
7 MUNICIPAL COURT 111	86.50	1.49%	10,257	0	10,257	450	10,707
8 OMB 115-12000	8.50	0.15%	1,008	0	1,008	0	1,008
9 CITY MANAGER 115-12010	7.00	0.12%	830	0	830	0	830
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	712	0	712	0	712
11 INTERNAL AUDIT 116-12030	7.00	0.12%	830	0	830	0	830
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	593	0	593	0	593
13 CITY CLERK 117	7.00	0.12%	830	0	830	36	866
14 TAX 206	22.00	0.38%	2,609	0	2,609	114	2,723
15 HUMAN RESOURCES 209	57.13	0.98%	6,774	0	6,774	297	7,071
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	4,269	0	4,269	187	4,456
17 PURCHASING 215	21.00	0.36%	2,490	0	2,490	109	2,599
18 ANIMAL SERVICES 225	138.00	2.38%	16,365	0	16,365	717	17,082
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	8,360	0	8,360	367	8,727
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	8,301	0	8,301	364	8,665
21 PLANNING & INSPECTIONS 280	119.00	2.05%	14,111	0	14,111	619	14,730
22 POLICE 321	1,421.00	24.46%	168,507	0	168,507	7,387	175,894
23 FIRE 322	1,250.50	21.52%	148,288	0	148,288	6,501	154,789
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	45,240	0	45,240	1,983	47,223
25 PUBLIC HEALTH 341	263.25	4.53%	31,217	0	31,217	1,369	32,586
26 PARKS & RECREATION 451	340.80	5.87%	40,413	0	40,413	1,772	42,185
27 ZOO 452	116.00	2.00%	13,756	0	13,756	603	14,359
28 LIBRARY 453	138.25	2.38%	16,394	0	16,394	719	17,113
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	4,803	0	4,803	211	5,013
31 COMM & HUMAN DEV 471	44.75	0.77%	5,307	0	5,307	233	5,539
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	4,032	0	4,032	177	4,209
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	7,708	0	7,708	338	8,046
34 PAVEMENT MGMT 532-32040	18.00	0.31%	2,135	0	2,135	94	2,228
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	3,083	0	3,083	135	3,218
37 STREET MAINTENANCE 532-32120	73.00	1.26%	8,657	0	8,657	380	9,036
38 FLEET 532-37020	68.00	1.17%	8,064	0	8,064	354	8,417
39 SUN METRO 560	489.50	8.43%	58,047	0	58,047	2,545	60,591
40 AVIATION 562	184.50	3.18%	21,879	0	21,879	959	22,838
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	7,619	0	7,619	334	7,953
46 NON-DEPARTMENTAL 999	11.00	0.19%	1,304	0	1,304	57	1,362

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

FY 2024 BUDGET  
2/29/2024

**Performance Allocations**

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	688,960	0	688,960	29,408	718,369
Direct Bills					0		0
<b>Total</b>					<b>\$688,960</b>		<b>\$718,369</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:12 PERFORMANCE OFFICE 115-12050

<b>Department</b>	<b>Performance</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$6,285	\$6,285
5 MAYOR AND COUNCIL 101	2,965	2,965
6 CITY ATTORNEY 103	4,921	4,921
7 MUNICIPAL COURT 111	10,707	10,707
8 OMB 115-12000	1,008	1,008
9 CITY MANAGER 115-12010	830	830
10 PUBLIC INFO OFFICE 115-12020	712	712
11 INTERNAL AUDIT 116-12030	830	830
12 PERFORMANCE OFFICE 115-12050	593	593
13 CITY CLERK 117	866	866
14 TAX 206	2,723	2,723
15 HUMAN RESOURCES 209	7,071	7,071
16 OFFICE OF COMPTROLLER 210	4,456	4,456
17 PURCHASING 215	2,599	2,599
18 ANIMAL SERVICES 225	17,082	17,082
19 CAPITAL IMPROVEMENT 235	8,727	8,727
20 INFORMATION TECHNOLOGY 239	8,665	8,665
21 PLANNING & INSPECTIONS 280	14,730	14,730
22 POLICE 321	175,894	175,894
23 FIRE 322	154,789	154,789
24 ENVIRONMENTAL SERVICES 334	47,223	47,223
25 PUBLIC HEALTH 341	32,586	32,586
26 PARKS & RECREATION 451	42,185	42,185
27 ZOO 452	14,359	14,359
28 LIBRARY 453	17,113	17,113
29 MUSUEM & CULT AFFAIRS 454	5,013	5,013
31 COMM & HUMAN DEV 471	5,539	5,539
32 ECONOMIC DEVELOPMENT 480	4,209	4,209
33 ENGR TRAFFIC-ST 532-32020	8,046	8,046
34 PAVEMENT MGMT 532-32040	2,228	2,228
35 SAM ADMIN SUPPORT 532-32060	3,218	3,218
37 STREET MAINTENANCE 532-32120	9,036	9,036
38 FLEET 532-37020	8,417	8,417
39 SUN METRO 560	60,591	60,591
40 AVIATION 562	22,838	22,838
41 INTERNATIONAL BRIDGES 564	7,953	7,953
46 NON-DEPARTMENTAL 999	1,362	1,362
<b>Total</b>	<b>\$718,369</b>	<b>\$718,369</b>

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

**FY 2024 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 and CRRMA.

**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 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Clerk	Open Records Requests	Support Services
<b>Personnel Costs</b>						
Salaries	S1	510,207	122,246	85,256	36,429	266,277
<i>Salary % Split</i>			<i>23.96%</i>	<i>16.71%</i>	<i>7.14%</i>	<i>52.19%</i>
Benefits	S	193,060	46,257	32,260	13,784	100,758
<b>Subtotal - Personnel Costs</b>		<b>703,267</b>	<b>168,503</b>	<b>117,516</b>	<b>50,213</b>	<b>367,035</b>
<b>Services &amp; Supplies Cost</b>						
Interpreter Services	P	20,900	0	0	0	20,900
Elections Contracts	D	0	0	0	0	0
Legal Notices Contracts	D	168,000	0	0	0	0
Printing Services Contracts	S	700	168	117	50	365
Interfund Services	S	300	72	50	21	157
Leases	S	4,000	958	668	286	2,088
Materials & Supplies	S	4,640	1,112	775	331	2,422
Minor Equipment & Furniture	S	1,200	288	201	86	626
Other Operating	S	19,500	4,672	3,258	1,392	10,177
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	0	0	0	0	0
Revenue - Annual Registration Fee-Lo	D	(1,200)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>208,002</b>	<b>7,269</b>	<b>5,070</b>	<b>2,166</b>	<b>36,734</b>
<b>Department Cost Total</b>		<b>911,269</b>	<b>175,772</b>	<b>122,586</b>	<b>52,380</b>	<b>403,769</b>
<b>Adjustments to Cost</b>						
Elections Contracts	D	0	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	0	0	0	0	0



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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:13 CITY CLERK 117

Description	Amount	General Admin	Clerk	Open Records Requests	Support Services
Revenue - Annual Registration Fee-Lo D	1,200	0	0	0	0
Subtotal - Adjustments	(156,762)	0	0	0	0
<b>Total Costs After Adjustments</b>	754,507	175,772	122,586	52,380	403,769
General Admin Distribution		(175,772)	38,626	16,505	120,641
<b>Grand Total</b>	<b>\$754,507</b>		<b>\$161,212</b>	<b>\$68,884</b>	<b>\$524,410</b>

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

FY 2024 BUDGET  
2/29/2024

**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)	\$8,902	\$0	\$1,956	\$836	\$6,110
Subtotal - BUILDING DEPRECIATION	8,902	0	1,956	836	6,110
3 City Hall	24,303	1,078	5,578	2,383	17,420
Subtotal - FACILITIES MAINT 532-310	24,303	1,078	5,578	2,383	17,420
4 City 1	6,619	38	1,463	625	4,569
Subtotal - PARKS BLDG MAINT 532-3	6,619	38	1,463	625	4,569
5 Office of the Mayor	537	259	175	75	546
5 City Council	2,059	1,017	676	289	2,111
Subtotal - MAYOR AND COUNCIL 101	2,596	1,276	851	364	2,657
6 Legal Services	94,648	24,094	26,094	11,150	81,499
6 Outside Counsel	2,516	0	553	236	1,727
Subtotal - CITY ATTORNEY 103	97,164	24,094	26,647	11,386	83,226
8 Budget	1,185	87	280	119	873
Subtotal - OMB 115-12000	1,185	87	280	119	873
9 Citywide Admin	1,118	159	281	120	876
Subtotal - CITY MANAGER 115-12010	1,118	159	281	120	876
10 Public Information	724	51	170	73	532
Subtotal - PUBLIC INFO OFFICE 115-	724	51	170	73	532
12 Performance	830	36	190	81	595
Subtotal - PERFORMANCE OFFICE 1	830	36	190	81	595
13 Clerk	0	232	51	22	159
13 Open Records Requests	0	84	18	8	57
Subtotal - CITY CLERK 117	0	316	69	30	217
15 HR Services	0	5,542	1,218	520	3,803
15 Self Insurance Fund	0	1,000	220	94	686

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

FY 2024 BUDGET  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Clerk	Open Records Requests	Support Services
Subtotal - HUMAN RESOURCES 209	\$0	\$6,542	\$1,438	\$614	\$4,490
16 Financial Reporting	0	3,245	713	305	2,227
16 Treasury Management	0	105	23	10	72
16 Annual Audit	0	590	130	55	405
Subtotal - OFFICE OF COMPTROLLE	0	3,940	866	370	2,704
17 Administration	0	2,017	443	189	1,384
17 Supply Chain Management	0	5,771	1,268	542	3,961
Subtotal - PURCHASING 215	0	7,788	1,711	731	5,345
20 IT Services	0	21,340	4,689	2,004	14,646
20 Records Management	0	12,118	2,663	1,138	8,317
20 Strategic Innovation	0	11,665	2,563	1,095	8,006
20 City-wide PC's	0	241	53	23	165
20 City-wide IT Contracts	0	14,796	3,251	1,389	10,155
20 Postage	0	957	210	90	657
20 Mail Room	0	262	58	25	180
Subtotal - INFORMATION TECHNOLC	0	61,379	13,488	5,763	42,127
46 General Expenses	0	206	45	19	142
46 Retirees Health Insurance	0	6,018	1,323	565	4,131
46 Property Insurance	0	50	11	5	34
46 Civilian Employee Costs	0	2,956	650	278	2,029
46 General Liability Insurance	0	2,563	563	241	1,759
Subtotal - NON-DEPARTMENTAL 999	0	11,794	2,592	1,107	8,095
<b>Total Incoming</b>	<b>143,441</b>	<b>118,578</b>	<b>57,580</b>	<b>24,603</b>	<b>179,837</b>
<b>C. Total Allocated</b>		<b>\$1,016,526</b>	<b>\$218,792</b>	<b>\$93,487</b>	<b>\$704,247</b>
			21.52%	9.20%	69.28%

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$1,758	\$0	\$1,758	\$0	\$1,758
5 MAYOR AND COUNCIL 101	25.00	0.43%	829	0	829	0	829
6 CITY ATTORNEY 103	41.50	0.71%	1,377	0	1,377	0	1,377
7 MUNICIPAL COURT 111	86.50	1.49%	2,869	0	2,869	399	3,268
8 OMB 115-12000	8.50	0.15%	282	0	282	0	282
9 CITY MANAGER 115-12010	7.00	0.12%	232	0	232	0	232
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	199	0	199	0	199
11 INTERNAL AUDIT 116-12030	7.00	0.12%	232	0	232	0	232
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	166	0	166	0	166
13 CITY CLERK 117	7.00	0.12%	232	0	232	0	232
14 TAX 206	22.00	0.38%	730	0	730	101	831
15 HUMAN RESOURCES 209	57.13	0.98%	1,895	0	1,895	263	2,158
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	1,194	0	1,194	166	1,360
17 PURCHASING 215	21.00	0.36%	697	0	697	97	793
18 ANIMAL SERVICES 225	138.00	2.38%	4,578	0	4,578	636	5,214
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	2,339	0	2,339	325	2,664
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	2,322	0	2,322	323	2,645
21 PLANNING & INSPECTIONS 280	119.00	2.05%	3,948	0	3,948	549	4,496
22 POLICE 321	1,421.00	24.46%	47,139	0	47,139	6,554	53,693
23 FIRE 322	1,250.50	21.52%	41,483	0	41,483	5,767	47,250
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	12,656	0	12,656	1,760	14,415
25 PUBLIC HEALTH 341	263.25	4.53%	8,733	0	8,733	1,214	9,947
26 PARKS & RECREATION 451	340.80	5.87%	11,305	0	11,305	1,572	12,877
27 ZOO 452	116.00	2.00%	3,848	0	3,848	535	4,383
28 LIBRARY 453	138.25	2.38%	4,586	0	4,586	638	5,224
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	1,344	0	1,344	187	1,530
31 COMM & HUMAN DEV 471	44.75	0.77%	1,485	0	1,485	206	1,691
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	1,128	0	1,128	157	1,285
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	2,156	0	2,156	300	2,456
34 PAVEMENT MGMT 532-32040	18.00	0.31%	597	0	597	83	680
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	863	0	863	120	982
37 STREET MAINTENANCE 532-32120	73.00	1.26%	2,422	0	2,422	337	2,758
38 FLEET 532-37020	68.00	1.17%	2,256	0	2,256	314	2,569
39 SUN METRO 560	489.50	8.43%	16,238	0	16,238	2,258	18,496
40 AVIATION 562	184.50	3.18%	6,120	0	6,120	851	6,971
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	2,131	0	2,131	296	2,428
46 NON-DEPARTMENTAL 999	11.00	0.19%	365	0	365	51	416

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

FY 2024 BUDGET  
2/29/2024

**Clerk Allocations**

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	192,734	0	192,734	26,058	218,792
Direct Bills					0		0
<b>Total</b>					<b>\$192,734</b>		<b>\$218,792</b>

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

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

FY 2024 BUDGET  
2/29/2024

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	17,466,744.50	1.92%	\$1,581	\$0	\$1,581	\$0	\$1,581
4 PARKS BLDG MAINT 532-31130	13,023,024.18	1.43%	1,179	0	1,179	0	1,179
5 MAYOR AND COUNCIL 101	2,413,466.09	0.27%	219	0	219	0	219
6 CITY ATTORNEY 103	5,734,758.03	0.63%	519	0	519	0	519
7 MUNICIPAL COURT 111	7,354,785.70	0.81%	666	0	666	95	760
8 OMB 115-12000	1,116,636.98	0.12%	101	0	101	0	101
9 CITY MANAGER 115-12010	883,888.31	0.10%	80	0	80	0	80
10 PUBLIC INFO OFFICE 115-12020	563,626.43	0.06%	51	0	51	0	51
11 INTERNAL AUDIT 116-12030	1,161,119.56	0.13%	105	0	105	0	105
12 PERFORMANCE OFFICE 115-12050	656,506.43	0.07%	59	0	59	0	59
13 CITY CLERK 117	922,506.73	0.10%	84	0	84	0	84
14 TAX 206	2,253,255.34	0.25%	204	0	204	29	233
15 HUMAN RESOURCES 209	79,353,604.98	8.72%	7,184	0	7,184	1,021	8,205
16 OFFICE OF COMPTROLLER 210	3,550,520.30	0.39%	321	0	321	46	367
17 PURCHASING 215	2,044,665.29	0.22%	185	0	185	26	211
18 ANIMAL SERVICES 225	11,932,424.11	1.31%	1,080	0	1,080	153	1,234
19 CAPITAL IMPROVEMENT 235	7,699,849.97	0.85%	697	0	697	99	796
20 INFORMATION TECHNOLOGY 239	24,676,523.64	2.71%	2,234	0	2,234	317	2,552
21 PLANNING & INSPECTIONS 280	9,939,562.30	1.09%	900	0	900	128	1,028
22 POLICE 321	193,755,712.84	21.30%	17,542	0	17,542	2,492	20,034
23 FIRE 322	142,983,864.69	15.72%	12,945	0	12,945	1,839	14,784
24 ENVIRONMENTAL SERVICES 334	48,137,326.23	5.29%	4,358	0	4,358	619	4,977
25 PUBLIC HEALTH 341	17,740,613.38	1.95%	1,606	0	1,606	228	1,834
26 PARKS & RECREATION 451	43,510,102.13	4.78%	3,939	0	3,939	560	4,499
27 ZOO 452	9,992,233.30	1.10%	905	0	905	129	1,033
28 LIBRARY 453	10,569,955.35	1.16%	957	0	957	136	1,093
29 MUSUEM & CULT AFFAIRS 454	7,473,954.78	0.82%	677	0	677	96	773
30 DESTINATION EL PASO 457	18,968,017.00	2.09%	1,717	0	1,717	244	1,961
31 COMM & HUMAN DEV 471	3,772,303.81	0.41%	342	0	342	49	390
32 ECONOMIC DEVELOPMENT 480	22,509,336.44	2.47%	2,038	0	2,038	290	2,327
33 ENGR TRAFFIC-ST 532-32020	9,833,567.48	1.08%	890	0	890	126	1,017
34 PAVEMENT MGMT 532-32040	5,417,149.71	0.60%	490	0	490	70	560
35 SAM ADMIN SUPPORT 532-32060	2,779,671.89	0.31%	252	0	252	36	287
36 REAL ESTATE 532-32080	713,943.43	0.08%	65	0	65	9	74
37 STREET MAINTENANCE 532-32120	15,226,777.51	1.67%	1,379	0	1,379	196	1,574
38 FLEET 532-37020	16,061,960.15	1.77%	1,454	0	1,454	207	1,661
39 SUN METRO 560	72,902,291.98	8.01%	6,600	0	6,600	938	7,538
40 AVIATION 562	40,271,160.87	4.43%	3,646	0	3,646	518	4,164
41 INTERNATIONAL BRIDGES 564	9,338,882.57	1.03%	846	0	846	120	966
46 NON-DEPARTMENTAL 999	24,904,959.85	2.74%	2,255	0	2,255	320	2,575

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

FY 2024 BUDGET  
2/29/2024

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	909,611,254.26	100.00%	82,353	0	82,353	11,134	93,487
Direct Bills					0		0
<b>Total</b>					<b>\$82,353</b>		<b>\$93,487</b>

Basis Units: Operating expenditures per department, excl. MPO

Source:

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

FY 2024 BUDGET  
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**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	207,546	83.43%	\$519,642	\$0	\$519,642	\$0	\$519,642
21 PLANNING & INSPECTIONS 280	24,629	9.90%	61,665	0	61,665	48,621	110,286
22 POLICE 321	5,630	2.26%	14,096	0	14,096	11,114	25,211
25 PUBLIC HEALTH 341	4,926	1.98%	12,333	0	12,333	9,725	22,058
39 SUN METRO 560	6,041	2.43%	15,125	0	15,125	11,926	27,051
<b>Subtotal</b>	<b>248,772</b>	<b>100.00%</b>	<b>622,861</b>	<b>0</b>	<b>622,861</b>	<b>81,386</b>	<b>704,247</b>
Direct Bills					0		0
<b>Total</b>					<b>\$622,861</b>		<b>\$704,247</b>

Basis Units: Staffing cost per department  
Source:



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

FY 2024 BUDGET  
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**Allocation Summary**

Dept:13 CITY CLERK 117

Department	Clerk	Open Records Requests	Support Services	Total
3 FACILITIES MAINT 532-31040	\$1,758	\$1,581	\$0	\$3,340
4 PARKS BLDG MAINT 532-31130	0	1,179	0	1,179
5 MAYOR AND COUNCIL 101	829	219	519,642	520,690
6 CITY ATTORNEY 103	1,377	519	0	1,896
7 MUNICIPAL COURT 111	3,268	760	0	4,029
8 OMB 115-12000	282	101	0	383
9 CITY MANAGER 115-12010	232	80	0	312
10 PUBLIC INFO OFFICE 115-12020	199	51	0	250
11 INTERNAL AUDIT 116-12030	232	105	0	337
12 PERFORMANCE OFFICE 115-12050	166	59	0	225
13 CITY CLERK 117	232	84	0	316
14 TAX 206	831	233	0	1,064
15 HUMAN RESOURCES 209	2,158	8,205	0	10,364
16 OFFICE OF COMPTROLLER 210	1,360	367	0	1,727
17 PURCHASING 215	793	211	0	1,005
18 ANIMAL SERVICES 225	5,214	1,234	0	6,448
19 CAPITAL IMPROVEMENT 235	2,664	796	0	3,460
20 INFORMATION TECHNOLOGY 239	2,645	2,552	0	5,196
21 PLANNING & INSPECTIONS 280	4,496	1,028	110,286	115,810
22 POLICE 321	53,693	20,034	25,211	98,937
23 FIRE 322	47,250	14,784	0	62,035
24 ENVIRONMENTAL SERVICES 334	14,415	4,977	0	19,392
25 PUBLIC HEALTH 341	9,947	1,834	22,058	33,839
26 PARKS & RECREATION 451	12,877	4,499	0	17,376
27 ZOO 452	4,383	1,033	0	5,416
28 LIBRARY 453	5,224	1,093	0	6,317
29 MUSUEM & CULT AFFAIRS 454	1,530	773	0	2,303
30 DESTINATION EL PASO 457	0	1,961	0	1,961
31 COMM & HUMAN DEV 471	1,691	390	0	2,081
32 ECONOMIC DEVELOPMENT 480	1,285	2,327	0	3,612
33 ENGR TRAFFIC-ST 532-32020	2,456	1,017	0	3,473
34 PAVEMENT MGMT 532-32040	680	560	0	1,240
35 SAM ADMIN SUPPORT 532-32060	982	287	0	1,270
36 REAL ESTATE 532-32080	0	74	0	74
37 STREET MAINTENANCE 532-32120	2,758	1,574	0	4,333
38 FLEET 532-37020	2,569	1,661	0	4,230
39 SUN METRO 560	18,496	7,538	27,051	53,085
40 AVIATION 562	6,971	4,164	0	11,135
41 INTERNATIONAL BRIDGES 564	2,428	966	0	3,393
46 NON-DEPARTMENTAL 999	416	2,575	0	2,991

CITY OF EL PASO, TEXAS  
FULL COST ALLOCATION PLAN

FY 2024 BUDGET  
2/29/2024

Allocation Summary

Dept:13 CITY CLERK 117

Department	Clerk	Open Records Requests	Support Services	Total
<b>Total</b>	\$218,792	\$93,487	\$704,247	\$1,016,526

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

**FY 2024 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. Costs have been functionalized as follows:

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

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:15 HUMAN RESOURCES 209

Description		Amount	General Admin	HR Services	Self Insurance Fund
<b>Personnel Costs</b>					
Salaries	S1	4,814,290	0	1,936,494	2,877,796
<i>Salary % Split</i>			<i>.00%</i>	<i>40.22%</i>	<i>59.78%</i>
Benefits	P	4,159,349	0	636,498	3,522,851
<b>Subtotal - Personnel Costs</b>		<b>8,973,639</b>	<b>0</b>	<b>2,572,993</b>	<b>6,400,647</b>
<b>Services &amp; Supplies Cost</b>					
Contractual Services	P	68,988,745	0	126,825	68,861,920
Interfund Services	P	4,680	0	3,980	700
Leases	P	19,000	0	14,000	5,000
Materials & Supplies	P	37,866	0	25,516	12,350
Minor Equipment & Furniture	P	48,900	0	29,000	19,900
Communications	P	25	0	0	25
Other Operating	P	1,280,750	0	1,268,700	12,050
Transfers	D	0	0	0	0
Credit Direct Costs	P	(75,312,591)	0	0	(75,312,591)
<b>Subtotal - Services &amp; Supplies</b>		<b>(4,932,626)</b>	<b>0</b>	<b>1,468,021</b>	<b>(6,400,647)</b>
<b>Department Cost Total</b>		<b>4,041,014</b>	<b>0</b>	<b>4,041,014</b>	<b>(0)</b>
<b>Adjustments to Cost</b>					
Transfers	D	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>4,041,014</b>	<b>0</b>	<b>4,041,014</b>	<b>(0)</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$4,041,014</b>		<b>\$4,041,014</b>	<b>\$(0)</b>

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

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**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)	\$49,122	\$0	\$19,759	\$29,363
1 Mulligan Building (City 2)	60,773	0	24,445	36,328
Subtotal - BUILDING DEPRECIATION	109,895	0	44,204	65,691
3 City Hall	134,099	5,950	56,333	83,716
3 Mulligan Building	33,369	1,327	13,956	20,740
Subtotal - FACILITIES MAINT 532-310	167,468	7,277	70,289	104,456
4 City 1	36,524	210	14,776	21,958
4 City 2	19,503	112	7,890	11,725
Subtotal - PARKS BLDG MAINT 532-3	56,027	322	22,666	33,683
5 Office of the Mayor	4,381	2,114	2,612	3,882
5 City Council	177,109	87,491	106,432	158,168
Subtotal - MAYOR AND COUNCIL 101	181,490	89,605	109,045	162,050
6 Legal Services	587,577	149,579	296,513	440,643
6 Outside Counsel	68,040	0	27,368	40,672
Subtotal - CITY ATTORNEY 103	655,617	149,579	323,881	481,315
8 Budget	101,907	7,507	44,010	65,403
Subtotal - OMB 115-12000	101,907	7,507	44,010	65,403
9 Citywide Admin	9,127	1,294	4,192	6,229
Subtotal - CITY MANAGER 115-12010	9,127	1,294	4,192	6,229
10 Public Information	5,911	419	2,546	3,784
Subtotal - PUBLIC INFO OFFICE 115-	5,911	419	2,546	3,784
11 Audit	85,088	4,028	35,846	53,270
Subtotal - INTERNAL AUDIT 116-1203	85,088	4,028	35,846	53,270
12 Performance	6,774	297	2,844	4,227
Subtotal - PERFORMANCE OFFICE 1	6,774	297	2,844	4,227
13 Clerk	1,895	263	868	1,290

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Salary%)**

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
13 Open Records Requests	\$7,184	\$1,021	\$3,300	\$4,905
Subtotal - CITY CLERK 117	9,079	1,284	4,169	6,195
15 HR Services	0	45,223	18,191	27,033
15 Self Insurance Fund	0	8,160	3,282	4,878
Subtotal - HUMAN RESOURCES 209	0	53,384	21,473	31,911
16 Financial Reporting	0	114,595	46,095	68,500
16 Treasury Management	0	17,601	7,080	10,521
16 Annual Audit	0	20,820	8,375	12,445
Subtotal - OFFICE OF COMPTROLLE	0	153,016	61,549	91,467
17 Administration	0	2,622	1,055	1,567
17 Supply Chain Management	0	7,503	3,018	4,485
Subtotal - PURCHASING 215	0	10,125	4,073	6,052
20 IT Services	0	1,252,818	503,932	748,886
20 Records Management	0	24,624	9,905	14,719
20 Strategic Innovation	0	23,329	9,384	13,945
20 City-wide PC's	0	1,966	791	1,175
20 City-wide IT Contracts	0	702,666	282,640	420,026
20 Postage	0	6,427	2,585	3,842
20 Mail Room	0	2,140	861	1,279
20 Wireless Communication	0	2,104	846	1,258
20 Phone & Internet - Citywide	0	31,770	12,779	18,991
Subtotal - INFORMATION TECHNOLC	0	2,047,845	823,723	1,224,122
46 General Expenses	0	903	363	540
46 Retirees Health Insurance	0	35,357	14,222	21,135
46 Property Insurance	0	497	200	297
46 Civilian Employee Costs	0	24,124	9,704	14,420
46 General Liability Insurance	0	15,058	6,057	9,001
Subtotal - NON-DEPARTMENTAL 999	0	75,939	30,545	45,393
<b>Total Incoming</b>	<b>1,388,383</b>	<b>2,601,919</b>	<b>1,605,055</b>	<b>2,385,248</b>
<b>C. Total Allocated</b>		<b>\$8,031,316</b>	<b>\$5,646,068</b>	<b>\$2,385,248</b>
			70.30%	29.70%

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$41,958	\$0	\$41,958	\$0	\$41,958
5 MAYOR AND COUNCIL 101	25.00	0.43%	19,791	0	19,791	0	19,791
6 CITY ATTORNEY 103	41.50	0.71%	32,854	0	32,854	0	32,854
7 MUNICIPAL COURT 111	86.50	1.49%	68,478	0	68,478	16,187	84,665
8 OMB 115-12000	8.50	0.15%	6,729	0	6,729	0	6,729
9 CITY MANAGER 115-12010	7.00	0.12%	5,542	0	5,542	0	5,542
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	4,750	0	4,750	0	4,750
11 INTERNAL AUDIT 116-12030	7.00	0.12%	5,542	0	5,542	0	5,542
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	3,958	0	3,958	0	3,958
13 CITY CLERK 117	7.00	0.12%	5,542	0	5,542	0	5,542
14 TAX 206	22.00	0.38%	17,416	0	17,416	4,117	21,533
15 HUMAN RESOURCES 209	57.13	0.98%	45,223	0	45,223	0	45,223
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	28,500	0	28,500	6,737	35,236
17 PURCHASING 215	21.00	0.36%	16,625	0	16,625	3,930	20,555
18 ANIMAL SERVICES 225	138.00	2.38%	109,249	0	109,249	25,824	135,073
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	55,812	0	55,812	13,193	69,005
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	55,416	0	55,416	13,099	68,515
21 PLANNING & INSPECTIONS 280	119.00	2.05%	94,207	0	94,207	22,269	116,476
22 POLICE 321	1,421.00	24.46%	1,124,946	0	1,124,946	265,915	1,390,861
23 FIRE 322	1,250.50	21.52%	989,969	0	989,969	234,009	1,223,977
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	302,018	0	302,018	71,391	373,409
25 PUBLIC HEALTH 341	263.25	4.53%	208,404	0	208,404	49,263	257,667
26 PARKS & RECREATION 451	340.80	5.87%	269,797	0	269,797	63,775	333,572
27 ZOO 452	116.00	2.00%	91,832	0	91,832	21,707	113,540
28 LIBRARY 453	138.25	2.38%	109,447	0	109,447	25,871	135,318
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	32,062	0	32,062	7,579	39,641
31 COMM & HUMAN DEV 471	44.75	0.77%	35,427	0	35,427	8,374	43,801
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	26,916	0	26,916	6,362	33,279
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	51,458	0	51,458	12,164	63,621
34 PAVEMENT MGMT 532-32040	18.00	0.31%	14,250	0	14,250	3,368	17,618
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	20,583	0	20,583	4,865	25,449
37 STREET MAINTENANCE 532-32120	73.00	1.26%	57,791	0	57,791	13,661	71,452
38 FLEET 532-37020	68.00	1.17%	53,833	0	53,833	12,725	66,558
39 SUN METRO 560	489.50	8.43%	387,517	0	387,517	91,601	479,118
40 AVIATION 562	184.50	3.18%	146,061	0	146,061	34,526	180,587
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	50,864	0	50,864	12,023	62,887
46 NON-DEPARTMENTAL 999	11.00	0.19%	8,708	0	8,708	2,058	10,767

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

FY 2024 BUDGET  
2/29/2024

**HR Services Allocations**

**Dept:15 HUMAN RESOURCES 209**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	4,599,475	0	4,599,475	1,046,593	5,646,068
Direct Bills					0		0
<b>Total</b>					<b>\$4,599,475</b>		<b>\$5,646,068</b>

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



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

FY 2024 BUDGET  
2/29/2024

**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	53.00	0.91%	\$7,571	\$0	\$7,571	\$0	\$7,571
5 MAYOR AND COUNCIL 101	25.00	0.43%	3,571	0	3,571	0	3,571
6 CITY ATTORNEY 103	41.50	0.71%	5,928	0	5,928	0	5,928
7 MUNICIPAL COURT 111	86.50	1.49%	12,356	0	12,356	24,055	36,411
8 OMB 115-12000	8.50	0.15%	1,214	0	1,214	0	1,214
9 CITY MANAGER 115-12010	7.00	0.12%	1,000	0	1,000	0	1,000
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	857	0	857	0	857
11 INTERNAL AUDIT 116-12030	7.00	0.12%	1,000	0	1,000	0	1,000
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	714	0	714	0	714
13 CITY CLERK 117	7.00	0.12%	1,000	0	1,000	0	1,000
14 TAX 206	22.00	0.38%	3,143	0	3,143	6,118	9,261
15 HUMAN RESOURCES 209	57.13	0.98%	8,160	0	8,160	0	8,160
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	5,142	0	5,142	10,011	15,154
17 PURCHASING 215	21.00	0.36%	3,000	0	3,000	5,840	8,840
18 ANIMAL SERVICES 225	138.00	2.38%	19,713	0	19,713	38,377	58,090
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	10,071	0	10,071	19,606	29,676
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	9,999	0	9,999	19,467	29,466
21 PLANNING & INSPECTIONS 280	119.00	2.05%	16,999	0	16,999	33,093	50,092
22 POLICE 321	1,421.00	24.46%	202,983	0	202,983	395,172	598,156
23 FIRE 322	1,250.50	21.52%	178,628	0	178,628	347,757	526,385
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	54,496	0	54,496	106,093	160,589
25 PUBLIC HEALTH 341	263.25	4.53%	37,604	0	37,604	73,208	110,812
26 PARKS & RECREATION 451	340.80	5.87%	48,682	0	48,682	94,775	143,456
27 ZOO 452	116.00	2.00%	16,570	0	16,570	32,259	48,829
28 LIBRARY 453	138.25	2.38%	19,748	0	19,748	38,447	58,195
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	5,785	0	5,785	11,263	17,048
31 COMM & HUMAN DEV 471	44.75	0.77%	6,392	0	6,392	12,445	18,837
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	4,857	0	4,857	9,455	14,312
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	9,285	0	9,285	18,076	27,361
34 PAVEMENT MGMT 532-32040	18.00	0.31%	2,571	0	2,571	5,006	7,577
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	3,714	0	3,714	7,230	10,944
37 STREET MAINTENANCE 532-32120	73.00	1.26%	10,428	0	10,428	20,301	30,729
38 FLEET 532-37020	68.00	1.17%	9,713	0	9,713	18,910	28,624
39 SUN METRO 560	489.50	8.43%	69,923	0	69,923	136,127	206,050
40 AVIATION 562	184.50	3.18%	26,355	0	26,355	51,308	77,663
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	9,178	0	9,178	17,868	27,045
46 NON-DEPARTMENTAL 999	11.00	0.19%	1,571	0	1,571	3,059	4,630

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

FY 2024 BUDGET  
2/29/2024

**Self Insurance Fund Allocations**

**Dept:15 HUMAN RESOURCES 209**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	829,922	0	829,922	1,555,326	2,385,248
Direct Bills					0		0
<b>Total</b>					<b>\$829,922</b>		<b>\$2,385,248</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:15 HUMAN RESOURCES 209

<b>Department</b>	<b>HR Services</b>	<b>Self Insurance Fund</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$41,958	\$7,571	\$49,529
5 MAYOR AND COUNCIL 101	19,791	3,571	23,363
6 CITY ATTORNEY 103	32,854	5,928	38,782
7 MUNICIPAL COURT 111	84,665	36,411	121,077
8 OMB 115-12000	6,729	1,214	7,943
9 CITY MANAGER 115-12010	5,542	1,000	6,542
10 PUBLIC INFO OFFICE 115-12020	4,750	857	5,607
11 INTERNAL AUDIT 116-12030	5,542	1,000	6,542
12 PERFORMANCE OFFICE 115-12050	3,958	714	4,673
13 CITY CLERK 117	5,542	1,000	6,542
14 TAX 206	21,533	9,261	30,794
15 HUMAN RESOURCES 209	45,223	8,160	53,384
16 OFFICE OF COMPTROLLER 210	35,236	15,154	50,390
17 PURCHASING 215	20,555	8,840	29,394
18 ANIMAL SERVICES 225	135,073	58,090	193,163
19 CAPITAL IMPROVEMENT 235	69,005	29,676	98,681
20 INFORMATION TECHNOLOGY 239	68,515	29,466	97,981
21 PLANNING & INSPECTIONS 280	116,476	50,092	166,568
22 POLICE 321	1,390,861	598,156	1,989,017
23 FIRE 322	1,223,977	526,385	1,750,363
24 ENVIRONMENTAL SERVICES 334	373,409	160,589	533,997
25 PUBLIC HEALTH 341	257,667	110,812	368,479
26 PARKS & RECREATION 451	333,572	143,456	477,028
27 ZOO 452	113,540	48,829	162,369
28 LIBRARY 453	135,318	58,195	193,513
29 MUSUEM & CULT AFFAIRS 454	39,641	17,048	56,689
31 COMM & HUMAN DEV 471	43,801	18,837	62,638
32 ECONOMIC DEVELOPMENT 480	33,279	14,312	47,591
33 ENGR TRAFFIC-ST 532-32020	63,621	27,361	90,982
34 PAVEMENT MGMT 532-32040	17,618	7,577	25,195
35 SAM ADMIN SUPPORT 532-32060	25,449	10,944	36,393
37 STREET MAINTENANCE 532-32120	71,452	30,729	102,180
38 FLEET 532-37020	66,558	28,624	95,182
39 SUN METRO 560	479,118	206,050	685,168
40 AVIATION 562	180,587	77,663	258,250
41 INTERNATIONAL BRIDGES 564	62,887	27,045	89,933
46 NON-DEPARTMENTAL 999	10,767	4,630	15,397
<b>Total</b>	<b>\$5,646,068</b>	<b>\$2,385,248</b>	<b>\$8,031,316</b>

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

**FY 2024 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 actual operating expenditures per department.

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

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

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

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

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

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:16 OFFICE OF COMPTROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
<b>Personnel Costs</b>										
Salaries	S1	2,434,649	0	904,679	866,046	324,614	0	71,467	212,341	55,503
<i>Salary % Split</i>			<i>.00%</i>	<i>37.16%</i>	<i>35.57%</i>	<i>13.33%</i>	<i>.00%</i>	<i>2.94%</i>	<i>8.72%</i>	<i>2.28%</i>
Benefits	P	805,599	0	306,148	275,187	112,951	0	24,185	61,760	25,368
<b>Subtotal - Personnel Costs</b>		<b>3,240,248</b>	<b>0</b>	<b>1,210,827</b>	<b>1,141,233</b>	<b>437,565</b>	<b>0</b>	<b>95,652</b>	<b>274,101</b>	<b>80,870</b>
<b>Services &amp; Supplies Cost</b>										
Contractual Services	P	220,000	0	17,500	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	23,342	0	6,500	6,000	2,500	0	0	3,000	5,342
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	(102,662)	0	0	0	0	0	0	0	(102,662)
Capital Projects - Internal, Fin Reportin D		15,250	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>207,610</b>	<b>0</b>	<b>44,300</b>	<b>19,920</b>	<b>13,680</b>	<b>200,000</b>	<b>0</b>	<b>10,580</b>	<b>(96,120)</b>
<b>Department Cost Total</b>		<b>3,447,858</b>	<b>0</b>	<b>1,255,127</b>	<b>1,161,153</b>	<b>451,245</b>	<b>200,000</b>	<b>95,652</b>	<b>284,681</b>	<b>(15,250)</b>
<b>Adjustments to Cost</b>										
Capital Projects - Internal, Fin Reportin D		(15,250)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(15,250)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,432,608</b>	<b>0</b>	<b>1,255,127</b>	<b>1,161,153</b>	<b>451,245</b>	<b>200,000</b>	<b>95,652</b>	<b>284,681</b>	<b>(15,250)</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$3,432,608</b>		<b>\$1,255,127</b>	<b>\$1,161,153</b>	<b>\$451,245</b>	<b>\$200,000</b>	<b>\$95,652</b>	<b>\$284,681</b>	<b>\$(15,250)</b>
									not allocated	not allocated

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

FY 2024 BUDGET  
2/29/2024

**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)	\$45,784	\$0	\$17,012	\$16,286	\$6,104	\$0	\$1,344	\$3,993	\$1,044
Subtotal - BUILDING DEPRECIATION	45,784	0	17,012	16,286	6,104	0	1,344	3,993	1,044
3 City Hall	124,985	5,546	48,503	46,432	17,404	0	3,832	11,384	2,976
Subtotal - FACILITIES MAINT 532-310	124,985	5,546	48,503	46,432	17,404	0	3,832	11,384	2,976
4 City 1	34,042	196	12,722	12,179	4,565	0	1,005	2,986	781
Subtotal - PARKS BLDG MAINT 532-3	34,042	196	12,722	12,179	4,565	0	1,005	2,986	781
5 Office of the Mayor	2,761	1,332	1,521	1,456	546	0	120	357	93
5 City Council	7,924	3,915	4,399	4,211	1,579	0	348	1,033	270
Subtotal - MAYOR AND COUNCIL 101	10,685	5,247	5,920	5,667	2,124	0	468	1,390	363
6 Legal Services	224	57	104	100	37	0	8	24	6
6 Outside Counsel	1,239	0	461	441	165	0	36	108	28
Subtotal - CITY ATTORNEY 103	1,463	57	565	541	203	0	45	133	35
8 Budget	4,560	336	1,819	1,741	653	0	144	427	112
Subtotal - OMB 115-12000	4,560	336	1,819	1,741	653	0	144	427	112
9 Citywide Admin	5,752	815	2,440	2,336	876	0	193	573	150
Subtotal - CITY MANAGER 115-12010	5,752	815	2,440	2,336	876	0	193	573	150
10 Public Information	3,725	264	1,482	1,419	532	0	117	348	91
Subtotal - PUBLIC INFO OFFICE 115-	3,725	264	1,482	1,419	532	0	117	348	91
11 Audit	219,599	10,396	85,463	81,813	30,665	0	6,751	20,059	5,243
Subtotal - INTERNAL AUDIT 116-1203	219,599	10,396	85,463	81,813	30,665	0	6,751	20,059	5,243
12 Performance	4,269	187	1,656	1,585	594	0	131	389	102
Subtotal - PERFORMANCE OFFICE 1	4,269	187	1,656	1,585	594	0	131	389	102
13 Clerk	1,194	166	505	484	181	0	40	119	31
13 Open Records Requests	321	46	136	131	49	0	11	32	8
Subtotal - CITY CLERK 117	1,516	212	642	614	230	0	51	151	39
15 HR Services	28,500	6,737	13,093	12,534	4,698	0	1,034	3,073	803

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

FY 2024 BUDGET  
2/29/2024

**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	\$5,142	\$10,011	\$5,631	\$5,390	\$2,020	\$0	\$445	\$1,322	\$345
Subtotal - HUMAN RESOURCES 209	33,642	16,748	18,724	17,925	6,719	0	1,479	4,395	1,149
16 Financial Reporting	0	4,940	1,835	1,757	659	0	145	431	113
16 Treasury Management	0	427	159	152	57	0	13	37	10
16 Annual Audit	0	897	333	319	120	0	26	78	20
Subtotal - OFFICE OF COMPTROLLE	0	6,265	2,328	2,228	835	0	184	546	143
17 Administration	0	1,311	487	466	175	0	38	114	30
17 Supply Chain Management	0	3,751	1,394	1,334	500	0	110	327	86
Subtotal - PURCHASING 215	0	5,062	1,881	1,801	675	0	149	442	115
20 IT Services	0	85,593	31,805	30,447	11,412	0	2,512	7,465	1,951
20 Records Management	0	1,994	741	709	266	0	59	174	45
20 City-wide PC's	0	1,239	460	441	165	0	36	108	28
20 City-wide IT Contracts	0	221,379	82,261	78,748	29,517	0	6,498	19,308	5,047
20 Postage	0	8,077	3,001	2,873	1,077	0	237	704	184
20 Mail Room	0	1,349	501	480	180	0	40	118	31
20 Wireless Communication	0	2,023	752	720	270	0	59	176	46
20 Phone & Internet - Citywide	0	9,423	3,502	3,352	1,256	0	277	822	215
Subtotal - INFORMATION TECHNOLC	0	331,077	123,023	117,770	44,143	0	9,718	28,875	7,548
46 General Expenses	0	771	286	274	103	0	23	67	18
46 Retirees Health Insurance	0	27,512	10,223	9,786	3,668	0	808	2,399	627
46 Property Insurance	0	258	96	92	34	0	8	23	6
46 Civilian Employee Costs	0	15,203	5,649	5,408	2,027	0	446	1,326	347
46 General Liability Insurance	0	11,717	4,354	4,168	1,562	0	344	1,022	267
Subtotal - NON-DEPARTMENTAL 999	0	55,460	20,608	19,728	7,395	0	1,628	4,837	1,264
<b>Total Incoming</b>	<b>490,021</b>	<b>437,867</b>	<b>344,789</b>	<b>330,065</b>	<b>123,716</b>	<b>0</b>	<b>27,237</b>	<b>80,927</b>	<b>21,153</b>
<b>C. Total Allocated</b>		<b>\$4,360,496</b>	<b>\$1,599,917</b>	<b>\$1,491,219</b>	<b>\$574,961</b>	<b>\$200,000</b>	<b>\$122,889</b>	<b>\$365,607</b>	<b>\$5,903</b>
			36.69%	34.20%	13.19%	4.59%	2.82%	8.38%	0.14%

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

FY 2024 BUDGET  
2/29/2024

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	9,627,446	0.99%	\$14,187	\$0	\$14,187	\$0	\$14,187
4 PARKS BLDG MAINT 532-31130	12,626,493	1.29%	18,607	0	18,607	0	18,607
5 MAYOR AND COUNCIL 101	1,939,375	0.20%	2,858	0	2,858	0	2,858
6 CITY ATTORNEY 103	4,903,443	0.50%	7,226	0	7,226	0	7,226
7 MUNICIPAL COURT 111	6,588,740	0.68%	9,709	0	9,709	1,250	10,959
8 OMB 115-12000	889,223	0.09%	1,310	0	1,310	0	1,310
9 CITY MANAGER 115-12010	2,185,885	0.22%	3,221	0	3,221	0	3,221
10 PUBLIC INFO OFFICE 115-12020	498,608	0.05%	735	0	735	0	735
11 INTERNAL AUDIT 116-12030	930,893	0.10%	1,372	0	1,372	0	1,372
12 PERFORMANCE OFFICE 115-12050	518,592	0.05%	764	0	764	0	764
13 CITY CLERK 117	2,202,235	0.23%	3,245	0	3,245	0	3,245
14 TAX 206	2,081,468	0.21%	3,067	0	3,067	395	3,462
15 HUMAN RESOURCES 209	77,764,496	7.97%	114,595	0	114,595	0	114,595
16 OFFICE OF COMPTROLLER 210	3,352,057	0.34%	4,940	0	4,940	0	4,940
17 PURCHASING 215	1,790,206	0.18%	2,638	0	2,638	340	2,978
18 ANIMAL SERVICES 225	11,309,030	1.16%	16,665	0	16,665	2,145	18,810
19 CAPITAL IMPROVEMENT 235	10,422,678	1.07%	15,359	0	15,359	1,977	17,336
20 INFORMATION TECHNOLOGY 239	24,946,809	2.56%	36,762	0	36,762	4,732	41,494
21 PLANNING & INSPECTIONS 280	8,664,146	0.89%	12,768	0	12,768	1,643	14,411
22 POLICE 321	188,758,536	19.35%	278,158	0	278,158	35,801	313,958
23 FIRE 322	169,314,670	17.36%	249,505	0	249,505	32,113	281,618
24 ENVIRONMENTAL SERVICES 334	36,682,827	3.76%	54,056	0	54,056	6,957	61,014
25 PUBLIC HEALTH 341	24,348,872	2.50%	35,881	0	35,881	4,618	40,499
26 PARKS & RECREATION 451	36,213,197	3.71%	53,364	0	53,364	6,868	60,233
27 ZOO 452	7,999,156	0.82%	11,788	0	11,788	1,517	13,305
28 LIBRARY 453	10,318,246	1.06%	15,205	0	15,205	1,957	17,162
29 MUSUEM & CULT AFFAIRS 454	5,349,802	0.55%	7,884	0	7,884	1,015	8,898
30 DESTINATION EL PASO 457	18,614,633	1.91%	27,431	0	27,431	3,531	30,961
31 COMM & HUMAN DEV 471	3,856,244	0.40%	5,683	0	5,683	731	6,414
32 ECONOMIC DEVELOPMENT 480	20,374,883	2.09%	30,025	0	30,025	3,864	33,889
33 ENGR TRAFFIC-ST 532-32020	8,136,069	0.83%	11,989	0	11,989	1,543	13,533
34 PAVEMENT MGMT 532-32040	4,107,273	0.42%	6,053	0	6,053	779	6,832
35 SAM ADMIN SUPPORT 532-32060	2,331,218	0.24%	3,435	0	3,435	442	3,877
37 STREET MAINTENANCE 532-32120	16,218,621	1.66%	23,900	0	23,900	3,076	26,976
38 FLEET 532-37020	18,862,104	1.93%	27,795	0	27,795	3,577	31,373
39 SUN METRO 560	64,467,699	6.61%	95,001	0	95,001	12,227	107,228
40 AVIATION 562	35,796,298	3.67%	52,750	0	52,750	6,789	59,539
41 INTERNATIONAL BRIDGES 564	7,759,844	0.80%	11,435	0	11,435	1,472	12,907
42 METROPOLITAN PLANNIG ORG 568	2,118,485	0.22%	3,122	0	3,122	402	3,524
43 EMPLOYEES PENSION 600	78,357,456	8.03%	115,469	0	115,469	14,862	130,330
44 CRRMA 700	989,995	0.10%	1,459	0	1,459	188	1,647
45 DOWNTOWN DEV CORP 710	26,925	0.00%	40	0	40	5	45



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

FY 2024 BUDGET  
2/29/2024

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 NON-DEPARTMENTAL 999	31,051,245	3.18%	\$45,758	\$0	\$45,758	\$5,889	\$51,647
<b>Subtotal</b>	<b>975,296,121</b>	<b>100.00%</b>	<b>1,437,212</b>	<b>0</b>	<b>1,437,212</b>	<b>162,705</b>	<b>1,599,917</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,437,212</b>		<b>\$1,599,917</b>

Basis Units: Actual operating expenditures by department  
Source:

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

FY 2024 BUDGET  
2/29/2024

Grant Accounting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 CAPITAL IMPROVEMENT 235	8,231,551	5.48%	\$73,161	\$0	\$73,161	\$8,533	\$81,694
22 POLICE 321	12,542,076	8.35%	111,473	0	111,473	13,001	124,474
23 FIRE 322	14,271,917	9.50%	126,847	0	126,847	14,794	141,642
24 ENVIRONMENTAL SERVICES 334	744,882	0.50%	6,620	0	6,620	772	7,393
25 PUBLIC HEALTH 341	12,348,229	8.22%	109,750	0	109,750	12,800	122,550
26 PARKS & RECREATION 451	659,587	0.44%	5,862	0	5,862	684	6,546
28 LIBRARY 453	153,747	0.10%	1,366	0	1,366	159	1,526
29 MUSUEM & CULT AFFAIRS 454	306,403	0.20%	2,723	0	2,723	318	3,041
31 COMM & HUMAN DEV 471	6,274,477	4.18%	55,767	0	55,767	6,504	62,271
39 SUN METRO 560	40,359,819	26.86%	358,713	0	358,713	41,837	400,551
40 AVIATION 562	14,268,202	9.50%	126,814	0	126,814	14,790	141,605
42 METROPOLITAN PLANNIG ORG 568	2,652,398	1.77%	23,574	0	23,574	2,749	26,324
47 OTHER	37,443,137	24.92%	332,790	0	332,790	38,814	371,604
<b>Subtotal</b>	<b>150,256,425</b>	<b>100.00%</b>	<b>1,335,462</b>	<b>0</b>	<b>1,335,462</b>	<b>155,757</b>	<b>1,491,219</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,335,462</b>		<b>\$1,491,219</b>

Basis Units: Grant expenditures per department

Source:

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

FY 2024 BUDGET  
2/29/2024

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	1,112,004.70	0.09%	\$464	\$0	\$464	\$0	\$464
4 PARKS BLDG MAINT 532-31130	1,470,821.82	0.12%	613	0	613	0	613
5 MAYOR AND COUNCIL 101	1,163,339.11	0.09%	485	0	485	0	485
6 CITY ATTORNEY 103	565,992.79	0.05%	236	0	236	0	236
7 MUNICIPAL COURT 111	1,875,932.68	0.15%	782	0	782	92	874
8 OMB 115-12000	103,582.89	0.01%	43	0	43	0	43
9 CITY MANAGER 115-12010	254,627.10	0.02%	106	0	106	0	106
10 PUBLIC INFO OFFICE 115-12020	57,731.87	0.00%	24	0	24	0	24
11 INTERNAL AUDIT 116-12030	108,436.90	0.01%	45	0	45	0	45
12 PERFORMANCE OFFICE 115-12050	60,409.21	0.00%	25	0	25	0	25
13 CITY CLERK 117	252,041.68	0.02%	105	0	105	0	105
14 TAX 206	10,282,619.68	0.83%	4,287	0	4,287	504	4,791
15 HUMAN RESOURCES 209	42,219,158.46	3.41%	17,601	0	17,601	0	17,601
16 OFFICE OF COMPTROLLER 210	1,025,327.95	0.08%	427	0	427	0	427
17 PURCHASING 215	3,288,610.14	0.27%	1,371	0	1,371	161	1,532
19 CAPITAL IMPROVEMENT 235	772,343.51	0.06%	322	0	322	38	360
20 INFORMATION TECHNOLOGY 239	3,718,037.28	0.30%	1,550	0	1,550	182	1,732
21 PLANNING & INSPECTIONS 280	901,009.30	0.07%	376	0	376	44	420
22 POLICE 321	46,651,647.73	3.76%	19,449	0	19,449	2,287	21,736
23 FIRE 322	15,458,111.40	1.25%	6,444	0	6,444	758	7,202
24 ENVIRONMENTAL SERVICES 334	87,401,504.12	7.05%	36,437	0	36,437	4,285	40,723
25 PUBLIC HEALTH 341	18,925,054.29	1.53%	7,890	0	7,890	928	8,818
26 PARKS & RECREATION 451	8,459,448.38	0.68%	3,527	0	3,527	415	3,941
27 ZOO 452	4,401,597.06	0.36%	1,835	0	1,835	216	2,051
28 LIBRARY 453	2,433,741.96	0.20%	1,015	0	1,015	119	1,134
29 MUSUEM & CULT AFFAIRS 454	1,060,766.64	0.09%	442	0	442	52	494
30 DESTINATION EL PASO 457	4,936,923.05	0.40%	2,058	0	2,058	242	2,300
31 COMM & HUMAN DEV 471	14,725,022.81	1.19%	6,139	0	6,139	722	6,861
32 ECONOMIC DEVELOPMENT 480	23,255,818.37	1.88%	9,695	0	9,695	1,140	10,836
33 ENGR TRAFFIC-ST 532-32020	942,405.39	0.08%	393	0	393	46	439
34 PAVEMENT MGMT 532-32040	124,601.56	0.01%	52	0	52	6	58
35 SAM ADMIN SUPPORT 532-32060	167,003.51	0.01%	70	0	70	8	78
37 STREET MAINTENANCE 532-32120	12,835,871.47	1.04%	5,351	0	5,351	629	5,981
38 FLEET 532-37020	7,346,165.63	0.59%	3,063	0	3,063	360	3,423
39 SUN METRO 560	97,991,122.82	7.91%	40,852	0	40,852	4,805	45,657
40 AVIATION 562	83,086,381.64	6.71%	34,638	0	34,638	4,074	38,712
41 INTERNATIONAL BRIDGES 564	15,326,504.47	1.24%	6,390	0	6,390	751	7,141
43 EMPLOYEES PENSION 600	21,466,593.25	1.73%	8,949	0	8,949	1,053	10,002
44 CRRMA 700	61,882,084.08	4.99%	25,798	0	25,798	3,034	28,833
46 NON-DEPARTMENTAL 999	1,960,830.16	0.16%	817	0	817	96	914
47 OTHER	639,036,307.45	51.57%	266,412	0	266,412	31,332	297,744

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

FY 2024 BUDGET  
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Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,239,107,534.28	100.00%	516,580	0	516,580	58,381	574,961
Direct Bills					0		0
<b>Total</b>					<b>\$516,580</b>		<b>\$574,961</b>

Basis Units: Pooled cash & investments per department  
Source:

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

FY 2024 BUDGET  
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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	9,627,446	1.29%	\$2,578	\$0	\$2,578	\$0	\$2,578
4 PARKS BLDG MAINT 532-31130	12,626,493	1.69%	3,381	0	3,381	0	3,381
5 MAYOR AND COUNCIL 101	1,939,375	0.26%	519	0	519	0	519
6 CITY ATTORNEY 103	4,903,443	0.66%	1,313	0	1,313	0	1,313
7 MUNICIPAL COURT 111	6,588,740	0.88%	1,764	0	1,764	0	1,764
8 OMB 115-12000	889,223	0.12%	238	0	238	0	238
9 CITY MANAGER 115-12010	2,185,885	0.29%	585	0	585	0	585
10 PUBLIC INFO OFFICE 115-12020	498,608	0.07%	133	0	133	0	133
11 INTERNAL AUDIT 116-12030	930,893	0.12%	249	0	249	0	249
12 PERFORMANCE OFFICE 115-12050	518,592	0.07%	139	0	139	0	139
13 CITY CLERK 117	2,202,235	0.29%	590	0	590	0	590
15 HUMAN RESOURCES 209	77,764,496	10.41%	20,820	0	20,820	0	20,820
16 OFFICE OF COMPTROLLER 210	3,352,057	0.45%	897	0	897	0	897
17 PURCHASING 215	1,790,206	0.24%	479	0	479	0	479
18 ANIMAL SERVICES 225	11,309,030	1.51%	3,028	0	3,028	0	3,028
19 CAPITAL IMPROVEMENT 235	10,422,678	1.40%	2,790	0	2,790	0	2,790
20 INFORMATION TECHNOLOGY 239	24,946,809	3.34%	6,679	0	6,679	0	6,679
21 PLANNING & INSPECTIONS 280	8,664,146	1.16%	2,320	0	2,320	0	2,320
22 POLICE 321	188,758,536	25.27%	50,537	0	50,537	0	50,537
23 FIRE 322	169,314,670	22.67%	45,331	0	45,331	0	45,331
25 PUBLIC HEALTH 341	24,348,872	3.26%	6,519	0	6,519	0	6,519
26 PARKS & RECREATION 451	36,213,197	4.85%	9,695	0	9,695	0	9,695
27 ZOO 452	7,999,156	1.07%	2,142	0	2,142	0	2,142
28 LIBRARY 453	10,318,246	1.38%	2,763	0	2,763	0	2,763
29 MUSUEM & CULT AFFAIRS 454	5,349,802	0.72%	1,432	0	1,432	0	1,432
30 DESTINATION EL PASO 457	18,614,633	2.49%	4,984	0	4,984	0	4,984
31 COMM & HUMAN DEV 471	3,856,244	0.52%	1,032	0	1,032	0	1,032
32 ECONOMIC DEVELOPMENT 480	20,374,883	2.73%	5,455	0	5,455	0	5,455
33 ENGR TRAFFIC-ST 532-32020	8,136,069	1.09%	2,178	0	2,178	0	2,178
34 PAVEMENT MGMT 532-32040	4,107,273	0.55%	1,100	0	1,100	0	1,100
35 SAM ADMIN SUPPORT 532-32060	2,331,218	0.31%	624	0	624	0	624
37 STREET MAINTENANCE 532-32120	16,218,621	2.17%	4,342	0	4,342	0	4,342
38 FLEET 532-37020	18,862,104	2.52%	5,050	0	5,050	0	5,050
46 NON-DEPARTMENTAL 999	31,051,245	4.16%	8,313	0	8,313	0	8,313

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

FY 2024 BUDGET  
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Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	747,015,124	100.00%	200,000	0	200,000	0	200,000
Direct Bills					0		0
<b>Total</b>					<b>\$200,000</b>		<b>\$200,000</b>

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 2024 BUDGET  
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**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	196,241.42	0.70%	\$769	\$0	\$769	\$0	\$769
7 MUNICIPAL COURT 111	30,585.73	0.11%	120	0	120	14	134
14 TAX 206	4,210.57	0.02%	17	0	17	2	18
18 ANIMAL SERVICES 225	49,435.37	0.18%	194	0	194	23	217
19 CAPITAL IMPROVEMENT 235	4,886,818.51	17.41%	19,158	0	19,158	2,254	21,411
20 INFORMATION TECHNOLOGY 239	1,724,081.97	6.14%	6,759	0	6,759	795	7,554
22 POLICE 321	621,728.56	2.22%	2,437	0	2,437	287	2,724
23 FIRE 322	1,810,180.72	6.45%	7,096	0	7,096	835	7,931
24 ENVIRONMENTAL SERVICES 334	6,360,185.30	22.66%	24,934	0	24,934	2,933	27,867
25 PUBLIC HEALTH 341	164,345.23	0.59%	644	0	644	76	720
26 PARKS & RECREATION 451	651,244.59	2.32%	2,553	0	2,553	300	2,853
27 ZOO 452	44,614.15	0.16%	175	0	175	21	195
28 LIBRARY 453	23,819.24	0.08%	93	0	93	11	104
30 DESTINATION EL PASO 457	44,122.17	0.16%	173	0	173	20	193
33 ENGR TRAFFIC-ST 532-32020	124,719.71	0.44%	489	0	489	58	546
34 PAVEMENT MGMT 532-32040	37,677.93	0.13%	148	0	148	17	165
35 SAM ADMIN SUPPORT 532-32060	4,799.98	0.02%	19	0	19	2	21
37 STREET MAINTENANCE 532-32120	387,912.62	1.38%	1,521	0	1,521	179	1,700
38 FLEET 532-37020	4,749,471.74	16.92%	18,619	0	18,619	2,190	20,809
39 SUN METRO 560	5,304,256.28	18.90%	20,794	0	20,794	2,446	23,240
40 AVIATION 562	732,588.83	2.61%	2,872	0	2,872	338	3,210
41 INTERNATIONAL BRIDGES 564	45,374.13	0.16%	178	0	178	21	199
42 METROPOLITAN PLANNIG ORG 568	2,882.94	0.01%	11	0	11	1	13
46 NON-DEPARTMENTAL 999	67,162.19	0.24%	263	0	263	31	294
<b>Subtotal</b>	<b>28,068,459.88</b>	<b>100.00%</b>	<b>110,036</b>	<b>0</b>	<b>110,036</b>	<b>12,853</b>	<b>122,889</b>
Direct Bills					0		0
<b>Total</b>					<b>\$110,036</b>		<b>\$122,889</b>

Basis Units: Equipment depreciation per department

Source:

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

FY 2024 BUDGET  
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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	\$14,187	\$0	\$464	\$2,578	\$769	\$0	\$0	\$17,998
4 PARKS BLDG MAINT 532-31130	18,607	0	613	3,381	0	0	0	22,600
5 MAYOR AND COUNCIL 101	2,858	0	485	519	0	0	0	3,862
6 CITY ATTORNEY 103	7,226	0	236	1,313	0	0	0	8,775
7 MUNICIPAL COURT 111	10,959	0	874	1,764	134	0	0	13,731
8 OMB 115-12000	1,310	0	43	238	0	0	0	1,592
9 CITY MANAGER 115-12010	3,221	0	106	585	0	0	0	3,913
10 PUBLIC INFO OFFICE 115-12020	735	0	24	133	0	0	0	892
11 INTERNAL AUDIT 116-12030	1,372	0	45	249	0	0	0	1,666
12 PERFORMANCE OFFICE 115-12050	764	0	25	139	0	0	0	928
13 CITY CLERK 117	3,245	0	105	590	0	0	0	3,940
14 TAX 206	3,462	0	4,791	0	18	0	0	8,271
15 HUMAN RESOURCES 209	114,595	0	17,601	20,820	0	0	0	153,016
16 OFFICE OF COMPTROLLER 210	4,940	0	427	897	0	0	0	6,265
17 PURCHASING 215	2,978	0	1,532	479	0	0	0	4,989
18 ANIMAL SERVICES 225	18,810	0	0	3,028	217	0	0	22,054
19 CAPITAL IMPROVEMENT 235	17,336	81,694	360	2,790	21,411	0	0	123,591
20 INFORMATION TECHNOLOGY 239	41,494	0	1,732	6,679	7,554	0	0	57,459
21 PLANNING & INSPECTIONS 280	14,411	0	420	2,320	0	0	0	17,150
22 POLICE 321	313,958	124,474	21,736	50,537	2,724	0	0	513,429
23 FIRE 322	281,618	141,642	7,202	45,331	7,931	0	0	483,724
24 ENVIRONMENTAL SERVICES 334	61,014	7,393	40,723	0	27,867	0	0	136,996
25 PUBLIC HEALTH 341	40,499	122,550	8,818	6,519	720	0	0	179,106
26 PARKS & RECREATION 451	60,233	6,546	3,941	9,695	2,853	0	0	83,269
27 ZOO 452	13,305	0	2,051	2,142	195	0	0	17,693
28 LIBRARY 453	17,162	1,526	1,134	2,763	104	0	0	22,689
29 MUSUEM & CULT AFFAIRS 454	8,898	3,041	494	1,432	0	0	0	13,866
30 DESTINATION EL PASO 457	30,961	0	2,300	4,984	193	0	0	38,439
31 COMM & HUMAN DEV 471	6,414	62,271	6,861	1,032	0	0	0	76,578
32 ECONOMIC DEVELOPMENT 480	33,889	0	10,836	5,455	0	0	0	50,180
33 ENGR TRAFFIC-ST 532-32020	13,533	0	439	2,178	546	0	0	16,696
34 PAVEMENT MGMT 532-32040	6,832	0	58	1,100	165	0	0	8,154
35 SAM ADMIN SUPPORT 532-32060	3,877	0	78	624	21	0	0	4,600
37 STREET MAINTENANCE 532-32120	26,976	0	5,981	4,342	1,700	0	0	38,999
38 FLEET 532-37020	31,373	0	3,423	5,050	20,809	0	0	60,655
39 SUN METRO 560	107,228	400,551	45,657	0	23,240	0	0	576,675
40 AVIATION 562	59,539	141,605	38,712	0	3,210	0	0	243,066
41 INTERNATIONAL BRIDGES 564	12,907	0	7,141	0	199	0	0	20,247
42 METROPOLITAN PLANNIG ORG 568	3,524	26,324	0	0	13	0	0	29,860
43 EMPLOYEES PENSION 600	130,330	0	10,002	0	0	0	0	140,332
44 CRRMA 700	1,647	0	28,833	0	0	0	0	30,479



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

FY 2024 BUDGET  
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**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
45 DOWNTOWN DEV CORP 710	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$45
46 NON-DEPARTMENTAL 999	51,647	0	914	8,313	294	0	0	61,168
47 OTHER	0	371,604	297,744	0	0	0	0	669,348
<b>Total</b>	<b>\$1,599,917</b>	<b>\$1,491,219</b>	<b>\$574,961</b>	<b>\$200,000</b>	<b>\$122,889</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,988,985</b>

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

**FY 2024 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 2024 BUDGET  
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**A. Department Costs**

Dept:17 PURCHASING 215

Description		Amount	General Admin	Administratio n	Supply Chain Management
<b>Personnel Costs</b>					
Salaries	S1	1,452,533	0	401,083	1,051,449
<i>Salary % Split</i>			<i>.00%</i>	<i>27.61%</i>	<i>72.39%</i>
Benefits	P	459,917	0	139,359	320,559
<b>Subtotal - Personnel Costs</b>		<b>1,912,450</b>	<b>0</b>	<b>540,442</b>	<b>1,372,008</b>
<b>Services &amp; Supplies Cost</b>					
Contractual Services	P	35,700	0	35,700	0
Minor Equipment & Furniture	P	9,500	0	9,500	0
Leased Equipment	P	4,500	0	4,500	0
Materials & Supplies	P	7,940	0	7,940	0
Other Operating	P	74,575	0	74,575	0
Reimbursed Expenditures	D	(21,000)	0	0	0
Hire El Paso First Fee	D	(15,000)	0	0	0
Misc Non-Operating Revenues	D	(27,800)	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>68,415</b>	<b>0</b>	<b>132,215</b>	<b>0</b>
<b>Department Cost Total</b>		<b>1,980,865</b>	<b>0</b>	<b>672,657</b>	<b>1,372,008</b>
<b>Adjustments to Cost</b>					
Reimbursed Expenditures	D	21,000	0	0	0
Hire El Paso First Fee	D	15,000	0	0	0
Misc Non-Operating Revenues	D	27,800	0	0	0
<b>Subtotal - Adjustments</b>		<b>63,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,044,665</b>	<b>0</b>	<b>672,657</b>	<b>1,372,008</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,044,665</b>		<b>\$672,657</b>	<b>\$1,372,008</b>

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

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management
1 City Hall (City 1)	\$26,707	\$0	\$7,375	\$19,333
Subtotal - BUILDING DEPRECIATION	26,707	0	7,375	19,333
3 Facilities Maintenance	21,114	2,534	6,530	17,118
3 City Hall	72,908	3,235	21,025	55,118
Subtotal - FACILITIES MAINT 532-310	94,022	5,769	27,555	72,236
4 City 1	19,858	114	5,515	14,457
Subtotal - PARKS BLDG MAINT 532-3	19,858	114	5,515	14,457
5 Office of the Mayor	1,610	777	659	1,728
5 City Council	4,563	2,254	1,883	4,935
Subtotal - MAYOR AND COUNCIL 101	6,174	3,032	2,542	6,664
6 Legal Services	35,801	9,114	12,402	32,512
6 Outside Counsel	1,285	0	355	930
Subtotal - CITY ATTORNEY 103	37,085	9,114	12,757	33,442
8 Budget	2,626	193	778	2,041
Subtotal - OMB 115-12000	2,626	193	778	2,041
9 Citywide Admin	3,355	476	1,058	2,773
Subtotal - CITY MANAGER 115-12010	3,355	476	1,058	2,773
10 Public Information	2,173	154	643	1,684
Subtotal - PUBLIC INFO OFFICE 115-	2,173	154	643	1,684
11 Audit	56,118	2,657	16,229	42,546
Subtotal - INTERNAL AUDIT 116-1203	56,118	2,657	16,229	42,546
12 Performance	2,490	109	718	1,882
Subtotal - PERFORMANCE OFFICE 1	2,490	109	718	1,882
13 Clerk	697	97	219	574
13 Open Records Requests	185	26	58	153

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

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management
Subtotal - CITY CLERK 117	\$882	\$123	\$277	\$727
15 HR Services	16,625	3,930	5,676	14,879
15 Self Insurance Fund	3,000	5,840	2,441	6,399
Subtotal - HUMAN RESOURCES 209	19,625	9,770	8,117	21,278
16 Financial Reporting	2,638	340	822	2,155
16 Treasury Management	1,371	161	423	1,109
16 Annual Audit	479	0	132	347
Subtotal - OFFICE OF COMPTROLLE	4,488	501	1,378	3,612
17 Administration	0	3,832	1,058	2,774
17 Supply Chain Management	0	10,966	3,028	7,938
Subtotal - PURCHASING 215	0	14,798	4,086	10,712
20 IT Services	0	13,367	3,691	9,676
20 Records Management	0	3,814	1,053	2,761
20 City-wide PC's	0	723	200	523
20 City-wide IT Contracts	0	219,219	60,532	158,687
20 Postage	0	123	34	89
20 Mail Room	0	787	217	569
20 Wireless Communication	0	1,772	489	1,283
20 Phone & Internet - Citywide	0	2,692	743	1,949
Subtotal - INFORMATION TECHNOLC	0	242,496	66,960	175,537
46 General Expenses	0	457	126	331
46 Retirees Health Insurance	0	18,055	4,985	13,069
46 Property Insurance	0	151	42	109
46 Civilian Employee Costs	0	8,868	2,449	6,420
46 General Liability Insurance	0	7,689	2,123	5,566
46 Auto Liability	0	772	213	559
Subtotal - NON-DEPARTMENTAL 999	0	35,992	9,938	26,054
<b>Total Incoming</b>	<b>275,603</b>	<b>325,297</b>	<b>165,925</b>	<b>434,975</b>
<b>C. Total Allocated</b>		<b>\$2,645,565</b>	<b>\$838,582</b>	<b>\$1,806,983</b>
			31.70%	68.30%

**CITY OF EL PASO, TEXAS  
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FY 2024 BUDGET  
2/29/2024

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	130.25	1.75%	\$13,135	\$0	\$13,135	\$0	\$13,135
5 MAYOR AND COUNCIL 101	5.00	0.07%	504	0	504	0	504
6 CITY ATTORNEY 103	9.00	0.12%	908	0	908	0	908
7 MUNICIPAL COURT 111	102.00	1.37%	10,286	0	10,286	1,279	11,565
9 CITY MANAGER 115-12010	19.00	0.26%	1,916	0	1,916	0	1,916
13 CITY CLERK 117	20.00	0.27%	2,017	0	2,017	0	2,017
14 TAX 206	20.00	0.27%	2,017	0	2,017	251	2,268
15 HUMAN RESOURCES 209	26.00	0.35%	2,622	0	2,622	0	2,622
16 OFFICE OF COMPTROLLER 210	13.00	0.18%	1,311	0	1,311	0	1,311
17 PURCHASING 215	38.00	0.51%	3,832	0	3,832	0	3,832
18 ANIMAL SERVICES 225	157.00	2.11%	15,832	0	15,832	1,968	17,801
19 CAPITAL IMPROVEMENT 235	47.00	0.63%	4,740	0	4,740	589	5,329
20 INFORMATION TECHNOLOGY 239	306.00	4.12%	30,858	0	30,858	3,836	34,694
21 PLANNING & INSPECTIONS 280	139.00	1.87%	14,017	0	14,017	1,743	15,760
22 POLICE 321	867.00	11.68%	87,431	0	87,431	10,869	98,300
23 FIRE 322	426.00	5.74%	42,959	0	42,959	5,341	48,300
24 ENVIRONMENTAL SERVICES 334	476.00	6.41%	48,001	0	48,001	5,968	53,969
25 PUBLIC HEALTH 341	383.00	5.16%	38,623	0	38,623	4,802	43,424
26 PARKS & RECREATION 451	713.00	9.60%	71,901	0	71,901	8,939	80,840
27 ZOO 452	417.00	5.62%	42,051	0	42,051	5,228	47,279
28 LIBRARY 453	564.00	7.60%	56,875	0	56,875	7,071	63,946
29 MUSUEM & CULT AFFAIRS 454	467.00	6.29%	47,094	0	47,094	5,855	52,948
30 DESTINATION EL PASO 457	2.00	0.03%	202	0	202	25	227
31 COMM & HUMAN DEV 471	82.00	1.10%	8,269	0	8,269	1,028	9,297
32 ECONOMIC DEVELOPMENT 480	66.00	0.89%	6,656	0	6,656	827	7,483
33 ENGR TRAFFIC-ST 532-32020	59.00	0.79%	5,950	0	5,950	740	6,689
34 PAVEMENT MGMT 532-32040	7.00	0.09%	706	0	706	88	794
35 SAM ADMIN SUPPORT 532-32060	53.13	0.72%	5,357	0	5,357	666	6,023
36 REAL ESTATE 532-32080	18.50	0.25%	1,866	0	1,866	232	2,098
37 STREET MAINTENANCE 532-32120	248.13	3.34%	25,022	0	25,022	3,111	28,132
38 FLEET 532-37020	129.00	1.74%	13,009	0	13,009	1,617	14,626
39 SUN METRO 560	480.00	6.46%	48,405	0	48,405	6,018	54,422
40 AVIATION 562	646.00	8.70%	65,144	0	65,144	8,099	73,243
41 INTERNATIONAL BRIDGES 564	222.00	2.99%	22,387	0	22,387	2,783	25,170
42 METROPOLITAN PLANNIG ORG 568	10.00	0.13%	1,008	0	1,008	125	1,134
43 EMPLOYEES PENSION 600	3.00	0.04%	303	0	303	38	340
46 NON-DEPARTMENTAL 999	55.00	0.74%	5,546	0	5,546	690	6,236

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

FY 2024 BUDGET  
2/29/2024

**Administration Allocations**

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	7,425.00	100.00%	748,758	0	748,758	89,823	838,582
Direct Bills					0		0
<b>Total</b>					<b>\$748,758</b>		<b>\$838,582</b>

Basis Units: Number of purchase order issued per department

Source:

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

FY 2024 BUDGET  
2/29/2024

**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	130.25	2.39%	\$37,586	\$0	\$37,586	\$0	\$37,586
5 MAYOR AND COUNCIL 101	5.00	0.09%	1,443	0	1,443	0	1,443
6 CITY ATTORNEY 103	9.00	0.17%	2,597	0	2,597	0	2,597
7 MUNICIPAL COURT 111	102.00	1.87%	29,434	0	29,434	4,632	34,066
9 CITY MANAGER 115-12010	19.00	0.35%	5,483	0	5,483	0	5,483
13 CITY CLERK 117	20.00	0.37%	5,771	0	5,771	0	5,771
14 TAX 206	20.00	0.37%	5,771	0	5,771	908	6,680
15 HUMAN RESOURCES 209	26.00	0.48%	7,503	0	7,503	0	7,503
16 OFFICE OF COMPTROLLER 210	13.00	0.24%	3,751	0	3,751	0	3,751
17 PURCHASING 215	38.00	0.70%	10,966	0	10,966	0	10,966
18 ANIMAL SERVICES 225	157.00	2.88%	45,305	0	45,305	7,129	52,435
19 CAPITAL IMPROVEMENT 235	47.00	0.86%	13,563	0	13,563	2,134	15,697
20 INFORMATION TECHNOLOGY 239	306.00	5.62%	88,302	0	88,302	13,895	102,197
21 PLANNING & INSPECTIONS 280	139.00	2.55%	40,111	0	40,111	6,312	46,423
22 POLICE 321	867.00	15.92%	250,189	0	250,189	39,370	289,559
23 FIRE 322	426.00	7.82%	122,930	0	122,930	19,344	142,275
25 PUBLIC HEALTH 341	383.00	7.03%	110,522	0	110,522	17,392	127,913
26 PARKS & RECREATION 451	713.00	13.09%	205,750	0	205,750	32,377	238,126
27 ZOO 452	417.00	7.66%	120,333	0	120,333	18,936	139,269
28 LIBRARY 453	564.00	10.36%	162,753	0	162,753	25,611	188,363
29 MUSUEM & CULT AFFAIRS 454	467.00	8.58%	134,762	0	134,762	21,206	155,968
30 DESTINATION EL PASO 457	2.00	0.04%	577	0	577	91	668
31 COMM & HUMAN DEV 471	82.00	1.51%	23,663	0	23,663	3,724	27,386
32 ECONOMIC DEVELOPMENT 480	66.00	1.21%	19,046	0	19,046	2,997	22,043
33 ENGR TRAFFIC-ST 532-32020	59.00	1.08%	17,026	0	17,026	2,679	19,705
34 PAVEMENT MGMT 532-32040	7.00	0.13%	2,020	0	2,020	318	2,338
35 SAM ADMIN SUPPORT 532-32060	53.13	0.98%	15,330	0	15,330	2,412	17,743
36 REAL ESTATE 532-32080	18.50	0.34%	5,339	0	5,339	840	6,179
41 INTERNATIONAL BRIDGES 564	222.00	4.08%	64,062	0	64,062	10,081	74,143
42 METROPOLITAN PLANNIG ORG 568	10.00	0.18%	2,886	0	2,886	454	3,340
43 EMPLOYEES PENSION 600	3.00	0.06%	866	0	866	136	1,002
46 NON-DEPARTMENTAL 999	55.00	1.01%	15,871	0	15,871	2,497	18,369
<b>Subtotal</b>	<b>5,445.88</b>	<b>100.00%</b>	<b>1,571,509</b>	<b>0</b>	<b>1,571,509</b>	<b>235,474</b>	<b>1,806,983</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,571,509</b>		<b>\$1,806,983</b>

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



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

FY 2024 BUDGET  
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**Allocation Summary**

Dept:17 PURCHASING 215

<b>Department</b>	<b>Administratio n</b>	<b>Supply Chain Management</b>	<b>Total</b>
3 FACILITIES MAINT 532-31040	\$13,135	\$37,586	\$50,721
5 MAYOR AND COUNCIL 101	504	1,443	1,947
6 CITY ATTORNEY 103	908	2,597	3,505
7 MUNICIPAL COURT 111	11,565	34,066	45,630
9 CITY MANAGER 115-12010	1,916	5,483	7,399
13 CITY CLERK 117	2,017	5,771	7,788
14 TAX 206	2,268	6,680	8,947
15 HUMAN RESOURCES 209	2,622	7,503	10,125
16 OFFICE OF COMPTROLLER 210	1,311	3,751	5,062
17 PURCHASING 215	3,832	10,966	14,798
18 ANIMAL SERVICES 225	17,801	52,435	70,235
19 CAPITAL IMPROVEMENT 235	5,329	15,697	21,026
20 INFORMATION TECHNOLOGY 239	34,694	102,197	136,891
21 PLANNING & INSPECTIONS 280	15,760	46,423	62,183
22 POLICE 321	98,300	289,559	387,859
23 FIRE 322	48,300	142,275	190,574
24 ENVIRONMENTAL SERVICES 334	53,969	0	53,969
25 PUBLIC HEALTH 341	43,424	127,913	171,338
26 PARKS & RECREATION 451	80,840	238,126	318,966
27 ZOO 452	47,279	139,269	186,548
28 LIBRARY 453	63,946	188,363	252,310
29 MUSUEM & CULT AFFAIRS 454	52,948	155,968	208,916
30 DESTINATION EL PASO 457	227	668	895
31 COMM & HUMAN DEV 471	9,297	27,386	36,683
32 ECONOMIC DEVELOPMENT 480	7,483	22,043	29,526
33 ENGR TRAFFIC-ST 532-32020	6,689	19,705	26,394
34 PAVEMENT MGMT 532-32040	794	2,338	3,132
35 SAM ADMIN SUPPORT 532-32060	6,023	17,743	23,766
36 REAL ESTATE 532-32080	2,098	6,179	8,276
37 STREET MAINTENANCE 532-32120	28,132	0	28,132
38 FLEET 532-37020	14,626	0	14,626
39 SUN METRO 560	54,422	0	54,422
40 AVIATION 562	73,243	0	73,243
41 INTERNATIONAL BRIDGES 564	25,170	74,143	99,313
42 METROPOLITAN PLANNIG ORG 568	1,134	3,340	4,474
43 EMPLOYEES PENSION 600	340	1,002	1,342
46 NON-DEPARTMENTAL 999	6,236	18,369	24,605
<b>Total</b>	<b>\$838,582</b>	<b>\$1,806,983</b>	<b>\$2,645,565</b>

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

**FY 2024 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 and CRRMA.

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

**FY 2024 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 and CRRMA.

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

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

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

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

FY 2024 BUDGET  
2/29/2024

**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
<b>Personnel Costs</b>										
Salaries	S1	6,108,231	590,670	4,451,825	62,419	455,381	85,668	0	0	0
<i>Salary % Split</i>			<i>9.67%</i>	<i>72.88%</i>	<i>1.02%</i>	<i>7.46%</i>	<i>1.40%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,952,589	210,917	1,378,497	27,748	128,860	25,749	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>8,060,820</b>	<b>801,587</b>	<b>5,830,322</b>	<b>90,167</b>	<b>584,242</b>	<b>111,417</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
Contractual Services	P	13,899,930	9,250	0	101,500	0	0	0	13,789,180	0
Interfund Services	P	225,289	45,289	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	249,080	74,788	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	1,763,444	750	500	0	0	0	0	0	0
Other Operating	P	69,645	500	68,490	500	155	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
<b>Subtotal - Services &amp; Supplies</b>		<b>15,947,068</b>	<b>295,577</b>	<b>224,132</b>	<b>153,816</b>	<b>255</b>	<b>0</b>	<b>200,000</b>	<b>13,494,180</b>	<b>180,000</b>
<b>Department Cost Total</b>		<b>24,007,888</b>	<b>1,097,164</b>	<b>6,054,454</b>	<b>243,983</b>	<b>584,497</b>	<b>111,417</b>	<b>200,000</b>	<b>13,494,180</b>	<b>180,000</b>
<b>Adjustments to Cost</b>										
Reimbursed Expenditures	D	373,636	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>373,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>24,381,524</b>	<b>1,097,164</b>	<b>6,054,454</b>	<b>243,983</b>	<b>584,497</b>	<b>111,417</b>	<b>200,000</b>	<b>13,494,180</b>	<b>180,000</b>
General Admin Distribution			(1,097,164)	885,243	12,412	90,552	17,035	0	0	0
<b>Grand Total</b>		<b>\$24,381,524</b>		<b>\$6,939,697</b>	<b>\$256,395</b>	<b>\$675,049</b>	<b>\$128,452</b>	<b>\$200,000</b>	<b>\$13,494,180</b>	<b>\$180,000</b>

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

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**A. Department Costs**

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Citywide	Public Safety
<b>Personnel Costs</b>						
Salaries	S1	6,108,231	103,257	0	0	359,011
<i>Salary % Split</i>			<i>1.69%</i>	<i>.00%</i>	<i>.00%</i>	<i>5.88%</i>
Benefits	P	1,952,589	45,902	0	0	134,917
<b>Subtotal - Personnel Costs</b>		<b>8,060,820</b>	<b>149,158</b>	<b>0</b>	<b>0</b>	<b>493,928</b>
<b>Services &amp; Supplies Cost</b>						
Contractual Services	P	13,899,930	0	0	0	0
Interfund Services	P	225,289	0	0	0	0
Leases	P	208,316	0	0	0	0
Materials & Supplies	P	249,080	0	0	0	10,550
Minor Equipment & Furniture	P	200,000	0	0	0	0
Communications	P	1,763,444	0	500,000	1,262,194	0
Other Operating	P	69,645	0	0	0	0
Reimbursed Expenditures	D	(373,636)	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(295,000)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>15,947,068</b>	<b>0</b>	<b>500,000</b>	<b>1,262,194</b>	<b>10,550</b>
<b>Department Cost Total</b>		<b>24,007,888</b>	<b>149,158</b>	<b>500,000</b>	<b>1,262,194</b>	<b>504,478</b>
<b>Adjustments to Cost</b>						
Reimbursed Expenditures	D	373,636	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>373,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>24,381,524</b>	<b>149,158</b>	<b>500,000</b>	<b>1,262,194</b>	<b>504,478</b>
General Admin Distribution			20,533	0	0	71,389
<b>Grand Total</b>		<b>\$24,381,524</b>	<b>\$169,691</b>	<b>\$500,000</b>	<b>\$1,262,194</b>	<b>\$575,867</b>

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

FY 2024 BUDGET  
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**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)	\$229,953	\$0	\$185,537	\$2,601	\$18,979	\$3,570	\$0	\$0	\$0	\$4,303
Subtotal - BUILDING DEPRECIATION	229,953	0	185,537	2,601	18,979	3,570	0	0	0	4,303
2 Depreciation	1,724,082	0	1,391,070	19,504	142,294	26,769	0	0	0	32,265
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	1,391,070	19,504	142,294	26,769	0	0	0	32,265
3 Facilities Maintenance	16,323	1,959	14,751	207	1,509	284	0	0	0	342
3 Mulligan Building	126,262	5,020	105,925	1,485	10,835	2,038	0	0	0	2,457
Subtotal - FACILITIES MAINT 532-310	142,585	6,980	120,676	1,692	12,344	2,322	0	0	0	2,799
4 Single Occupant	17,564	101	14,253	200	1,458	274	0	0	0	331
4 City 2	73,794	424	59,883	840	6,125	1,152	0	0	0	1,389
Subtotal - PARKS BLDG MAINT 532-3	91,358	525	74,136	1,039	7,583	1,427	0	0	0	1,720
5 Office of the Mayor	5,368	2,591	6,421	90	657	124	0	0	0	149
5 City Council	55,076	27,207	66,389	931	6,791	1,278	0	0	0	1,540
Subtotal - MAYOR AND COUNCIL 101	60,443	29,798	72,811	1,021	7,448	1,401	0	0	0	1,689
8 Budget	31,690	2,334	27,452	385	2,808	528	0	0	0	637
Subtotal - OMB 115-12000	31,690	2,334	27,452	385	2,808	528	0	0	0	637
9 Citywide Admin	11,184	1,585	10,303	144	1,054	198	0	0	0	239
Subtotal - CITY MANAGER 115-12010	11,184	1,585	10,303	144	1,054	198	0	0	0	239
10 Public Information	7,243	514	6,259	88	640	120	0	0	0	145
Subtotal - PUBLIC INFO OFFICE 115-	7,243	514	6,259	88	640	120	0	0	0	145
11 Audit	14,531	688	12,279	172	1,256	236	0	0	0	285
Subtotal - INTERNAL AUDIT 116-1203	14,531	688	12,279	172	1,256	236	0	0	0	285
12 Performance	8,301	364	6,991	98	715	135	0	0	0	162
Subtotal - PERFORMANCE OFFICE 1	8,301	364	6,991	98	715	135	0	0	0	162
13 Clerk	2,322	323	2,134	30	218	41	0	0	0	49
13 Open Records Requests	2,234	317	2,059	29	211	40	0	0	0	48

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

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**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	\$4,556	\$640	\$4,193	\$59	\$429	\$81	\$0	\$0	\$0	\$97
15 HR Services	55,416	13,099	55,281	775	5,655	1,064	0	0	0	1,282
15 Self Insurance Fund	9,999	19,467	23,774	333	2,432	457	0	0	0	551
Subtotal - HUMAN RESOURCES 209	65,415	32,566	79,056	1,108	8,087	1,521	0	0	0	1,834
16 Financial Reporting	36,762	4,732	33,479	469	3,425	644	0	0	0	777
16 Treasury Management	1,550	182	1,398	20	143	27	0	0	0	32
16 Annual Audit	6,679	0	5,389	76	551	104	0	0	0	125
16 Asset Management	6,759	795	6,095	85	623	117	0	0	0	141
Subtotal - OFFICE OF COMPTROLLE	51,750	5,709	46,360	650	4,742	892	0	0	0	1,075
17 Administration	30,858	3,836	27,993	392	2,863	539	0	0	0	649
17 Supply Chain Management	88,302	13,895	82,457	1,156	8,435	1,587	0	0	0	1,913
Subtotal - PURCHASING 215	119,160	17,731	110,450	1,549	11,298	2,125	0	0	0	2,562
20 IT Services	0	1,149,052	927,108	12,999	94,835	17,841	0	0	0	21,504
20 Records Management	0	8,963	7,232	101	740	139	0	0	0	168
20 GIS	0	17,548	14,158	199	1,448	272	0	0	0	328
20 City-wide PC's	0	2,410	1,944	27	199	37	0	0	0	45
20 City-wide IT Contracts	0	127,146	102,587	1,438	10,494	1,974	0	0	0	2,379
20 Postage	0	181	146	2	15	3	0	0	0	3
20 Mail Room	0	2,622	2,116	30	216	41	0	0	0	49
20 Wireless Communication	0	20,221	16,315	229	1,669	314	0	0	0	378
20 Phone & Internet - Citywide	0	35,270	28,458	399	2,911	548	0	0	0	660
Subtotal - INFORMATION TECHNOLC	0	1,363,412	1,100,064	15,424	112,527	21,169	0	0	0	25,515
46 General Expenses	0	5,515	4,450	62	455	86	0	0	0	103
46 Retirees Health Insurance	0	60,182	48,558	681	4,967	934	0	0	0	1,126
46 Property Insurance	0	1,337	1,079	15	110	21	0	0	0	25
46 Civilian Employee Costs	0	29,561	23,851	334	2,440	459	0	0	0	553
46 General Liability Insurance	0	25,630	20,679	290	2,115	398	0	0	0	480
46 Auto Liability	0	2,809	2,266	32	232	44	0	0	0	53
Subtotal - NON-DEPARTMENTAL 999	0	125,034	100,883	1,414	10,319	1,941	0	0	0	2,340
<b>Total Incoming</b>	<b>2,562,251</b>	<b>1,587,880</b>	<b>3,348,519</b>	<b>46,949</b>	<b>342,523</b>	<b>64,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,666</b>
<b>C. Total Allocated</b>		<b>\$28,531,654</b>	<b>\$10,288,215</b>	<b>\$303,344</b>	<b>\$1,017,572</b>	<b>\$192,888</b>	<b>\$200,000</b>	<b>\$13,494,180</b>	<b>\$180,000</b>	<b>\$247,357</b>
			36.06%	1.06%	3.57%	0.68%	0.70%	47.30%	0.63%	0.87%

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Salary%)**

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety
1 Mulligan Building (City 2)	\$229,953	\$0	\$0	\$0	\$14,962
Subtotal - BUILDING DEPRECIATION	229,953	0	0	0	14,962
2 Depreciation	1,724,082	0	0	0	112,181
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	0	0	112,181
3 Facilities Maintenance	16,323	1,959	0	0	1,190
3 Mulligan Building	126,262	5,020	0	0	8,542
Subtotal - FACILITIES MAINT 532-310	142,585	6,980	0	0	9,732
4 Single Occupant	17,564	101	0	0	1,149
4 City 2	73,794	424	0	0	4,829
Subtotal - PARKS BLDG MAINT 532-3	91,358	525	0	0	5,979
5 Office of the Mayor	5,368	2,591	0	0	518
5 City Council	55,076	27,207	0	0	5,354
Subtotal - MAYOR AND COUNCIL 101	60,443	29,798	0	0	5,872
8 Budget	31,690	2,334	0	0	2,214
Subtotal - OMB 115-12000	31,690	2,334	0	0	2,214
9 Citywide Admin	11,184	1,585	0	0	831
Subtotal - CITY MANAGER 115-12010	11,184	1,585	0	0	831
10 Public Information	7,243	514	0	0	505
Subtotal - PUBLIC INFO OFFICE 115-	7,243	514	0	0	505
11 Audit	14,531	688	0	0	990
Subtotal - INTERNAL AUDIT 116-1203	14,531	688	0	0	990
12 Performance	8,301	364	0	0	564
Subtotal - PERFORMANCE OFFICE 1	8,301	364	0	0	564
13 Clerk	2,322	323	0	0	172
13 Open Records Requests	2,234	317	0	0	166



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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Salary%)**

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety
Subtotal - CITY CLERK 117	\$4,556	\$640	\$0	\$0	\$338
15 HR Services	55,416	13,099	0	0	4,458
15 Self Insurance Fund	9,999	19,467	0	0	1,917
Subtotal - HUMAN RESOURCES 209	65,415	32,566	0	0	6,375
16 Financial Reporting	36,762	4,732	0	0	2,700
16 Treasury Management	1,550	182	0	0	113
16 Annual Audit	6,679	0	0	0	435
16 Asset Management	6,759	795	0	0	492
Subtotal - OFFICE OF COMPTROLLE	51,750	5,709	0	0	3,739
17 Administration	30,858	3,836	0	0	2,257
17 Supply Chain Management	88,302	13,895	0	0	6,650
Subtotal - PURCHASING 215	119,160	17,731	0	0	8,907
20 IT Services	0	1,149,052	0	0	74,765
20 Records Management	0	8,963	0	0	583
20 GIS	0	17,548	0	0	1,142
20 City-wide PC's	0	2,410	0	0	157
20 City-wide IT Contracts	0	127,146	0	0	8,273
20 Postage	0	181	0	0	12
20 Mail Room	0	2,622	0	0	171
20 Wireless Communication	0	20,221	0	0	1,316
20 Phone & Internet - Citywide	0	35,270	0	0	2,295
Subtotal - INFORMATION TECHNOLC	0	1,363,412	0	0	88,713
46 General Expenses	0	5,515	0	0	359
46 Retirees Health Insurance	0	60,182	0	0	3,916
46 Property Insurance	0	1,337	0	0	87
46 Civilian Employee Costs	0	29,561	0	0	1,923
46 General Liability Insurance	0	25,630	0	0	1,668
46 Auto Liability	0	2,809	0	0	183
Subtotal - NON-DEPARTMENTAL 999	0	125,034	0	0	8,136
<b>Total Incoming</b>	<b>2,562,251</b>	<b>1,587,880</b>	<b>0</b>	<b>0</b>	<b>270,037</b>
<b>C. Total Allocated</b>	<b>\$28,531,654</b>	<b>\$500,000</b>	<b>\$1,262,194</b>	<b>\$845,903</b>	
		1.75%	4.42%	2.96%	

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

FY 2024 BUDGET  
2/29/2024

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	3	0.00%	\$352	\$0	\$352	\$0	\$352
5 MAYOR AND COUNCIL 101	274	0.36%	32,127	0	32,127	0	32,127
6 CITY ATTORNEY 103	511	0.67%	59,915	0	59,915	0	59,915
7 MUNICIPAL COURT 111	920	1.20%	107,870	0	107,870	21,863	129,733
8 OMB 115-12000	2	0.00%	235	0	235	0	235
9 CITY MANAGER 115-12010	522	0.68%	61,205	0	61,205	0	61,205
10 PUBLIC INFO OFFICE 115-12020	59	0.08%	6,918	0	6,918	0	6,918
12 PERFORMANCE OFFICE 115-12050	24	0.03%	2,814	0	2,814	0	2,814
13 CITY CLERK 117	182	0.24%	21,340	0	21,340	0	21,340
14 TAX 206	214	0.28%	25,092	0	25,092	5,085	30,177
15 HUMAN RESOURCES 209	10,685	13.91%	1,252,818	0	1,252,818	0	1,252,818
16 OFFICE OF COMPTROLLER 210	730	0.95%	85,593	0	85,593	0	85,593
17 PURCHASING 215	114	0.15%	13,367	0	13,367	0	13,367
18 ANIMAL SERVICES 225	824	1.07%	96,614	0	96,614	19,581	116,195
19 CAPITAL IMPROVEMENT 235	677	0.88%	79,378	0	79,378	16,088	95,466
20 INFORMATION TECHNOLOGY 239	9,800	12.76%	1,149,052	0	1,149,052	0	1,149,052
21 PLANNING & INSPECTIONS 280	1,089	1.42%	127,685	0	127,685	25,879	153,564
22 POLICE 321	10,110	13.16%	1,185,399	0	1,185,399	240,252	1,425,651
23 FIRE 322	9,209	11.99%	1,079,757	0	1,079,757	218,840	1,298,597
24 ENVIRONMENTAL SERVICES 334	1,685	2.19%	197,567	0	197,567	40,042	237,608
25 PUBLIC HEALTH 341	8,741	11.38%	1,024,884	0	1,024,884	207,719	1,232,603
26 PARKS & RECREATION 451	1,602	2.09%	187,835	0	187,835	38,070	225,904
27 ZOO 452	1,457	1.90%	170,833	0	170,833	34,624	205,457
28 LIBRARY 453	1,248	1.62%	146,328	0	146,328	29,657	175,985
29 MUSUEM & CULT AFFAIRS 454	353	0.46%	41,389	0	41,389	8,389	49,778
30 DESTINATION EL PASO 457	5	0.01%	586	0	586	119	705
31 COMM & HUMAN DEV 471	577	0.75%	67,653	0	67,653	13,712	81,365
32 ECONOMIC DEVELOPMENT 480	585	0.76%	68,591	0	68,591	13,902	82,493
35 SAM ADMIN SUPPORT 532-32060	1,890	2.46%	221,603	0	221,603	44,913	266,516
39 SUN METRO 560	3,419	4.45%	400,878	0	400,878	81,248	482,127
40 AVIATION 562	1,127	1.47%	132,141	0	132,141	26,782	158,923
41 INTERNATIONAL BRIDGES 564	338	0.44%	39,631	0	39,631	8,032	47,663
42 METROPOLITAN PLANNIG ORG 568	69	0.09%	8,090	0	8,090	1,640	9,730
43 EMPLOYEES PENSION 600	191	0.25%	22,395	0	22,395	4,539	26,934
44 CRRMA 700	2	0.00%	235	0	235	48	282
47 OTHER	7,581	9.87%	888,873	0	888,873	180,153	1,069,026

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

FY 2024 BUDGET  
2/29/2024

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	76,819	100.00%	9,007,040	0	9,007,040	1,281,175	10,288,215
Direct Bills					0		0
<b>Total</b>					<b>\$9,007,040</b>		<b>\$10,288,215</b>

Basis Units: Number of IT tickets per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

**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	0.19%	\$542	\$0	\$542	\$0	\$542
6 CITY ATTORNEY 103	1,224	8.30%	23,695	0	23,695	0	23,695
7 MUNICIPAL COURT 111	1,659	11.25%	32,115	0	32,115	2,761	34,877
8 OMB 115-12000	23	0.16%	445	0	445	0	445
9 CITY MANAGER 115-12010	8	0.05%	155	0	155	0	155
11 INTERNAL AUDIT 116-12030	6	0.04%	116	0	116	0	116
13 CITY CLERK 117	626	4.25%	12,118	0	12,118	0	12,118
14 TAX 206	520	3.53%	10,066	0	10,066	866	10,932
15 HUMAN RESOURCES 209	1,272	8.63%	24,624	0	24,624	0	24,624
16 OFFICE OF COMPTROLLER 210	103	0.70%	1,994	0	1,994	0	1,994
17 PURCHASING 215	197	1.34%	3,814	0	3,814	0	3,814
18 ANIMAL SERVICES 225	74	0.50%	1,433	0	1,433	123	1,556
19 CAPITAL IMPROVEMENT 235	2,762	18.74%	53,468	0	53,468	4,597	58,065
20 INFORMATION TECHNOLOGY 239	463	3.14%	8,963	0	8,963	0	8,963
21 PLANNING & INSPECTIONS 280	2,178	14.77%	42,162	0	42,162	3,625	45,788
23 FIRE 322	48	0.33%	929	0	929	80	1,009
24 ENVIRONMENTAL SERVICES 334	8	0.05%	155	0	155	13	168
25 PUBLIC HEALTH 341	1,636	11.10%	31,670	0	31,670	2,723	34,393
26 PARKS & RECREATION 451	51	0.35%	987	0	987	85	1,072
28 LIBRARY 453	7	0.05%	136	0	136	12	147
29 MUSUEM & CULT AFFAIRS 454	24	0.16%	465	0	465	40	505
31 COMM & HUMAN DEV 471	871	5.91%	16,861	0	16,861	1,450	18,311
32 ECONOMIC DEVELOPMENT 480	62	0.42%	1,200	0	1,200	103	1,303
35 SAM ADMIN SUPPORT 532-32060	285	1.93%	5,517	0	5,517	474	5,992
39 SUN METRO 560	106	0.72%	2,052	0	2,052	176	2,228
40 AVIATION 562	453	3.07%	8,769	0	8,769	754	9,523
42 METROPOLITAN PLANNIG ORG 568	48	0.33%	929	0	929	80	1,009
<b>Subtotal</b>	<b>14,742</b>	<b>100.00%</b>	<b>285,381</b>	<b>0</b>	<b>285,381</b>	<b>17,963</b>	<b>303,344</b>
Direct Bills					0		0
<b>Total</b>					<b>\$285,381</b>		<b>\$303,344</b>

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

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

FY 2024 BUDGET  
2/29/2024

**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	1.32%	\$11,665	\$0	\$11,665	\$0	\$11,665
7 MUNICIPAL COURT 111	1	1.32%	11,665	0	11,665	1,820	13,485
13 CITY CLERK 117	1	1.32%	11,665	0	11,665	0	11,665
15 HUMAN RESOURCES 209	2	2.63%	23,329	0	23,329	0	23,329
18 ANIMAL SERVICES 225	1	1.32%	11,665	0	11,665	1,820	13,485
19 CAPITAL IMPROVEMENT 235	3	3.95%	34,994	0	34,994	5,461	40,455
22 POLICE 321	8	10.53%	93,318	0	93,318	14,561	107,879
23 FIRE 322	19	25.00%	221,630	0	221,630	34,583	256,213
25 PUBLIC HEALTH 341	5	6.58%	58,324	0	58,324	9,101	67,425
26 PARKS & RECREATION 451	9	11.84%	104,983	0	104,983	16,382	121,364
27 ZOO 452	4	5.26%	46,659	0	46,659	7,281	53,940
28 LIBRARY 453	4	5.26%	46,659	0	46,659	7,281	53,940
29 MUSUEM & CULT AFFAIRS 454	2	2.63%	23,329	0	23,329	3,640	26,970
35 SAM ADMIN SUPPORT 532-32060	6	7.89%	69,988	0	69,988	10,921	80,909
39 SUN METRO 560	5	6.58%	58,324	0	58,324	9,101	67,425
40 AVIATION 562	1	1.32%	11,665	0	11,665	1,820	13,485
41 INTERNATIONAL BRIDGES 564	3	3.95%	34,994	0	34,994	5,461	40,455
42 METROPOLITAN PLANNIG ORG 568	1	1.32%	11,665	0	11,665	1,820	13,485
<b>Subtotal</b>	<b>76</b>	<b>100.00%</b>	<b>886,519</b>	<b>0</b>	<b>886,519</b>	<b>131,053</b>	<b>1,017,572</b>
Direct Bills					0		0
<b>Total</b>					<b>\$886,519</b>		<b>\$1,017,572</b>

Basis Units: Number of strategic projects per department

Source:

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

FY 2024 BUDGET  
2/29/2024

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	75	12.42%	\$20,890	\$0	\$20,890	\$0	\$20,890
18 ANIMAL SERVICES 225	71	11.75%	19,776	0	19,776	3,756	23,532
19 CAPITAL IMPROVEMENT 235	28	4.64%	7,799	0	7,799	1,481	9,280
20 INFORMATION TECHNOLOGY 239	63	10.43%	17,548	0	17,548	0	17,548
21 PLANNING & INSPECTIONS 280	34	5.63%	9,470	0	9,470	1,799	11,269
22 POLICE 321	85	14.07%	23,675	0	23,675	4,497	28,172
23 FIRE 322	18	2.98%	5,014	0	5,014	952	5,966
24 ENVIRONMENTAL SERVICES 334	56	9.27%	15,598	0	15,598	2,963	18,561
25 PUBLIC HEALTH 341	50	8.28%	13,927	0	13,927	2,645	16,572
26 PARKS & RECREATION 451	21	3.48%	5,849	0	5,849	1,111	6,960
31 COMM & HUMAN DEV 471	35	5.79%	9,749	0	9,749	1,852	11,600
32 ECONOMIC DEVELOPMENT 480	26	4.30%	7,242	0	7,242	1,376	8,617
40 AVIATION 562	15	2.48%	4,178	0	4,178	794	4,972
47 OTHER	27	4.47%	7,520	0	7,520	1,428	8,949
<b>Subtotal</b>	<b>604</b>	<b>100.00%</b>	<b>168,234</b>	<b>0</b>	<b>168,234</b>	<b>24,654</b>	<b>192,888</b>
Direct Bills					0		0
<b>Total</b>					<b>\$168,234</b>		<b>\$192,888</b>

Basis Units: Number of maps produced per department

Source:

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$1,824	\$0	\$1,824	\$0	\$1,824
5 MAYOR AND COUNCIL 101	25.00	0.43%	861	0	861	0	861
6 CITY ATTORNEY 103	41.50	0.71%	1,429	0	1,429	0	1,429
7 MUNICIPAL COURT 111	86.50	1.49%	2,978	0	2,978	0	2,978
8 OMB 115-12000	8.50	0.15%	293	0	293	0	293
9 CITY MANAGER 115-12010	7.00	0.12%	241	0	241	0	241
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	207	0	207	0	207
11 INTERNAL AUDIT 116-12030	7.00	0.12%	241	0	241	0	241
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	172	0	172	0	172
13 CITY CLERK 117	7.00	0.12%	241	0	241	0	241
14 TAX 206	22.00	0.38%	757	0	757	0	757
15 HUMAN RESOURCES 209	57.13	0.98%	1,966	0	1,966	0	1,966
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	1,239	0	1,239	0	1,239
17 PURCHASING 215	21.00	0.36%	723	0	723	0	723
18 ANIMAL SERVICES 225	138.00	2.38%	4,750	0	4,750	0	4,750
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	2,427	0	2,427	0	2,427
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	2,410	0	2,410	0	2,410
21 PLANNING & INSPECTIONS 280	119.00	2.05%	4,096	0	4,096	0	4,096
22 POLICE 321	1,421.00	24.46%	48,916	0	48,916	0	48,916
23 FIRE 322	1,250.50	21.52%	43,047	0	43,047	0	43,047
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	13,133	0	13,133	0	13,133
25 PUBLIC HEALTH 341	263.25	4.53%	9,062	0	9,062	0	9,062
26 PARKS & RECREATION 451	340.80	5.87%	11,732	0	11,732	0	11,732
27 ZOO 452	116.00	2.00%	3,993	0	3,993	0	3,993
28 LIBRARY 453	138.25	2.38%	4,759	0	4,759	0	4,759
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	1,394	0	1,394	0	1,394
31 COMM & HUMAN DEV 471	44.75	0.77%	1,540	0	1,540	0	1,540
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	1,170	0	1,170	0	1,170
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	2,238	0	2,238	0	2,238
34 PAVEMENT MGMT 532-32040	18.00	0.31%	620	0	620	0	620
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	895	0	895	0	895
37 STREET MAINTENANCE 532-32120	73.00	1.26%	2,513	0	2,513	0	2,513
38 FLEET 532-37020	68.00	1.17%	2,341	0	2,341	0	2,341
39 SUN METRO 560	489.50	8.43%	16,850	0	16,850	0	16,850
40 AVIATION 562	184.50	3.18%	6,351	0	6,351	0	6,351
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	2,212	0	2,212	0	2,212
46 NON-DEPARTMENTAL 999	11.00	0.19%	379	0	379	0	379

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

FY 2024 BUDGET  
2/29/2024

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	200,000	0	200,000	0	200,000
Direct Bills					0		0
<b>Total</b>					<b>\$200,000</b>		<b>\$200,000</b>

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

Source:



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

FY 2024 BUDGET  
2/29/2024

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	83,261.78	0.71%	\$96,268	\$0	\$96,268	\$0	\$96,268
5 MAYOR AND COUNCIL 101	39,274.42	0.34%	45,409	0	45,409	0	45,409
6 CITY ATTORNEY 103	179,003.38	1.53%	206,964	0	206,964	0	206,964
7 MUNICIPAL COURT 111	135,889.50	1.16%	157,116	0	157,116	0	157,116
8 OMB 115-12000	32,520.30	0.28%	37,600	0	37,600	0	37,600
9 CITY MANAGER 115-12010	10,996.84	0.09%	12,715	0	12,715	0	12,715
10 PUBLIC INFO OFFICE 115-12020	9,425.86	0.08%	10,898	0	10,898	0	10,898
11 INTERNAL AUDIT 116-12030	10,996.84	0.09%	12,715	0	12,715	0	12,715
12 PERFORMANCE OFFICE 115-12050	7,854.88	0.07%	9,082	0	9,082	0	9,082
13 CITY CLERK 117	12,796.84	0.11%	14,796	0	14,796	0	14,796
14 TAX 206	34,561.49	0.30%	39,960	0	39,960	0	39,960
15 HUMAN RESOURCES 209	607,735.36	5.21%	702,666	0	702,666	0	702,666
16 OFFICE OF COMPTROLLER 210	191,470.14	1.64%	221,379	0	221,379	0	221,379
17 PURCHASING 215	189,602.54	1.62%	219,219	0	219,219	0	219,219
18 ANIMAL SERVICES 225	216,794.82	1.86%	250,659	0	250,659	0	250,659
19 CAPITAL IMPROVEMENT 235	179,563.87	1.54%	207,612	0	207,612	0	207,612
20 INFORMATION TECHNOLOGY 239	109,968.38	0.94%	127,146	0	127,146	0	127,146
21 PLANNING & INSPECTIONS 280	328,152.00	2.81%	379,411	0	379,411	0	379,411
22 POLICE 321	2,801,600.24	24.00%	3,239,221	0	3,239,221	0	3,239,221
23 FIRE 322	2,298,675.79	19.70%	2,657,738	0	2,657,738	0	2,657,738
24 ENVIRONMENTAL SERVICES 334	599,327.70	5.14%	692,945	0	692,945	0	692,945
25 PUBLIC HEALTH 341	424,755.76	3.64%	491,104	0	491,104	0	491,104
26 PARKS & RECREATION 451	579,088.94	4.96%	669,545	0	669,545	0	669,545
27 ZOO 452	182,233.32	1.56%	210,699	0	210,699	0	210,699
28 LIBRARY 453	431,241.56	3.69%	498,603	0	498,603	0	498,603
29 MUSUEM & CULT AFFAIRS 454	147,719.57	1.27%	170,794	0	170,794	0	170,794
31 COMM & HUMAN DEV 471	70,301.22	0.60%	81,283	0	81,283	0	81,283
32 ECONOMIC DEVELOPMENT 480	92,035.37	0.79%	106,412	0	106,412	0	106,412
33 ENGR TRAFFIC-ST 532-32020	102,113.50	0.87%	118,064	0	118,064	0	118,064
34 PAVEMENT MGMT 532-32040	28,277.58	0.24%	32,695	0	32,695	0	32,695
35 SAM ADMIN SUPPORT 532-32060	118,024.95	1.01%	136,461	0	136,461	0	136,461
37 STREET MAINTENANCE 532-32120	114,681.32	0.98%	132,595	0	132,595	0	132,595
38 FLEET 532-37020	106,826.43	0.92%	123,513	0	123,513	0	123,513
39 SUN METRO 560	768,993.20	6.59%	889,113	0	889,113	0	889,113
40 AVIATION 562	289,845.24	2.48%	335,120	0	335,120	0	335,120
41 INTERNATIONAL BRIDGES 564	100,935.27	0.86%	116,702	0	116,702	0	116,702
42 METROPOLITAN PLANNIG ORG 568	14,138.79	0.12%	16,347	0	16,347	0	16,347
44 CRRMA 700	3,141.95	0.03%	3,633	0	3,633	0	3,633
46 NON-DEPARTMENTAL 999	17,280.75	0.15%	19,980	0	19,980	0	19,980

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

FY 2024 BUDGET  
2/29/2024

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	11,671,107.69	100.00%	13,494,180	0	13,494,180	0	13,494,180
Direct Bills					0		0
<b>Total</b>					<b>\$13,494,180</b>		<b>\$13,494,180</b>

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

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

FY 2024 BUDGET  
2/29/2024

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	61,117	8.19%	\$14,740	\$0	\$14,740	\$0	\$14,740
6 CITY ATTORNEY 103	2,624	0.35%	633	0	633	0	633
7 MUNICIPAL COURT 111	136,849	18.34%	33,005	0	33,005	0	33,005
8 OMB 115-12000	102	0.01%	25	0	25	0	25
9 CITY MANAGER 115-12010	560	0.08%	135	0	135	0	135
11 INTERNAL AUDIT 116-12030	65	0.01%	16	0	16	0	16
12 PERFORMANCE OFFICE 115-12050	1,626	0.22%	392	0	392	0	392
13 CITY CLERK 117	3,968	0.53%	957	0	957	0	957
14 TAX 206	28,907	3.87%	6,972	0	6,972	0	6,972
15 HUMAN RESOURCES 209	26,647	3.57%	6,427	0	6,427	0	6,427
16 OFFICE OF COMPTROLLER 210	33,490	4.49%	8,077	0	8,077	0	8,077
17 PURCHASING 215	511	0.07%	123	0	123	0	123
18 ANIMAL SERVICES 225	3,028	0.41%	730	0	730	0	730
19 CAPITAL IMPROVEMENT 235	36,233	4.85%	8,739	0	8,739	0	8,739
20 INFORMATION TECHNOLOGY 239	749	0.10%	181	0	181	0	181
21 PLANNING & INSPECTIONS 280	62,626	8.39%	15,104	0	15,104	0	15,104
22 POLICE 321	26,436	3.54%	6,376	0	6,376	0	6,376
23 FIRE 322	47,953	6.43%	11,565	0	11,565	0	11,565
24 ENVIRONMENTAL SERVICES 334	24,907	3.34%	6,007	0	6,007	0	6,007
25 PUBLIC HEALTH 341	8,580	1.15%	2,069	0	2,069	0	2,069
26 PARKS & RECREATION 451	100,320	13.44%	24,195	0	24,195	0	24,195
27 ZOO 452	156	0.02%	38	0	38	0	38
28 LIBRARY 453	1,262	0.17%	304	0	304	0	304
29 MUSUEM & CULT AFFAIRS 454	4,332	0.58%	1,045	0	1,045	0	1,045
30 DESTINATION EL PASO 457	11	0.00%	3	0	3	0	3
31 COMM & HUMAN DEV 471	55,962	7.50%	13,497	0	13,497	0	13,497
32 ECONOMIC DEVELOPMENT 480	1,608	0.22%	388	0	388	0	388
35 SAM ADMIN SUPPORT 532-32060	7,887	1.06%	1,902	0	1,902	0	1,902
39 SUN METRO 560	992	0.13%	239	0	239	0	239
40 AVIATION 562	3,364	0.45%	811	0	811	0	811
41 INTERNATIONAL BRIDGES 564	707	0.09%	171	0	171	0	171
42 METROPOLITAN PLANNIG ORG 568	7	0.00%	2	0	2	0	2
43 EMPLOYEES PENSION 600	62,581	8.39%	15,093	0	15,093	0	15,093
44 CRRMA 700	154	0.02%	37	0	37	0	37
47 OTHER	6	0.00%	1	0	1	0	1

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

FY 2024 BUDGET  
2/29/2024

**Postage Allocations**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	746,327	100.00%	180,000	0	180,000	0	180,000
Direct Bills					0		0
<b>Total</b>					<b>\$180,000</b>		<b>\$180,000</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

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	53.00	0.91%	\$1,985	\$0	\$1,985	\$0	\$1,985
5 MAYOR AND COUNCIL 101	25.00	0.43%	937	0	937	0	937
6 CITY ATTORNEY 103	41.50	0.71%	1,555	0	1,555	0	1,555
7 MUNICIPAL COURT 111	86.50	1.49%	3,240	0	3,240	470	3,711
8 OMB 115-12000	8.50	0.15%	318	0	318	0	318
9 CITY MANAGER 115-12010	7.00	0.12%	262	0	262	0	262
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	225	0	225	0	225
11 INTERNAL AUDIT 116-12030	7.00	0.12%	262	0	262	0	262
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	187	0	187	0	187
13 CITY CLERK 117	7.00	0.12%	262	0	262	0	262
14 TAX 206	22.00	0.38%	824	0	824	120	944
15 HUMAN RESOURCES 209	57.13	0.98%	2,140	0	2,140	0	2,140
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	1,349	0	1,349	0	1,349
17 PURCHASING 215	21.00	0.36%	787	0	787	0	787
18 ANIMAL SERVICES 225	138.00	2.38%	5,170	0	5,170	750	5,920
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	2,641	0	2,641	383	3,024
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	2,622	0	2,622	0	2,622
21 PLANNING & INSPECTIONS 280	119.00	2.05%	4,458	0	4,458	647	5,105
22 POLICE 321	1,421.00	24.46%	53,231	0	53,231	7,726	60,957
23 FIRE 322	1,250.50	21.52%	46,844	0	46,844	6,799	53,643
24 ENVIRONMENTAL SERVICES 334	381.50	6.57%	14,291	0	14,291	2,074	16,365
25 PUBLIC HEALTH 341	263.25	4.53%	9,861	0	9,861	1,431	11,293
26 PARKS & RECREATION 451	340.80	5.87%	12,766	0	12,766	1,853	14,619
27 ZOO 452	116.00	2.00%	4,345	0	4,345	631	4,976
28 LIBRARY 453	138.25	2.38%	5,179	0	5,179	752	5,930
29 MUSUEM & CULT AFFAIRS 454	40.50	0.70%	1,517	0	1,517	220	1,737
31 COMM & HUMAN DEV 471	44.75	0.77%	1,676	0	1,676	243	1,920
32 ECONOMIC DEVELOPMENT 480	34.00	0.59%	1,274	0	1,274	185	1,458
33 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	2,435	0	2,435	353	2,788
34 PAVEMENT MGMT 532-32040	18.00	0.31%	674	0	674	98	772
35 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	974	0	974	141	1,115
37 STREET MAINTENANCE 532-32120	73.00	1.26%	2,735	0	2,735	397	3,131
38 FLEET 532-37020	68.00	1.17%	2,547	0	2,547	370	2,917
39 SUN METRO 560	489.50	8.43%	18,337	0	18,337	2,661	20,998
40 AVIATION 562	184.50	3.18%	6,911	0	6,911	1,003	7,914
41 INTERNATIONAL BRIDGES 564	64.25	1.11%	2,407	0	2,407	349	2,756
46 NON-DEPARTMENTAL 999	11.00	0.19%	412	0	412	60	472

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

FY 2024 BUDGET  
2/29/2024

**Mail Room Allocations**

**Dept:20 INFORMATION TECHNOLOGY 239**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	5,809.93	100.00%	217,641	0	217,641	29,716	247,357
Direct Bills					0		0
<b>Total</b>					<b>\$217,641</b>		<b>\$247,357</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

**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	22,311.77	1.52%	\$7,587	\$0	\$7,587	\$0	\$7,587
6 CITY ATTORNEY 103	7,425.74	0.50%	2,525	0	2,525	0	2,525
7 MUNICIPAL COURT 111	10,284.22	0.70%	3,497	0	3,497	0	3,497
9 CITY MANAGER 115-12010	23,562.40	1.60%	8,012	0	8,012	0	8,012
14 TAX 206	865.32	0.06%	294	(865)	(571)	0	(571)
15 HUMAN RESOURCES 209	6,188.89	0.42%	2,104	0	2,104	0	2,104
16 OFFICE OF COMPTROLLER 210	5,950.02	0.40%	2,023	0	2,023	0	2,023
17 PURCHASING 215	5,210.94	0.35%	1,772	0	1,772	0	1,772
18 ANIMAL SERVICES 225	59,553.07	4.05%	20,250	(1,590)	18,660	0	18,660
19 CAPITAL IMPROVEMENT 235	49,157.00	3.34%	16,715	0	16,715	0	16,715
20 INFORMATION TECHNOLOGY 239	59,468.03	4.04%	20,221	0	20,221	0	20,221
22 POLICE 321	443,948.36	30.19%	150,954	(21,637)	129,317	0	129,317
23 FIRE 322	153,569.89	10.44%	52,218	0	52,218	0	52,218
24 ENVIRONMENTAL SERVICES 334	113,637.37	7.73%	38,640	(113,637)	(74,998)	0	(74,998)
25 PUBLIC HEALTH 341	44,591.90	3.03%	15,162	0	15,162	0	15,162
26 PARKS & RECREATION 451	34,508.16	2.35%	11,734	0	11,734	0	11,734
27 ZOO 452	11,814.29	0.80%	4,017	0	4,017	0	4,017
28 LIBRARY 453	11,333.89	0.77%	3,854	0	3,854	0	3,854
29 MUSUEM & CULT AFFAIRS 454	2,469.35	0.17%	840	(2,469)	(1,630)	0	(1,630)
32 ECONOMIC DEVELOPMENT 480	23,632.20	1.61%	8,036	0	8,036	0	8,036
35 SAM ADMIN SUPPORT 532-32060	18,142.29	1.23%	6,169	0	6,169	0	6,169
37 STREET MAINTENANCE 532-32120	127,870.86	8.70%	43,479	0	43,479	0	43,479
39 SUN METRO 560	156,522.77	10.64%	53,222	(156,523)	(103,301)	0	(103,301)
40 AVIATION 562	64,515.66	4.39%	21,937	(64,516)	(42,579)	0	(42,579)
41 INTERNATIONAL BRIDGES 564	7,177.83	0.49%	2,441	(7,178)	(4,737)	0	(4,737)
43 EMPLOYEES PENSION 600	2,010.54	0.14%	684	(2,011)	(1,327)	0	(1,327)
44 CRRMA 700	4,751.38	0.32%	1,616	(4,751)	(3,136)	0	(3,136)
<b>Subtotal</b>	<b>1,470,474.14</b>	<b>100.00%</b>	<b>500,000</b>	<b>(375,177)</b>	<b>124,823</b>	<b>0</b>	<b>124,823</b>
Direct Bills					375,177		375,177
<b>Total</b>					<b>\$500,000</b>		<b>\$500,000</b>

Basis Units: Wireless phone charges per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

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	28	0.60%	\$7,539	\$0	\$7,539	\$0	\$7,539
5 MAYOR AND COUNCIL 101	42	0.90%	11,308	0	11,308	0	11,308
6 CITY ATTORNEY 103	84	1.79%	22,616	0	22,616	0	22,616
7 MUNICIPAL COURT 111	135	2.88%	36,347	0	36,347	0	36,347
8 OMB 115-12000	16	0.34%	4,308	0	4,308	0	4,308
9 CITY MANAGER 115-12010	39	0.83%	10,500	0	10,500	0	10,500
10 PUBLIC INFO OFFICE 115-12020	12	0.26%	3,231	0	3,231	0	3,231
11 INTERNAL AUDIT 116-12030	13	0.28%	3,500	0	3,500	0	3,500
14 TAX 206	27	0.58%	7,269	(1,276)	5,993	0	5,993
15 HUMAN RESOURCES 209	118	2.52%	31,770	0	31,770	0	31,770
16 OFFICE OF COMPTROLLER 210	35	0.75%	9,423	0	9,423	0	9,423
17 PURCHASING 215	10	0.21%	2,692	0	2,692	0	2,692
18 ANIMAL SERVICES 225	86	1.83%	23,155	0	23,155	0	23,155
19 CAPITAL IMPROVEMENT 235	74	1.58%	19,924	0	19,924	0	19,924
20 INFORMATION TECHNOLOGY 239	131	2.79%	35,270	0	35,270	0	35,270
21 PLANNING & INSPECTIONS 280	45	0.96%	12,116	0	12,116	0	12,116
22 POLICE 321	1,251	26.69%	336,818	0	336,818	0	336,818
23 FIRE 322	414	8.83%	111,465	0	111,465	0	111,465
24 ENVIRONMENTAL SERVICES 334	154	3.28%	41,463	(15,895)	25,568	0	25,568
25 PUBLIC HEALTH 341	406	8.66%	109,311	0	109,311	0	109,311
26 PARKS & RECREATION 451	239	5.10%	64,348	0	64,348	0	64,348
27 ZOO 452	95	2.03%	25,578	0	25,578	0	25,578
28 LIBRARY 453	231	4.93%	62,194	0	62,194	0	62,194
29 MUSUEM & CULT AFFAIRS 454	83	1.77%	22,347	0	22,347	0	22,347
31 COMM & HUMAN DEV 471	172	3.67%	46,309	0	46,309	0	46,309
32 ECONOMIC DEVELOPMENT 480	35	0.75%	9,423	0	9,423	0	9,423
35 SAM ADMIN SUPPORT 532-32060	205	4.37%	55,194	0	55,194	0	55,194
39 SUN METRO 560	216	4.61%	58,156	(21,565)	36,591	0	36,591
40 AVIATION 562	200	4.27%	53,848	(11,138)	42,710	0	42,710
41 INTERNATIONAL BRIDGES 564	49	1.05%	13,193	0	13,193	0	13,193
42 METROPOLITAN PLANNIG ORG 568	17	0.36%	4,577	0	4,577	0	4,577
43 EMPLOYEES PENSION 600	21	0.45%	5,654	0	5,654	0	5,654
47 OTHER	5	0.11%	1,346	0	1,346	0	1,346
<b>Subtotal</b>	<b>4,688</b>	<b>100.00%</b>	<b>1,262,194</b>	<b>(49,874)</b>	<b>1,212,320</b>	<b>0</b>	<b>1,212,320</b>
Direct Bills					49,874		49,874
<b>Total</b>					<b>\$1,262,194</b>		<b>\$1,262,194</b>

Basis Units: Number of phones per department

Source:



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

FY 2024 BUDGET  
2/29/2024

**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	138.00	4.91%	\$36,475	\$0	\$36,475	\$5,075	\$41,550
22 POLICE 321	1,421.00	50.58%	375,588	0	375,588	52,257	427,844
23 FIRE 322	1,250.50	44.51%	330,522	0	330,522	45,987	376,509
<b>Subtotal</b>	<b>2,809.50</b>	<b>100.00%</b>	<b>742,585</b>	<b>0</b>	<b>742,585</b>	<b>103,319</b>	<b>845,903</b>
Direct Bills					0		0
<b>Total</b>					<b>\$742,585</b>		<b>\$845,903</b>

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

Source:

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

FY 2024 BUDGET  
2/29/2024

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 - Citywide
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,177	\$49,874
3 FACILITIES MAINT 532-31040	352	0	0	0	1,824	96,268	0	1,985	0	7,539
5 MAYOR AND COUNCIL 101	32,127	542	0	20,890	861	45,409	14,740	937	7,587	11,308
6 CITY ATTORNEY 103	59,915	23,695	11,665	0	1,429	206,964	633	1,555	2,525	22,616
7 MUNICIPAL COURT 111	129,733	34,877	13,485	0	2,978	157,116	33,005	3,711	3,497	36,347
8 OMB 115-12000	235	445	0	0	293	37,600	25	318	0	4,308
9 CITY MANAGER 115-12010	61,205	155	0	0	241	12,715	135	262	8,012	10,500
10 PUBLIC INFO OFFICE 115-12020	6,918	0	0	0	207	10,898	0	225	0	3,231
11 INTERNAL AUDIT 116-12030	0	116	0	0	241	12,715	16	262	0	3,500
12 PERFORMANCE OFFICE 115-12050	2,814	0	0	0	172	9,082	392	187	0	0
13 CITY CLERK 117	21,340	12,118	11,665	0	241	14,796	957	262	0	0
14 TAX 206	30,177	10,932	0	0	757	39,960	6,972	944	(571)	5,993
15 HUMAN RESOURCES 209	1,252,818	24,624	23,329	0	1,966	702,666	6,427	2,140	2,104	31,770
16 OFFICE OF COMPTROLLER 210	85,593	1,994	0	0	1,239	221,379	8,077	1,349	2,023	9,423
17 PURCHASING 215	13,367	3,814	0	0	723	219,219	123	787	1,772	2,692
18 ANIMAL SERVICES 225	116,195	1,556	13,485	23,532	4,750	250,659	730	5,920	18,660	23,155
19 CAPITAL IMPROVEMENT 235	95,466	58,065	40,455	9,280	2,427	207,612	8,739	3,024	16,715	19,924
20 INFORMATION TECHNOLOGY 239	1,149,052	8,963	0	17,548	2,410	127,146	181	2,622	20,221	35,270
21 PLANNING & INSPECTIONS 280	153,564	45,788	0	11,269	4,096	379,411	15,104	5,105	0	12,116
22 POLICE 321	1,425,651	0	107,879	28,172	48,916	3,239,221	6,376	60,957	129,317	336,818
23 FIRE 322	1,298,597	1,009	256,213	5,966	43,047	2,657,738	11,565	53,643	52,218	111,465
24 ENVIRONMENTAL SERVICES 334	237,608	168	0	18,561	13,133	692,945	6,007	16,365	(74,998)	25,568
25 PUBLIC HEALTH 341	1,232,603	34,393	67,425	16,572	9,062	491,104	2,069	11,293	15,162	109,311
26 PARKS & RECREATION 451	225,904	1,072	121,364	6,960	11,732	669,545	24,195	14,619	11,734	64,348
27 ZOO 452	205,457	0	53,940	0	3,993	210,699	38	4,976	4,017	25,578
28 LIBRARY 453	175,985	147	53,940	0	4,759	498,603	304	5,930	3,854	62,194
29 MUSUEM & CULT AFFAIRS 454	49,778	505	26,970	0	1,394	170,794	1,045	1,737	(1,630)	22,347
30 DESTINATION EL PASO 457	705	0	0	0	0	0	3	0	0	0
31 COMM & HUMAN DEV 471	81,365	18,311	0	11,600	1,540	81,283	13,497	1,920	0	46,309
32 ECONOMIC DEVELOPMENT 480	82,493	1,303	0	8,617	1,170	106,412	388	1,458	8,036	9,423
33 ENGR TRAFFIC-ST 532-32020	0	0	0	0	2,238	118,064	0	2,788	0	0
34 PAVEMENT MGMT 532-32040	0	0	0	0	620	32,695	0	772	0	0
35 SAM ADMIN SUPPORT 532-32060	266,516	5,992	80,909	0	895	136,461	1,902	1,115	6,169	55,194
37 STREET MAINTENANCE 532-32120	0	0	0	0	2,513	132,595	0	3,131	43,479	0
38 FLEET 532-37020	0	0	0	0	2,341	123,513	0	2,917	0	0
39 SUN METRO 560	482,127	2,228	67,425	0	16,850	889,113	239	20,998	(103,301)	36,591
40 AVIATION 562	158,923	9,523	13,485	4,972	6,351	335,120	811	7,914	(42,579)	42,710
41 INTERNATIONAL BRIDGES 564	47,663	0	40,455	0	2,212	116,702	171	2,756	(4,737)	13,193
42 METROPOLITAN PLANNIG ORG 568	9,730	1,009	13,485	0	0	16,347	2	0	0	4,577
43 EMPLOYEES PENSION 600	26,934	0	0	0	0	0	15,093	0	(1,327)	5,654
44 CRRMA 700	282	0	0	0	0	3,633	37	0	(3,136)	0

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:20 INFORMATION TECHNOLOGY 239

<b>Department</b>	<b>IT Services</b>	<b>Records Management</b>	<b>Strategic Innovation</b>	<b>GIS</b>	<b>City-wide PC's</b>	<b>City-wide IT Contracts</b>	<b>Postage</b>	<b>Mail Room</b>	<b>Wireless Communication</b>	<b>Phone &amp; Internet - Citywide</b>
46 NON-DEPARTMENTAL 999	\$0	\$0	\$0	\$0	\$379	\$19,980	\$0	\$472	\$0	\$0
47 OTHER	1,069,026	0	0	8,949	0	0	1	0	0	1,346
<b>Total</b>	<b>\$10,288,215</b>	<b>\$303,344</b>	<b>\$1,017,572</b>	<b>\$192,888</b>	<b>\$200,000</b>	<b>\$13,494,180</b>	<b>\$180,000</b>	<b>\$247,357</b>	<b>\$500,000</b>	<b>\$1,262,194</b>

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:20 INFORMATION TECHNOLOGY 239**

<b>Department</b>	<b>Public Safety</b>	<b>Total</b>
0 Direct Billed	\$0	\$425,051
3 FACILITIES MAINT 532-31040	0	107,968
5 MAYOR AND COUNCIL 101	0	134,400
6 CITY ATTORNEY 103	0	330,996
7 MUNICIPAL COURT 111	0	414,748
8 OMB 115-12000	0	43,223
9 CITY MANAGER 115-12010	0	93,224
10 PUBLIC INFO OFFICE 115-12020	0	21,478
11 INTERNAL AUDIT 116-12030	0	16,850
12 PERFORMANCE OFFICE 115-12050	0	12,647
13 CITY CLERK 117	0	61,379
14 TAX 206	0	95,164
15 HUMAN RESOURCES 209	0	2,047,845
16 OFFICE OF COMPTROLLER 210	0	331,077
17 PURCHASING 215	0	242,496
18 ANIMAL SERVICES 225	41,550	500,192
19 CAPITAL IMPROVEMENT 235	0	461,707
20 INFORMATION TECHNOLOGY 239	0	1,363,412
21 PLANNING & INSPECTIONS 280	0	626,453
22 POLICE 321	427,844	5,811,152
23 FIRE 322	376,509	4,867,970
24 ENVIRONMENTAL SERVICES 334	0	935,357
25 PUBLIC HEALTH 341	0	1,988,994
26 PARKS & RECREATION 451	0	1,151,474
27 ZOO 452	0	508,698
28 LIBRARY 453	0	805,717
29 MUSUEM & CULT AFFAIRS 454	0	272,940
30 DESTINATION EL PASO 457	0	708
31 COMM & HUMAN DEV 471	0	255,825
32 ECONOMIC DEVELOPMENT 480	0	219,301
33 ENGR TRAFFIC-ST 532-32020	0	123,090
34 PAVEMENT MGMT 532-32040	0	34,086
35 SAM ADMIN SUPPORT 532-32060	0	555,154
37 STREET MAINTENANCE 532-32120	0	181,719
38 FLEET 532-37020	0	128,771
39 SUN METRO 560	0	1,412,270
40 AVIATION 562	0	537,231
41 INTERNATIONAL BRIDGES 564	0	218,413
42 METROPOLITAN PLANNIG ORG 568	0	45,150
43 EMPLOYEES PENSION 600	0	46,354
44 CRRMA 700	0	816

CITY OF EL PASO, TEXAS  
FULL COST ALLOCATION PLAN

FY 2024 BUDGET  
2/29/2024

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Public Safety	Total
46 NON-DEPARTMENTAL 999	\$0	\$20,831
47 OTHER	0	1,079,323
<b>Total</b>	<u>\$845,903</u>	<u>\$28,531,654</u>

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

**FY 2024 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 actual 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 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:35 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	Supply Support Fund
<b>Personnel Costs</b>					
Salaries	S1	1,908,513	0	1,140,185	768,328
<i>Salary % Split</i>			<i>.00%</i>	<i>59.74%</i>	<i>40.26%</i>
Benefits	P	692,359	0	418,234	274,124
<b>Subtotal - Personnel Costs</b>		<b>2,600,872</b>	<b>0</b>	<b>1,558,420</b>	<b>1,042,452</b>
<b>Services &amp; Supplies Cost</b>					
Contractual Services	P	8,000	0	8,000	0
Interfund Services	P	3,500	0	3,500	0
Materials & Supplies	P	93,600	0	93,600	0
Other Operating	P	73,700	0	73,700	0
Transfers	D	2,000,000	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>2,178,800</b>	<b>0</b>	<b>178,800</b>	<b>0</b>
<b>Department Cost Total</b>		<b>4,779,672</b>	<b>0</b>	<b>1,737,220</b>	<b>1,042,452</b>
<b>Adjustments to Cost</b>					
Transfers	D	(2,000,000)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,000,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,779,672</b>	<b>0</b>	<b>1,737,220</b>	<b>1,042,452</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,779,672</b>		<b>\$1,737,220</b>	<b>\$1,042,452</b>
				not allocated	

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

FY 2024 BUDGET  
2/29/2024

**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	2,868	1,932
Subtotal - EQUIPMENT DEPRECIATION	4,800	0	2,868	1,932
3 Janitorial Services	17,803	0	10,636	7,167
3 Muni Svcs Center	7,963	525	5,071	3,417
3 MSC Security	3,283	0	1,961	1,322
Subtotal - FACILITIES MAINT 532-310	29,048	525	17,668	11,905
4 MSC	12,931	89	7,778	5,242
Subtotal - PARKS BLDG MAINT 532-3	12,931	89	7,778	5,242
5 Office of the Mayor	1,994	962	1,766	1,190
5 City Council	6,204	3,065	5,537	3,731
Subtotal - MAYOR AND COUNCIL 101	8,198	4,027	7,303	4,921
8 Budget	3,570	263	2,290	1,543
Subtotal - OMB 115-12000	3,570	263	2,290	1,543
9 Citywide Admin	4,154	589	2,833	1,909
Subtotal - CITY MANAGER 115-12010	4,154	589	2,833	1,909
10 Public Information	2,690	191	1,721	1,160
Subtotal - PUBLIC INFO OFFICE 115-	2,690	191	1,721	1,160
11 Audit	95,064	4,500	59,482	40,082
Subtotal - INTERNAL AUDIT 116-1203	95,064	4,500	59,482	40,082
12 Performance	3,083	135	1,923	1,296
Subtotal - PERFORMANCE OFFICE 1	3,083	135	1,923	1,296
13 Clerk	863	120	587	396
13 Open Records Requests	252	36	172	116



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

FY 2024 BUDGET  
2/29/2024

**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	\$1,114	\$156	\$759	\$511
15 HR Services	20,583	4,865	15,203	10,245
15 Self Insurance Fund	3,714	7,230	6,538	4,406
Subtotal - HUMAN RESOURCES 209	24,297	12,096	21,742	14,651
16 Financial Reporting	3,435	442	2,316	1,561
16 Treasury Management	70	8	46	31
16 Annual Audit	624	0	373	251
16 Asset Management	19	2	13	8
Subtotal - OFFICE OF COMPTROLLE	4,148	453	2,748	1,852
17 Administration	5,357	666	3,598	2,425
17 Supply Chain Management	15,330	2,412	10,600	7,143
Subtotal - PURCHASING 215	20,687	3,078	14,198	9,568
20 IT Services	221,603	44,913	159,222	107,294
20 Records Management	5,517	474	3,579	2,412
20 Strategic Innovation	69,988	10,921	48,337	32,572
20 City-wide PC's	895	0	535	360
20 City-wide IT Contracts	136,461	0	81,525	54,936
20 Postage	1,902	0	1,136	766
20 Mail Room	974	141	666	449
20 Wireless Communication	6,169	0	3,685	2,483
20 Phone & Internet - Citywide	55,194	0	32,974	22,220
Subtotal - INFORMATION TECHNOLC	498,703	56,450	331,660	223,493
46 General Expenses	0	388	232	156
46 Retirees Health Insurance	0	22,353	13,354	8,999
46 Property Insurance	0	127	76	51
46 Civilian Employee Costs	0	10,980	6,560	4,420
46 General Liability Insurance	0	9,520	5,687	3,832
46 Auto Liability	0	26,639	15,915	10,724
Subtotal - NON-DEPARTMENTAL 999	0	70,007	41,824	28,184
<b>Total Incoming</b>	<b>712,558</b>	<b>152,558</b>	<b>516,838</b>	<b>348,278</b>
<b>C. Total Allocated</b>		<b>\$3,644,788</b>	<b>\$2,254,058</b>	<b>\$1,390,730</b>
			61.84%	38.16%

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

FY 2024 BUDGET  
2/29/2024

**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	53	25.36%	\$548,491	\$0	\$548,491	\$0	\$548,491
33 ENGR TRAFFIC-ST 532-32020	65	31.10%	672,677	0	672,677	37,976	710,653
34 PAVEMENT MGMT 532-32040	18	8.61%	186,280	0	186,280	10,516	196,796
37 STREET MAINTENANCE 532-32120	73	34.93%	755,468	0	755,468	42,650	798,118
<b>Subtotal</b>	<b>209</b>	<b>100.00%</b>	<b>2,162,916</b>	<b>0</b>	<b>2,162,916</b>	<b>91,142</b>	<b>2,254,058</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,162,916</b>		<b>\$2,254,058</b>

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

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	GF Support	Supply Support Fund	Total
3 FACILITIES MAINT 532-31040	\$548,491	\$0	\$548,491
33 ENGR TRAFFIC-ST 532-32020	710,653	0	710,653
34 PAVEMENT MGMT 532-32040	196,796	0	196,796
37 STREET MAINTENANCE 532-32120	798,118	0	798,118
<b>Total</b>	<b>\$2,254,058</b>	<b>\$0</b>	<b>\$2,254,058</b>

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

**FY 2024 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 allocated based on the general fund operating expenditures per department.

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

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

**CIVILIAN EMPLOYEE COSTS** – Costs identified to this function are allocated based on the total number of civilian FTE's per department.

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

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

**PEG & GENERAL GOVERNMENT** - These costs have not been allocated within this plan.

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:46 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG
<b>Personnel Costs</b>										
Salaries	S1	249,668	0	0	0	0	0	0	0	1,261,289
<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>505.19%</i>
Benefits	P	400,764	0	0	0	0	0	0	0	400,764
<b>Subtotal - Personnel Costs</b>		<b>650,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,662,053</b>
<b>Services &amp; Supplies Cost</b>										
Unemployment Comp - Civilian	P	(1,012)	0	0	0	0	(1,012)	0	0	0
POS City - Employer Contrib	P	1,712,069	0	0	0	0	1,712,069	0	0	0
City Pension Plan Contrib	P	(142,133)	0	0	0	0	(142,133)	0	0	0
FICA City Match - Civilian	D	(873,389)	0	0	0	0	0	0	0	0
Retirees Health Plan	P	3,400,000	0	0	3,400,000	0	0	0	0	0
Contractual Services	P	6,785,602	0	0	0	0	0	0	0	0
Building-Leases	P	1,135	0	0	0	0	0	0	0	0
Food and Beverage Supplies	P	10,186	0	10,186	0	0	0	0	0	0
Minor Equip & Furniture	P	5,000	0	5,000	0	0	0	0	0	0
General Liability Insurance	P	1,895,984	0	0	0	0	0	1,447,977	406,007	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	2,832,076	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	D	1,049,688	0	0	0	0	0	0	0	0
Transfers	D	11,884,237	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>29,717,257</b>	<b>0</b>	<b>115,186</b>	<b>3,400,000</b>	<b>352,996</b>	<b>1,568,925</b>	<b>1,447,977</b>	<b>406,007</b>	<b>0</b>
<b>Department Cost Total</b>		<b>30,367,688</b>	<b>0</b>	<b>115,186</b>	<b>3,400,000</b>	<b>352,996</b>	<b>1,568,925</b>	<b>1,447,977</b>	<b>406,007</b>	<b>1,662,053</b>
<b>Adjustments to Cost</b>										
FICA City Match - Civilian	D	873,389	0	0	0	0	0	0	0	0

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

Dept:46 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	Civilian Employee Costs	General Liability Insurance	Auto Liability	PEG
Operating Contingency Reserve	D	(689,817)	0	0	0	0	0	0	0	0
Salary Adjustment Reserve	D	(2,832,076)	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	(11,884,237)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(15,597,429)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		14,770,259	0	115,186	3,400,000	352,996	1,568,925	1,447,977	406,007	1,662,053
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$14,770,259</b>		<b>\$115,186</b>	<b>\$3,400,000</b>	<b>\$352,996</b>	<b>\$1,568,925</b>	<b>\$1,447,977</b>	<b>\$406,007</b>	<b>\$1,662,053</b>

not allocated

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

**Dept:46 NON-DEPARTMENTAL 999**

Description	Amount	General Government
<hr/>		
Personnel Costs		
Salaries	249,668	(1,011,622)
<i>Salary % Split</i>		<i>-405.19%</i>
Benefits	400,764	0
Subtotal - Personnel Costs	650,431	(1,011,622)
Services & Supplies Cost		
Unemployment Comp - Civilian	(1,012)	0
POS City - Employer Contrib	1,712,069	0
City Pension Plan Contrib	(142,133)	0
FICA City Match - Civilian	(873,389)	0
Retirees Health Plan	3,400,000	0
Contractual Services	6,785,602	6,785,602
Building-Leases	1,135	1,135
Food and Beverage Supplies	10,186	0
Minor Equip & Furniture	5,000	0
General Liability Insurance	1,895,984	42,000
Property Insurance Expenses	352,996	0
Professional Licenses & Memberships	80,000	0
Operating Contingency Reserve	689,817	0
Salary Adjustment Reserve	2,832,076	0
Other Services Charges Expense	20,000	0
Travel Expenses - Employees	15,000	0
Non-Operating	1,049,688	0
Transfers	11,884,237	0
Subtotal - Services & Supplies	29,717,257	6,828,737
<b>Department Cost Total</b>	<b>30,367,688</b>	<b>5,817,116</b>
Adjustments to Cost		
FICA City Match - Civilian	873,389	0

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

FY 2024 BUDGET  
2/29/2024

**A. Department Costs**

**Dept:46 NON-DEPARTMENTAL 999**

Description	Amount	General Government
Operating Contingency Reserve     D	(689,817)	0
Salary Adjustment Reserve         D	(2,832,076)	0
Travel Expenses - Employees       D	(15,000)	0
Non-Operating                       D	(1,049,688)	0
Transfers                             D	(11,884,237)	0
Subtotal - Adjustments	(15,597,429)	0
 <b>Total Costs After Adjustments</b>	 14,770,259	 5,817,116
 General Admin Distribution		 0
 <b>Grand Total</b>	 <b>\$14,770,259</b>	 <b>\$5,817,116</b>
	not allocated	



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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:46 NON-DEPARTMENTAL 999**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>General Expenses</b>	<b>Retirees Health Insurance</b>	<b>Property Insurance</b>	<b>Civilian Employee Costs</b>	<b>General Liability Insurance</b>	<b>Auto Liability</b>	<b>PEG</b>	<b>General Government</b>
2 Depreciation	\$58,565	\$0	\$457	\$13,481	\$1,400	\$6,221	\$5,741	\$1,610	\$6,590	\$23,065
Subtotal - EQUIPMENT DEPRECIATIC	58,565	0	457	13,481	1,400	6,221	5,741	1,610	6,590	23,065
5 Office of the Mayor	844	407	10	288	30	133	123	34	141	493
5 City Council	55,585	27,459	648	19,116	1,985	8,821	8,141	2,283	9,345	32,706
Subtotal - MAYOR AND COUNCIL 101	56,429	27,866	657	19,404	2,015	8,954	8,264	2,317	9,485	33,199
8 Budget	31,983	2,356	268	7,905	821	3,648	3,366	944	3,864	13,524
Subtotal - OMB 115-12000	31,983	2,356	268	7,905	821	3,648	3,366	944	3,864	13,524
9 Citywide Admin	1,757	249	16	462	48	213	197	55	226	790
Subtotal - CITY MANAGER 115-12010	1,757	249	16	462	48	213	197	55	226	790
10 Public Information	1,138	81	10	281	29	129	119	34	137	480
Subtotal - PUBLIC INFO OFFICE 115-	1,138	81	10	281	29	129	119	34	137	480
12 Performance	1,304	57	11	313	33	145	133	37	153	536
Subtotal - PERFORMANCE OFFICE 1	1,304	57	11	313	33	145	133	37	153	536
13 Clerk	365	51	3	96	10	44	41	11	47	164
13 Open Records Requests	2,255	320	20	593	62	274	252	71	290	1,014
Subtotal - CITY CLERK 117	2,620	371	23	688	71	318	293	82	337	1,178
15 HR Services	8,708	2,058	84	2,478	257	1,144	1,055	296	1,212	4,240
15 Self Insurance Fund	1,571	3,059	36	1,066	111	492	454	127	521	1,824
Subtotal - HUMAN RESOURCES 209	10,280	5,117	120	3,544	368	1,636	1,509	423	1,733	6,064
16 Financial Reporting	45,758	5,889	403	11,889	1,234	5,486	5,063	1,420	5,812	20,341
16 Treasury Management	817	96	7	210	22	97	90	25	103	360
16 Annual Audit	8,313	0	65	1,914	199	883	815	229	935	3,274
16 Asset Management	263	31	2	68	7	31	29	8	33	116
Subtotal - OFFICE OF COMPTROLLE	55,152	6,016	477	14,080	1,462	6,497	5,997	1,681	6,883	24,090
17 Administration	5,546	690	49	1,435	149	662	611	171	702	2,456
17 Supply Chain Management	15,871	2,497	143	4,228	439	1,951	1,801	505	2,067	7,234

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

FY 2024 BUDGET  
2/29/2024

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:46 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	\$21,418	\$3,187	\$192	\$5,664	\$588	\$2,614	\$2,412	\$676	\$2,769	\$9,690
20 City-wide PC's	379	0	3	87	9	40	37	10	43	149
20 City-wide IT Contracts	19,980	0	156	4,599	478	2,122	1,959	549	2,248	7,869
20 Mail Room	412	60	4	109	11	50	46	13	53	186
Subtotal - INFORMATION TECHNOLC	20,771	60	162	4,795	498	2,213	2,042	573	2,344	8,204
46 General Expenses	0	3,896	30	897	93	414	382	107	438	1,535
46 Retirees Health Insurance	0	9,457	74	2,177	226	1,005	927	260	1,064	3,725
46 Civilian Employee Costs	0	4,645	36	1,069	111	493	455	128	523	1,830
46 General Liability Insurance	0	4,028	31	927	96	428	395	111	453	1,586
Subtotal - NON-DEPARTMENTAL 999	0	22,026	172	5,070	526	2,340	2,159	605	2,479	8,675
<b>Total Incoming</b>	<b>261,417</b>	<b>67,387</b>	<b>2,564</b>	<b>75,688</b>	<b>7,858</b>	<b>34,926</b>	<b>32,234</b>	<b>9,038</b>	<b>36,999</b>	<b>129,496</b>
<b>C. Total Allocated</b>		<b>\$15,099,063</b>	<b>\$117,750</b>	<b>\$3,475,688</b>	<b>\$360,854</b>	<b>\$1,603,851</b>	<b>\$1,480,211</b>	<b>\$415,045</b>	<b>\$1,699,052</b>	<b>\$5,946,612</b>
			0.78%	23.02%	2.39%	10.62%	9.80%	2.75%	11.25%	39.38%

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

FY 2024 BUDGET  
2/29/2024

General Expenses Allocations

Dept:46 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	11,269,600.50	2.15%	\$2,519	\$0	\$2,519	\$0	\$2,519
4 PARKS BLDG MAINT 532-31130	13,023,024.18	2.48%	2,911	0	2,911	0	2,911
5 MAYOR AND COUNCIL 101	2,333,466.09	0.44%	522	0	522	0	522
6 CITY ATTORNEY 103	5,689,119.61	1.08%	1,271	0	1,271	0	1,271
7 MUNICIPAL COURT 111	6,364,186.21	1.21%	1,422	0	1,422	8	1,430
8 OMB 115-12000	1,116,636.98	0.21%	250	0	250	0	250
9 CITY MANAGER 115-12010	883,888.31	0.17%	198	0	198	0	198
10 PUBLIC INFO OFFICE 115-12020	563,626.43	0.11%	126	0	126	0	126
11 INTERNAL AUDIT 116-12030	1,161,619.56	0.22%	260	0	260	0	260
12 PERFORMANCE OFFICE 115-12050	656,506.43	0.13%	147	0	147	0	147
13 CITY CLERK 117	922,506.73	0.18%	206	0	206	0	206
15 HUMAN RESOURCES 209	4,041,013.59	0.77%	903	0	903	0	903
16 OFFICE OF COMPTROLLER 210	3,447,858.05	0.66%	771	0	771	0	771
17 PURCHASING 215	2,044,665.29	0.39%	457	0	457	0	457
19 CAPITAL IMPROVEMENT 235	7,611,562.20	1.45%	1,701	0	1,701	9	1,710
20 INFORMATION TECHNOLOGY 239	24,676,523.64	4.70%	5,515	0	5,515	0	5,515
21 PLANNING & INSPECTIONS 280	8,795,379.39	1.68%	1,966	0	1,966	11	1,976
22 POLICE 321	177,469,066.97	33.83%	39,662	0	39,662	215	39,878
23 FIRE 322	136,435,768.33	26.01%	30,492	0	30,492	165	30,657
25 PUBLIC HEALTH 341	7,292,604.04	1.39%	1,630	0	1,630	9	1,639
26 PARKS & RECREATION 451	41,365,102.13	7.89%	9,245	0	9,245	50	9,295
27 ZOO 452	7,083,674.30	1.35%	1,583	0	1,583	9	1,592
28 LIBRARY 453	10,358,062.04	1.97%	2,315	0	2,315	13	2,327
29 MUSUEM & CULT AFFAIRS 454	6,323,351.28	1.21%	1,413	0	1,413	8	1,421
31 COMM & HUMAN DEV 471	2,008,542.61	0.38%	449	0	449	2	451
32 ECONOMIC DEVELOPMENT 480	3,008,031.32	0.57%	672	0	672	4	676
33 ENGR TRAFFIC-ST 532-32020	9,833,567.48	1.87%	2,198	0	2,198	12	2,210
34 PAVEMENT MGMT 532-32040	1,484,149.71	0.28%	332	0	332	2	333
35 SAM ADMIN SUPPORT 532-32060	1,737,219.61	0.33%	388	0	388	0	388
36 REAL ESTATE 532-32080	713,943.43	0.14%	160	0	160	1	160
37 STREET MAINTENANCE 532-32120	7,372,119.21	1.41%	1,648	0	1,648	9	1,657
46 NON-DEPARTMENTAL 999	17,433,762.57	3.32%	3,896	0	3,896	0	3,896
<b>Subtotal</b>	<b>524,520,148.22</b>	<b>100.00%</b>	<b>117,225</b>	<b>0</b>	<b>117,225</b>	<b>526</b>	<b>117,750</b>
Direct Bills					0		0
<b>Total</b>					<b>\$117,225</b>		<b>\$117,750</b>

Basis Units: General Fund operating expenditures per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

Retirees Health Insurance Allocations

Dept:46 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	1.32%	\$45,566	\$0	\$45,566	\$0	\$45,566
5 MAYOR AND COUNCIL 101	25.00	0.62%	21,494	0	21,494	0	21,494
6 CITY ATTORNEY 103	41.50	1.03%	35,679	0	35,679	0	35,679
7 MUNICIPAL COURT 111	83.00	2.06%	71,358	0	71,358	351	71,710
8 OMB 115-12000	8.50	0.21%	7,308	0	7,308	0	7,308
9 CITY MANAGER 115-12010	7.00	0.17%	6,018	0	6,018	0	6,018
10 PUBLIC INFO OFFICE 115-12020	6.00	0.15%	5,158	0	5,158	0	5,158
11 INTERNAL AUDIT 116-12030	7.00	0.17%	6,018	0	6,018	0	6,018
12 PERFORMANCE OFFICE 115-12050	5.00	0.12%	4,299	0	4,299	0	4,299
13 CITY CLERK 117	7.00	0.17%	6,018	0	6,018	0	6,018
15 HUMAN RESOURCES 209	41.13	1.02%	35,357	0	35,357	0	35,357
16 OFFICE OF COMPTROLLER 210	32.00	0.80%	27,512	0	27,512	0	27,512
17 PURCHASING 215	21.00	0.52%	18,055	0	18,055	0	18,055
19 CAPITAL IMPROVEMENT 235	70.50	1.75%	60,612	0	60,612	299	60,910
20 INFORMATION TECHNOLOGY 239	70.00	1.74%	60,182	0	60,182	0	60,182
21 PLANNING & INSPECTIONS 280	119.00	2.96%	102,309	0	102,309	504	102,813
22 POLICE 321	1,337.00	33.22%	1,149,473	0	1,149,473	5,661	1,155,134
23 FIRE 322	1,139.50	28.31%	979,674	0	979,674	4,825	984,499
25 PUBLIC HEALTH 341	82.25	2.04%	70,714	0	70,714	348	71,062
26 PARKS & RECREATION 451	340.80	8.47%	293,000	0	293,000	1,443	294,443
27 ZOO 452	116.00	2.88%	99,730	0	99,730	491	100,221
28 LIBRARY 453	138.25	3.44%	118,859	0	118,859	585	119,444
29 MUSUEM & CULT AFFAIRS 454	32.50	0.81%	27,942	0	27,942	138	28,079
31 COMM & HUMAN DEV 471	17.75	0.44%	15,260	0	15,260	75	15,336
32 ECONOMIC DEVELOPMENT 480	31.00	0.77%	26,652	0	26,652	131	26,783
33 ENGR TRAFFIC-ST 532-32020	65.00	1.62%	55,883	0	55,883	275	56,158
34 PAVEMENT MGMT 532-32040	18.00	0.45%	15,475	0	15,475	76	15,552
35 SAM ADMIN SUPPORT 532-32060	26.00	0.65%	22,353	0	22,353	0	22,353
37 STREET MAINTENANCE 532-32120	73.00	1.81%	62,761	0	62,761	309	63,070
46 NON-DEPARTMENTAL 999	11.00	0.27%	9,457	0	9,457	0	9,457
<b>Subtotal</b>	<b>4,024.68</b>	<b>100.00%</b>	<b>3,460,176</b>	<b>0</b>	<b>3,460,176</b>	<b>15,512</b>	<b>3,475,688</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,460,176</b>		<b>\$3,475,688</b>

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

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

FY 2024 BUDGET  
2/29/2024

Property Insurance Allocations

Dept:46 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	0.14%	\$508	\$0	\$508	\$0	\$508
5 MAYOR AND COUNCIL 101	1,461,535.21	0.05%	180	0	180	0	180
6 CITY ATTORNEY 103	2,426,148.44	0.08%	298	0	298	0	298
7 MUNICIPAL COURT 111	6,441,496.00	0.22%	791	0	791	4	795
8 OMB 115-12000	496,921.97	0.02%	61	0	61	0	61
9 CITY MANAGER 115-12010	409,229.86	0.01%	50	0	50	0	50
10 PUBLIC INFO OFFICE 115-12020	350,768.45	0.01%	43	0	43	0	43
11 INTERNAL AUDIT 116-12030	676,807.23	0.02%	83	0	83	0	83
12 PERFORMANCE OFFICE 115-12050	292,307.04	0.01%	36	0	36	0	36
13 CITY CLERK 117	409,229.86	0.01%	50	0	50	0	50
15 HUMAN RESOURCES 209	4,046,776.72	0.14%	497	0	497	0	497
16 OFFICE OF COMPTROLLER 210	2,104,610.70	0.07%	258	0	258	0	258
17 PURCHASING 215	1,227,689.57	0.04%	151	0	151	0	151
19 CAPITAL IMPROVEMENT 235	8,002,140.66	0.27%	983	0	983	4	987
20 INFORMATION TECHNOLOGY 239	10,888,947.29	0.37%	1,337	0	1,337	0	1,337
21 PLANNING & INSPECTIONS 280	893,512.93	0.03%	110	0	110	0	110
22 POLICE 321	58,256,590.52	1.99%	7,155	0	7,155	32	7,188
23 FIRE 322	57,296,909.00	1.96%	7,037	0	7,037	32	7,069
24 ENVIRONMENTAL SERVICES 334	200,131.80	0.01%	25	0	25	0	25
26 PARKS & RECREATION 451	184,137,316.27	6.30%	22,617	0	22,617	102	22,719
27 ZOO 452	35,355,178.00	1.21%	4,342	0	4,342	20	4,362
28 LIBRARY 453	64,195,033.00	2.19%	7,885	0	7,885	36	7,920
31 COMM & HUMAN DEV 471	5,910,908.77	0.20%	726	0	726	3	729
35 SAM ADMIN SUPPORT 532-32060	1,034,456.91	0.04%	127	0	127	0	127
37 STREET MAINTENANCE 532-32120	6,966,340.29	0.24%	856	0	856	4	860
38 FLEET 532-37020	9,310,836.44	0.32%	1,144	0	1,144	5	1,149
47 OTHER	2,457,918,233.00	84.04%	301,893	0	301,893	1,367	303,260
<b>Subtotal</b>	<b>2,924,848,125.00</b>	<b>100.00%</b>	<b>359,244</b>	<b>0</b>	<b>359,244</b>	<b>1,610</b>	<b>360,854</b>
Direct Bills					0		0
<b>Total</b>					<b>\$359,244</b>		<b>\$360,854</b>

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

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

FY 2024 BUDGET  
2/29/2024

Civilian Employee Costs Allocations

Dept:46 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	1.40%	\$22,382	\$0	\$22,382	\$0	\$22,382
5 MAYOR AND COUNCIL 101	25.00	0.66%	10,558	0	10,558	0	10,558
6 CITY ATTORNEY 103	41.50	1.10%	17,526	0	17,526	0	17,526
7 MUNICIPAL COURT 111	86.50	2.29%	36,529	0	36,529	182	36,711
8 OMB 115-12000	8.50	0.22%	3,590	0	3,590	0	3,590
9 CITY MANAGER 115-12010	7.00	0.19%	2,956	0	2,956	0	2,956
10 PUBLIC INFO OFFICE 115-12020	6.00	0.16%	2,534	0	2,534	0	2,534
11 INTERNAL AUDIT 116-12030	7.00	0.19%	2,956	0	2,956	0	2,956
12 PERFORMANCE OFFICE 115-12050	5.00	0.13%	2,112	0	2,112	0	2,112
13 CITY CLERK 117	7.00	0.19%	2,956	0	2,956	0	2,956
14 TAX 206	22.00	0.58%	9,291	0	9,291	46	9,337
15 HUMAN RESOURCES 209	57.13	1.51%	24,124	0	24,124	0	24,124
16 OFFICE OF COMPTROLLER 210	36.00	0.95%	15,203	0	15,203	0	15,203
17 PURCHASING 215	21.00	0.56%	8,868	0	8,868	0	8,868
18 ANIMAL SERVICES 225	138.00	3.65%	58,278	0	58,278	291	58,568
19 CAPITAL IMPROVEMENT 235	70.50	1.86%	29,772	0	29,772	148	29,921
20 INFORMATION TECHNOLOGY 239	70.00	1.85%	29,561	0	29,561	0	29,561
21 PLANNING & INSPECTIONS 280	119.00	3.15%	50,254	0	50,254	251	50,505
22 POLICE 321	316.00	8.36%	133,448	0	133,448	665	134,113
23 FIRE 322	315.50	8.34%	133,236	0	133,236	664	133,901
24 ENVIRONMENTAL SERVICES 334	381.50	10.09%	161,108	0	161,108	803	161,912
25 PUBLIC HEALTH 341	263.25	6.96%	111,171	0	111,171	554	111,725
26 PARKS & RECREATION 451	340.80	9.01%	143,921	0	143,921	718	144,638
27 ZOO 452	116.00	3.07%	48,987	0	48,987	244	49,231
28 LIBRARY 453	138.25	3.66%	58,383	0	58,383	291	58,674
29 MUSUEM & CULT AFFAIRS 454	40.50	1.07%	17,103	0	17,103	85	17,189
31 COMM & HUMAN DEV 471	44.75	1.18%	18,898	0	18,898	94	18,992
32 ECONOMIC DEVELOPMENT 480	34.00	0.90%	14,358	0	14,358	72	14,430
33 ENGR TRAFFIC-ST 532-32020	65.00	1.72%	27,450	0	27,450	137	27,586
34 PAVEMENT MGMT 532-32040	18.00	0.48%	7,601	0	7,601	38	7,639
35 SAM ADMIN SUPPORT 532-32060	26.00	0.69%	10,980	0	10,980	0	10,980
37 STREET MAINTENANCE 532-32120	73.00	1.93%	30,828	0	30,828	154	30,982
38 FLEET 532-37020	68.00	1.80%	28,717	0	28,717	143	28,860
39 SUN METRO 560	489.50	12.95%	206,717	0	206,717	1,031	207,748
40 AVIATION 562	184.50	4.88%	77,915	0	77,915	388	78,303
41 INTERNATIONAL BRIDGES 564	64.25	1.70%	27,133	0	27,133	135	27,268
42 METROPOLITAN PLANNIG ORG 568	9.00	0.24%	3,801	0	3,801	19	3,820
44 CRRMA 700	2.00	0.05%	845	0	845	4	849
46 NON-DEPARTMENTAL 999	11.00	0.29%	4,645	0	4,645	0	4,645

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

FY 2024 BUDGET  
2/29/2024

**Civilian Employee Costs Allocations**

**Dept:46 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,780.93	100.00%	1,596,693	0	1,596,693	7,158	1,603,851
Direct Bills					0		0
<b>Total</b>					<b>\$1,596,693</b>		<b>\$1,603,851</b>

Basis Units: Number of Civilian FTE's per department

Source:

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

FY 2024 BUDGET  
2/29/2024

**General Liability Insurance Allocations**

**Dept:46 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	1.32%	\$19,406	\$0	\$19,406	\$0	\$19,406
5 MAYOR AND COUNCIL 101	25.00	0.62%	9,154	0	9,154	0	9,154
6 CITY ATTORNEY 103	41.50	1.03%	15,195	0	15,195	0	15,195
7 MUNICIPAL COURT 111	83.00	2.06%	30,390	0	30,390	150	30,539
8 OMB 115-12000	8.50	0.21%	3,112	0	3,112	0	3,112
9 CITY MANAGER 115-12010	7.00	0.17%	2,563	0	2,563	0	2,563
10 PUBLIC INFO OFFICE 115-12020	6.00	0.15%	2,197	0	2,197	0	2,197
11 INTERNAL AUDIT 116-12030	7.00	0.17%	2,563	0	2,563	0	2,563
12 PERFORMANCE OFFICE 115-12050	5.00	0.12%	1,831	0	1,831	0	1,831
13 CITY CLERK 117	7.00	0.17%	2,563	0	2,563	0	2,563
15 HUMAN RESOURCES 209	41.13	1.02%	15,058	0	15,058	0	15,058
16 OFFICE OF COMPTROLLER 210	32.00	0.80%	11,717	0	11,717	0	11,717
17 PURCHASING 215	21.00	0.52%	7,689	0	7,689	0	7,689
19 CAPITAL IMPROVEMENT 235	70.50	1.75%	25,813	0	25,813	127	25,940
20 INFORMATION TECHNOLOGY 239	70.00	1.74%	25,630	0	25,630	0	25,630
21 PLANNING & INSPECTIONS 280	119.00	2.96%	43,571	0	43,571	215	43,786
22 POLICE 321	1,337.00	33.22%	489,533	0	489,533	2,411	491,943
23 FIRE 322	1,139.50	28.31%	417,219	0	417,219	2,055	419,274
25 PUBLIC HEALTH 341	82.25	2.04%	30,115	0	30,115	148	30,264
26 PARKS & RECREATION 451	340.80	8.47%	124,781	0	124,781	615	125,396
27 ZOO 452	116.00	2.88%	42,473	0	42,473	209	42,682
28 LIBRARY 453	138.25	3.44%	50,619	0	50,619	249	50,868
29 MUSUEM & CULT AFFAIRS 454	32.50	0.81%	11,900	0	11,900	59	11,958
31 COMM & HUMAN DEV 471	17.75	0.44%	6,499	0	6,499	32	6,531
32 ECONOMIC DEVELOPMENT 480	31.00	0.77%	11,350	0	11,350	56	11,406
33 ENGR TRAFFIC-ST 532-32020	65.00	1.62%	23,799	0	23,799	117	23,916
34 PAVEMENT MGMT 532-32040	18.00	0.45%	6,591	0	6,591	32	6,623
35 SAM ADMIN SUPPORT 532-32060	26.00	0.65%	9,520	0	9,520	0	9,520
37 STREET MAINTENANCE 532-32120	73.00	1.81%	26,728	0	26,728	132	26,860
46 NON-DEPARTMENTAL 999	11.00	0.27%	4,028	0	4,028	0	4,028
<b>Subtotal</b>	<b>4,024.68</b>	<b>100.00%</b>	<b>1,473,605</b>	<b>0</b>	<b>1,473,605</b>	<b>6,606</b>	<b>1,480,211</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,473,605</b>		<b>\$1,480,211</b>

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

Source:



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

FY 2024 BUDGET  
2/29/2024

**Auto Liability Allocations**

**Dept:46 NON-DEPARTMENTAL 999**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	506	0.12%	\$515	\$0	\$515	\$0	\$515
4 PARKS BLDG MAINT 532-31130	1,012	0.25%	1,030	0	1,030	0	1,030
17 PURCHASING 215	759	0.19%	772	0	772	0	772
18 ANIMAL SERVICES 225	1,743	0.43%	1,774	0	1,774	9	1,782
19 CAPITAL IMPROVEMENT 235	1,165	0.29%	1,186	0	1,186	6	1,191
20 INFORMATION TECHNOLOGY 239	2,760	0.68%	2,809	0	2,809	0	2,809
21 PLANNING & INSPECTIONS 280	16,048	3.95%	16,332	0	16,332	79	16,411
22 POLICE 321	230	0.06%	234	0	234	1	235
23 FIRE 322	103,159	25.41%	104,985	0	104,985	510	105,495
26 PARKS & RECREATION 451	19,281	4.75%	19,622	0	19,622	95	19,718
27 ZOO 452	4,199	1.03%	4,273	0	4,273	21	4,294
28 LIBRARY 453	2,054	0.51%	2,090	0	2,090	10	2,101
29 MUSUEM & CULT AFFAIRS 454	759	0.19%	772	0	772	4	776
35 SAM ADMIN SUPPORT 532-32060	26,176	6.45%	26,639	0	26,639	0	26,639
37 STREET MAINTENANCE 532-32120	79,043	19.47%	80,442	0	80,442	391	80,833
38 FLEET 532-37020	7,266	1.79%	7,395	0	7,395	36	7,431
47 OTHER	139,847	34.44%	142,322	0	142,322	691	143,013
<b>Subtotal</b>	<b>406,007</b>	<b>100.00%</b>	<b>413,193</b>	<b>0</b>	<b>413,193</b>	<b>1,852</b>	<b>415,045</b>
Direct Bills					0		0
<b>Total</b>					<b>\$413,193</b>		<b>\$415,045</b>

Basis Units: TML allocated dollars per department  
Source:

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

FY 2024 BUDGET  
2/29/2024

Allocation Summary

Dept:46 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	\$2,519	\$45,566	\$508	\$22,382	\$19,406	\$515	\$0	\$0	\$90,896
4 PARKS BLDG MAINT 532-31130	2,911	0	0	0	0	1,030	0	0	3,940
5 MAYOR AND COUNCIL 101	522	21,494	180	10,558	9,154	0	0	0	41,906
6 CITY ATTORNEY 103	1,271	35,679	298	17,526	15,195	0	0	0	69,969
7 MUNICIPAL COURT 111	1,430	71,710	795	36,711	30,539	0	0	0	141,185
8 OMB 115-12000	250	7,308	61	3,590	3,112	0	0	0	14,320
9 CITY MANAGER 115-12010	198	6,018	50	2,956	2,563	0	0	0	11,785
10 PUBLIC INFO OFFICE 115-12020	126	5,158	43	2,534	2,197	0	0	0	10,058
11 INTERNAL AUDIT 116-12030	260	6,018	83	2,956	2,563	0	0	0	11,880
12 PERFORMANCE OFFICE 115-12050	147	4,299	36	2,112	1,831	0	0	0	8,424
13 CITY CLERK 117	206	6,018	50	2,956	2,563	0	0	0	11,794
14 TAX 206	0	0	0	9,337	0	0	0	0	9,337
15 HUMAN RESOURCES 209	903	35,357	497	24,124	15,058	0	0	0	75,939
16 OFFICE OF COMPTROLLER 210	771	27,512	258	15,203	11,717	0	0	0	55,460
17 PURCHASING 215	457	18,055	151	8,868	7,689	772	0	0	35,992
18 ANIMAL SERVICES 225	0	0	0	58,568	0	1,782	0	0	60,351
19 CAPITAL IMPROVEMENT 235	1,710	60,910	987	29,921	25,940	1,191	0	0	120,660
20 INFORMATION TECHNOLOGY 239	5,515	60,182	1,337	29,561	25,630	2,809	0	0	125,034
21 PLANNING & INSPECTIONS 280	1,976	102,813	110	50,505	43,786	16,411	0	0	215,601
22 POLICE 321	39,878	1,155,134	7,188	134,113	491,943	235	0	0	1,828,491
23 FIRE 322	30,657	984,499	7,069	133,901	419,274	105,495	0	0	1,680,895
24 ENVIRONMENTAL SERVICES 334	0	0	25	161,912	0	0	0	0	161,936
25 PUBLIC HEALTH 341	1,639	71,062	0	111,725	30,264	0	0	0	214,689
26 PARKS & RECREATION 451	9,295	294,443	22,719	144,638	125,396	19,718	0	0	616,208
27 ZOO 452	1,592	100,221	4,362	49,231	42,682	4,294	0	0	202,382
28 LIBRARY 453	2,327	119,444	7,920	58,674	50,868	2,101	0	0	241,336
29 MUSUEM & CULT AFFAIRS 454	1,421	28,079	0	17,189	11,958	776	0	0	59,423
31 COMM & HUMAN DEV 471	451	15,336	729	18,992	6,531	0	0	0	42,039
32 ECONOMIC DEVELOPMENT 480	676	26,783	0	14,430	11,406	0	0	0	53,295
33 ENGR TRAFFIC-ST 532-32020	2,210	56,158	0	27,586	23,916	0	0	0	109,871
34 PAVEMENT MGMT 532-32040	333	15,552	0	7,639	6,623	0	0	0	30,147
35 SAM ADMIN SUPPORT 532-32060	388	22,353	127	10,980	9,520	26,639	0	0	70,007
36 REAL ESTATE 532-32080	160	0	0	0	0	0	0	0	160
37 STREET MAINTENANCE 532-32120	1,657	63,070	860	30,982	26,860	80,833	0	0	204,261
38 FLEET 532-37020	0	0	1,149	28,860	0	7,431	0	0	37,439
39 SUN METRO 560	0	0	0	207,748	0	0	0	0	207,748
40 AVIATION 562	0	0	0	78,303	0	0	0	0	78,303
41 INTERNATIONAL BRIDGES 564	0	0	0	27,268	0	0	0	0	27,268
42 METROPOLITAN PLANNIG ORG 568	0	0	0	3,820	0	0	0	0	3,820
44 CRRMA 700	0	0	0	849	0	0	0	0	849
46 NON-DEPARTMENTAL 999	3,896	9,457	0	4,645	4,028	0	0	0	22,026

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

FY 2024 BUDGET  
2/29/2024

**Allocation Summary**

**Dept:46 NON-DEPARTMENTAL 999**

<b>Department</b>	<b>General Expenses</b>	<b>Retirees Health Insurance</b>	<b>Property Insurance</b>	<b>Civilian Employee Costs</b>	<b>General Liability Insurance</b>	<b>Auto Liability</b>	<b>PEG</b>	<b>General Government</b>	<b>Total</b>
47 OTHER	\$0	\$0	\$303,260	\$0	\$0	\$143,013	\$0	\$0	\$446,274
<b>Total</b>	<b>\$117,750</b>	<b>\$3,475,688</b>	<b>\$360,854</b>	<b>\$1,603,851</b>	<b>\$1,480,211</b>	<b>\$415,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,453,399</b>

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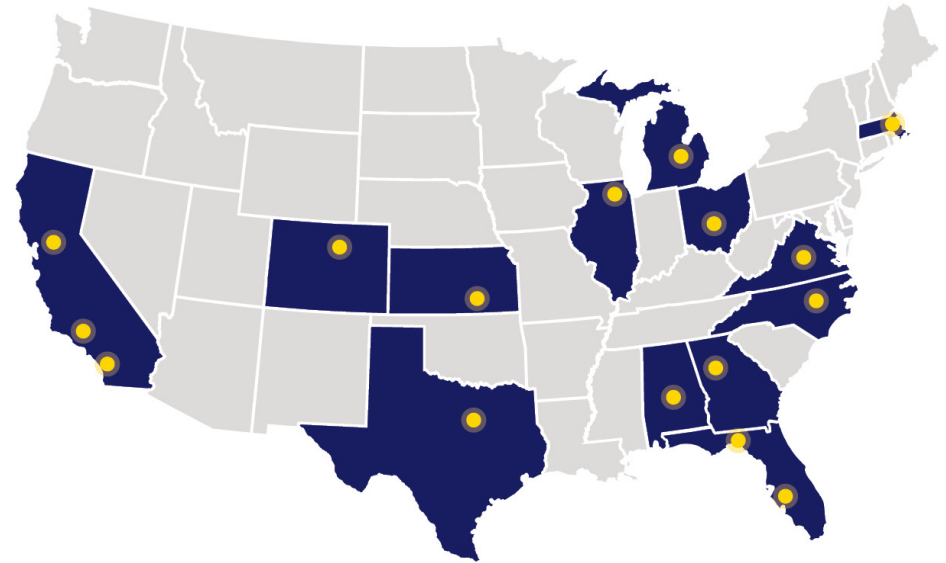
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