

CITY OF EL PASO, TEXAS

FULL COST ALLOCATION PLAN

Based on the Budget
For the Fiscal Year Ending August 31, 2021



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Section 1

Introduction

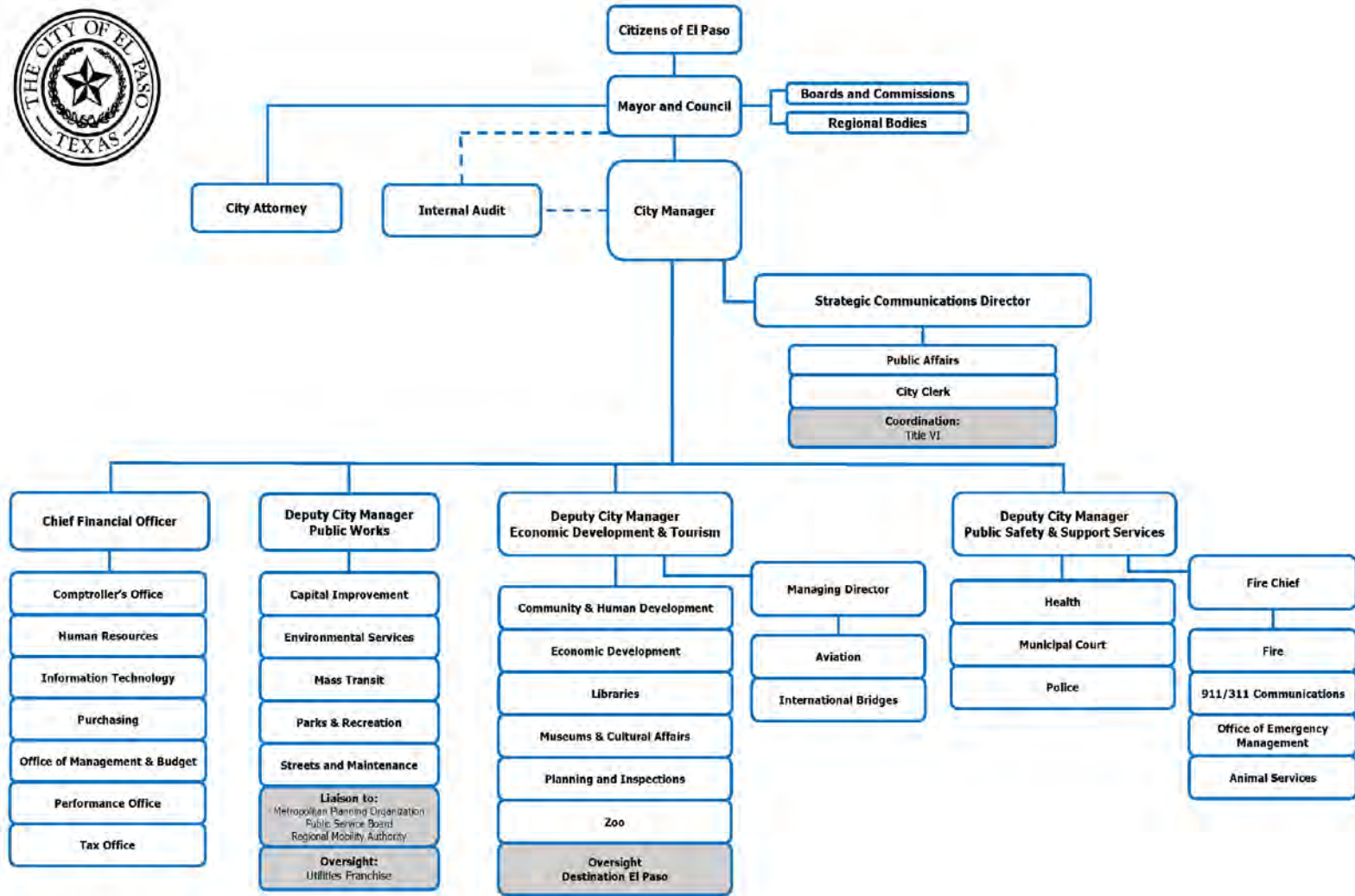
Introduction

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 2021. 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



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

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 4
Central Services Cost Allocation Plan Detail

**CITY OF EL PASO, TEXAS
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FY 2021 BUDGET
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Summary Schedule

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1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$240,346	\$51,396	\$0	\$0	\$277	\$11,618	\$274,818
2 EQUIPMENT DEPRECIATION	2,052	0	0	0	0	29,990	682,096	0	16,697	386,475
3 FACILITIES MAINT 532-31040	52,548	202	193,066	115,526	19,923	1,314,212	1,368,113	193,612	302,207	2,268,767
4 PARKS BLDG MAINT 532-31130	0	0	11,137	62,304	8,117	587,929	684,590	43,977	9,483	2,745,942
5 MAYOR AND COUNCIL 101	23,226	7,065	35,295	23,355	29,739	560,035	433,819	135,837	68,396	122,228
6 CITY ATTORNEY 103	0	0	829	44,458	160,508	271,130	67,339	8,772	13,254	35,429
8 OMB 115-12000	10,302	3,327	15,616	10,946	12,946	290,762	215,071	61,454	28,819	49,101
9 CITY MANAGER 115-12010	14,525	3,880	22,183	12,973	19,283	232,269	208,229	81,606	47,007	90,689
10 PUBLIC INFO OFFICE 115-12020	5,867	1,567	8,960	5,240	7,788	93,815	84,105	32,961	18,987	36,630
11 INTERNAL AUDIT 115-12030	0	108,784	25,756	0	0	108,572	18,131	0	0	40,752
12 PERFORMANCE OFFICE 115-12050	9,059	2,420	13,836	8,091	12,027	144,873	129,878	50,900	29,320	56,565
13 CITY CLERK 117	1,491	423	2,272	1,406	107,924	50,388	24,236	8,529	31,126	8,664
15 HUMAN RESOURCES 209	50,726	13,551	77,471	45,305	67,342	811,172	727,213	285,000	164,167	316,722
16 OFFICE OF COMPTRROLLER 210	451,216	13,012	19,983	120,045	93,737	268,727	141,037	136,217	209,824	62,874
17 PURCHASING 215	78,110	6,835	0	133,437	2,929	285,426	124,975	54,998	385,341	214,151
20 INFORMATION TECHNOLOGY 239	472,491	115,042	458,223	883,770	478,613	4,467,994	2,610,556	926,777	1,188,103	766,182
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
45 NON-DEPARTMENTAL 999	97,457	439	25,900	107,498	156,483	1,425,893	1,219,668	550	83,884	705,497
Total Current Allocations	\$1,269,069	\$276,546	\$910,526	\$1,814,698	\$1,228,754	\$10,943,187	\$8,739,056	\$2,021,468	\$2,608,233	\$8,181,487

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Department	ZOO 452	LIBRARY 453	MUSUEM & CULT AFFAIRS 454	DESTINATIO N EL PASO 457	COMM & HUMAN DEV 471	ECONOMIC DEVELOPM ENT 480	ENGR TRAFFIC-ST 532-32020	PAVEMENT MGMT 532- 32040	STREET MAINTENAN CE 532- 32120	FLEET 532- 37020
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$299,810	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	2,686	0	0	0	0	21,793	31,514	33,423	0
3 FACILITIES MAINT 532-31040	0	528,715	278,488	0	116,217	0	0	0	138,165	275,221
4 PARKS BLDG MAINT 532-31130	529,811	643,243	257,608	0	113,084	0	0	0	16,530	0
5 MAYOR AND COUNCIL 101	30,984	38,132	14,064	27,230	10,826	39,703	22,269	16,428	39,539	49,984
6 CITY ATTORNEY 103	4,147	5,599	55,784	13,411	91,521	332,066	0	0	5,809	0
8 OMB 115-12000	13,102	16,217	6,216	18,192	4,723	25,680	10,150	9,625	20,393	28,272
9 CITY MANAGER 115-12010	21,164	25,789	8,857	0	6,992	2,352	13,169	3,762	16,774	14,266
10 PUBLIC INFO OFFICE 115-12020	8,548	10,416	3,578	0	2,824	950	5,319	1,520	6,775	5,762
11 INTERNAL AUDIT 115-12030	44,183	0	41,133	0	0	33,931	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	13,200	16,085	5,525	0	4,361	1,467	8,214	2,347	10,463	8,898
13 CITY CLERK 117	2,092	2,559	906	772	708	1,261	1,386	681	2,083	2,235
15 HUMAN RESOURCES 209	73,912	90,063	30,934	0	24,418	8,212	45,990	13,140	58,582	49,822
16 OFFICE OF COMPTROLLER 210	21,915	26,880	19,154	5,512	137,150	17,881	8,155	4,613	22,178	42,926
17 PURCHASING 215	116,514	115,212	105,773	0	28,966	23,433	0	0	0	0
20 INFORMATION TECHNOLOGY 239	267,964	637,814	229,269	0	347,694	89,184	77,646	23,400	260,796	77,214
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	484,509	138,431	617,172	524,885
45 NON-DEPARTMENTAL 999	153,543	201,296	193,583	8,780	16,714	14,853	88,064	10,628	112,363	146
Total Current Allocations	\$1,301,078	\$2,360,707	\$1,250,872	\$73,896	\$1,206,007	\$590,972	\$786,664	\$256,090	\$1,361,046	\$1,079,631

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Summary Schedule

Department	SUN METRO 560	AVIATION 562	INTERNATIO NAL BRIDGES 564	METROPOLI TAN PLANNIG ORG 568	EMPLOYEE S PENSION 600	CRRMA 700	DOWNTOW N DEV CORP 710	OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$878,265
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	1,206,725
3 FACILITIES MAINT 532-31040	0	155	0	0	0	0	0	131,269	0	7,296,406
4 PARKS BLDG MAINT 532-31130	0	0	0	0	0	0	0	4,581,573	0	10,295,328
5 MAYOR AND COUNCIL 101	216,518	106,308	27,535	0	0	0	0	0	0	2,078,516
6 CITY ATTORNEY 103	29,308	314,136	20,511	0	0	0	0	258,513	0	1,732,525
8 OMB 115-12000	106,339	54,690	14,512	0	0	0	0	0	0	1,026,454
9 CITY MANAGER 115-12010	106,719	45,493	10,817	0	0	0	0	0	0	1,008,797
10 PUBLIC INFO OFFICE 115-12020	43,105	18,375	4,369	0	0	0	0	0	0	407,461
11 INTERNAL AUDIT 115-12030	0	46,428	0	0	0	0	0	0	0	467,669
12 PERFORMANCE OFFICE 115-12050	66,564	28,375	6,747	0	0	0	0	0	0	629,214
13 CITY CLERK 117	26,768	5,622	1,401	0	0	0	0	0	0	284,932
15 HUMAN RESOURCES 209	372,703	158,878	37,777	0	0	0	0	0	0	3,523,100
16 OFFICE OF COMPTROLLER 210	528,271	256,129	22,179	29,039	2,374	29,406	339	254,282	0	2,945,055
17 PURCHASING 215	29,944	42,547	75,506	8,462	0	0	0	0	0	1,832,558
20 INFORMATION TECHNOLOGY 239	989,251	564,034	178,331	34,312	95,289	1,886	0	129,996	0	16,371,831
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	1,764,997
45 NON-DEPARTMENTAL 999	10,536	310	0	0	0	0	0	68,315	0	4,702,400
Total Current Allocations	\$2,526,026	\$1,641,480	\$399,686	\$71,813	\$97,663	\$31,293	\$339	\$5,423,948	\$0	\$58,452,235

**CITY OF EL PASO, TEXAS
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**BUILDING DEPRECIATION EXPENSE
Nature and Extent of Services**

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

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

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

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

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

**CITY OF EL PASO, TEXAS
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A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop	Municipal Service Center
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation	P	1,444,393	0	268,481	545,317	625,317	5,278
Subtotal - Services & Supplies		1,444,393	0	268,481	545,317	625,317	5,278
Department Cost Total		1,444,393	0	268,481	545,317	625,317	5,278
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		1,444,393	0	268,481	545,317	625,317	5,278
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,444,393		\$268,481	\$545,317	\$625,317	\$5,278

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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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	24.00	11.83%	\$31,749	\$0	\$31,749	\$0	\$31,749
6 CITY ATTORNEY 103	40.78	20.09%	53,948	0	53,948	0	53,948
8 OMB 115-12000	12.50	6.16%	16,536	0	16,536	0	16,536
9 CITY MANAGER 115-12010	6.17	3.04%	8,162	0	8,162	0	8,162
10 PUBLIC INFO OFFICE 115-12020	5.00	2.46%	6,614	0	6,614	0	6,614
12 PERFORMANCE OFFICE 115-12050	6.50	3.20%	8,599	0	8,599	0	8,599
13 CITY CLERK 117	7.00	3.45%	9,260	0	9,260	0	9,260
15 HUMAN RESOURCES 209	50.00	24.64%	66,145	0	66,145	0	66,145
16 OFFICE OF COMPTROLLER 210	24.00	11.83%	31,749	0	31,749	0	31,749
17 PURCHASING 215	27.00	13.30%	35,718	0	35,718	0	35,718
Subtotal	202.95	100.00%	268,481	0	268,481	0	268,481
Direct Bills					0		0
Total					\$268,481		\$268,481

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

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Mulligan Building (City 2) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	4.26%	\$23,236	\$0	\$23,236	\$0	\$23,236
16 OFFICE OF COMPTROLLER 210	13.00	6.92%	37,758	0	37,758	0	37,758
19 CAPITAL IMPROVEMENT 235	82.75	44.07%	240,346	0	240,346	0	240,346
20 INFORMATION TECHNOLOGY 239	80.00	42.61%	232,359	0	232,359	0	232,359
25 PUBLIC HEALTH 341	4.00	2.13%	11,618	0	11,618	0	11,618
Subtotal	187.75	100.00%	545,317	0	545,317	0	545,317
Direct Bills					0		0
Total					\$545,317		\$545,317

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

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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%	\$51,396	\$0	\$51,396	\$0	\$51,396
26 PARKS & RECREATION 451	35,200	43.84%	274,112	0	274,112	0	274,112
31 COMM & HUMAN DEV 471	38,500	47.95%	299,810	0	299,810	0	299,810
Subtotal	80,300	100.00%	625,317	0	625,317	0	625,317
Direct Bills					0		0
Total					\$625,317		\$625,317

Basis Units: Occupied square footage per department
Source:

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

FY 2021 BUDGET
3/5/2021

Municipal Service Center Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 ENVIRONMENTAL SERVICES 334	5,529	5.25%	\$277	\$0	\$277	\$0	\$277
26 PARKS & RECREATION 451	14,101	13.39%	707	0	707	0	707
35 SAM ADMIN SUPPORT 532-32060	85,706	81.36%	4,294	0	4,294	0	4,294
Subtotal	105,336	100.00%	5,278	0	5,278	0	5,278
Direct Bills					0		0
Total					\$5,278		\$5,278

Basis Units: Occupied square footage per department
Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop	Municipal Service Center	Total
5 MAYOR AND COUNCIL 101	\$31,749	\$0	\$0	\$0	\$31,749
6 CITY ATTORNEY 103	53,948	0	0	0	53,948
8 OMB 115-12000	16,536	0	0	0	16,536
9 CITY MANAGER 115-12010	8,162	0	0	0	8,162
10 PUBLIC INFO OFFICE 115-12020	6,614	0	0	0	6,614
11 INTERNAL AUDIT 115-12030	0	23,236	0	0	23,236
12 PERFORMANCE OFFICE 115-12050	8,599	0	0	0	8,599
13 CITY CLERK 117	9,260	0	0	0	9,260
15 HUMAN RESOURCES 209	66,145	0	0	0	66,145
16 OFFICE OF COMPTROLLER 210	31,749	37,758	0	0	69,508
17 PURCHASING 215	35,718	0	0	0	35,718
19 CAPITAL IMPROVEMENT 235	0	240,346	0	0	240,346
20 INFORMATION TECHNOLOGY 239	0	232,359	0	0	232,359
21 PLANNING & INSPECTIONS 280	0	0	51,396	0	51,396
24 ENVIRONMENTAL SERVICES 334	0	0	0	277	277
25 PUBLIC HEALTH 341	0	11,618	0	0	11,618
26 PARKS & RECREATION 451	0	0	274,112	707	274,818
31 COMM & HUMAN DEV 471	0	0	299,810	0	299,810
35 SAM ADMIN SUPPORT 532-32060	0	0	0	4,294	4,294
Total	\$268,481	\$545,317	\$625,317	\$5,278	\$1,444,393

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

EQUIPMENT DEPRECIATION EXPENSE
Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

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	3,029,756	0	3,029,756
Subtotal - Services & Supplies		<hr/> 3,029,756	<hr/> 0	<hr/> 3,029,756
Department Cost Total		3,029,756	0	3,029,756
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		3,029,756	0	3,029,756
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$3,029,756	<hr/> <hr/> 0	<hr/> <hr/> \$3,029,756

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

FY 2021 BUDGET
3/5/2021

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 2021 BUDGET
3/5/2021

Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	14,608.48	0.48%	\$14,608	\$0	\$14,608	\$0	\$14,608
7 MUNICIPAL COURT 111	2,051.82	0.07%	2,052	0	2,052	0	2,052
20 INFORMATION TECHNOLOGY 239	1,685,424.55	55.63%	1,685,425	0	1,685,425	0	1,685,425
22 POLICE 321	29,989.54	0.99%	29,990	0	29,990	0	29,990
23 FIRE 322	682,096.26	22.51%	682,096	0	682,096	0	682,096
25 PUBLIC HEALTH 341	16,697.11	0.55%	16,697	0	16,697	0	16,697
26 PARKS & RECREATION 451	386,474.67	12.76%	386,475	0	386,475	0	386,475
28 LIBRARY 453	2,685.66	0.09%	2,686	0	2,686	0	2,686
33 ENGR TRAFFIC-ST 532-32020	21,792.94	0.72%	21,793	0	21,793	0	21,793
34 PAVEMENT MGMT 532-32040	31,514.33	1.04%	31,514	0	31,514	0	31,514
35 SAM ADMIN SUPPORT 532-32060	2,399.99	0.08%	2,400	0	2,400	0	2,400
36 STREET MAINTENANCE 532-32120	33,422.87	1.10%	33,423	0	33,423	0	33,423
45 NON-DEPARTMENTAL 999	120,597.88	3.98%	120,598	0	120,598	0	120,598
Subtotal	3,029,756.11	100.00%	3,029,756	0	3,029,756	0	3,029,756
Direct Bills					0		0
Total					\$3,029,756		\$3,029,756

Basis Units: Depreciation of GF equipment per department

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:2 EQUIPMENT DEPRECIATION

Department	Depreciation	Total
3 FACILITIES MAINT 532-31040	\$14,608	\$14,608
7 MUNICIPAL COURT 111	2,052	2,052
20 INFORMATION TECHNOLOGY 239	1,685,425	1,685,425
22 POLICE 321	29,990	29,990
23 FIRE 322	682,096	682,096
25 PUBLIC HEALTH 341	16,697	16,697
26 PARKS & RECREATION 451	386,475	386,475
28 LIBRARY 453	2,686	2,686
33 ENGR TRAFFIC-ST 532-32020	21,793	21,793
34 PAVEMENT MGMT 532-32040	31,514	31,514
35 SAM ADMIN SUPPORT 532-32060	2,400	2,400
36 STREET MAINTENANCE 532-32120	33,423	33,423
45 NON-DEPARTMENTAL 999	120,598	120,598
Total	\$3,029,756	\$3,029,756

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

FY 2021 BUDGET

FACILITIES MAINTENANCE 532-31040

Nature and Extent of Services

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

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

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

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

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

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

FY 2021 BUDGET

FACILITIES MAINTENANCE 532-31040

Nature and Extent of Services (Continued)

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

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

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

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Personnel Costs										
Salaries	S1	2,144,010	0	1,982,281	0	45,966	38,147	23,691	53,924	0
<i>Salary % Split</i>			<i>.00%</i>	<i>92.46%</i>	<i>.00%</i>	<i>2.14%</i>	<i>1.78%</i>	<i>1.10%</i>	<i>2.52%</i>	<i>.00%</i>
Benefits	S	891,967	0	824,684	0	19,123	15,870	9,856	22,434	0
Subtotal - Personnel Costs		3,035,977	0	2,806,965	0	65,090	54,017	33,547	76,359	0
Services & Supplies Cost										
Maint Svcs Contract - Janitorial	P	967,978	0	0	634,538	81,343	64,402	79,001	108,694	0
Security Contracts	P	326,546	0	0	0	86,283	58,007	58,007	0	92,038
Pest Control Contracts	S	40,000	0	36,983	0	858	712	442	1,006	0
Bldgs Facilities Maint Contract	S	861,672	0	796,674	0	18,474	15,331	9,521	21,672	0
Interfund Services	S	94,280	0	87,168	0	2,021	1,677	1,042	2,371	0
Office Equip-Leases	S	2,360	0	2,182	0	51	42	26	59	0
Parking Lots-Leases	P	73,530	0	0	0	22,704	19,866	30,960	0	0
Land-Leases	P	69,921	0	0	0	69,921	0	0	0	0
Materials & Supplies	S	407,712	0	376,957	0	8,741	7,254	4,505	10,254	0
Maintenance & Repairs	S	1,680,150	0	1,553,412	0	36,021	29,894	18,565	42,258	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
Environmental Fee Fund Expenses	D	197,144	0	0	0	0	0	0	0	0
Reimbursed Expenditures	D	(368,000)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		4,793,443	0	2,853,376	634,538	326,416	197,185	202,070	186,315	92,038
Department Cost Total		7,829,420	0	5,660,341	634,538	391,506	251,201	235,617	262,674	92,038
Adjustments to Cost										
Electricity	D	(368,000)	0	0	0	0	0	0	0	0
Water	D	(72,150)	0	0	0	0	0	0	0	0
Environmental Fee Fund Expenses	D	(197,144)	0	0	0	0	0	0	0	0
Reimbursed Expenditures	D	368,000	0	0	0	0	0	0	0	0

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

FY 2021 BUDGET
3/5/2021

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
Subtotal - Adjustments	(269,294)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	7,560,126	0	5,660,341	634,538	391,506	251,201	235,617	262,674	92,038
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$7,560,126		\$5,660,341	\$634,538	\$391,506	\$251,201	\$235,617	\$262,674	\$92,038

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description	Amount	MSC Security
<hr/>		
Personnel Costs		
Salaries	2,144,010	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	891,967	0
Subtotal - Personnel Costs	3,035,977	0
Services & Supplies Cost		
Maint Svcs Contract - Janitorial	967,978	0
Security Contracts	326,546	32,211
Pest Control Contracts	40,000	0
Bldgs Facilities Maint Contract	861,672	0
Interfund Services	94,280	0
Office Equip-Leases	2,360	0
Parking Lots-Leases	73,530	0
Land-Leases	69,921	0
Materials & Supplies	407,712	0
Maintenance & Repairs	1,680,150	0
Electricity	368,000	0
Water	72,150	0
Environmental Fee Fund Expenses	197,144	0
Reimbursed Expenditures	(368,000)	0
Subtotal - Services & Supplies	4,793,443	32,211
Department Cost Total	7,829,420	32,211
Adjustments to Cost		
Electricity	(368,000)	0
Water	(72,150)	0
Environmental Fee Fund Expenses	(197,144)	0
Reimbursed Expenditures	368,000	0

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description	Amount	MSC Security
Subtotal - Adjustments	(269,294)	0
Total Costs After Adjustments	7,560,126	32,211
General Admin Distribution		0
Grand Total	\$7,560,126	\$32,211

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

FY 2021 BUDGET
3/5/2021

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
2 Depreciation	\$14,608	\$0	\$13,507	\$0	\$313	\$260	\$161	\$367	\$0	\$0
Subtotal - EQUIPMENT DEPRECIATIC	14,608	0	13,507	0	313	260	161	367	0	0
3 Facilities Maintenance	0	184	170	0	4	3	2	5	0	0
3 Janitorial Services	0	5,298	4,899	0	114	94	59	133	0	0
Subtotal - FACILITIES MAINT 532-310	0	5,483	5,069	0	118	98	61	138	0	0
5 Office of the Mayor	0	4,133	3,822	0	89	74	46	104	0	0
5 City Council	0	14,671	13,565	0	315	261	162	369	0	0
Subtotal - MAYOR AND COUNCIL 101	0	18,805	17,386	0	403	335	208	473	0	0
8 Budget	0	12,328	11,398	0	264	219	136	310	0	0
Subtotal - OMB 115-12000	0	12,328	11,398	0	264	219	136	310	0	0
9 Citywide Admin	0	9,127	8,438	0	196	162	101	230	0	0
Subtotal - CITY MANAGER 115-12010	0	9,127	8,438	0	196	162	101	230	0	0
10 Public Information	0	4,262	3,940	0	91	76	47	107	0	0
Subtotal - PUBLIC INFO OFFICE 115-	0	4,262	3,940	0	91	76	47	107	0	0
12 Performance	0	6,770	6,259	0	145	120	75	170	0	0
Subtotal - PERFORMANCE OFFICE 1	0	6,770	6,259	0	145	120	75	170	0	0
13 Clerk	0	702	649	0	15	12	8	18	0	0
13 Open Records Requests	0	525	485	0	11	9	6	13	0	0
Subtotal - CITY CLERK 117	0	1,227	1,134	0	26	22	14	31	0	0
15 HR Services	0	25,106	23,212	0	538	447	277	631	0	0
15 Self Insurance Fund	0	4,827	4,463	0	103	86	53	121	0	0
Subtotal - HUMAN RESOURCES 209	0	29,932	27,674	0	642	533	331	753	0	0
16 Financial Reporting	0	4,173	3,858	0	89	74	46	105	0	0
16 Treasury Management	0	447	413	0	10	8	5	11	0	0
16 Annual Audit	0	2,870	2,654	0	62	51	32	72	0	0
16 Asset Management	0	75	69	0	2	1	1	2	0	0

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

FY 2021 BUDGET
3/5/2021

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
Subtotal - OFFICE OF COMPTROLLE	\$0	\$7,565	\$6,994	\$0	\$162	\$135	\$84	\$190	\$0	\$0
20 IT Services	0	1,048	969	0	22	19	12	26	0	0
20 City-wide PC's	0	2,102	1,943	0	45	37	23	53	0	0
20 City-wide IT Contracts	0	48,093	44,465	0	1,031	856	531	1,210	0	0
20 Postage	0	1,171	1,083	0	25	21	13	29	0	0
20 Mail Room	0	2,130	1,969	0	46	38	24	54	0	0
20 Phone & Internet - Citywide	0	2,566	2,373	0	55	46	28	65	0	0
Subtotal - INFORMATION TECHNOLC	0	57,110	52,802	0	1,224	1,016	631	1,436	0	0
35 GF Support	0	370,225	342,298	0	7,937	6,587	4,091	9,312	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	370,225	342,298	0	7,937	6,587	4,091	9,312	0	0
45 General Expenses	0	1,908	1,764	0	41	34	21	48	0	0
45 Retirees Health Insurance	0	61,404	56,773	0	1,316	1,093	679	1,544	0	0
45 FICA Match - Civilian	0	5,886	5,442	0	126	105	65	148	0	0
45 General Liability Insurance	0	6,734	6,226	0	144	120	74	169	0	0
Subtotal - NON-DEPARTMENTAL 999	0	75,932	70,205	0	1,628	1,351	839	1,910	0	0
Total Incoming	14,608	598,765	567,105	0	13,150	10,913	6,778	15,427	0	0
C. Total Allocated		\$8,173,500	\$6,227,446	\$634,538	\$404,656	\$262,115	\$242,394	\$278,101	\$92,038	\$32,211
			76.19%	7.76%	4.95%	3.21%	2.97%	3.40%	1.13%	0.39%

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

FY 2021 BUDGET
3/5/2021

Facilities Maintenance 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	1.00	0.00%	\$184	\$0	\$184	\$0	\$184
7 MUNICIPAL COURT 111	260.00	0.84%	47,877	0	47,877	4,671	52,548
14 TAX 206	1.00	0.00%	184	0	184	18	202
17 PURCHASING 215	71.00	0.23%	13,074	0	13,074	1,276	14,350
18 ANIMAL SERVICES 225	955.26	3.10%	175,903	0	175,903	17,163	193,066
20 INFORMATION TECHNOLOGY 239	207.50	0.67%	38,209	0	38,209	3,728	41,937
22 POLICE 321	4,203.45	13.64%	774,028	0	774,028	75,525	849,552
23 FIRE 322	6,374.14	20.69%	1,173,741	0	1,173,741	114,526	1,288,267
24 ENVIRONMENTAL SERVICES 334	807.92	2.62%	148,771	0	148,771	14,516	163,287
25 PUBLIC HEALTH 341	1,467.64	4.76%	270,253	0	270,253	26,369	296,622
26 PARKS & RECREATION 451	10,415.23	33.80%	1,917,871	0	1,917,871	187,133	2,105,004
28 LIBRARY 453	2,616.00	8.49%	481,713	0	481,713	47,002	528,715
29 MUSUEM & CULT AFFAIRS 454	737.50	2.39%	135,804	0	135,804	13,251	149,055
36 STREET MAINTENANCE 532-32120	683.62	2.22%	125,882	0	125,882	12,283	138,165
37 FLEET 532-37020	1,361.75	4.42%	250,754	0	250,754	24,467	275,221
46 OTHER	649.50	2.11%	119,600	0	119,600	11,670	131,269
Subtotal	30,812.51	100.00%	5,673,847	0	5,673,847	553,599	6,227,446
Direct Bills					0		0
Total					\$5,673,847		\$6,227,446

Basis Units: Number of labor hours per department

Source:

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

FY 2021 BUDGET
3/5/2021

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	0.84%	\$5,298	\$0	\$5,298	\$0	\$5,298
22 POLICE 321	414,911	61.89%	392,707	0	392,707	0	392,707
23 FIRE 322	63,305	9.44%	59,917	0	59,917	0	59,917
24 ENVIRONMENTAL SERVICES 334	16,617	2.48%	15,728	0	15,728	0	15,728
26 PARKS & RECREATION 451	16,617	2.48%	15,728	0	15,728	0	15,728
29 MUSUEM & CULT AFFAIRS 454	136,751	20.40%	129,433	0	129,433	0	129,433
35 SAM ADMIN SUPPORT 532-32060	16,617	2.48%	15,728	0	15,728	0	15,728
Subtotal	670,416	100.00%	634,538	0	634,538	0	634,538
Direct Bills					0		0
Total					\$634,538		\$634,538

Basis Units: Annual janitorial costs per department

Source:

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

FY 2021 BUDGET
3/5/2021

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	24.00	11.83%	\$46,335	\$0	\$46,335	\$1,518	\$47,853
6 CITY ATTORNEY 103	40.78	20.09%	78,731	0	78,731	2,579	81,310
8 OMB 115-12000	12.50	6.16%	24,133	0	24,133	791	24,923
9 CITY MANAGER 115-12010	6.17	3.04%	11,912	0	11,912	390	12,302
10 PUBLIC INFO OFFICE 115-12020	5.00	2.46%	9,653	0	9,653	316	9,969
12 PERFORMANCE OFFICE 115-12050	6.50	3.20%	12,549	0	12,549	411	12,960
13 CITY CLERK 117	7.00	3.45%	13,514	0	13,514	443	13,957
15 HUMAN RESOURCES 209	50.00	24.64%	96,531	0	96,531	3,163	99,694
16 OFFICE OF COMPTROLLER 210	24.00	11.83%	46,335	0	46,335	1,518	47,853
17 PURCHASING 215	27.00	13.30%	52,127	0	52,127	1,708	53,835
Subtotal	202.95	100.00%	391,819	0	391,819	12,837	404,656
Direct Bills					0		0
Total					\$391,819		\$404,656

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

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

FY 2021 BUDGET
3/5/2021

Mulligan Building Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	4.26%	\$10,715	\$0	\$10,715	\$454	\$11,169
16 OFFICE OF COMPTROLLER 210	13.00	6.92%	17,411	0	17,411	738	18,149
19 CAPITAL IMPROVEMENT 235	82.75	44.07%	110,830	0	110,830	4,695	115,526
20 INFORMATION TECHNOLOGY 239	80.00	42.61%	107,147	0	107,147	4,539	111,687
25 PUBLIC HEALTH 341	4.00	2.13%	5,357	0	5,357	227	5,584
Subtotal	187.75	100.00%	251,461	0	251,461	10,653	262,115
Direct Bills					0		0
Total					\$251,461		\$262,115

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

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

FY 2021 BUDGET
3/5/2021

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%	\$19,379	\$0	\$19,379	\$544	\$19,923
26 PARKS & RECREATION 451	35,200	43.84%	103,355	0	103,355	2,900	106,255
31 COMM & HUMAN DEV 471	38,500	47.95%	113,044	0	113,044	3,172	116,217
Subtotal	80,300	100.00%	235,778	0	235,778	6,616	242,394
Direct Bills					0		0
Total					\$235,778		\$242,394

Basis Units: Occupied square footage per department
Source:

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

FY 2021 BUDGET
3/5/2021

Muni Svcs Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 ENVIRONMENTAL SERVICES 334	5,529	5.25%	\$13,807	\$0	\$13,807	\$790	\$14,597
26 PARKS & RECREATION 451	14,101	13.39%	35,213	0	35,213	2,016	37,229
35 SAM ADMIN SUPPORT 532-32060	85,706	81.36%	214,022	0	214,022	12,253	226,275
Subtotal	105,336	100.00%	263,041	0	263,041	15,060	278,101
Direct Bills					0		0
Total					\$263,041		\$278,101

Basis Units: Occupied square footage per department
Source:

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

FY 2021 BUDGET
3/5/2021

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	246,941	78.18%	\$71,953	\$0	\$71,953	\$0	\$71,953
23 FIRE 322	68,397	21.65%	19,929	0	19,929	0	19,929
39 AVIATION 562	532	0.17%	155	0	155	0	155
Subtotal	315,870	100.00%	92,038	0	92,038	0	92,038
Direct Bills					0		0
Total					\$92,038		\$92,038

Basis Units: Calls for service per department
Source:

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

FY 2021 BUDGET
3/5/2021

MSC Security Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 PARKS & RECREATION 451	14,101	14.13%	\$4,551	\$0	\$4,551	\$0	\$4,551
35 SAM ADMIN SUPPORT 532-32060	85,706	85.87%	27,660	0	27,660	0	27,660
Subtotal	99,807	100.00%	32,211	0	32,211	0	32,211
Direct Bills					0		0
Total					\$32,211		\$32,211

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

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

FY 2021 BUDGET
3/5/2021

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	\$184	\$5,298	\$0	\$0	\$0	\$0	\$0	\$0	\$5,483
5 MAYOR AND COUNCIL 101	0	0	47,853	0	0	0	0	0	47,853
6 CITY ATTORNEY 103	0	0	81,310	0	0	0	0	0	81,310
7 MUNICIPAL COURT 111	52,548	0	0	0	0	0	0	0	52,548
8 OMB 115-12000	0	0	24,923	0	0	0	0	0	24,923
9 CITY MANAGER 115-12010	0	0	12,302	0	0	0	0	0	12,302
10 PUBLIC INFO OFFICE 115-12020	0	0	9,969	0	0	0	0	0	9,969
11 INTERNAL AUDIT 115-12030	0	0	0	11,169	0	0	0	0	11,169
12 PERFORMANCE OFFICE 115-12050	0	0	12,960	0	0	0	0	0	12,960
13 CITY CLERK 117	0	0	13,957	0	0	0	0	0	13,957
14 TAX 206	202	0	0	0	0	0	0	0	202
15 HUMAN RESOURCES 209	0	0	99,694	0	0	0	0	0	99,694
16 OFFICE OF COMPTROLLER 210	0	0	47,853	18,149	0	0	0	0	66,002
17 PURCHASING 215	14,350	0	53,835	0	0	0	0	0	68,184
18 ANIMAL SERVICES 225	193,066	0	0	0	0	0	0	0	193,066
19 CAPITAL IMPROVEMENT 235	0	0	0	115,526	0	0	0	0	115,526
20 INFORMATION TECHNOLOGY 239	41,937	0	0	111,687	0	0	0	0	153,624
21 PLANNING & INSPECTIONS 280	0	0	0	0	19,923	0	0	0	19,923
22 POLICE 321	849,552	392,707	0	0	0	0	71,953	0	1,314,212
23 FIRE 322	1,288,267	59,917	0	0	0	0	19,929	0	1,368,113
24 ENVIRONMENTAL SERVICES 334	163,287	15,728	0	0	0	14,597	0	0	193,612
25 PUBLIC HEALTH 341	296,622	0	0	5,584	0	0	0	0	302,207
26 PARKS & RECREATION 451	2,105,004	15,728	0	0	106,255	37,229	0	4,551	2,268,767
28 LIBRARY 453	528,715	0	0	0	0	0	0	0	528,715
29 MUSUEM & CULT AFFAIRS 454	149,055	129,433	0	0	0	0	0	0	278,488
31 COMM & HUMAN DEV 471	0	0	0	0	116,217	0	0	0	116,217
35 SAM ADMIN SUPPORT 532-32060	0	15,728	0	0	0	226,275	0	27,660	269,663
36 STREET MAINTENANCE 532-32120	138,165	0	0	0	0	0	0	0	138,165
37 FLEET 532-37020	275,221	0	0	0	0	0	0	0	275,221
39 AVIATION 562	0	0	0	0	0	0	155	0	155
46 OTHER	131,269	0	0	0	0	0	0	0	131,269
Total	\$6,227,446	\$634,538	\$404,656	\$262,115	\$242,394	\$278,101	\$92,038	\$32,211	\$8,173,500

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

FY 2021 BUDGET

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

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

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

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

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

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

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4	MSC
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<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
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Electricity	P	7,943,010	0	7,480,358	90,729	100,471	73,129	198,322
Water	P	2,100,000	0	1,977,683	23,987	26,563	19,334	52,433
Natural Gas	P	700,000	0	659,228	7,996	8,854	6,445	17,478
Transfers	D	1,818,164	0	0	0	0	0	0
Reimbursed Expenditures	P	(60,000)	0	(56,505)	(685)	(759)	(552)	(1,498)
Subtotal - Services & Supplies		12,501,174	0	10,060,763	122,026	135,130	98,355	266,735
Department Cost Total		12,501,174	0	10,060,763	122,026	135,130	98,355	266,735
Adjustments to Cost								
Transfers	D	(1,818,164)	0	0	0	0	0	0
Subtotal - Adjustments		(1,818,164)	0	0	0	0	0	0
Total Costs After Adjustments		10,683,010	0	10,060,763	122,026	135,130	98,355	266,735
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$10,683,010		\$10,060,763	\$122,026	\$135,130	\$98,355	\$266,735

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

FY 2021 BUDGET
3/5/2021

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	\$19,548	\$18,409	\$223	\$247	\$180	\$488
Subtotal - MAYOR AND COUNCIL 101	0	19,548	18,409	223	247	180	488
8 Budget	0	16,426	15,469	188	208	151	410
Subtotal - OMB 115-12000	0	16,426	15,469	188	208	151	410
13 Open Records Requests	0	699	658	8	9	6	17
Subtotal - CITY CLERK 117	0	699	658	8	9	6	17
16 Financial Reporting	0	377	355	4	5	3	9
16 Treasury Management	0	610	575	7	8	6	15
16 Annual Audit	0	3,824	3,601	44	48	35	95
Subtotal - OFFICE OF COMPTROLLE	0	4,812	4,532	55	61	44	120
45 General Expenses	0	2,605	2,453	30	33	24	65
Subtotal - NON-DEPARTMENTAL 999	0	2,605	2,453	30	33	24	65
Total Incoming	0	44,089	41,521	504	558	406	1,101
C. Total Allocated		\$10,727,099	\$10,102,284	\$122,530	\$135,688	\$98,761	\$267,836
			94.18%	1.14%	1.26%	0.92%	2.50%

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

FY 2021 BUDGET
3/5/2021

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	9,386	0.11%	\$11,091	\$0	\$11,091	\$46	\$11,137
19 CAPITAL IMPROVEMENT 235	2,107	0.02%	2,490	0	2,490	10	2,500
20 INFORMATION TECHNOLOGY 239	15,444	0.18%	18,250	0	18,250	75	18,325
22 POLICE 321	495,500	5.82%	585,512	0	585,512	2,416	587,929
23 FIRE 322	576,965	6.78%	681,776	0	681,776	2,814	684,590
24 ENVIRONMENTAL SERVICES 334	25,215	0.30%	29,796	0	29,796	123	29,919
25 PUBLIC HEALTH 341	5,556	0.07%	6,565	0	6,565	27	6,592
26 PARKS & RECREATION 451	2,247,546	26.40%	2,655,835	0	2,655,835	10,961	2,666,795
27 ZOO 452	446,519	5.24%	527,634	0	527,634	2,178	529,811
28 LIBRARY 453	542,118	6.37%	640,599	0	640,599	2,644	643,243
29 MUSUEM & CULT AFFAIRS 454	217,109	2.55%	256,549	0	256,549	1,059	257,608
31 COMM & HUMAN DEV 471	55,399	0.65%	65,463	0	65,463	270	65,733
36 STREET MAINTENANCE 532-32120	13,931	0.16%	16,462	0	16,462	68	16,530
46 OTHER	3,861,300	45.35%	4,562,743	0	4,562,743	18,831	4,581,573
Subtotal	8,514,095	100.00%	10,060,763	0	10,060,763	41,521	10,102,284
Direct Bills					0		0
Total					\$10,060,763		\$10,102,284

Basis Units: Utility cost per department
Source:

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

FY 2021 BUDGET
3/5/2021

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	24.00	11.83%	\$14,430	\$0	\$14,430	\$60	\$14,490
6 CITY ATTORNEY 103	40.78	20.09%	24,520	0	24,520	101	24,621
8 OMB 115-12000	12.50	6.16%	7,516	0	7,516	31	7,547
9 CITY MANAGER 115-12010	6.17	3.04%	3,710	0	3,710	15	3,725
10 PUBLIC INFO OFFICE 115-12020	5.00	2.46%	3,006	0	3,006	12	3,019
12 PERFORMANCE OFFICE 115-12050	6.50	3.20%	3,908	0	3,908	16	3,924
13 CITY CLERK 117	7.00	3.45%	4,209	0	4,209	17	4,226
15 HUMAN RESOURCES 209	50.00	24.64%	30,063	0	30,063	124	30,187
16 OFFICE OF COMPTROLLER 210	24.00	11.83%	14,430	0	14,430	60	14,490
17 PURCHASING 215	27.00	13.30%	16,234	0	16,234	67	16,301
Subtotal	202.95	100.00%	122,026	0	122,026	504	122,530
Direct Bills					0		0
Total					\$122,026		\$122,530

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

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

FY 2021 BUDGET
3/5/2021

City 2 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 115-12030	8.00	4.26%	\$5,758	\$0	\$5,758	\$24	\$5,782
16 OFFICE OF COMPTROLLER 210	13.00	6.92%	9,357	0	9,357	39	9,395
19 CAPITAL IMPROVEMENT 235	82.75	44.07%	59,558	0	59,558	246	59,804
20 INFORMATION TECHNOLOGY 239	80.00	42.61%	57,579	0	57,579	238	57,816
25 PUBLIC HEALTH 341	4.00	2.13%	2,879	0	2,879	12	2,891
Subtotal	187.75	100.00%	135,130	0	135,130	558	135,688
Direct Bills					0		0
Total					\$135,130		\$135,688

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

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

FY 2021 BUDGET
3/5/2021

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%	\$8,084	\$0	\$8,084	\$33	\$8,117
26 PARKS & RECREATION 451	35,200	43.84%	43,115	0	43,115	178	43,293
31 COMM & HUMAN DEV 471	38,500	47.95%	47,157	0	47,157	195	47,351
Subtotal	80,300	100.00%	98,355	0	98,355	406	98,761
Direct Bills					0		0
Total					\$98,355		\$98,761

Basis Units: Occupied square footage per department
Source:

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

FY 2021 BUDGET
3/5/2021

MSC Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 ENVIRONMENTAL SERVICES 334	5,529	5.25%	\$14,001	\$0	\$14,001	\$58	\$14,058
26 PARKS & RECREATION 451	14,101	13.39%	35,707	0	35,707	147	35,854
35 SAM ADMIN SUPPORT 532-32060	85,706	81.36%	217,027	0	217,027	896	217,923
Subtotal	105,336	100.00%	266,735	0	266,735	1,101	267,836
Direct Bills					0		0
Total					\$266,735		\$267,836

Basis Units: Occupied square footage per department
Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:4 PARKS BLDG MAINT 532-31130

Department	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
5 MAYOR AND COUNCIL 101	\$0	\$14,490	\$0	\$0	\$0	\$14,490
6 CITY ATTORNEY 103	0	24,621	0	0	0	24,621
8 OMB 115-12000	0	7,547	0	0	0	7,547
9 CITY MANAGER 115-12010	0	3,725	0	0	0	3,725
10 PUBLIC INFO OFFICE 115-12020	0	3,019	0	0	0	3,019
11 INTERNAL AUDIT 115-12030	0	0	5,782	0	0	5,782
12 PERFORMANCE OFFICE 115-12050	0	3,924	0	0	0	3,924
13 CITY CLERK 117	0	4,226	0	0	0	4,226
15 HUMAN RESOURCES 209	0	30,187	0	0	0	30,187
16 OFFICE OF COMPTROLLER 210	0	14,490	9,395	0	0	23,885
17 PURCHASING 215	0	16,301	0	0	0	16,301
18 ANIMAL SERVICES 225	11,137	0	0	0	0	11,137
19 CAPITAL IMPROVEMENT 235	2,500	0	59,804	0	0	62,304
20 INFORMATION TECHNOLOGY 239	18,325	0	57,816	0	0	76,141
21 PLANNING & INSPECTIONS 280	0	0	0	8,117	0	8,117
22 POLICE 321	587,929	0	0	0	0	587,929
23 FIRE 322	684,590	0	0	0	0	684,590
24 ENVIRONMENTAL SERVICES 334	29,919	0	0	0	14,058	43,977
25 PUBLIC HEALTH 341	6,592	0	2,891	0	0	9,483
26 PARKS & RECREATION 451	2,666,795	0	0	43,293	35,854	2,745,942
27 ZOO 452	529,811	0	0	0	0	529,811
28 LIBRARY 453	643,243	0	0	0	0	643,243
29 MUSUEM & CULT AFFAIRS 454	257,608	0	0	0	0	257,608
31 COMM & HUMAN DEV 471	65,733	0	0	47,351	0	113,084
35 SAM ADMIN SUPPORT 532-32060	0	0	0	0	217,923	217,923
36 STREET MAINTENANCE 532-32120	16,530	0	0	0	0	16,530
46 OTHER	4,581,573	0	0	0	0	4,581,573
Total	\$10,102,284	\$122,530	\$135,688	\$98,761	\$267,836	\$10,727,099

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

FY 2021 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 2021 BUDGET
3/5/2021

A. Department Costs

Dept:5 MAYOR AND COUNCIL 101

Description		Amount	General Admin	Office of the Mayor	City Council
Personnel Costs					
Salaries	S1	1,137,368	0	244,054	893,314
<i>Salary % Split</i>			<i>.00%</i>	<i>21.46%</i>	<i>78.54%</i>
Benefits	P	351,984	0	72,594	279,390
Subtotal - Personnel Costs		<u>1,489,352</u>	<u>0</u>	<u>316,648</u>	<u>1,172,704</u>
Services & Supplies Cost					
Contractual Services	P	49,045	0	845	48,200
Leases	P	3,600	0	3,600	0
Materials & Supplies	P	9,460	0	9,460	0
Other Operating	P	41,200	0	41,200	0
Subtotal - Services & Supplies		<u>103,305</u>	<u>0</u>	<u>55,105</u>	<u>48,200</u>
Department Cost Total		1,592,657	0	371,753	1,220,904
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,592,657	0	371,753	1,220,904
General Admin Distribution			0	0	0
Grand Total		<u><u>\$1,592,657</u></u>		<u><u>\$371,753</u></u>	<u><u>\$1,220,904</u></u>

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

FY 2021 BUDGET
3/5/2021

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)	\$31,749	\$0	\$7,411	\$24,339
Subtotal - BUILDING DEPRECIATION	31,749	0	7,411	24,339
3 City Hall	46,335	1,518	11,170	36,683
Subtotal - FACILITIES MAINT 532-310	46,335	1,518	11,170	36,683
4 City 1	14,430	60	3,382	11,108
Subtotal - PARKS BLDG MAINT 532-3	14,430	60	3,382	11,108
5 Office of the Mayor	0	1,378	322	1,056
5 City Council	0	2,994	699	2,295
Subtotal - MAYOR AND COUNCIL 101	0	4,371	1,020	3,351
6 Legal Services	0	157,190	36,691	120,499
6 Outside Counsel	0	17,362	4,053	13,310
Subtotal - CITY ATTORNEY 103	0	174,552	40,743	133,809
8 Budget	0	2,516	587	1,928
Subtotal - OMB 115-12000	0	2,516	587	1,928
9 Citywide Admin	0	3,042	710	2,332
Subtotal - CITY MANAGER 115-12010	0	3,042	710	2,332
10 Public Information	0	1,421	332	1,089
Subtotal - PUBLIC INFO OFFICE 115-	0	1,421	332	1,089
11 Audit	0	55,993	13,070	42,923
Subtotal - INTERNAL AUDIT 115-12000	0	55,993	13,070	42,923
12 Performance	0	2,257	527	1,730
Subtotal - PERFORMANCE OFFICE 1	0	2,257	527	1,730
13 Clerk	0	234	55	179
13 Open Records Requests	0	107	25	82
13 Support Services	0	370,189	86,408	283,781

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:5 MAYOR AND COUNCIL 101

Department	First Incoming	Second Incoming	Office of the Mayor	City Council
Subtotal - CITY CLERK 117	\$0	\$370,530	\$86,488	\$284,042
15 HR Services	0	8,369	1,953	6,415
15 Self Insurance Fund	0	1,609	376	1,233
Subtotal - HUMAN RESOURCES 209	0	9,977	2,329	7,649
16 Financial Reporting	0	7,051	1,646	5,405
16 Treasury Management	0	326	76	250
16 Annual Audit	0	586	137	449
Subtotal - OFFICE OF COMPTROLLE	0	7,963	1,859	6,105
20 IT Services	0	54,567	12,737	41,830
20 Records Management	0	725	169	556
20 GIS	0	4,228	987	3,241
20 City-wide PC's	0	701	164	537
20 City-wide IT Contracts	0	22,962	5,360	17,602
20 Postage	0	13,131	3,065	10,066
20 Mail Room	0	710	166	544
20 Wireless Communication	0	8,680	2,026	6,654
20 Phone & Internet - Citywide	0	10,835	2,529	8,306
Subtotal - INFORMATION TECHNOLC	0	116,538	27,202	89,336
45 General Expenses	0	380	89	291
45 Retirees Health Insurance	0	20,468	4,778	15,691
45 Property Insurance	0	743	173	569
45 FICA Match - Civilian	0	1,962	458	1,504
45 General Liability Insurance	0	2,245	524	1,721
Subtotal - NON-DEPARTMENTAL 999	0	25,797	6,022	19,776
Total Incoming	92,515	776,535	202,851	666,199
C. Total Allocated		\$2,461,707	\$574,604	\$1,887,103
			23.34%	76.66%

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$4,133	\$0	\$4,133	\$0	\$4,133
5 MAYOR AND COUNCIL 101	24.00	0.35%	1,378	0	1,378	0	1,378
6 CITY ATTORNEY 103	40.78	0.60%	2,341	0	2,341	1,094	3,435
7 MUNICIPAL COURT 111	92.65	1.35%	5,319	0	5,319	2,486	7,805
8 OMB 115-12000	12.50	0.18%	718	0	718	335	1,053
9 CITY MANAGER 115-12010	6.17	0.09%	354	0	354	166	520
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	287	0	287	134	421
11 INTERNAL AUDIT 115-12030	8.00	0.12%	459	0	459	215	674
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	373	0	373	174	548
13 CITY CLERK 117	7.00	0.10%	402	0	402	188	590
14 TAX 206	24.75	0.36%	1,421	0	1,421	664	2,085
15 HUMAN RESOURCES 209	50.00	0.73%	2,870	0	2,870	1,341	4,212
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	2,124	0	2,124	993	3,117
17 PURCHASING 215	27.00	0.39%	1,550	0	1,550	724	2,274
18 ANIMAL SERVICES 225	141.50	2.07%	8,123	0	8,123	3,796	11,920
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	4,750	0	4,750	2,220	6,971
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	4,593	0	4,593	2,146	6,739
21 PLANNING & INSPECTIONS 280	123.00	1.80%	7,061	0	7,061	3,300	10,361
22 POLICE 321	1,481.60	21.62%	85,055	0	85,055	39,751	124,805
23 FIRE 322	1,328.25	19.39%	76,251	0	76,251	35,636	111,888
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	29,883	0	29,883	13,966	43,849
25 PUBLIC HEALTH 341	299.85	4.38%	17,214	0	17,214	8,045	25,258
26 PARKS & RECREATION 451	578.49	8.44%	33,210	0	33,210	15,521	48,730
27 ZOO 452	135.00	1.97%	7,750	0	7,750	3,622	11,372
28 LIBRARY 453	164.50	2.40%	9,444	0	9,444	4,413	13,857
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	3,244	0	3,244	1,516	4,759
31 COMM & HUMAN DEV 471	44.60	0.65%	2,560	0	2,560	1,197	3,757
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	861	0	861	402	1,264
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	4,822	0	4,822	2,254	7,076
34 PAVEMENT MGMT 532-32040	24.00	0.35%	1,378	0	1,378	644	2,022
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	1,837	0	1,837	859	2,696
36 STREET MAINTENANCE 532-32120	107.00	1.56%	6,143	0	6,143	2,871	9,013
37 FLEET 532-37020	91.00	1.33%	5,224	0	5,224	2,441	7,666
38 SUN METRO 560	680.74	9.94%	39,079	0	39,079	18,264	57,343
39 AVIATION 562	290.19	4.24%	16,659	0	16,659	7,786	24,445
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	3,961	0	3,961	1,851	5,812
45 NON-DEPARTMENTAL 999	9.00	0.13%	517	0	517	241	758

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

FY 2021 BUDGET
3/5/2021

Office of the Mayor Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	393,347	0	393,347	181,256	574,604
Direct Bills					0		0
Total					\$393,347		\$574,604

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	8,197,420	1.14%	\$14,671	\$0	\$14,671	\$0	\$14,671
4 PARKS BLDG MAINT 532-31130	10,922,030	1.51%	19,548	0	19,548	0	19,548
5 MAYOR AND COUNCIL 101	1,672,657	0.23%	2,994	0	2,994	0	2,994
6 CITY ATTORNEY 103	3,492,922	0.48%	6,251	0	6,251	2,966	9,218
7 MUNICIPAL COURT 111	5,843,793	0.81%	10,459	0	10,459	4,962	15,421
8 OMB 115-12000	1,034,752	0.14%	1,852	0	1,852	879	2,731
9 CITY MANAGER 115-12010	841,646	0.12%	1,506	0	1,506	715	2,221
10 PUBLIC INFO OFFICE 115-12020	384,107	0.05%	687	0	687	326	1,014
11 INTERNAL AUDIT 115-12030	808,203	0.11%	1,446	0	1,446	686	2,133
12 PERFORMANCE OFFICE 115-12050	615,594	0.09%	1,102	0	1,102	523	1,625
13 CITY CLERK 117	1,293,756	0.18%	2,315	0	2,315	1,099	3,414
14 TAX 206	1,887,200	0.26%	3,378	0	3,378	1,603	4,980
15 HUMAN RESOURCES 209	70,097,105	9.71%	125,455	0	125,455	59,525	184,981
16 OFFICE OF COMPTROLLER 210	2,781,287	0.39%	4,978	0	4,978	2,362	7,340
17 PURCHASING 215	1,534,502	0.21%	2,746	0	2,746	1,303	4,049
18 ANIMAL SERVICES 225	8,857,979	1.23%	15,853	0	15,853	7,522	23,375
19 CAPITAL IMPROVEMENT 235	6,208,641	0.86%	11,112	0	11,112	5,272	16,384
20 INFORMATION TECHNOLOGY 239	16,823,434	2.33%	30,110	0	30,110	14,286	44,396
21 PLANNING & INSPECTIONS 280	7,343,043	1.02%	13,142	0	13,142	6,236	19,378
22 POLICE 321	164,927,405	22.85%	295,177	0	295,177	140,053	435,230
23 FIRE 322	121,993,777	16.90%	218,337	0	218,337	103,595	321,932
24 ENVIRONMENTAL SERVICES 334	34,858,190	4.83%	62,387	0	62,387	29,601	91,988
25 PUBLIC HEALTH 341	16,346,783	2.26%	29,256	0	29,256	13,881	43,138
26 PARKS & RECREATION 451	27,851,598	3.86%	49,847	0	49,847	23,651	73,498
27 ZOO 452	7,431,678	1.03%	13,301	0	13,301	6,311	19,612
28 LIBRARY 453	9,198,800	1.27%	16,463	0	16,463	7,811	24,275
29 MUSUEM & CULT AFFAIRS 454	3,526,013	0.49%	6,311	0	6,311	2,994	9,305
30 DESTINATION EL PASO 457	10,318,771	1.43%	18,468	0	18,468	8,763	27,230
31 COMM & HUMAN DEV 471	2,678,765	0.37%	4,794	0	4,794	2,275	7,069
32 ECONOMIC DEVELOPMENT 480	14,566,189	2.02%	26,070	0	26,070	12,369	38,439
33 ENGR TRAFFIC-ST 532-32020	5,757,384	0.80%	10,304	0	10,304	4,889	15,193
34 PAVEMENT MGMT 532-32040	5,459,303	0.76%	9,771	0	9,771	4,636	14,407
35 SAM ADMIN SUPPORT 532-32060	1,967,297	0.27%	3,521	0	3,521	1,671	5,192
36 STREET MAINTENANCE 532-32120	11,567,601	1.60%	20,703	0	20,703	9,823	30,526
37 FLEET 532-37020	16,036,342	2.22%	28,701	0	28,701	13,618	42,319
38 SUN METRO 560	60,318,082	8.36%	107,954	0	107,954	51,221	159,175
39 AVIATION 562	31,021,464	4.30%	55,520	0	55,520	26,343	81,863
40 INTERNATIONAL BRIDGES 564	8,231,725	1.14%	14,733	0	14,733	6,990	21,723
45 NON-DEPARTMENTAL 999	17,098,192	2.37%	30,601	0	30,601	14,519	45,121

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

FY 2021 BUDGET
3/5/2021

City Council Allocations

Dept:5 MAYOR AND COUNCIL 101

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	721,795,430	100.00%	1,291,824	0	1,291,824	595,279	1,887,103
Direct Bills					0		0
Total					\$1,291,824		\$1,887,103

Basis Units: Operating expenditures per department, excl. MPO

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:5 MAYOR AND COUNCIL 101

Department	Office of the Mayor	City Council	Total
3 FACILITIES MAINT 532-31040	\$4,133	\$14,671	\$18,805
4 PARKS BLDG MAINT 532-31130	0	19,548	19,548
5 MAYOR AND COUNCIL 101	1,378	2,994	4,371
6 CITY ATTORNEY 103	3,435	9,218	12,653
7 MUNICIPAL COURT 111	7,805	15,421	23,226
8 OMB 115-12000	1,053	2,731	3,784
9 CITY MANAGER 115-12010	520	2,221	2,741
10 PUBLIC INFO OFFICE 115-12020	421	1,014	1,435
11 INTERNAL AUDIT 115-12030	674	2,133	2,807
12 PERFORMANCE OFFICE 115-12050	548	1,625	2,172
13 CITY CLERK 117	590	3,414	4,004
14 TAX 206	2,085	4,980	7,065
15 HUMAN RESOURCES 209	4,212	184,981	189,192
16 OFFICE OF COMPTROLLER 210	3,117	7,340	10,456
17 PURCHASING 215	2,274	4,049	6,324
18 ANIMAL SERVICES 225	11,920	23,375	35,295
19 CAPITAL IMPROVEMENT 235	6,971	16,384	23,355
20 INFORMATION TECHNOLOGY 239	6,739	44,396	51,135
21 PLANNING & INSPECTIONS 280	10,361	19,378	29,739
22 POLICE 321	124,805	435,230	560,035
23 FIRE 322	111,888	321,932	433,819
24 ENVIRONMENTAL SERVICES 334	43,849	91,988	135,837
25 PUBLIC HEALTH 341	25,258	43,138	68,396
26 PARKS & RECREATION 451	48,730	73,498	122,228
27 ZOO 452	11,372	19,612	30,984
28 LIBRARY 453	13,857	24,275	38,132
29 MUSUEM & CULT AFFAIRS 454	4,759	9,305	14,064
30 DESTINATION EL PASO 457	0	27,230	27,230
31 COMM & HUMAN DEV 471	3,757	7,069	10,826
32 ECONOMIC DEVELOPMENT 480	1,264	38,439	39,703
33 ENGR TRAFFIC-ST 532-32020	7,076	15,193	22,269
34 PAVEMENT MGMT 532-32040	2,022	14,407	16,428
35 SAM ADMIN SUPPORT 532-32060	2,696	5,192	7,887
36 STREET MAINTENANCE 532-32120	9,013	30,526	39,539
37 FLEET 532-37020	7,666	42,319	49,984
38 SUN METRO 560	57,343	159,175	216,518
39 AVIATION 562	24,445	81,863	106,308
40 INTERNATIONAL BRIDGES 564	5,812	21,723	27,535
45 NON-DEPARTMENTAL 999	758	45,121	45,879

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:5 MAYOR AND COUNCIL 101

Department	Office of the Mayor	City Council	Total
<hr/>			
Total	\$574,604	\$1,887,103	\$2,461,707

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

CITY ATTORNEY 103
Nature and Extent of Services

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

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

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

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution
Personnel Costs						
Salaries & Benefits	S1	2,777,955	1,109,197	863,279	0	805,479
<i>Salary % Split</i>			<i>39.93%</i>	<i>31.08%</i>	<i>.00%</i>	<i>29.00%</i>
Collective Bargaining Services	P	40,000	0	0	40,000	0
Subtotal - Personnel Costs		2,817,955	1,109,197	863,279	40,000	805,479
Services & Supplies Cost						
External Legal Counsel Service	P	300,000	0	0	300,000	0
Interpreter Services	P	1,000	0	0	0	1,000
Court Reporters	P	30,000	0	0	0	30,000
Expert Witnesses	P	69,400	0	0	0	69,400
Electr Franchise Review Svcs	P	20,800	0	0	20,800	0
Gas Franchise Review Svcs	P	21,500	0	0	21,500	0
Telephone Franchise Review Svcs	P	1,000	0	0	1,000	0
Cable Franchise Review Svcs	P	200	0	0	200	0
Arbitration Mediation Svcs	P	10,000	0	0	0	10,000
Investigative Services	P	3,000	0	0	0	3,000
Outside Contracts - NOC	P	2,500	0	0	2,500	0
Office Equip Maint Contracts	S	200	80	62	0	58
Leases	S	13,900	5,550	4,320	0	4,030
Materials & Supplies	S	81,042	32,359	25,185	0	23,498
Communications	S	500	200	155	0	145
Other Operating	S	52,156	20,825	16,208	0	15,123
Damages Settlement Expense	D	400,000	0	0	0	0
Interfund Transfers	D	20,000	0	0	0	0
Revenue - Reimbursed Expenditures	D	(125,000)	0	0	0	0
Revenue - Public Infor Dist Fee	P	(7,500)	(7,500)	0	0	0
Revenue - Prep & Release of Liens	D	(40,000)	0	0	0	0
Subtotal - Services & Supplies		854,698	51,514	45,930	346,000	156,255
Department Cost Total		3,672,653	1,160,711	909,208	386,000	961,734
Adjustments to Cost						
Damages Settlement Expense	D	(400,000)	0	0	0	0

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description	Amount	General Admin	Legal Services	Outside Counsel	Litigation & Prosecution
Interfund Transfers D	(20,000)	0	0	0	0
Revenue - Reimbursed Expenditures D	125,000	0	0	0	0
Revenue - Prep & Release of Liens D	40,000	0	0	0	0
Subtotal - Adjustments	(255,000)	0	0	0	0
Total Costs After Adjustments	3,417,653	1,160,711	909,208	386,000	961,734
General Admin Distribution		(1,160,711)	600,457	0	560,254
Grand Total	\$3,417,653		\$1,509,665	\$386,000	\$1,521,988
					not allocated

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

FY 2021 BUDGET
3/5/2021

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)	\$53,948	\$0	\$27,908	\$0	\$26,040
Subtotal - BUILDING DEPRECIATION	53,948	0	27,908	0	26,040
3 City Hall	78,731	2,579	42,063	0	39,247
Subtotal - FACILITIES MAINT 532-310	78,731	2,579	42,063	0	39,247
4 City 1	24,520	101	12,737	0	11,884
Subtotal - PARKS BLDG MAINT 532-3	24,520	101	12,737	0	11,884
5 Office of the Mayor	2,341	1,094	1,777	0	1,658
5 City Council	6,251	2,966	4,768	0	4,449
Subtotal - MAYOR AND COUNCIL 101	8,592	4,060	6,545	0	6,107
6 Legal Services	0	28,414	14,699	0	13,715
Subtotal - CITY ATTORNEY 103	0	28,414	14,699	0	13,715
8 Budget	0	5,253	2,717	0	2,536
Subtotal - OMB 115-12000	0	5,253	2,717	0	2,536
9 Citywide Admin	0	5,169	2,674	0	2,495
Subtotal - CITY MANAGER 115-12010	0	5,169	2,674	0	2,495
10 Public Information	0	2,414	1,249	0	1,165
Subtotal - PUBLIC INFO OFFICE 115-	0	2,414	1,249	0	1,165
11 Audit	0	168,136	86,980	0	81,156
Subtotal - INTERNAL AUDIT 115-1203	0	168,136	86,980	0	81,156
12 Performance	0	3,834	1,984	0	1,851
Subtotal - PERFORMANCE OFFICE 1	0	3,834	1,984	0	1,851
13 Clerk	0	398	206	0	192
13 Open Records Requests	0	224	116	0	108
Subtotal - CITY CLERK 117	0	621	321	0	300
15 HR Services	0	14,219	7,356	0	6,863

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	Outside Counsel	Litigation & Prosecution
15 Self Insurance Fund	\$0	\$2,734	\$1,414	\$0	\$1,320
Subtotal - HUMAN RESOURCES 209	0	16,953	8,770	0	8,183
16 Financial Reporting	0	5,334	2,759	0	2,575
16 Treasury Management	0	191	99	0	92
16 Annual Audit	0	1,223	633	0	590
Subtotal - OFFICE OF COMPTROLLE	0	6,748	3,491	0	3,257
17 Administration	0	263	136	0	127
17 Supply Chain Management	0	839	434	0	405
Subtotal - PURCHASING 215	0	1,102	570	0	532
20 IT Services	0	112,817	58,362	0	54,455
20 Records Management	0	34,204	17,694	0	16,510
20 Strategic Innovation	0	17,582	9,095	0	8,487
20 City-wide PC's	0	1,190	616	0	575
20 City-wide IT Contracts	0	90,245	46,685	0	43,560
20 Postage	0	1,832	948	0	884
20 Mail Room	0	1,206	624	0	582
20 Wireless Communication	0	1,139	589	0	550
20 Phone & Internet - Citywide	0	17,394	8,998	0	8,396
Subtotal - INFORMATION TECHNOLC	0	277,610	143,612	0	133,997
45 General Expenses	0	817	423	0	394
45 Retirees Health Insurance	0	31,623	16,359	0	15,264
45 Property Insurance	0	1,262	653	0	609
45 FICA Match - Civilian	0	3,031	1,568	0	1,463
45 General Liability Insurance	0	3,468	1,794	0	1,674
Subtotal - NON-DEPARTMENTAL 999	0	40,202	20,797	0	19,405
Total Incoming	165,790	563,197	377,118	0	351,869
C. Total Allocated		\$4,146,640	\$1,886,783	\$386,000	\$1,873,857
			45.50%	9.31%	45.19%

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

FY 2021 BUDGET
3/5/2021

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	1,189.04	9.85%	\$157,190	\$0	\$157,190	\$0	\$157,190
6 CITY ATTORNEY 103	214.93	1.78%	28,414	0	28,414	0	28,414
13 CITY CLERK 117	17.33	0.14%	2,291	0	2,291	473	2,764
15 HUMAN RESOURCES 209	1,528.80	12.67%	202,106	0	202,106	41,767	243,873
17 PURCHASING 215	439.45	3.64%	58,095	0	58,095	12,006	70,101
18 ANIMAL SERVICES 225	5.20	0.04%	687	0	687	142	829
19 CAPITAL IMPROVEMENT 235	272.33	2.26%	36,002	0	36,002	7,440	43,442
20 INFORMATION TECHNOLOGY 239	5.20	0.04%	687	0	687	142	829
21 PLANNING & INSPECTIONS 280	1,006.20	8.34%	133,019	0	133,019	27,489	160,508
22 POLICE 321	470.36	3.90%	62,181	0	62,181	12,850	75,031
23 FIRE 322	395.20	3.27%	52,245	0	52,245	10,797	63,042
25 PUBLIC HEALTH 341	83.09	0.69%	10,984	0	10,984	2,270	13,254
26 PARKS & RECREATION 451	222.10	1.84%	29,361	0	29,361	6,068	35,429
27 ZOO 452	26.00	0.22%	3,437	0	3,437	710	4,147
28 LIBRARY 453	35.10	0.29%	4,640	0	4,640	959	5,599
29 MUSUEM & CULT AFFAIRS 454	349.70	2.90%	46,230	0	46,230	9,554	55,784
30 DESTINATION EL PASO 457	84.07	0.70%	11,114	0	11,114	2,297	13,411
31 COMM & HUMAN DEV 471	573.73	4.75%	75,847	0	75,847	15,674	91,521
32 ECONOMIC DEVELOPMENT 480	2,080.00	17.24%	274,974	0	274,974	56,826	331,800
35 SAM ADMIN SUPPORT 532-32060	88.40	0.73%	11,686	0	11,686	2,415	14,101
36 STREET MAINTENANCE 532-32120	15.60	0.13%	2,062	0	2,062	426	2,488
38 SUN METRO 560	183.73	1.52%	24,289	0	24,289	5,020	29,308
39 AVIATION 562	1,969.27	16.32%	260,336	0	260,336	53,800	314,136
40 INTERNATIONAL BRIDGES 564	128.58	1.07%	16,998	0	16,998	3,513	20,511
46 OTHER	684.98	5.68%	90,554	0	90,554	18,714	109,267
Subtotal	12,068.39	100.00%	1,595,431	0	1,595,431	291,352	1,886,783
Direct Bills					0		0
Total					\$1,595,431		\$1,886,783

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

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

FY 2021 BUDGET
3/5/2021

Outside Counsel Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	77,889	4.50%	\$17,362	\$0	\$17,362	\$0	\$17,362
15 HUMAN RESOURCES 209	25,226	1.46%	5,623	0	5,623	0	5,623
19 CAPITAL IMPROVEMENT 235	4,557	0.26%	1,016	0	1,016	0	1,016
22 POLICE 321	879,721	50.80%	196,098	0	196,098	0	196,098
23 FIRE 322	19,275	1.11%	4,297	0	4,297	0	4,297
24 ENVIRONMENTAL SERVICES 334	39,353	2.27%	8,772	0	8,772	0	8,772
32 ECONOMIC DEVELOPMENT 480	1,193	0.07%	266	0	266	0	266
36 STREET MAINTENANCE 532-32120	14,898	0.86%	3,321	0	3,321	0	3,321
46 OTHER	669,533	38.66%	149,245	0	149,245	0	149,245
Subtotal	1,731,645	100.00%	386,000	0	386,000	0	386,000
Direct Bills					0		0
Total					\$386,000		\$386,000

Basis Units: Cost of outside counsel by department
Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:6 CITY ATTORNEY 103

Department	Legal Services	Outside Counsel	Litigation & Prosecution	Total
5 MAYOR AND COUNCIL 101	\$157,190	\$17,362	\$0	\$174,552
6 CITY ATTORNEY 103	28,414	0	0	28,414
13 CITY CLERK 117	2,764	0	0	2,764
15 HUMAN RESOURCES 209	243,873	5,623	0	249,496
17 PURCHASING 215	70,101	0	0	70,101
18 ANIMAL SERVICES 225	829	0	0	829
19 CAPITAL IMPROVEMENT 235	43,442	1,016	0	44,458
20 INFORMATION TECHNOLOGY 239	829	0	0	829
21 PLANNING & INSPECTIONS 280	160,508	0	0	160,508
22 POLICE 321	75,031	196,098	0	271,130
23 FIRE 322	63,042	4,297	0	67,339
24 ENVIRONMENTAL SERVICES 334	0	8,772	0	8,772
25 PUBLIC HEALTH 341	13,254	0	0	13,254
26 PARKS & RECREATION 451	35,429	0	0	35,429
27 ZOO 452	4,147	0	0	4,147
28 LIBRARY 453	5,599	0	0	5,599
29 MUSUEM & CULT AFFAIRS 454	55,784	0	0	55,784
30 DESTINATION EL PASO 457	13,411	0	0	13,411
31 COMM & HUMAN DEV 471	91,521	0	0	91,521
32 ECONOMIC DEVELOPMENT 480	331,800	266	0	332,066
35 SAM ADMIN SUPPORT 532-32060	14,101	0	0	14,101
36 STREET MAINTENANCE 532-32120	2,488	3,321	0	5,809
38 SUN METRO 560	29,308	0	0	29,308
39 AVIATION 562	314,136	0	0	314,136
40 INTERNATIONAL BRIDGES 564	20,511	0	0	20,511
46 OTHER	109,267	149,245	0	258,513
Total	\$1,886,783	\$386,000	\$0	\$2,272,783

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

OMB 115-12000
Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:8 OMB 115-12000

Description		Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	736,361	0	736,361
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	243,990	0	243,990
Subtotal - Personnel Costs		980,351	0	980,351
Services & Supplies Cost				
Contractual Services	S	29,000	0	29,000
Materials & Supplies	S	3,900	0	3,900
Minor Equipment & Furniture	S	1,000	0	1,000
Other Operating	S	20,500	0	20,500
Subtotal - Services & Supplies		54,400	0	54,400
Department Cost Total		1,034,751	0	1,034,751
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,034,751	0	1,034,751
General Admin Distribution			0	0
Grand Total		\$1,034,751		\$1,034,751

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$16,536	\$0	\$16,536
Subtotal - BUILDING DEPRECIATION	16,536	0	16,536
3 City Hall	24,133	791	24,923
Subtotal - FACILITIES MAINT 532-310	24,133	791	24,923
4 City 1	7,516	31	7,547
Subtotal - PARKS BLDG MAINT 532-3	7,516	31	7,547
5 Office of the Mayor	718	335	1,053
5 City Council	1,852	879	2,731
Subtotal - MAYOR AND COUNCIL 101	2,570	1,214	3,784
8 Budget	0	1,556	1,556
Subtotal - OMB 115-12000	0	1,556	1,556
9 Citywide Admin	0	1,585	1,585
Subtotal - CITY MANAGER 115-12010	0	1,585	1,585
10 Public Information	0	740	740
Subtotal - PUBLIC INFO OFFICE 115-	0	740	740
11 Audit	0	33,698	33,698
Subtotal - INTERNAL AUDIT 115-1203	0	33,698	33,698
12 Performance	0	1,175	1,175
Subtotal - PERFORMANCE OFFICE 1	0	1,175	1,175
13 Clerk	0	122	122
13 Open Records Requests	0	66	66
Subtotal - CITY CLERK 117	0	188	188
15 HR Services	0	4,359	4,359
15 Self Insurance Fund	0	838	838
Subtotal - HUMAN RESOURCES 209	0	5,197	5,197
16 Financial Reporting	0	1,245	1,245

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
16 Treasury Management	\$0	\$58	\$58
16 Annual Audit	0	362	362
Subtotal - OFFICE OF COMPTROLLE	0	1,665	1,665
17 Administration	0	1,969	1,969
17 Supply Chain Management	0	6,296	6,296
Subtotal - PURCHASING 215	0	8,265	8,265
20 IT Services	0	62,756	62,756
20 Records Management	0	641	641
20 GIS	0	1,409	1,409
20 City-wide PC's	0	365	365
20 City-wide IT Contracts	0	41,314	41,314
20 Mail Room	0	370	370
20 Phone & Internet - Citywide	0	3,992	3,992
Subtotal - INFORMATION TECHNOLC	0	110,848	110,848
45 General Expenses	0	247	247
45 Retirees Health Insurance	0	10,660	10,660
45 Property Insurance	0	387	387
45 FICA Match - Civilian	0	1,022	1,022
45 General Liability Insurance	0	1,169	1,169
Subtotal - NON-DEPARTMENTAL 999	0	13,485	13,485
Total Incoming	50,754	180,438	231,192
C. Total Allocated	\$1,265,943		\$1,265,943
			100.00%

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

FY 2021 BUDGET
3/5/2021

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	8,197,420	1.14%	\$12,328	\$0	\$12,328	\$0	\$12,328
4 PARKS BLDG MAINT 532-31130	10,922,030	1.51%	16,426	0	16,426	0	16,426
5 MAYOR AND COUNCIL 101	1,672,657	0.23%	2,516	0	2,516	0	2,516
6 CITY ATTORNEY 103	3,492,922	0.48%	5,253	0	5,253	0	5,253
7 MUNICIPAL COURT 111	5,843,793	0.81%	8,788	0	8,788	1,514	10,302
8 OMB 115-12000	1,034,752	0.14%	1,556	0	1,556	0	1,556
9 CITY MANAGER 115-12010	841,646	0.12%	1,266	0	1,266	218	1,484
10 PUBLIC INFO OFFICE 115-12020	384,107	0.05%	578	0	578	100	677
11 INTERNAL AUDIT 115-12030	808,203	0.11%	1,215	0	1,215	209	1,425
12 PERFORMANCE OFFICE 115-12050	615,594	0.09%	926	0	926	159	1,085
13 CITY CLERK 117	1,293,756	0.18%	1,946	0	1,946	335	2,281
14 TAX 206	1,887,200	0.26%	2,838	0	2,838	489	3,327
15 HUMAN RESOURCES 209	70,097,105	9.71%	105,419	0	105,419	18,160	123,579
16 OFFICE OF COMPTROLLER 210	2,781,287	0.39%	4,183	0	4,183	721	4,903
17 PURCHASING 215	1,534,502	0.21%	2,308	0	2,308	398	2,705
18 ANIMAL SERVICES 225	8,857,979	1.23%	13,321	0	13,321	2,295	15,616
19 CAPITAL IMPROVEMENT 235	6,208,641	0.86%	9,337	0	9,337	1,608	10,946
20 INFORMATION TECHNOLOGY 239	16,823,434	2.33%	25,301	0	25,301	4,358	29,659
21 PLANNING & INSPECTIONS 280	7,343,043	1.02%	11,043	0	11,043	1,902	12,946
22 POLICE 321	164,927,405	22.85%	248,034	0	248,034	42,728	290,762
23 FIRE 322	121,993,777	16.90%	183,466	0	183,466	31,605	215,071
24 ENVIRONMENTAL SERVICES 334	34,858,190	4.83%	52,423	0	52,423	9,031	61,454
25 PUBLIC HEALTH 341	16,346,783	2.26%	24,584	0	24,584	4,235	28,819
26 PARKS & RECREATION 451	27,851,598	3.86%	41,886	0	41,886	7,216	49,101
27 ZOO 452	7,431,678	1.03%	11,176	0	11,176	1,925	13,102
28 LIBRARY 453	9,198,800	1.27%	13,834	0	13,834	2,383	16,217
29 MUSUEM & CULT AFFAIRS 454	3,526,013	0.49%	5,303	0	5,303	913	6,216
30 DESTINATION EL PASO 457	10,318,771	1.43%	15,518	0	15,518	2,673	18,192
31 COMM & HUMAN DEV 471	2,678,765	0.37%	4,029	0	4,029	694	4,723
32 ECONOMIC DEVELOPMENT 480	14,566,189	2.02%	21,906	0	21,906	3,774	25,680
33 ENGR TRAFFIC-ST 532-32020	5,757,384	0.80%	8,659	0	8,659	1,492	10,150
34 PAVEMENT MGMT 532-32040	5,459,303	0.76%	8,210	0	8,210	1,414	9,625
35 SAM ADMIN SUPPORT 532-32060	1,967,297	0.27%	2,959	0	2,959	510	3,468
36 STREET MAINTENANCE 532-32120	11,567,601	1.60%	17,396	0	17,396	2,997	20,393
37 FLEET 532-37020	16,036,342	2.22%	24,117	0	24,117	4,155	28,272
38 SUN METRO 560	60,318,082	8.36%	90,712	0	90,712	15,627	106,339
39 AVIATION 562	31,021,464	4.30%	46,653	0	46,653	8,037	54,690
40 INTERNATIONAL BRIDGES 564	8,231,725	1.14%	12,380	0	12,380	2,133	14,512
45 NON-DEPARTMENTAL 999	17,098,192	2.37%	25,714	0	25,714	4,430	30,144

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

FY 2021 BUDGET
3/5/2021

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	721,795,430	100.00%	1,085,505	0	1,085,505	180,438	1,265,943
Direct Bills					0		0
Total					\$1,085,505		\$1,265,943

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

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
3 FACILITIES MAINT 532-31040	\$12,328	\$12,328
4 PARKS BLDG MAINT 532-31130	16,426	16,426
5 MAYOR AND COUNCIL 101	2,516	2,516
6 CITY ATTORNEY 103	5,253	5,253
7 MUNICIPAL COURT 111	10,302	10,302
8 OMB 115-12000	1,556	1,556
9 CITY MANAGER 115-12010	1,484	1,484
10 PUBLIC INFO OFFICE 115-12020	677	677
11 INTERNAL AUDIT 115-12030	1,425	1,425
12 PERFORMANCE OFFICE 115-12050	1,085	1,085
13 CITY CLERK 117	2,281	2,281
14 TAX 206	3,327	3,327
15 HUMAN RESOURCES 209	123,579	123,579
16 OFFICE OF COMPTROLLER 210	4,903	4,903
17 PURCHASING 215	2,705	2,705
18 ANIMAL SERVICES 225	15,616	15,616
19 CAPITAL IMPROVEMENT 235	10,946	10,946
20 INFORMATION TECHNOLOGY 239	29,659	29,659
21 PLANNING & INSPECTIONS 280	12,946	12,946
22 POLICE 321	290,762	290,762
23 FIRE 322	215,071	215,071
24 ENVIRONMENTAL SERVICES 334	61,454	61,454
25 PUBLIC HEALTH 341	28,819	28,819
26 PARKS & RECREATION 451	49,101	49,101
27 ZOO 452	13,102	13,102
28 LIBRARY 453	16,217	16,217
29 MUSUEM & CULT AFFAIRS 454	6,216	6,216
30 DESTINATION EL PASO 457	18,192	18,192
31 COMM & HUMAN DEV 471	4,723	4,723
32 ECONOMIC DEVELOPMENT 480	25,680	25,680
33 ENGR TRAFFIC-ST 532-32020	10,150	10,150
34 PAVEMENT MGMT 532-32040	9,625	9,625
35 SAM ADMIN SUPPORT 532-32060	3,468	3,468
36 STREET MAINTENANCE 532-32120	20,393	20,393
37 FLEET 532-37020	28,272	28,272
38 SUN METRO 560	106,339	106,339
39 AVIATION 562	54,690	54,690
40 INTERNATIONAL BRIDGES 564	14,512	14,512
45 NON-DEPARTMENTAL 999	30,144	30,144

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET
3/5/2021

Dept:8 OMB 115-12000

Allocation Summary

Department	Budget	Total
<hr/>		
Total	<u>\$1,265,943</u>	<u>\$1,265,943</u>

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

CITY MANAGER 115-12010
Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	459,287	0	459,287
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	290,659	0	290,659
Subtotal - Personnel Costs		749,946	0	749,946
Services & Supplies Cost				
Contractual Services	S	24,000	0	24,000
Leases	S	11,000	0	11,000
Materials & Supplies	S	22,700	0	22,700
Other Operating	S	34,000	0	34,000
Subtotal - Services & Supplies		91,700	0	91,700
Department Cost Total		841,646	0	841,646
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		841,646	0	841,646
General Admin Distribution			0	0
Grand Total		\$841,646		\$841,646

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
1 City Hall (City 1)	\$8,162	\$0	\$8,162
Subtotal - BUILDING DEPRECIATION	8,162	0	8,162
3 City Hall	11,912	390	12,302
Subtotal - FACILITIES MAINT 532-310	11,912	390	12,302
4 City 1	3,710	15	3,725
Subtotal - PARKS BLDG MAINT 532-3	3,710	15	3,725
5 Office of the Mayor	354	166	520
5 City Council	1,506	715	2,221
Subtotal - MAYOR AND COUNCIL 101	1,861	880	2,741
8 Budget	1,266	218	1,484
Subtotal - OMB 115-12000	1,266	218	1,484
9 Citywide Admin	0	782	782
Subtotal - CITY MANAGER 115-12010	0	782	782
10 Public Information	0	365	365
Subtotal - PUBLIC INFO OFFICE 115-	0	365	365
12 Performance	0	580	580
Subtotal - PERFORMANCE OFFICE 1	0	580	580
13 Clerk	0	60	60
13 Open Records Requests	0	54	54
Subtotal - CITY CLERK 117	0	114	114
15 HR Services	0	2,151	2,151
15 Self Insurance Fund	0	414	414
Subtotal - HUMAN RESOURCES 209	0	2,565	2,565
16 Financial Reporting	0	1,427	1,427
16 Treasury Management	0	47	47

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
16 Annual Audit	\$0	\$295	\$295
Subtotal - OFFICE OF COMPTROLLE	0	1,768	1,768
17 Administration	0	984	984
17 Supply Chain Management	0	3,148	3,148
Subtotal - PURCHASING 215	0	4,132	4,132
20 IT Services	0	119,557	119,557
20 Records Management	0	725	725
20 Strategic Innovation	0	35,164	35,164
20 City-wide PC's	0	180	180
20 City-wide IT Contracts	0	6,601	6,601
20 Postage	0	32	32
20 Mail Room	0	183	183
20 Wireless Communication	0	8,887	8,887
20 Phone & Internet - Citywide	0	11,406	11,406
Subtotal - INFORMATION TECHNOLC	0	182,734	182,734
45 General Expenses	0	201	201
45 Retirees Health Insurance	0	4,981	4,981
45 Property Insurance	0	191	191
45 FICA Match - Civilian	0	477	477
45 General Liability Insurance	0	546	546
Subtotal - NON-DEPARTMENTAL 999	0	6,396	6,396
Total Incoming	26,910	200,941	227,851
C. Total Allocated		\$1,069,497	\$1,069,497
			100.00%

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$9,127	\$0	\$9,127	\$0	\$9,127
5 MAYOR AND COUNCIL 101	24.00	0.35%	3,042	0	3,042	0	3,042
6 CITY ATTORNEY 103	40.78	0.60%	5,169	0	5,169	0	5,169
7 MUNICIPAL COURT 111	92.65	1.35%	11,744	0	11,744	2,780	14,525
8 OMB 115-12000	12.50	0.18%	1,585	0	1,585	0	1,585
9 CITY MANAGER 115-12010	6.17	0.09%	782	0	782	0	782
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	634	0	634	150	784
11 INTERNAL AUDIT 115-12030	8.00	0.12%	1,014	0	1,014	240	1,254
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	824	0	824	195	1,019
13 CITY CLERK 117	7.00	0.10%	887	0	887	210	1,097
14 TAX 206	24.75	0.36%	3,137	0	3,137	743	3,880
15 HUMAN RESOURCES 209	50.00	0.73%	6,338	0	6,338	1,500	7,838
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	4,690	0	4,690	1,110	5,800
17 PURCHASING 215	27.00	0.39%	3,423	0	3,423	810	4,233
18 ANIMAL SERVICES 225	141.50	2.07%	17,937	0	17,937	4,246	22,183
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	10,490	0	10,490	2,483	12,973
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	10,141	0	10,141	2,401	12,542
21 PLANNING & INSPECTIONS 280	123.00	1.80%	15,592	0	15,592	3,691	19,283
22 POLICE 321	1,481.60	21.62%	187,810	0	187,810	44,459	232,269
23 FIRE 322	1,328.25	19.39%	168,372	0	168,372	39,857	208,229
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	65,986	0	65,986	15,620	81,606
25 PUBLIC HEALTH 341	299.85	4.38%	38,010	0	38,010	8,998	47,007
26 PARKS & RECREATION 451	578.49	8.44%	73,331	0	73,331	17,359	90,689
27 ZOO 452	135.00	1.97%	17,113	0	17,113	4,051	21,164
28 LIBRARY 453	164.50	2.40%	20,852	0	20,852	4,936	25,789
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	7,162	0	7,162	1,695	8,857
31 COMM & HUMAN DEV 471	44.60	0.65%	5,654	0	5,654	1,338	6,992
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	1,901	0	1,901	450	2,352
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	10,648	0	10,648	2,521	13,169
34 PAVEMENT MGMT 532-32040	24.00	0.35%	3,042	0	3,042	720	3,762
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	4,056	0	4,056	960	5,017
36 STREET MAINTENANCE 532-32120	107.00	1.56%	13,564	0	13,564	3,211	16,774
37 FLEET 532-37020	91.00	1.33%	11,535	0	11,535	2,731	14,266
38 SUN METRO 560	680.74	9.94%	86,292	0	86,292	20,427	106,719
39 AVIATION 562	290.19	4.24%	36,785	0	36,785	8,708	45,493
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	8,747	0	8,747	2,071	10,817
45 NON-DEPARTMENTAL 999	9.00	0.13%	1,141	0	1,141	270	1,411

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

FY 2021 BUDGET
3/5/2021

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	868,556	0	868,556	200,941	1,069,497
Direct Bills					0		0
Total					\$868,556		\$1,069,497

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

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$9,127	\$9,127
5 MAYOR AND COUNCIL 101	3,042	3,042
6 CITY ATTORNEY 103	5,169	5,169
7 MUNICIPAL COURT 111	14,525	14,525
8 OMB 115-12000	1,585	1,585
9 CITY MANAGER 115-12010	782	782
10 PUBLIC INFO OFFICE 115-12020	784	784
11 INTERNAL AUDIT 115-12030	1,254	1,254
12 PERFORMANCE OFFICE 115-12050	1,019	1,019
13 CITY CLERK 117	1,097	1,097
14 TAX 206	3,880	3,880
15 HUMAN RESOURCES 209	7,838	7,838
16 OFFICE OF COMPTROLLER 210	5,800	5,800
17 PURCHASING 215	4,233	4,233
18 ANIMAL SERVICES 225	22,183	22,183
19 CAPITAL IMPROVEMENT 235	12,973	12,973
20 INFORMATION TECHNOLOGY 239	12,542	12,542
21 PLANNING & INSPECTIONS 280	19,283	19,283
22 POLICE 321	232,269	232,269
23 FIRE 322	208,229	208,229
24 ENVIRONMENTAL SERVICES 334	81,606	81,606
25 PUBLIC HEALTH 341	47,007	47,007
26 PARKS & RECREATION 451	90,689	90,689
27 ZOO 452	21,164	21,164
28 LIBRARY 453	25,789	25,789
29 MUSUEM & CULT AFFAIRS 454	8,857	8,857
31 COMM & HUMAN DEV 471	6,992	6,992
32 ECONOMIC DEVELOPMENT 480	2,352	2,352
33 ENGR TRAFFIC-ST 532-32020	13,169	13,169
34 PAVEMENT MGMT 532-32040	3,762	3,762
35 SAM ADMIN SUPPORT 532-32060	5,017	5,017
36 STREET MAINTENANCE 532-32120	16,774	16,774
37 FLEET 532-37020	14,266	14,266
38 SUN METRO 560	106,719	106,719
39 AVIATION 562	45,493	45,493
40 INTERNATIONAL BRIDGES 564	10,817	10,817
45 NON-DEPARTMENTAL 999	1,411	1,411
Total	\$1,069,497	\$1,069,497

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

PUBLIC INFORMATION
OFFICE 115-12010
Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:10 PUBLIC INFO OFFICE 115-12020

Description		Amount	General Admin	Public Information
Personnel Costs				
Salaries	S1	259,454	0	259,454
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	91,154	0	91,154
Subtotal - Personnel Costs		350,607	0	350,607
Services & Supplies Cost				
Contractual Services	S	21,500	0	21,500
Leases	S	5,000	0	5,000
Materials & Supplies	S	2,000	0	2,000
Other Operating	S	5,000	0	5,000
Subtotal - Services & Supplies		33,500	0	33,500
Department Cost Total		384,107	0	384,107
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		384,107	0	384,107
General Admin Distribution			0	0
Grand Total		\$384,107		\$384,107

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

FY 2021 BUDGET
3/5/2021

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)	\$6,614	\$0	\$6,614
Subtotal - BUILDING DEPRECIATION	6,614	0	6,614
3 City Hall	9,653	316	9,969
Subtotal - FACILITIES MAINT 532-310	9,653	316	9,969
4 City 1	3,006	12	3,019
Subtotal - PARKS BLDG MAINT 532-3	3,006	12	3,019
5 Office of the Mayor	287	134	421
5 City Council	687	326	1,014
Subtotal - MAYOR AND COUNCIL 101	974	460	1,435
8 Budget	578	100	677
Subtotal - OMB 115-12000	578	100	677
9 Citywide Admin	634	150	784
Subtotal - CITY MANAGER 115-12010	634	150	784
10 Public Information	0	296	296
Subtotal - PUBLIC INFO OFFICE 115-	0	296	296
12 Performance	0	470	470
Subtotal - PERFORMANCE OFFICE 1	0	470	470
13 Clerk	0	49	49
13 Open Records Requests	0	25	25
Subtotal - CITY CLERK 117	0	73	73
15 HR Services	0	1,743	1,743
15 Self Insurance Fund	0	335	335
Subtotal - HUMAN RESOURCES 209	0	2,079	2,079
16 Financial Reporting	0	829	829
16 Treasury Management	0	21	21

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	First Incoming	Second Incoming	Public Information
16 Annual Audit	\$0	\$134	\$134
Subtotal - OFFICE OF COMPTROLLE	0	985	985
20 IT Services	0	5,144	5,144
20 GIS	0	1,409	1,409
20 City-wide PC's	0	146	146
20 City-wide IT Contracts	0	4,715	4,715
20 Mail Room	0	148	148
20 Phone & Internet - Citywide	0	3,992	3,992
Subtotal - INFORMATION TECHNOLC	0	15,554	15,554
45 General Expenses	0	92	92
45 Retirees Health Insurance	0	4,264	4,264
45 Property Insurance	0	155	155
45 FICA Match - Civilian	0	409	409
45 General Liability Insurance	0	468	468
45 Auto Liability	0	1,750	1,750
Subtotal - NON-DEPARTMENTAL 999	0	7,137	7,137
Total Incoming	21,460	27,633	49,093
C. Total Allocated		\$433,200	\$433,200
			100.00%

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$4,262	\$0	\$4,262	\$0	\$4,262
5 MAYOR AND COUNCIL 101	24.00	0.35%	1,421	0	1,421	0	1,421
6 CITY ATTORNEY 103	40.78	0.60%	2,414	0	2,414	0	2,414
7 MUNICIPAL COURT 111	92.65	1.35%	5,484	0	5,484	383	5,867
8 OMB 115-12000	12.50	0.18%	740	0	740	0	740
9 CITY MANAGER 115-12010	6.17	0.09%	365	0	365	0	365
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	296	0	296	0	296
11 INTERNAL AUDIT 115-12030	8.00	0.12%	474	0	474	33	507
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	385	0	385	27	412
13 CITY CLERK 117	7.00	0.10%	414	0	414	29	443
14 TAX 206	24.75	0.36%	1,465	0	1,465	102	1,567
15 HUMAN RESOURCES 209	50.00	0.73%	2,960	0	2,960	206	3,166
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	2,190	0	2,190	153	2,343
17 PURCHASING 215	27.00	0.39%	1,598	0	1,598	111	1,710
18 ANIMAL SERVICES 225	141.50	2.07%	8,375	0	8,375	584	8,960
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	4,898	0	4,898	342	5,240
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	4,735	0	4,735	330	5,066
21 PLANNING & INSPECTIONS 280	123.00	1.80%	7,280	0	7,280	508	7,788
22 POLICE 321	1,481.60	21.62%	87,697	0	87,697	6,118	93,815
23 FIRE 322	1,328.25	19.39%	78,620	0	78,620	5,485	84,105
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	30,812	0	30,812	2,150	32,961
25 PUBLIC HEALTH 341	299.85	4.38%	17,748	0	17,748	1,238	18,987
26 PARKS & RECREATION 451	578.49	8.44%	34,241	0	34,241	2,389	36,630
27 ZOO 452	135.00	1.97%	7,991	0	7,991	557	8,548
28 LIBRARY 453	164.50	2.40%	9,737	0	9,737	679	10,416
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	3,344	0	3,344	233	3,578
31 COMM & HUMAN DEV 471	44.60	0.65%	2,640	0	2,640	184	2,824
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	888	0	888	62	950
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	4,972	0	4,972	347	5,319
34 PAVEMENT MGMT 532-32040	24.00	0.35%	1,421	0	1,421	99	1,520
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	1,894	0	1,894	132	2,026
36 STREET MAINTENANCE 532-32120	107.00	1.56%	6,333	0	6,333	442	6,775
37 FLEET 532-37020	91.00	1.33%	5,386	0	5,386	376	5,762
38 SUN METRO 560	680.74	9.94%	40,293	0	40,293	2,811	43,105
39 AVIATION 562	290.19	4.24%	17,177	0	17,177	1,198	18,375
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	4,084	0	4,084	285	4,369
45 NON-DEPARTMENTAL 999	9.00	0.13%	533	0	533	37	570

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

FY 2021 BUDGET
3/5/2021

Public Information Allocations

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	405,567	0	405,567	27,633	433,200
Direct Bills					0		0
Total					\$405,567		\$433,200

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

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:10 PUBLIC INFO OFFICE 115-12020

Department	Public Information	Total
3 FACILITIES MAINT 532-31040	\$4,262	\$4,262
5 MAYOR AND COUNCIL 101	1,421	1,421
6 CITY ATTORNEY 103	2,414	2,414
7 MUNICIPAL COURT 111	5,867	5,867
8 OMB 115-12000	740	740
9 CITY MANAGER 115-12010	365	365
10 PUBLIC INFO OFFICE 115-12020	296	296
11 INTERNAL AUDIT 115-12030	507	507
12 PERFORMANCE OFFICE 115-12050	412	412
13 CITY CLERK 117	443	443
14 TAX 206	1,567	1,567
15 HUMAN RESOURCES 209	3,166	3,166
16 OFFICE OF COMPTROLLER 210	2,343	2,343
17 PURCHASING 215	1,710	1,710
18 ANIMAL SERVICES 225	8,960	8,960
19 CAPITAL IMPROVEMENT 235	5,240	5,240
20 INFORMATION TECHNOLOGY 239	5,066	5,066
21 PLANNING & INSPECTIONS 280	7,788	7,788
22 POLICE 321	93,815	93,815
23 FIRE 322	84,105	84,105
24 ENVIRONMENTAL SERVICES 334	32,961	32,961
25 PUBLIC HEALTH 341	18,987	18,987
26 PARKS & RECREATION 451	36,630	36,630
27 ZOO 452	8,548	8,548
28 LIBRARY 453	10,416	10,416
29 MUSUEM & CULT AFFAIRS 454	3,578	3,578
31 COMM & HUMAN DEV 471	2,824	2,824
32 ECONOMIC DEVELOPMENT 480	950	950
33 ENGR TRAFFIC-ST 532-32020	5,319	5,319
34 PAVEMENT MGMT 532-32040	1,520	1,520
35 SAM ADMIN SUPPORT 532-32060	2,026	2,026
36 STREET MAINTENANCE 532-32120	6,775	6,775
37 FLEET 532-37020	5,762	5,762
38 SUN METRO 560	43,105	43,105
39 AVIATION 562	18,375	18,375
40 INTERNATIONAL BRIDGES 564	4,369	4,369
45 NON-DEPARTMENTAL 999	570	570
Total	\$433,200	\$433,200

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

INTERNAL AUDIT 115-12030

Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:11 INTERNAL AUDIT 115-12030

Description		Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	540,071	0	540,071
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	172,672	0	172,672
Subtotal - Personnel Costs		<u>712,743</u>	0	<u>712,743</u>
Services & Supplies Cost				
Contractual Services	S	73,000	0	73,000
Interfund Services	S	500	0	500
Leases	S	2,160	0	2,160
Materials & Supplies	S	6,000	0	6,000
Other Operating	S	13,800	0	13,800
Subtotal - Services & Supplies		<u>95,460</u>	0	<u>95,460</u>
Department Cost Total		808,203	0	808,203
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		808,203	0	808,203
General Admin Distribution			0	0
Grand Total		<u><u>\$808,203</u></u>		<u><u>\$808,203</u></u>

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$23,236	\$0	\$23,236
Subtotal - BUILDING DEPRECIATION	23,236	0	23,236
3 Mulligan Building	10,715	454	11,169
Subtotal - FACILITIES MAINT 532-310	10,715	454	11,169
4 City 2	5,758	24	5,782
Subtotal - PARKS BLDG MAINT 532-3	5,758	24	5,782
5 Office of the Mayor	459	215	674
5 City Council	1,446	686	2,133
Subtotal - MAYOR AND COUNCIL 101	1,906	901	2,807
8 Budget	1,215	209	1,425
Subtotal - OMB 115-12000	1,215	209	1,425
9 Citywide Admin	1,014	240	1,254
Subtotal - CITY MANAGER 115-12010	1,014	240	1,254
10 Public Information	474	33	507
Subtotal - PUBLIC INFO OFFICE 115-	474	33	507
12 Performance	0	752	752
Subtotal - PERFORMANCE OFFICE 1	0	752	752
13 Clerk	0	78	78
13 Open Records Requests	0	52	52
Subtotal - CITY CLERK 117	0	130	130
15 HR Services	0	2,790	2,790
15 Self Insurance Fund	0	536	536
Subtotal - HUMAN RESOURCES 209	0	3,326	3,326
16 Financial Reporting	0	1,288	1,288
16 Treasury Management	0	45	45

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 115-12030

Department	First Incoming	Second Incoming	Audit
16 Annual Audit	\$0	\$283	\$283
Subtotal - OFFICE OF COMPTROLLE	0	1,616	1,616
17 Administration	0	197	197
17 Supply Chain Management	0	630	630
Subtotal - PURCHASING 215	0	826	826
20 IT Services	0	13,316	13,316
20 Records Management	0	167	167
20 City-wide PC's	0	234	234
20 City-wide IT Contracts	0	7,544	7,544
20 Postage	0	7	7
20 Mail Room	0	237	237
20 Phone & Internet - Citywide	0	3,707	3,707
Subtotal - INFORMATION TECHNOLC	0	25,212	25,212
45 General Expenses	0	193	193
45 Retirees Health Insurance	0	5,970	5,970
45 Property Insurance	0	376	376
45 FICA Match - Civilian	0	572	572
45 General Liability Insurance	0	655	655
Subtotal - NON-DEPARTMENTAL 999	0	7,766	7,766
Total Incoming	44,317	41,489	85,806
C. Total Allocated		\$894,009	\$894,009
			100.00%

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

FY 2021 BUDGET
3/5/2021

Audit Allocations

Dept:11 INTERNAL AUDIT 115-12030

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	353.50	6.57%	\$55,993	\$0	\$55,993	\$0	\$55,993
6 CITY ATTORNEY 103	1,061.50	19.72%	168,136	0	168,136	0	168,136
8 OMB 115-12000	212.75	3.95%	33,698	0	33,698	0	33,698
14 TAX 206	642.00	11.93%	101,689	0	101,689	7,094	108,784
15 HUMAN RESOURCES 209	70.25	1.31%	11,127	0	11,127	776	11,904
16 OFFICE OF COMPTROLLER 210	305.25	5.67%	48,350	0	48,350	3,373	51,723
18 ANIMAL SERVICES 225	152.00	2.82%	24,076	0	24,076	1,680	25,756
20 INFORMATION TECHNOLOGY 239	90.50	1.68%	14,335	0	14,335	1,000	15,335
22 POLICE 321	640.75	11.90%	101,491	0	101,491	7,081	108,572
23 FIRE 322	107.00	1.99%	16,948	0	16,948	1,182	18,131
26 PARKS & RECREATION 451	240.50	4.47%	38,094	0	38,094	2,658	40,752
27 ZOO 452	260.75	4.84%	41,301	0	41,301	2,881	44,183
29 MUSUEM & CULT AFFAIRS 454	242.75	4.51%	38,450	0	38,450	2,682	41,133
32 ECONOMIC DEVELOPMENT 480	200.25	3.72%	31,719	0	31,719	2,213	33,931
35 SAM ADMIN SUPPORT 532-32060	528.50	9.82%	83,712	0	83,712	5,840	89,552
39 AVIATION 562	274.00	5.09%	43,400	0	43,400	3,028	46,428
Subtotal	5,382.25	100.00%	852,520	0	852,520	41,489	894,009
Direct Bills					0		0
Total					\$852,520		\$894,009

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

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:11 INTERNAL AUDIT 115-12030

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$55,993	\$55,993
6 CITY ATTORNEY 103	168,136	168,136
8 OMB 115-12000	33,698	33,698
14 TAX 206	108,784	108,784
15 HUMAN RESOURCES 209	11,904	11,904
16 OFFICE OF COMPTROLLER 210	51,723	51,723
18 ANIMAL SERVICES 225	25,756	25,756
20 INFORMATION TECHNOLOGY 239	15,335	15,335
22 POLICE 321	108,572	108,572
23 FIRE 322	18,131	18,131
26 PARKS & RECREATION 451	40,752	40,752
27 ZOO 452	44,183	44,183
29 MUSUEM & CULT AFFAIRS 454	41,133	41,133
32 ECONOMIC DEVELOPMENT 480	33,931	33,931
35 SAM ADMIN SUPPORT 532-32060	89,552	89,552
39 AVIATION 562	46,428	46,428
Total	\$894,009	\$894,009

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

FY 2021 BUDGET

PERFORMANCE OFFICE 115-12050

Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	436,967	0	436,967
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	126,492	0	126,492
Subtotal - Personnel Costs		563,459	0	563,459
Services & Supplies Cost				
Contractual Services	S	32,135	0	32,135
Materials & Supplies	S	4,000	0	4,000
Other Operating	S	16,000	0	16,000
Subtotal - Services & Supplies		52,135	0	52,135
Department Cost Total		615,594	0	615,594
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		615,594	0	615,594
General Admin Distribution			0	0
Grand Total		\$615,594		\$615,594

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
1 City Hall (City 1)	\$8,599	\$0	\$8,599
Subtotal - BUILDING DEPRECIATION	8,599	0	8,599
3 City Hall	12,549	411	12,960
Subtotal - FACILITIES MAINT 532-310	12,549	411	12,960
4 City 1	3,908	16	3,924
Subtotal - PARKS BLDG MAINT 532-3	3,908	16	3,924
5 Office of the Mayor	373	174	548
5 City Council	1,102	523	1,625
Subtotal - MAYOR AND COUNCIL 101	1,475	697	2,172
8 Budget	926	159	1,085
Subtotal - OMB 115-12000	926	159	1,085
9 Citywide Admin	824	195	1,019
Subtotal - CITY MANAGER 115-12010	824	195	1,019
10 Public Information	385	27	412
Subtotal - PUBLIC INFO OFFICE 115-	385	27	412
12 Performance	0	611	611
Subtotal - PERFORMANCE OFFICE 1	0	611	611
13 Clerk	0	63	63
13 Open Records Requests	0	39	39
Subtotal - CITY CLERK 117	0	103	103
15 HR Services	0	2,266	2,266
15 Self Insurance Fund	0	436	436
Subtotal - HUMAN RESOURCES 209	0	2,702	2,702
16 Financial Reporting	0	870	870
16 Treasury Management	0	34	34

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
16 Annual Audit	\$0	\$216	\$216
Subtotal - OFFICE OF COMPTROLLE	0	1,120	1,120
20 IT Services	0	7,841	7,841
20 City-wide PC's	0	190	190
20 City-wide IT Contracts	0	3,773	3,773
20 Mail Room	0	192	192
Subtotal - INFORMATION TECHNOLC	0	11,995	11,995
45 General Expenses	0	147	147
45 Retirees Health Insurance	0	5,543	5,543
45 Property Insurance	0	201	201
45 FICA Match - Civilian	0	531	531
45 General Liability Insurance	0	608	608
Subtotal - NON-DEPARTMENTAL 999	0	7,031	7,031
Total Incoming	28,665	25,068	53,733
C. Total Allocated		\$669,327	\$669,327
			100.00%

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$6,770	\$0	\$6,770	\$0	\$6,770
5 MAYOR AND COUNCIL 101	24.00	0.35%	2,257	0	2,257	0	2,257
6 CITY ATTORNEY 103	40.78	0.60%	3,834	0	3,834	0	3,834
7 MUNICIPAL COURT 111	92.65	1.35%	8,712	0	8,712	348	9,059
8 OMB 115-12000	12.50	0.18%	1,175	0	1,175	0	1,175
9 CITY MANAGER 115-12010	6.17	0.09%	580	0	580	0	580
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	470	0	470	0	470
11 INTERNAL AUDIT 115-12030	8.00	0.12%	752	0	752	0	752
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	611	0	611	0	611
13 CITY CLERK 117	7.00	0.10%	658	0	658	26	684
14 TAX 206	24.75	0.36%	2,327	0	2,327	93	2,420
15 HUMAN RESOURCES 209	50.00	0.73%	4,701	0	4,701	188	4,889
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	3,479	0	3,479	139	3,618
17 PURCHASING 215	27.00	0.39%	2,539	0	2,539	101	2,640
18 ANIMAL SERVICES 225	141.50	2.07%	13,305	0	13,305	531	13,836
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	7,781	0	7,781	311	8,091
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	7,522	0	7,522	300	7,822
21 PLANNING & INSPECTIONS 280	123.00	1.80%	11,565	0	11,565	462	12,027
22 POLICE 321	1,481.60	21.62%	139,310	0	139,310	5,562	144,873
23 FIRE 322	1,328.25	19.39%	124,891	0	124,891	4,987	129,878
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	48,946	0	48,946	1,954	50,900
25 PUBLIC HEALTH 341	299.85	4.38%	28,194	0	28,194	1,126	29,320
26 PARKS & RECREATION 451	578.49	8.44%	54,394	0	54,394	2,172	56,565
27 ZOO 452	135.00	1.97%	12,694	0	12,694	507	13,200
28 LIBRARY 453	164.50	2.40%	15,467	0	15,467	618	16,085
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	5,313	0	5,313	212	5,525
31 COMM & HUMAN DEV 471	44.60	0.65%	4,194	0	4,194	167	4,361
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	1,410	0	1,410	56	1,467
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	7,898	0	7,898	315	8,214
34 PAVEMENT MGMT 532-32040	24.00	0.35%	2,257	0	2,257	90	2,347
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	3,009	0	3,009	120	3,129
36 STREET MAINTENANCE 532-32120	107.00	1.56%	10,061	0	10,061	402	10,463
37 FLEET 532-37020	91.00	1.33%	8,556	0	8,556	342	8,898
38 SUN METRO 560	680.74	9.94%	64,008	0	64,008	2,556	66,564
39 AVIATION 562	290.19	4.24%	27,286	0	27,286	1,089	28,375
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	6,488	0	6,488	259	6,747
45 NON-DEPARTMENTAL 999	9.00	0.13%	846	0	846	34	880

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

FY 2021 BUDGET
3/5/2021

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	644,260	0	644,260	25,068	669,327
Direct Bills					0		0
Total					\$644,260		\$669,327

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

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
3 FACILITIES MAINT 532-31040	\$6,770	\$6,770
5 MAYOR AND COUNCIL 101	2,257	2,257
6 CITY ATTORNEY 103	3,834	3,834
7 MUNICIPAL COURT 111	9,059	9,059
8 OMB 115-12000	1,175	1,175
9 CITY MANAGER 115-12010	580	580
10 PUBLIC INFO OFFICE 115-12020	470	470
11 INTERNAL AUDIT 115-12030	752	752
12 PERFORMANCE OFFICE 115-12050	611	611
13 CITY CLERK 117	684	684
14 TAX 206	2,420	2,420
15 HUMAN RESOURCES 209	4,889	4,889
16 OFFICE OF COMPTROLLER 210	3,618	3,618
17 PURCHASING 215	2,640	2,640
18 ANIMAL SERVICES 225	13,836	13,836
19 CAPITAL IMPROVEMENT 235	8,091	8,091
20 INFORMATION TECHNOLOGY 239	7,822	7,822
21 PLANNING & INSPECTIONS 280	12,027	12,027
22 POLICE 321	144,873	144,873
23 FIRE 322	129,878	129,878
24 ENVIRONMENTAL SERVICES 334	50,900	50,900
25 PUBLIC HEALTH 341	29,320	29,320
26 PARKS & RECREATION 451	56,565	56,565
27 ZOO 452	13,200	13,200
28 LIBRARY 453	16,085	16,085
29 MUSUEM & CULT AFFAIRS 454	5,525	5,525
31 COMM & HUMAN DEV 471	4,361	4,361
32 ECONOMIC DEVELOPMENT 480	1,467	1,467
33 ENGR TRAFFIC-ST 532-32020	8,214	8,214
34 PAVEMENT MGMT 532-32040	2,347	2,347
35 SAM ADMIN SUPPORT 532-32060	3,129	3,129
36 STREET MAINTENANCE 532-32120	10,463	10,463
37 FLEET 532-37020	8,898	8,898
38 SUN METRO 560	66,564	66,564
39 AVIATION 562	28,375	28,375
40 INTERNATIONAL BRIDGES 564	6,747	6,747
45 NON-DEPARTMENTAL 999	880	880
Total	\$669,327	\$669,327

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

CITY CLERK 117

Nature and Extent of Services

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

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

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

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Clerk	Open Records Requests	Support Services
Personnel Costs						
Salaries	S1	356,936	106,367	29,983	20,738	199,848
<i>Salary % Split</i>			<i>29.80%</i>	<i>8.40%</i>	<i>5.81%</i>	<i>55.99%</i>
Benefits	S	135,254	40,306	11,361	7,858	75,729
Subtotal - Personnel Costs		492,190	146,673	41,344	28,596	275,577
Services & Supplies Cost						
Interpreter Services	P	20,900	0	0	0	20,900
Elections Contracts	D	600,000	0	0	0	0
Legal Notices Contracts	D	150,426	0	0	0	0
Printing Services Contracts	S	1,900	566	160	110	1,064
Interfund Services	S	800	238	67	46	448
Leases	S	4,000	1,192	336	232	2,240
Materials & Supplies	S	3,940	1,174	331	229	2,206
Minor Equipment & Furniture	S	1,200	358	101	70	672
Other Operating	S	18,400	5,483	1,546	1,069	10,302
Subtotal - Services & Supplies		801,566	9,012	2,540	1,757	37,831
Department Cost Total		1,293,756	155,684	43,884	30,353	313,408
Adjustments to Cost						
Elections Contracts	D	(600,000)	0	0	0	0
Legal Notices Contracts	D	(150,426)	0	0	0	0
Subtotal - Adjustments		(750,426)	0	0	0	0
Total Costs After Adjustments		543,330	155,684	43,884	30,353	313,408
General Admin Distribution			(155,684)	18,629	12,885	124,170
Grand Total		\$543,330		\$62,513	\$43,238	\$437,579

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

FY 2021 BUDGET
3/5/2021

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)	\$9,260	\$0	\$1,108	\$766	\$7,386
Subtotal - BUILDING DEPRECIATION	9,260	0	1,108	766	7,386
3 City Hall	13,514	443	1,670	1,155	11,132
Subtotal - FACILITIES MAINT 532-310	13,514	443	1,670	1,155	11,132
4 City 1	4,209	17	506	350	3,371
Subtotal - PARKS BLDG MAINT 532-3	4,209	17	506	350	3,371
5 Office of the Mayor	402	188	71	49	470
5 City Council	2,315	1,099	409	283	2,723
Subtotal - MAYOR AND COUNCIL 101	2,717	1,286	479	331	3,193
6 Legal Services	2,291	473	331	229	2,205
Subtotal - CITY ATTORNEY 103	2,291	473	331	229	2,205
8 Budget	1,946	335	273	189	1,819
Subtotal - OMB 115-12000	1,946	335	273	189	1,819
9 Citywide Admin	887	210	131	91	875
Subtotal - CITY MANAGER 115-12010	887	210	131	91	875
10 Public Information	414	29	53	37	354
Subtotal - PUBLIC INFO OFFICE 115-	414	29	53	37	354
12 Performance	658	26	82	57	546
Subtotal - PERFORMANCE OFFICE 1	658	26	82	57	546
13 Clerk	0	68	8	6	54
13 Open Records Requests	0	83	10	7	66
Subtotal - CITY CLERK 117	0	151	18	13	120
15 HR Services	0	2,441	292	202	1,947
15 Self Insurance Fund	0	469	56	39	374
Subtotal - HUMAN RESOURCES 209	0	2,910	348	241	2,321
16 Financial Reporting	0	1,872	224	155	1,493

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Clerk	Open Records Requests	Support Services
16 Treasury Management	\$0	\$72	\$9	\$6	\$58
16 Annual Audit	0	453	54	37	361
Subtotal - OFFICE OF COMPTROLLE	0	2,397	287	198	1,912
17 Administration	0	1,050	126	87	838
17 Supply Chain Management	0	3,358	402	278	2,678
Subtotal - PURCHASING 215	0	4,408	527	365	3,516
20 IT Services	0	11,605	1,389	960	9,256
20 Records Management	0	16,865	2,018	1,396	13,451
20 City-wide PC's	0	204	24	17	163
20 City-wide IT Contracts	0	40,240	4,815	3,330	32,095
20 Postage	0	939	112	78	749
20 Mail Room	0	207	25	17	165
Subtotal - INFORMATION TECHNOLC	0	70,060	8,383	5,798	55,878
45 General Expenses	0	309	37	26	246
45 Retirees Health Insurance	0	5,970	714	494	4,761
45 Property Insurance	0	217	26	18	173
45 FICA Match - Civilian	0	572	68	47	456
45 General Liability Insurance	0	655	78	54	522
Subtotal - NON-DEPARTMENTAL 999	0	7,722	924	639	6,159
Total Incoming	35,897	90,469	15,121	10,459	100,787
C. Total Allocated		\$669,696	\$77,634	\$53,697	\$538,365
			11.59%	8.02%	80.39%

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$702	\$0	\$702	\$0	\$702
5 MAYOR AND COUNCIL 101	24.00	0.35%	234	0	234	0	234
6 CITY ATTORNEY 103	40.78	0.60%	398	0	398	0	398
7 MUNICIPAL COURT 111	92.65	1.35%	903	0	903	150	1,054
8 OMB 115-12000	12.50	0.18%	122	0	122	0	122
9 CITY MANAGER 115-12010	6.17	0.09%	60	0	60	0	60
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	49	0	49	0	49
11 INTERNAL AUDIT 115-12030	8.00	0.12%	78	0	78	0	78
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	63	0	63	0	63
13 CITY CLERK 117	7.00	0.10%	68	0	68	0	68
14 TAX 206	24.75	0.36%	241	0	241	40	281
15 HUMAN RESOURCES 209	50.00	0.73%	488	0	488	81	569
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	361	0	361	60	421
17 PURCHASING 215	27.00	0.39%	263	0	263	44	307
18 ANIMAL SERVICES 225	141.50	2.07%	1,380	0	1,380	230	1,609
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	807	0	807	134	941
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	780	0	780	130	910
21 PLANNING & INSPECTIONS 280	123.00	1.80%	1,199	0	1,199	200	1,399
22 POLICE 321	1,481.60	21.62%	14,446	0	14,446	2,405	16,851
23 FIRE 322	1,328.25	19.39%	12,951	0	12,951	2,156	15,107
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	5,076	0	5,076	845	5,920
25 PUBLIC HEALTH 341	299.85	4.38%	2,924	0	2,924	487	3,410
26 PARKS & RECREATION 451	578.49	8.44%	5,640	0	5,640	939	6,579
27 ZOO 452	135.00	1.97%	1,316	0	1,316	219	1,535
28 LIBRARY 453	164.50	2.40%	1,604	0	1,604	267	1,871
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	551	0	551	92	643
31 COMM & HUMAN DEV 471	44.60	0.65%	435	0	435	72	507
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	146	0	146	24	171
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	819	0	819	136	955
34 PAVEMENT MGMT 532-32040	24.00	0.35%	234	0	234	39	273
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	312	0	312	52	364
36 STREET MAINTENANCE 532-32120	107.00	1.56%	1,043	0	1,043	174	1,217
37 FLEET 532-37020	91.00	1.33%	887	0	887	148	1,035
38 SUN METRO 560	680.74	9.94%	6,637	0	6,637	1,105	7,742
39 AVIATION 562	290.19	4.24%	2,829	0	2,829	471	3,300
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	673	0	673	112	785
45 NON-DEPARTMENTAL 999	9.00	0.13%	88	0	88	15	102

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

FY 2021 BUDGET
3/5/2021

Clerk Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	66,808	0	66,808	10,825	77,634
Direct Bills					0		0
Total					\$66,808		\$77,634

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	8,197,420	1.14%	\$525	\$0	\$525	\$0	\$525
4 PARKS BLDG MAINT 532-31130	10,922,030	1.51%	699	0	699	0	699
5 MAYOR AND COUNCIL 101	1,672,657	0.23%	107	0	107	0	107
6 CITY ATTORNEY 103	3,492,922	0.48%	224	0	224	0	224
7 MUNICIPAL COURT 111	5,843,793	0.81%	374	0	374	63	437
8 OMB 115-12000	1,034,752	0.14%	66	0	66	0	66
9 CITY MANAGER 115-12010	841,646	0.12%	54	0	54	0	54
10 PUBLIC INFO OFFICE 115-12020	384,107	0.05%	25	0	25	0	25
11 INTERNAL AUDIT 115-12030	808,203	0.11%	52	0	52	0	52
12 PERFORMANCE OFFICE 115-12050	615,594	0.09%	39	0	39	0	39
13 CITY CLERK 117	1,293,756	0.18%	83	0	83	0	83
14 TAX 206	1,887,200	0.26%	121	0	121	20	141
15 HUMAN RESOURCES 209	70,097,105	9.71%	4,488	0	4,488	758	5,245
16 OFFICE OF COMPTROLLER 210	2,781,287	0.39%	178	0	178	30	208
17 PURCHASING 215	1,534,502	0.21%	98	0	98	17	115
18 ANIMAL SERVICES 225	8,857,979	1.23%	567	0	567	96	663
19 CAPITAL IMPROVEMENT 235	6,208,641	0.86%	397	0	397	67	465
20 INFORMATION TECHNOLOGY 239	16,823,434	2.33%	1,077	0	1,077	182	1,259
21 PLANNING & INSPECTIONS 280	7,343,043	1.02%	470	0	470	79	549
22 POLICE 321	164,927,405	22.85%	10,559	0	10,559	1,783	12,342
23 FIRE 322	121,993,777	16.90%	7,810	0	7,810	1,319	9,129
24 ENVIRONMENTAL SERVICES 334	34,858,190	4.83%	2,232	0	2,232	377	2,608
25 PUBLIC HEALTH 341	16,346,783	2.26%	1,047	0	1,047	177	1,223
26 PARKS & RECREATION 451	27,851,598	3.86%	1,783	0	1,783	301	2,084
27 ZOO 452	7,431,678	1.03%	476	0	476	80	556
28 LIBRARY 453	9,198,800	1.27%	589	0	589	99	688
29 MUSUEM & CULT AFFAIRS 454	3,526,013	0.49%	226	0	226	38	264
30 DESTINATION EL PASO 457	10,318,771	1.43%	661	0	661	112	772
31 COMM & HUMAN DEV 471	2,678,765	0.37%	171	0	171	29	200
32 ECONOMIC DEVELOPMENT 480	14,566,189	2.02%	933	0	933	157	1,090
33 ENGR TRAFFIC-ST 532-32020	5,757,384	0.80%	369	0	369	62	431
34 PAVEMENT MGMT 532-32040	5,459,303	0.76%	350	0	350	59	409
35 SAM ADMIN SUPPORT 532-32060	1,967,297	0.27%	126	0	126	21	147
36 STREET MAINTENANCE 532-32120	11,567,601	1.60%	741	0	741	125	866
37 FLEET 532-37020	16,036,342	2.22%	1,027	0	1,027	173	1,200
38 SUN METRO 560	60,318,082	8.36%	3,862	0	3,862	652	4,514
39 AVIATION 562	31,021,464	4.30%	1,986	0	1,986	335	2,321
40 INTERNATIONAL BRIDGES 564	8,231,725	1.14%	527	0	527	89	616
45 NON-DEPARTMENTAL 999	17,098,192	2.37%	1,095	0	1,095	185	1,279

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

FY 2021 BUDGET
3/5/2021

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	721,795,430	100.00%	46,209	0	46,209	7,488	53,697
Direct Bills					0		0
Total					\$46,209		\$53,697

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

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

FY 2021 BUDGET
3/5/2021

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	158,026	79.40%	\$370,189	\$0	\$370,189	\$0	\$370,189
21 PLANNING & INSPECTIONS 280	25,829	12.98%	60,507	0	60,507	45,469	105,975
22 POLICE 321	5,166	2.60%	12,102	0	12,102	9,094	21,196
25 PUBLIC HEALTH 341	6,457	3.24%	15,126	0	15,126	11,367	26,493
38 SUN METRO 560	3,537	1.78%	8,286	0	8,286	6,226	14,512
Subtotal	199,015	100.00%	466,210	0	466,210	72,156	538,365
Direct Bills					0		0
Total					\$466,210		\$538,365

Basis Units: Staffing cost per department
Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:13 CITY CLERK 117

Department	Clerk	Open Records Requests	Support Services	Total
3 FACILITIES MAINT 532-31040	\$702	\$525	\$0	\$1,227
4 PARKS BLDG MAINT 532-31130	0	699	0	699
5 MAYOR AND COUNCIL 101	234	107	370,189	370,530
6 CITY ATTORNEY 103	398	224	0	621
7 MUNICIPAL COURT 111	1,054	437	0	1,491
8 OMB 115-12000	122	66	0	188
9 CITY MANAGER 115-12010	60	54	0	114
10 PUBLIC INFO OFFICE 115-12020	49	25	0	73
11 INTERNAL AUDIT 115-12030	78	52	0	130
12 PERFORMANCE OFFICE 115-12050	63	39	0	103
13 CITY CLERK 117	68	83	0	151
14 TAX 206	281	141	0	423
15 HUMAN RESOURCES 209	569	5,245	0	5,814
16 OFFICE OF COMPTROLLER 210	421	208	0	629
17 PURCHASING 215	307	115	0	422
18 ANIMAL SERVICES 225	1,609	663	0	2,272
19 CAPITAL IMPROVEMENT 235	941	465	0	1,406
20 INFORMATION TECHNOLOGY 239	910	1,259	0	2,169
21 PLANNING & INSPECTIONS 280	1,399	549	105,975	107,924
22 POLICE 321	16,851	12,342	21,196	50,388
23 FIRE 322	15,107	9,129	0	24,236
24 ENVIRONMENTAL SERVICES 334	5,920	2,608	0	8,529
25 PUBLIC HEALTH 341	3,410	1,223	26,493	31,126
26 PARKS & RECREATION 451	6,579	2,084	0	8,664
27 ZOO 452	1,535	556	0	2,092
28 LIBRARY 453	1,871	688	0	2,559
29 MUSUEM & CULT AFFAIRS 454	643	264	0	906
30 DESTINATION EL PASO 457	0	772	0	772
31 COMM & HUMAN DEV 471	507	200	0	708
32 ECONOMIC DEVELOPMENT 480	171	1,090	0	1,261
33 ENGR TRAFFIC-ST 532-32020	955	431	0	1,386
34 PAVEMENT MGMT 532-32040	273	409	0	681
35 SAM ADMIN SUPPORT 532-32060	364	147	0	511
36 STREET MAINTENANCE 532-32120	1,217	866	0	2,083
37 FLEET 532-37020	1,035	1,200	0	2,235
38 SUN METRO 560	7,742	4,514	14,512	26,768
39 AVIATION 562	3,300	2,321	0	5,622
40 INTERNATIONAL BRIDGES 564	785	616	0	1,401
45 NON-DEPARTMENTAL 999	102	1,279	0	1,382

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:13 CITY CLERK 117

Department	Clerk	Open Records Requests	Support Services	Total
Total	\$77,634	\$53,697	\$538,365	\$669,696

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

HUMAN RESOURCES 209
Nature and Extent of Services

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:15 HUMAN RESOURCES 209

Description		Amount	General Admin	HR Services	Self Insurance Fund
Personnel Costs					
Salaries	S1	3,667,358	0	1,131,592	2,535,766
<i>Salary % Split</i>			<i>.00%</i>	<i>30.86%</i>	<i>69.14%</i>
Benefits	P	3,770,733	0	391,048	3,379,685
Subtotal - Personnel Costs		<u>7,438,091</u>	0	1,522,640	5,915,451
Services & Supplies Cost					
Contractual Services	P	61,977,418	0	49,550	61,927,868
Interfund Services	P	5,880	0	3,980	1,900
Leases	P	17,400	0	13,000	4,400
Materials & Supplies	P	40,316	0	20,516	19,800
Minor Equipment & Furniture	P	23,150	0	0	23,150
Communications	P	1,050	0	0	1,050
Other Operating	P	593,800	0	574,500	19,300
Credit Direct Costs	P	(67,912,919)	0	0	(67,912,919)
Subtotal - Services & Supplies		<u>(5,253,905)</u>	0	661,546	(5,915,451)
Department Cost Total		2,184,186	0	2,184,186	(0)
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	0	0	0
Total Costs After Adjustments		2,184,186	0	2,184,186	(0)
General Admin Distribution			0	0	0
Grand Total		<u><u>\$2,184,186</u></u>		<u><u>\$2,184,186</u></u>	<u><u>\$(0)</u></u>

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

FY 2021 BUDGET
3/5/2021

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)	\$66,145	\$0	\$20,409	\$45,735
Subtotal - BUILDING DEPRECIATION	66,145	0	20,409	45,735
3 City Hall	96,531	3,163	30,761	68,932
Subtotal - FACILITIES MAINT 532-310	96,531	3,163	30,761	68,932
4 City 1	30,063	124	9,315	20,873
Subtotal - PARKS BLDG MAINT 532-3	30,063	124	9,315	20,873
5 Office of the Mayor	2,870	1,341	1,300	2,912
5 City Council	125,455	59,525	57,077	127,903
Subtotal - MAYOR AND COUNCIL 101	128,326	60,867	58,377	130,816
6 Legal Services	202,106	41,767	75,249	168,624
6 Outside Counsel	5,623	0	1,735	3,888
Subtotal - CITY ATTORNEY 103	207,729	41,767	76,984	172,512
8 Budget	105,419	18,160	38,131	85,448
Subtotal - OMB 115-12000	105,419	18,160	38,131	85,448
9 Citywide Admin	6,338	1,500	2,419	5,420
Subtotal - CITY MANAGER 115-12010	6,338	1,500	2,419	5,420
10 Public Information	2,960	206	977	2,189
Subtotal - PUBLIC INFO OFFICE 115-	2,960	206	977	2,189
11 Audit	11,127	776	3,673	8,231
Subtotal - INTERNAL AUDIT 115-1203	11,127	776	3,673	8,231
12 Performance	4,701	188	1,509	3,381
Subtotal - PERFORMANCE OFFICE 1	4,701	188	1,509	3,381
13 Clerk	488	81	175	393
13 Open Records Requests	4,488	758	1,619	3,627
Subtotal - CITY CLERK 117	4,975	839	1,794	4,020
15 HR Services	0	17,434	5,380	12,055

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
15 Self Insurance Fund	\$0	\$3,352	\$1,034	\$2,318
Subtotal - HUMAN RESOURCES 209	0	20,786	6,414	14,373
16 Financial Reporting	0	11,781	3,635	8,146
16 Treasury Management	0	18,799	5,801	12,998
16 Annual Audit	0	24,544	7,573	16,971
Subtotal - OFFICE OF COMPTROLLE	0	55,123	17,009	38,115
17 Administration	0	1,181	365	817
17 Supply Chain Management	0	3,778	1,166	2,612
Subtotal - PURCHASING 215	0	4,959	1,530	3,429
20 IT Services	0	157,314	48,540	108,774
20 Records Management	0	31,639	9,763	21,877
20 Strategic Innovation	0	35,164	10,850	24,314
20 City-wide PC's	0	1,459	450	1,009
20 City-wide IT Contracts	0	380,664	117,457	263,207
20 Postage	0	4,102	1,266	2,836
20 Mail Room	0	1,479	456	1,023
20 Wireless Communication	0	1,163	359	804
20 Phone & Internet - Citywide	0	20,530	6,335	14,195
Subtotal - INFORMATION TECHNOLC	0	633,515	195,476	438,039
45 General Expenses	0	521	161	360
45 Retirees Health Insurance	0	23,453	7,237	16,216
45 Property Insurance	0	1,547	477	1,070
45 FICA Match - Civilian	0	2,248	694	1,554
45 General Liability Insurance	0	2,572	794	1,778
Subtotal - NON-DEPARTMENTAL 999	0	30,342	9,362	20,979
Total Incoming	664,314	872,315	474,139	1,062,490
C. Total Allocated		\$3,720,815	\$2,658,325	\$1,062,490
			71.44%	28.56%

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$25,106	\$0	\$25,106	\$0	\$25,106
5 MAYOR AND COUNCIL 101	24.00	0.35%	8,369	0	8,369	0	8,369
6 CITY ATTORNEY 103	40.78	0.60%	14,219	0	14,219	0	14,219
7 MUNICIPAL COURT 111	92.65	1.35%	32,306	0	32,306	3,767	36,073
8 OMB 115-12000	12.50	0.18%	4,359	0	4,359	0	4,359
9 CITY MANAGER 115-12010	6.17	0.09%	2,151	0	2,151	0	2,151
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	1,743	0	1,743	0	1,743
11 INTERNAL AUDIT 115-12030	8.00	0.12%	2,790	0	2,790	0	2,790
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	2,266	0	2,266	0	2,266
13 CITY CLERK 117	7.00	0.10%	2,441	0	2,441	0	2,441
14 TAX 206	24.75	0.36%	8,630	0	8,630	1,006	9,636
15 HUMAN RESOURCES 209	50.00	0.73%	17,434	0	17,434	0	17,434
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	12,901	0	12,901	1,504	14,406
17 PURCHASING 215	27.00	0.39%	9,415	0	9,415	1,098	10,512
18 ANIMAL SERVICES 225	141.50	2.07%	49,339	0	49,339	5,753	55,093
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	28,854	0	28,854	3,365	32,218
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	27,895	0	27,895	3,253	31,148
21 PLANNING & INSPECTIONS 280	123.00	1.80%	42,889	0	42,889	5,001	47,890
22 POLICE 321	1,481.60	21.62%	516,616	0	516,616	60,240	576,857
23 FIRE 322	1,328.25	19.39%	463,145	0	463,145	54,005	517,150
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	181,510	0	181,510	21,165	202,675
25 PUBLIC HEALTH 341	299.85	4.38%	104,554	0	104,554	12,192	116,746
26 PARKS & RECREATION 451	578.49	8.44%	201,713	0	201,713	23,521	225,233
27 ZOO 452	135.00	1.97%	47,073	0	47,073	5,489	52,562
28 LIBRARY 453	164.50	2.40%	57,359	0	57,359	6,688	64,048
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	19,701	0	19,701	2,297	21,998
31 COMM & HUMAN DEV 471	44.60	0.65%	15,551	0	15,551	1,813	17,365
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	5,230	0	5,230	610	5,840
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	29,290	0	29,290	3,415	32,705
34 PAVEMENT MGMT 532-32040	24.00	0.35%	8,369	0	8,369	976	9,344
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	11,158	0	11,158	1,301	12,459
36 STREET MAINTENANCE 532-32120	107.00	1.56%	37,310	0	37,310	4,351	41,660
37 FLEET 532-37020	91.00	1.33%	31,731	0	31,731	3,700	35,431
38 SUN METRO 560	680.74	9.94%	237,366	0	237,366	27,678	265,044
39 AVIATION 562	290.19	4.24%	101,186	0	101,186	11,799	112,985
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	24,059	0	24,059	2,805	26,865
45 NON-DEPARTMENTAL 999	9.00	0.13%	3,138	0	3,138	366	3,504

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

FY 2021 BUDGET
3/5/2021

HR Services Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	2,389,165	0	2,389,165	269,160	2,658,325
Direct Bills					0		0
Total					\$2,389,165		\$2,658,325

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$4,827	\$0	\$4,827	\$0	\$4,827
5 MAYOR AND COUNCIL 101	24.00	0.35%	1,609	0	1,609	0	1,609
6 CITY ATTORNEY 103	40.78	0.60%	2,734	0	2,734	0	2,734
7 MUNICIPAL COURT 111	92.65	1.35%	6,211	0	6,211	8,442	14,653
8 OMB 115-12000	12.50	0.18%	838	0	838	0	838
9 CITY MANAGER 115-12010	6.17	0.09%	414	0	414	0	414
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	335	0	335	0	335
11 INTERNAL AUDIT 115-12030	8.00	0.12%	536	0	536	0	536
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	436	0	436	0	436
13 CITY CLERK 117	7.00	0.10%	469	0	469	0	469
14 TAX 206	24.75	0.36%	1,659	0	1,659	2,255	3,914
15 HUMAN RESOURCES 209	50.00	0.73%	3,352	0	3,352	0	3,352
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	2,480	0	2,480	3,371	5,852
17 PURCHASING 215	27.00	0.39%	1,810	0	1,810	2,460	4,270
18 ANIMAL SERVICES 225	141.50	2.07%	9,486	0	9,486	12,892	22,378
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	5,547	0	5,547	7,540	13,087
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	5,363	0	5,363	7,289	12,652
21 PLANNING & INSPECTIONS 280	123.00	1.80%	8,246	0	8,246	11,207	19,452
22 POLICE 321	1,481.60	21.62%	99,323	0	99,323	134,992	234,315
23 FIRE 322	1,328.25	19.39%	89,043	0	89,043	121,020	210,063
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	34,897	0	34,897	47,428	82,325
25 PUBLIC HEALTH 341	299.85	4.38%	20,101	0	20,101	27,320	47,421
26 PARKS & RECREATION 451	578.49	8.44%	38,781	0	38,781	52,707	91,488
27 ZOO 452	135.00	1.97%	9,050	0	9,050	12,300	21,350
28 LIBRARY 453	164.50	2.40%	11,028	0	11,028	14,988	26,016
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	3,788	0	3,788	5,148	8,935
31 COMM & HUMAN DEV 471	44.60	0.65%	2,990	0	2,990	4,064	7,053
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	1,006	0	1,006	1,367	2,372
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	5,631	0	5,631	7,653	13,285
34 PAVEMENT MGMT 532-32040	24.00	0.35%	1,609	0	1,609	2,187	3,796
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	2,145	0	2,145	2,916	5,061
36 STREET MAINTENANCE 532-32120	107.00	1.56%	7,173	0	7,173	9,749	16,922
37 FLEET 532-37020	91.00	1.33%	6,100	0	6,100	8,291	14,392
38 SUN METRO 560	680.74	9.94%	45,635	0	45,635	62,024	107,659
39 AVIATION 562	290.19	4.24%	19,454	0	19,454	26,440	45,894
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	4,626	0	4,626	6,287	10,912
45 NON-DEPARTMENTAL 999	9.00	0.13%	603	0	603	820	1,423

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

FY 2021 BUDGET
3/5/2021

Self Insurance Fund Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	459,335	0	459,335	603,155	1,062,490
Direct Bills					0		0
Total					\$459,335		\$1,062,490

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

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	Total
3 FACILITIES MAINT 532-31040	\$25,106	\$4,827	\$29,932
5 MAYOR AND COUNCIL 101	8,369	1,609	9,977
6 CITY ATTORNEY 103	14,219	2,734	16,953
7 MUNICIPAL COURT 111	36,073	14,653	50,726
8 OMB 115-12000	4,359	838	5,197
9 CITY MANAGER 115-12010	2,151	414	2,565
10 PUBLIC INFO OFFICE 115-12020	1,743	335	2,079
11 INTERNAL AUDIT 115-12030	2,790	536	3,326
12 PERFORMANCE OFFICE 115-12050	2,266	436	2,702
13 CITY CLERK 117	2,441	469	2,910
14 TAX 206	9,636	3,914	13,551
15 HUMAN RESOURCES 209	17,434	3,352	20,786
16 OFFICE OF COMPTROLLER 210	14,406	5,852	20,257
17 PURCHASING 215	10,512	4,270	14,782
18 ANIMAL SERVICES 225	55,093	22,378	77,471
19 CAPITAL IMPROVEMENT 235	32,218	13,087	45,305
20 INFORMATION TECHNOLOGY 239	31,148	12,652	43,800
21 PLANNING & INSPECTIONS 280	47,890	19,452	67,342
22 POLICE 321	576,857	234,315	811,172
23 FIRE 322	517,150	210,063	727,213
24 ENVIRONMENTAL SERVICES 334	202,675	82,325	285,000
25 PUBLIC HEALTH 341	116,746	47,421	164,167
26 PARKS & RECREATION 451	225,233	91,488	316,722
27 ZOO 452	52,562	21,350	73,912
28 LIBRARY 453	64,048	26,016	90,063
29 MUSUEM & CULT AFFAIRS 454	21,998	8,935	30,934
31 COMM & HUMAN DEV 471	17,365	7,053	24,418
32 ECONOMIC DEVELOPMENT 480	5,840	2,372	8,212
33 ENGR TRAFFIC-ST 532-32020	32,705	13,285	45,990
34 PAVEMENT MGMT 532-32040	9,344	3,796	13,140
35 SAM ADMIN SUPPORT 532-32060	12,459	5,061	17,520
36 STREET MAINTENANCE 532-32120	41,660	16,922	58,582
37 FLEET 532-37020	35,431	14,392	49,822
38 SUN METRO 560	265,044	107,659	372,703
39 AVIATION 562	112,985	45,894	158,878
40 INTERNATIONAL BRIDGES 564	26,865	10,912	37,777
45 NON-DEPARTMENTAL 999	3,504	1,423	4,927
Total	\$2,658,325	\$1,062,490	\$3,720,815

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

FY 2021 BUDGET

**OFFICE OF THE COMPTROLLER 210
Nature and Extent of Services**

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

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

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

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

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

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

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

MGT Consulting Group

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:16 OFFICE OF COMPTRROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
Personnel Costs										
Salaries	S1	1,905,764	0	756,435	654,845	250,547	0	107,771	93,577	42,589
<i>Salary % Split</i>			<i>.00%</i>	<i>39.69%</i>	<i>34.36%</i>	<i>13.15%</i>	<i>.00%</i>	<i>5.66%</i>	<i>4.91%</i>	<i>2.23%</i>
Benefits	P	594,001	0	249,322	188,690	72,096	0	41,518	21,506	20,869
Subtotal - Personnel Costs		2,499,765	0	1,005,757	843,535	322,643	0	149,289	115,083	63,458
Services & Supplies Cost										
Contractual Services	P	227,200	0	19,000	0	2,500	205,000	0	0	700
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	15,492	0	4,500	4,000	500	0	0	1,850	4,642
Communications	P	2,880	0	0	1,920	480	0	0	480	0
Other Operating	P	22,250	0	5,000	7,000	6,400	0	0	3,850	0
Subtotal - Services & Supplies		281,522	0	34,200	17,920	11,680	205,000	0	6,180	6,542
Department Cost Total		2,781,287	0	1,039,957	861,455	334,323	205,000	149,289	121,263	70,000
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,781,287	0	1,039,957	861,455	334,323	205,000	149,289	121,263	70,000
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$2,781,287		\$1,039,957	\$861,455	\$334,323	\$205,000	\$149,289	\$121,263	\$70,000

not allocated not allocated

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

FY 2021 BUDGET
3/5/2021

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
1 City Hall (City 1)	\$31,749	\$0	\$12,602	\$10,910	\$4,174	\$0	\$1,795	\$1,559	\$710
1 Mulligan Building (City 2)	37,758	0	14,987	12,974	4,964	0	2,135	1,854	844
Subtotal - BUILDING DEPRECIATION	69,508	0	27,589	23,884	9,138	0	3,931	3,413	1,553
3 City Hall	46,335	1,518	18,994	16,443	6,291	0	2,706	2,350	1,069
3 Mulligan Building	17,411	738	7,204	6,236	2,386	0	1,026	891	406
Subtotal - FACILITIES MAINT 532-310	63,746	2,256	26,197	22,679	8,677	0	3,732	3,241	1,475
4 City 1	14,430	60	5,751	4,979	1,905	0	819	711	324
4 City 2	9,357	39	3,729	3,228	1,235	0	531	461	210
Subtotal - PARKS BLDG MAINT 532-3	23,787	98	9,480	8,207	3,140	0	1,351	1,173	534
5 Office of the Mayor	2,124	993	1,237	1,071	410	0	176	153	70
5 City Council	4,978	2,362	2,913	2,522	965	0	415	360	164
Subtotal - MAYOR AND COUNCIL 101	7,102	3,355	4,150	3,593	1,375	0	591	513	234
8 Budget	4,183	721	1,946	1,685	645	0	277	241	110
Subtotal - OMB 115-12000	4,183	721	1,946	1,685	645	0	277	241	110
9 Citywide Admin	4,690	1,110	2,302	1,993	763	0	328	285	130
Subtotal - CITY MANAGER 115-12010	4,690	1,110	2,302	1,993	763	0	328	285	130
10 Public Information	2,190	153	930	805	308	0	132	115	52
Subtotal - PUBLIC INFO OFFICE 115-	2,190	153	930	805	308	0	132	115	52
11 Audit	48,350	3,373	20,530	17,773	6,800	0	2,925	2,540	1,156
Subtotal - INTERNAL AUDIT 115-1203	48,350	3,373	20,530	17,773	6,800	0	2,925	2,540	1,156
12 Performance	3,479	139	1,436	1,243	476	0	205	178	81
Subtotal - PERFORMANCE OFFICE 1	3,479	139	1,436	1,243	476	0	205	178	81
13 Clerk	361	60	167	145	55	0	24	21	9
13 Open Records Requests	178	30	83	72	27	0	12	10	5
Subtotal - CITY CLERK 117	539	90	250	216	83	0	36	31	14
15 HR Services	12,901	1,504	5,718	4,950	1,894	0	815	707	322

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:16 OFFICE OF COMPTRROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
15 Self Insurance Fund	\$2,480	\$3,371	\$2,323	\$2,011	\$769	\$0	\$331	\$287	\$131
Subtotal - HUMAN RESOURCES 209	15,382	4,876	8,041	6,961	2,663	0	1,146	995	453
16 Financial Reporting	0	5,053	2,005	1,736	664	0	286	248	113
16 Grant Accounting	0	166,461	66,072	57,198	21,884	0	9,413	8,174	3,720
16 Treasury Management	0	2,155	856	741	283	0	122	106	48
16 Annual Audit	0	974	387	335	128	0	55	48	22
Subtotal - OFFICE OF COMPTROLLE	0	174,643	69,319	60,010	22,960	0	9,876	8,575	3,903
17 Administration	0	2,822	1,120	970	371	0	160	139	63
17 Supply Chain Management	0	9,024	3,582	3,101	1,186	0	510	443	202
Subtotal - PURCHASING 215	0	11,846	4,702	4,071	1,557	0	670	582	265
20 IT Services	0	113,222	44,940	38,904	14,885	0	6,403	5,559	2,530
20 Records Management	0	5,073	2,014	1,743	667	0	287	249	113
20 Strategic Innovation	0	17,582	6,979	6,041	2,311	0	994	863	393
20 City-wide PC's	0	1,080	429	371	142	0	61	53	24
20 City-wide IT Contracts	0	153,540	60,943	52,758	20,186	0	8,683	7,539	3,431
20 Postage	0	26,656	10,580	9,159	3,504	0	1,507	1,309	596
20 Mail Room	0	1,095	434	376	144	0	62	54	24
20 Wireless Communication	0	1,697	674	583	223	0	96	83	38
20 Phone & Internet - Citywide	0	12,546	4,980	4,311	1,649	0	709	616	280
Subtotal - INFORMATION TECHNOLC	0	332,491	131,972	114,248	43,712	0	18,802	16,326	7,430
45 General Expenses	0	647	257	222	85	0	37	32	14
45 Retirees Health Insurance	0	30,233	12,000	10,389	3,975	0	1,710	1,485	676
45 Property Insurance	0	1,354	537	465	178	0	77	66	30
45 FICA Match - Civilian	0	2,898	1,150	996	381	0	164	142	65
45 General Liability Insurance	0	3,315	1,316	1,139	436	0	187	163	74
45 Auto Liability	0	875	347	301	115	0	49	43	20
Subtotal - NON-DEPARTMENTAL 999	0	39,322	15,608	13,512	5,170	0	2,224	1,931	879
Total Incoming	242,955	574,472	324,453	280,879	107,466	0	46,226	40,137	18,267
C. Total Allocated		\$3,598,715	\$1,364,410	\$1,142,334	\$441,789	\$205,000	\$195,515	\$161,400	\$88,267
			37.91%	31.74%	12.28%	5.70%	5.43%	4.48%	2.45%

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

FY 2021 BUDGET
3/5/2021

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	6,183	0.37%	\$4,173	\$0	\$4,173	\$0	\$4,173
4 PARKS BLDG MAINT 532-31130	559	0.03%	377	0	377	0	377
5 MAYOR AND COUNCIL 101	10,449	0.62%	7,051	0	7,051	0	7,051
6 CITY ATTORNEY 103	7,904	0.47%	5,334	0	5,334	0	5,334
7 MUNICIPAL COURT 111	549,248	32.62%	370,654	0	370,654	77,177	447,831
8 OMB 115-12000	1,845	0.11%	1,245	0	1,245	0	1,245
9 CITY MANAGER 115-12010	2,114	0.13%	1,427	0	1,427	0	1,427
10 PUBLIC INFO OFFICE 115-12020	1,229	0.07%	829	0	829	0	829
11 INTERNAL AUDIT 115-12030	1,908	0.11%	1,288	0	1,288	0	1,288
12 PERFORMANCE OFFICE 115-12050	1,289	0.08%	870	0	870	0	870
13 CITY CLERK 117	2,774	0.16%	1,872	0	1,872	0	1,872
14 TAX 206	8,771	0.52%	5,919	0	5,919	1,232	7,151
15 HUMAN RESOURCES 209	17,457	1.04%	11,781	0	11,781	0	11,781
16 OFFICE OF COMPTROLLER 210	7,487	0.44%	5,053	0	5,053	0	5,053
17 PURCHASING 215	5,282	0.31%	3,564	0	3,564	742	4,307
18 ANIMAL SERVICES 225	17,623	1.05%	11,893	0	11,893	2,476	14,369
19 CAPITAL IMPROVEMENT 235	37,262	2.21%	25,146	0	25,146	5,236	30,382
20 INFORMATION TECHNOLOGY 239	75,522	4.48%	50,965	0	50,965	10,612	61,577
21 PLANNING & INSPECTIONS 280	111,197	6.60%	75,040	0	75,040	15,625	90,665
22 POLICE 321	131,445	7.81%	88,704	0	88,704	18,470	107,174
23 FIRE 322	88,635	5.26%	59,814	0	59,814	12,454	72,269
24 ENVIRONMENTAL SERVICES 334	66,097	3.93%	44,605	0	44,605	9,288	53,892
25 PUBLIC HEALTH 341	89,126	5.29%	60,146	0	60,146	12,523	72,669
26 PARKS & RECREATION 451	56,635	3.36%	38,219	0	38,219	7,958	46,178
27 ZOO 452	22,286	1.32%	15,039	0	15,039	3,132	18,171
28 LIBRARY 453	26,440	1.57%	17,843	0	17,843	3,715	21,558
29 MUSUEM & CULT AFFAIRS 454	18,297	1.09%	12,348	0	12,348	2,571	14,919
30 DESTINATION EL PASO 457	1,341	0.08%	905	0	905	188	1,093
31 COMM & HUMAN DEV 471	40,265	2.39%	27,172	0	27,172	5,658	32,830
32 ECONOMIC DEVELOPMENT 480	6,812	0.40%	4,597	0	4,597	957	5,554
33 ENGR TRAFFIC-ST 532-32020	6,806	0.40%	4,593	0	4,593	956	5,549
34 PAVEMENT MGMT 532-32040	2,969	0.18%	2,004	0	2,004	417	2,421
35 SAM ADMIN SUPPORT 532-32060	103	0.01%	70	0	70	14	84
36 STREET MAINTENANCE 532-32120	19,522	1.16%	13,174	0	13,174	2,743	15,917
37 FLEET 532-37020	5,485	0.33%	3,701	0	3,701	771	4,472
38 SUN METRO 560	58,242	3.46%	39,304	0	39,304	8,184	47,488
39 AVIATION 562	96,908	5.75%	65,397	0	65,397	13,617	79,014
40 INTERNATIONAL BRIDGES 564	18,923	1.12%	12,770	0	12,770	2,659	15,429
41 METROPOLITAN PLANNIG ORG 568	4,809	0.29%	3,245	0	3,245	676	3,921
42 EMPLOYEES PENSION 600	2,500	0.15%	1,687	0	1,687	351	2,038
43 CRRMA 700	3,889	0.23%	2,624	0	2,624	546	3,171
44 DOWNTOWN DEV CORP 710	416	0.02%	281	0	281	58	339

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

FY 2021 BUDGET
3/5/2021

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 NON-DEPARTMENTAL 999	49,783	2.96%	\$33,595	\$0	\$33,595	\$6,995	\$40,591
46 OTHER	108	0.01%	73	0	73	15	88
Subtotal	1,683,945	100.00%	1,136,391	0	1,136,391	228,019	1,364,410
Direct Bills					0		0
Total					\$1,136,391		\$1,364,410

Basis Units: General ledger transactions by department

Source:

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

FY 2021 BUDGET
3/5/2021

Grant Accounting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 TAX 206	1,941	0.00%	\$15	\$0	\$15	\$4	\$19
16 OFFICE OF COMPTROLLER 210	21,813,413	17.62%	166,461	0	166,461	0	166,461
19 CAPITAL IMPROVEMENT 235	6,824,724	5.51%	52,080	0	52,080	13,206	65,286
22 POLICE 321	9,167,092	7.40%	69,955	0	69,955	17,738	87,694
23 FIRE 322	998,636	0.81%	7,621	0	7,621	1,932	9,553
24 ENVIRONMENTAL SERVICES 334	640,143	0.52%	4,885	0	4,885	1,239	6,124
25 PUBLIC HEALTH 341	12,531,797	10.12%	95,632	0	95,632	24,249	119,881
26 PARKS & RECREATION 451	36,542	0.03%	279	0	279	71	350
28 LIBRARY 453	77,885	0.06%	594	0	594	151	745
29 MUSUEM & CULT AFFAIRS 454	228,228	0.18%	1,742	0	1,742	442	2,183
31 COMM & HUMAN DEV 471	10,336,908	8.35%	78,882	0	78,882	20,002	98,884
38 SUN METRO 560	43,656,176	35.26%	333,146	0	333,146	84,475	417,621
39 AVIATION 562	14,878,530	12.02%	113,540	0	113,540	28,790	142,330
40 INTERNATIONAL BRIDGES 564	10,620	0.01%	81	0	81	21	102
41 METROPOLITAN PLANNIG ORG 568	2,623,873	2.12%	20,023	0	20,023	5,077	25,100
Subtotal	123,826,508	100.00%	944,938	0	944,938	197,396	1,142,334
Direct Bills					0		0
Total					\$944,938		\$1,142,334

Basis Units: Grant expenditures per department

Source:

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

FY 2021 BUDGET
3/5/2021

Treasury 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	876,740	0.12%	\$447	\$0	\$447	\$0	\$447
4 PARKS BLDG MAINT 532-31130	1,196,931	0.17%	610	0	610	0	610
5 MAYOR AND COUNCIL 101	639,617	0.09%	326	0	326	0	326
6 CITY ATTORNEY 103	375,358	0.05%	191	0	191	0	191
7 MUNICIPAL COURT 111	1,850,143	0.26%	944	0	944	208	1,151
8 OMB 115-12000	113,397	0.02%	58	0	58	0	58
9 CITY MANAGER 115-12010	92,235	0.01%	47	0	47	0	47
10 PUBLIC INFO OFFICE 115-12020	42,094	0.01%	21	0	21	0	21
11 INTERNAL AUDIT 115-12030	88,570	0.01%	45	0	45	0	45
12 PERFORMANCE OFFICE 115-12050	67,462	0.01%	34	0	34	0	34
13 CITY CLERK 117	141,781	0.02%	72	0	72	0	72
14 TAX 206	9,284,257	1.29%	4,735	0	4,735	1,041	5,777
15 HUMAN RESOURCES 209	36,857,486	5.13%	18,799	0	18,799	0	18,799
16 OFFICE OF COMPTRROLLER 210	4,225,827	0.59%	2,155	0	2,155	0	2,155
17 PURCHASING 215	3,765,636	0.52%	1,921	0	1,921	422	2,343
18 ANIMAL SERVICES 225	2,280,773	0.32%	1,163	0	1,163	256	1,419
19 CAPITAL IMPROVEMENT 235	671,582	0.09%	343	0	343	75	418
20 INFORMATION TECHNOLOGY 239	4,600,738	0.64%	2,347	0	2,347	516	2,863
21 PLANNING & INSPECTIONS 280	804,715	0.11%	410	0	410	90	501
22 POLICE 321	22,119,329	3.08%	11,282	0	11,282	2,481	13,763
23 FIRE 322	14,206,875	1.98%	7,246	0	7,246	1,593	8,840
24 ENVIRONMENTAL SERVICES 334	58,842,221	8.19%	30,012	0	30,012	6,600	36,612
25 PUBLIC HEALTH 341	16,926,573	2.36%	8,633	0	8,633	1,898	10,532
26 PARKS & RECREATION 451	5,919,492	0.82%	3,019	0	3,019	664	3,683
27 ZOO 452	1,611,999	0.22%	822	0	822	181	1,003
28 LIBRARY 453	2,118,490	0.30%	1,081	0	1,081	238	1,318
29 MUSUEM & CULT AFFAIRS 454	1,183,751	0.16%	604	0	604	133	737
31 COMM & HUMAN DEV 471	7,094,042	0.99%	3,618	0	3,618	796	4,414
32 ECONOMIC DEVELOPMENT 480	11,614,766	1.62%	5,924	0	5,924	1,303	7,227
33 ENGR TRAFFIC-ST 532-32020	630,944	0.09%	322	0	322	71	393
34 PAVEMENT MGMT 532-32040	141,004	0.02%	72	0	72	16	88
35 SAM ADMIN SUPPORT 532-32060	140,015	0.02%	71	0	71	16	87
36 STREET MAINTENANCE 532-32120	1,507,334	0.21%	769	0	769	169	938
37 FLEET 532-37020	2,678,049	0.37%	1,366	0	1,366	300	1,666
38 SUN METRO 560	(2,972,934)	-0.41%	(1,516)	0	(1,516)	(333)	(1,850)
39 AVIATION 562	43,712,879	6.09%	22,295	0	22,295	4,903	27,198
40 INTERNATIONAL BRIDGES 564	10,134,023	1.41%	5,169	0	5,169	1,137	6,305
42 EMPLOYEES PENSION 600	540,107	0.08%	275	0	275	61	336
43 CRRMA 700	42,165,760	5.87%	21,506	0	21,506	4,729	26,236
45 NON-DEPARTMENTAL 999	1,273,430	0.18%	650	0	650	143	792
46 OTHER	408,540,172	56.89%	208,373	0	208,373	45,820	254,194

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

FY 2021 BUDGET
3/5/2021

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	718,103,663	100.00%	366,264	0	366,264	75,525	441,789
Direct Bills					0		0
Total					\$366,264		\$441,789

Basis Units: Pooled cash & investments per department

Source:

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

FY 2021 BUDGET
3/5/2021

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,197,420	1.40%	\$2,870	\$0	\$2,870	\$0	\$2,870
4 PARKS BLDG MAINT 532-31130	10,922,030	1.87%	3,824	0	3,824	0	3,824
5 MAYOR AND COUNCIL 101	1,672,657	0.29%	586	0	586	0	586
6 CITY ATTORNEY 103	3,492,922	0.60%	1,223	0	1,223	0	1,223
7 MUNICIPAL COURT 111	5,843,793	1.00%	2,046	0	2,046	0	2,046
8 OMB 115-12000	1,034,752	0.18%	362	0	362	0	362
9 CITY MANAGER 115-12010	841,646	0.14%	295	0	295	0	295
10 PUBLIC INFO OFFICE 115-12020	384,107	0.07%	134	0	134	0	134
11 INTERNAL AUDIT 115-12030	808,203	0.14%	283	0	283	0	283
12 PERFORMANCE OFFICE 115-12050	615,594	0.11%	216	0	216	0	216
13 CITY CLERK 117	1,293,756	0.22%	453	0	453	0	453
15 HUMAN RESOURCES 209	70,097,105	11.97%	24,544	0	24,544	0	24,544
16 OFFICE OF COMPTROLLER 210	2,781,287	0.48%	974	0	974	0	974
17 PURCHASING 215	1,534,502	0.26%	537	0	537	0	537
18 ANIMAL SERVICES 225	8,857,979	1.51%	3,102	0	3,102	0	3,102
19 CAPITAL IMPROVEMENT 235	6,208,641	1.06%	2,174	0	2,174	0	2,174
20 INFORMATION TECHNOLOGY 239	16,823,434	2.87%	5,891	0	5,891	0	5,891
21 PLANNING & INSPECTIONS 280	7,343,043	1.25%	2,571	0	2,571	0	2,571
22 POLICE 321	164,927,405	28.17%	57,748	0	57,748	0	57,748
23 FIRE 322	121,993,777	20.84%	42,715	0	42,715	0	42,715
25 PUBLIC HEALTH 341	16,346,783	2.79%	5,724	0	5,724	0	5,724
26 PARKS & RECREATION 451	27,851,598	4.76%	9,752	0	9,752	0	9,752
27 ZOO 452	7,431,678	1.27%	2,602	0	2,602	0	2,602
28 LIBRARY 453	9,198,800	1.57%	3,221	0	3,221	0	3,221
29 MUSUEM & CULT AFFAIRS 454	3,526,013	0.60%	1,235	0	1,235	0	1,235
30 DESTINATION EL PASO 457	10,318,771	1.76%	3,613	0	3,613	0	3,613
31 COMM & HUMAN DEV 471	2,678,765	0.46%	938	0	938	0	938
32 ECONOMIC DEVELOPMENT 480	14,566,189	2.49%	5,100	0	5,100	0	5,100
33 ENGR TRAFFIC-ST 532-32020	5,757,384	0.98%	2,016	0	2,016	0	2,016
34 PAVEMENT MGMT 532-32040	5,459,303	0.93%	1,912	0	1,912	0	1,912
35 SAM ADMIN SUPPORT 532-32060	1,967,297	0.34%	689	0	689	0	689
36 STREET MAINTENANCE 532-32120	11,567,601	1.98%	4,050	0	4,050	0	4,050
37 FLEET 532-37020	16,036,342	2.74%	5,615	0	5,615	0	5,615
45 NON-DEPARTMENTAL 999	17,098,192	2.92%	5,987	0	5,987	0	5,987

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

FY 2021 BUDGET
3/5/2021

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	585,478,769	100.00%	205,000	0	205,000	0	205,000
Direct Bills					0		0
Total					\$205,000		\$205,000

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	14,608	0.05%	\$75	\$0	\$75	\$0	\$75
7 MUNICIPAL COURT 111	30,609	0.10%	156	0	156	31	188
14 TAX 206	10,707	0.03%	55	0	55	11	66
18 ANIMAL SERVICES 225	178,278	0.56%	911	0	911	182	1,093
19 CAPITAL IMPROVEMENT 235	3,552,768	11.14%	18,164	0	18,164	3,621	21,785
20 INFORMATION TECHNOLOGY 239	1,685,425	5.29%	8,617	0	8,617	1,718	10,335
22 POLICE 321	383,081	1.20%	1,959	0	1,959	390	2,349
23 FIRE 322	1,249,342	3.92%	6,387	0	6,387	1,273	7,661
24 ENVIRONMENTAL SERVICES 334	6,456,361	20.25%	33,008	0	33,008	6,581	39,589
25 PUBLIC HEALTH 341	166,097	0.52%	849	0	849	169	1,018
26 PARKS & RECREATION 451	474,952	1.49%	2,428	0	2,428	484	2,912
27 ZOO 452	22,607	0.07%	116	0	116	23	139
28 LIBRARY 453	6,205	0.02%	32	0	32	6	38
29 MUSUEM & CULT AFFAIRS 454	13,234	0.04%	68	0	68	13	81
30 DESTINATION EL PASO 457	131,299	0.41%	671	0	671	134	805
31 COMM & HUMAN DEV 471	13,669	0.04%	70	0	70	14	84
33 ENGR TRAFFIC-ST 532-32020	32,094	0.10%	164	0	164	33	197
34 PAVEMENT MGMT 532-32040	31,514	0.10%	161	0	161	32	193
35 SAM ADMIN SUPPORT 532-32060	11,651	0.04%	60	0	60	12	71
36 STREET MAINTENANCE 532-32120	207,574	0.65%	1,061	0	1,061	212	1,273
37 FLEET 532-37020	5,083,789	15.94%	25,991	0	25,991	5,182	31,173
38 SUN METRO 560	10,602,417	33.25%	54,205	0	54,205	10,806	65,012
39 AVIATION 562	1,237,151	3.88%	6,325	0	6,325	1,261	7,586
40 INTERNATIONAL BRIDGES 564	55,983	0.18%	286	0	286	57	343
41 METROPOLITAN PLANNIG ORG 568	2,883	0.01%	15	0	15	3	18
45 NON-DEPARTMENTAL 999	233,520	0.73%	1,194	0	1,194	238	1,432
Subtotal	31,887,818	100.00%	163,028	0	163,028	32,486	195,515
Direct Bills					0		0
Total					\$163,028		\$195,515

Basis Units: Equipment depreciation per department
Source:

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

FY 2021 BUDGET
3/5/2021

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	\$4,173	\$0	\$447	\$2,870	\$75	\$0	\$0	\$7,565
4 PARKS BLDG MAINT 532-31130	377	0	610	3,824	0	0	0	4,812
5 MAYOR AND COUNCIL 101	7,051	0	326	586	0	0	0	7,963
6 CITY ATTORNEY 103	5,334	0	191	1,223	0	0	0	6,748
7 MUNICIPAL COURT 111	447,831	0	1,151	2,046	188	0	0	451,216
8 OMB 115-12000	1,245	0	58	362	0	0	0	1,665
9 CITY MANAGER 115-12010	1,427	0	47	295	0	0	0	1,768
10 PUBLIC INFO OFFICE 115-12020	829	0	21	134	0	0	0	985
11 INTERNAL AUDIT 115-12030	1,288	0	45	283	0	0	0	1,616
12 PERFORMANCE OFFICE 115-12050	870	0	34	216	0	0	0	1,120
13 CITY CLERK 117	1,872	0	72	453	0	0	0	2,397
14 TAX 206	7,151	19	5,777	0	66	0	0	13,012
15 HUMAN RESOURCES 209	11,781	0	18,799	24,544	0	0	0	55,123
16 OFFICE OF COMPTROLLER 210	5,053	166,461	2,155	974	0	0	0	174,643
17 PURCHASING 215	4,307	0	2,343	537	0	0	0	7,187
18 ANIMAL SERVICES 225	14,369	0	1,419	3,102	1,093	0	0	19,983
19 CAPITAL IMPROVEMENT 235	30,382	65,286	418	2,174	21,785	0	0	120,045
20 INFORMATION TECHNOLOGY 239	61,577	0	2,863	5,891	10,335	0	0	80,665
21 PLANNING & INSPECTIONS 280	90,665	0	501	2,571	0	0	0	93,737
22 POLICE 321	107,174	87,694	13,763	57,748	2,349	0	0	268,727
23 FIRE 322	72,269	9,553	8,840	42,715	7,661	0	0	141,037
24 ENVIRONMENTAL SERVICES 334	53,892	6,124	36,612	0	39,589	0	0	136,217
25 PUBLIC HEALTH 341	72,669	119,881	10,532	5,724	1,018	0	0	209,824
26 PARKS & RECREATION 451	46,178	350	3,683	9,752	2,912	0	0	62,874
27 ZOO 452	18,171	0	1,003	2,602	139	0	0	21,915
28 LIBRARY 453	21,558	745	1,318	3,221	38	0	0	26,880
29 MUSUEM & CULT AFFAIRS 454	14,919	2,183	737	1,235	81	0	0	19,154
30 DESTINATION EL PASO 457	1,093	0	0	3,613	805	0	0	5,512
31 COMM & HUMAN DEV 471	32,830	98,884	4,414	938	84	0	0	137,150
32 ECONOMIC DEVELOPMENT 480	5,554	0	7,227	5,100	0	0	0	17,881
33 ENGR TRAFFIC-ST 532-32020	5,549	0	393	2,016	197	0	0	8,155
34 PAVEMENT MGMT 532-32040	2,421	0	88	1,912	193	0	0	4,613
35 SAM ADMIN SUPPORT 532-32060	84	0	87	689	71	0	0	931
36 STREET MAINTENANCE 532-32120	15,917	0	938	4,050	1,273	0	0	22,178
37 FLEET 532-37020	4,472	0	1,666	5,615	31,173	0	0	42,926
38 SUN METRO 560	47,488	417,621	(1,850)	0	65,012	0	0	528,271
39 AVIATION 562	79,014	142,330	27,198	0	7,586	0	0	256,129
40 INTERNATIONAL BRIDGES 564	15,429	102	6,305	0	343	0	0	22,179
41 METROPOLITAN PLANNIG ORG 568	3,921	25,100	0	0	18	0	0	29,039
42 EMPLOYEES PENSION 600	2,038	0	336	0	0	0	0	2,374
43 CRRMA 700	3,171	0	26,236	0	0	0	0	29,406

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:16 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
44 DOWNTOWN DEV CORP 710	\$339	\$0	\$0	\$0	\$0	\$0	\$0	\$339
45 NON-DEPARTMENTAL 999	40,591	0	792	5,987	1,432	0	0	48,802
46 OTHER	88	0	254,194	0	0	0	0	254,282
Total	\$1,364,410	\$1,142,334	\$441,789	\$205,000	\$195,515	\$0	\$0	\$3,349,047

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

FY 2021 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 2021 BUDGET
3/5/2021

A. Department Costs

Dept:17 PURCHASING 215

Description		Amount	General Admin	Administratio n	Supply Chain Management
Personnel Costs					
Salaries	S1	1,104,467	0	318,349	786,118
<i>Salary % Split</i>			<i>.00%</i>	<i>28.82%</i>	<i>71.18%</i>
Benefits	P	375,711	0	113,757	261,954
Subtotal - Personnel Costs		1,480,178	0	432,106	1,048,072
Services & Supplies Cost					
Contractual Services	P	750	0	750	0
Interfund Services	P	50	0	50	0
Leased Equipment	P	8,500	0	8,500	0
Materials & Supplies	P	7,940	0	7,940	0
Other Operating	P	37,084	0	37,084	0
Subtotal - Services & Supplies		54,324	0	54,324	0
Department Cost Total		1,534,502	0	486,430	1,048,072
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,534,502	0	486,430	1,048,072
General Admin Distribution			0	0	0
Grand Total		\$1,534,502		\$486,430	\$1,048,072

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management
1 City Hall (City 1)	\$35,718	\$0	\$10,295	\$25,423
Subtotal - BUILDING DEPRECIATION	35,718	0	10,295	25,423
3 Facilities Maintenance	13,074	1,276	4,136	10,214
3 City Hall	52,127	1,708	15,517	38,317
Subtotal - FACILITIES MAINT 532-310	65,201	2,984	19,653	48,531
4 City 1	16,234	67	4,699	11,603
Subtotal - PARKS BLDG MAINT 532-3	16,234	67	4,699	11,603
5 Office of the Mayor	1,550	724	656	1,619
5 City Council	2,746	1,303	1,167	2,882
Subtotal - MAYOR AND COUNCIL 101	4,296	2,027	1,823	4,501
6 Legal Services	58,095	12,006	20,206	49,895
Subtotal - CITY ATTORNEY 103	58,095	12,006	20,206	49,895
8 Budget	2,308	398	780	1,926
Subtotal - OMB 115-12000	2,308	398	780	1,926
9 Citywide Admin	3,423	810	1,220	3,013
Subtotal - CITY MANAGER 115-1201C	3,423	810	1,220	3,013
10 Public Information	1,598	111	493	1,217
Subtotal - PUBLIC INFO OFFICE 115-	1,598	111	493	1,217
12 Performance	2,539	101	761	1,879
Subtotal - PERFORMANCE OFFICE 1	2,539	101	761	1,879
13 Clerk	263	44	89	219
13 Open Records Requests	98	17	33	82
Subtotal - CITY CLERK 117	361	60	122	300
15 HR Services	9,415	1,098	3,030	7,482
15 Self Insurance Fund	1,810	2,460	1,231	3,039

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management
Subtotal - HUMAN RESOURCES 209	\$11,225	\$3,558	\$4,261	\$10,522
16 Financial Reporting	3,564	742	1,241	3,065
16 Treasury Management	1,921	422	675	1,668
16 Annual Audit	537	0	155	382
Subtotal - OFFICE OF COMPTROLLE	6,022	1,165	2,072	5,115
17 Administration	0	3,216	927	2,289
17 Supply Chain Management	0	10,284	2,964	7,320
Subtotal - PURCHASING 215	0	13,499	3,891	9,608
20 IT Services	0	68,975	19,881	49,094
20 Records Management	0	4,934	1,422	3,512
20 Strategic Innovation	0	17,582	5,068	12,514
20 City-wide PC's	0	788	227	561
20 City-wide IT Contracts	0	139,201	40,123	99,078
20 Postage	0	4	1	3
20 Mail Room	0	799	230	569
20 Wireless Communication	0	994	287	707
20 Phone & Internet - Citywide	0	8,269	2,383	5,886
Subtotal - INFORMATION TECHNOLC	0	241,546	69,623	171,923
45 General Expenses	0	366	105	260
45 Retirees Health Insurance	0	18,762	5,408	13,354
45 Property Insurance	0	836	241	595
45 FICA Match - Civilian	0	1,799	518	1,280
45 General Liability Insurance	0	2,058	593	1,464
45 Auto Liability	0	1,750	504	1,245
Subtotal - NON-DEPARTMENTAL 999	0	25,570	7,370	18,200
Total Incoming	207,020	303,902	147,267	363,655
C. Total Allocated		\$2,045,424	\$633,697	\$1,411,727
			30.98%	69.02%

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

FY 2021 BUDGET
3/5/2021

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	4	0.05%	\$263	\$0	\$263	\$0	\$263
7 MUNICIPAL COURT 111	240	2.88%	15,751	0	15,751	2,582	18,333
8 OMB 115-12000	30	0.36%	1,969	0	1,969	0	1,969
9 CITY MANAGER 115-12010	15	0.18%	984	0	984	0	984
11 INTERNAL AUDIT 115-12030	3	0.04%	197	0	197	0	197
13 CITY CLERK 117	16	0.19%	1,050	0	1,050	0	1,050
14 TAX 206	21	0.25%	1,378	0	1,378	226	1,604
15 HUMAN RESOURCES 209	18	0.22%	1,181	0	1,181	0	1,181
16 OFFICE OF COMPTROLLER 210	43	0.52%	2,822	0	2,822	0	2,822
17 PURCHASING 215	49	0.59%	3,216	0	3,216	0	3,216
19 CAPITAL IMPROVEMENT 235	410	4.93%	26,908	0	26,908	4,410	31,318
20 INFORMATION TECHNOLOGY 239	279	3.35%	18,311	0	18,311	3,001	21,312
21 PLANNING & INSPECTIONS 280	9	0.11%	591	0	591	97	687
22 POLICE 321	877	10.54%	57,557	0	57,557	9,434	66,991
23 FIRE 322	384	4.61%	25,202	0	25,202	4,131	29,332
24 ENVIRONMENTAL SERVICES 334	720	8.65%	47,253	0	47,253	7,745	54,998
25 PUBLIC HEALTH 341	1,184	14.23%	77,705	0	77,705	12,737	90,442
26 PARKS & RECREATION 451	658	7.91%	43,184	0	43,184	7,078	50,262
27 ZOO 452	358	4.30%	23,495	0	23,495	3,851	27,346
28 LIBRARY 453	354	4.25%	23,233	0	23,233	3,808	27,041
29 MUSUEM & CULT AFFAIRS 454	325	3.91%	21,330	0	21,330	3,496	24,826
31 COMM & HUMAN DEV 471	89	1.07%	5,841	0	5,841	957	6,798
32 ECONOMIC DEVELOPMENT 480	72	0.87%	4,725	0	4,725	775	5,500
35 SAM ADMIN SUPPORT 532-32060	956	11.49%	62,742	0	62,742	10,284	73,025
38 SUN METRO 560	392	4.71%	25,727	0	25,727	4,217	29,944
39 AVIATION 562	557	6.69%	36,556	0	36,556	5,992	42,547
40 INTERNATIONAL BRIDGES 564	232	2.79%	15,226	0	15,226	2,496	17,722
41 METROPOLITAN PLANNIG ORG 568	26	0.31%	1,706	0	1,706	280	1,986
Subtotal	8,321	100.00%	546,101	0	546,101	87,596	633,697
Direct Bills					0		0
Total					\$546,101		\$633,697

Basis Units: Number of purchase order issued per department

Source:

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

FY 2021 BUDGET
3/5/2021

Supply Chain Management Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	4	0.07%	\$839	\$0	\$839	\$0	\$839
7 MUNICIPAL COURT 111	240	4.21%	50,369	0	50,369	9,408	59,777
8 OMB 115-12000	30	0.53%	6,296	0	6,296	0	6,296
9 CITY MANAGER 115-12010	15	0.26%	3,148	0	3,148	0	3,148
11 INTERNAL AUDIT 115-12030	3	0.05%	630	0	630	0	630
13 CITY CLERK 117	16	0.28%	3,358	0	3,358	0	3,358
14 TAX 206	21	0.37%	4,407	0	4,407	823	5,230
15 HUMAN RESOURCES 209	18	0.32%	3,778	0	3,778	0	3,778
16 OFFICE OF COMPTROLLER 210	43	0.75%	9,024	0	9,024	0	9,024
17 PURCHASING 215	49	0.86%	10,284	0	10,284	0	10,284
19 CAPITAL IMPROVEMENT 235	410	7.20%	86,047	0	86,047	16,072	102,119
20 INFORMATION TECHNOLOGY 239	279	4.90%	58,554	0	58,554	10,937	69,491
21 PLANNING & INSPECTIONS 280	9	0.16%	1,889	0	1,889	353	2,242
22 POLICE 321	877	15.40%	184,056	0	184,056	34,378	218,435
23 FIRE 322	384	6.74%	80,590	0	80,590	15,053	95,643
25 PUBLIC HEALTH 341	1,184	20.79%	248,486	0	248,486	46,413	294,899
26 PARKS & RECREATION 451	658	11.55%	138,095	0	138,095	25,794	163,888
27 ZOO 452	358	6.29%	75,134	0	75,134	14,034	89,167
28 LIBRARY 453	354	6.21%	74,294	0	74,294	13,877	88,171
29 MUSUEM & CULT AFFAIRS 454	325	5.71%	68,208	0	68,208	12,740	80,948
31 COMM & HUMAN DEV 471	89	1.56%	18,678	0	18,678	3,489	22,167
32 ECONOMIC DEVELOPMENT 480	72	1.26%	15,111	0	15,111	2,822	17,933
40 INTERNATIONAL BRIDGES 564	232	4.07%	48,690	0	48,690	9,094	57,784
41 METROPOLITAN PLANNIG ORG 568	26	0.46%	5,457	0	5,457	1,019	6,476
Subtotal	5,696	100.00%	1,195,421	0	1,195,421	216,306	1,411,727
Direct Bills					0		0
Total					\$1,195,421		\$1,411,727

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

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:17 PURCHASING 215

Department	Administratio n	Supply Chain Management	Total
6 CITY ATTORNEY 103	\$263	\$839	\$1,102
7 MUNICIPAL COURT 111	18,333	59,777	78,110
8 OMB 115-12000	1,969	6,296	8,265
9 CITY MANAGER 115-12010	984	3,148	4,132
11 INTERNAL AUDIT 115-12030	197	630	826
13 CITY CLERK 117	1,050	3,358	4,408
14 TAX 206	1,604	5,230	6,835
15 HUMAN RESOURCES 209	1,181	3,778	4,959
16 OFFICE OF COMPTROLLER 210	2,822	9,024	11,846
17 PURCHASING 215	3,216	10,284	13,499
19 CAPITAL IMPROVEMENT 235	31,318	102,119	133,437
20 INFORMATION TECHNOLOGY 239	21,312	69,491	90,802
21 PLANNING & INSPECTIONS 280	687	2,242	2,929
22 POLICE 321	66,991	218,435	285,426
23 FIRE 322	29,332	95,643	124,975
24 ENVIRONMENTAL SERVICES 334	54,998	0	54,998
25 PUBLIC HEALTH 341	90,442	294,899	385,341
26 PARKS & RECREATION 451	50,262	163,888	214,151
27 ZOO 452	27,346	89,167	116,514
28 LIBRARY 453	27,041	88,171	115,212
29 MUSUEM & CULT AFFAIRS 454	24,826	80,948	105,773
31 COMM & HUMAN DEV 471	6,798	22,167	28,966
32 ECONOMIC DEVELOPMENT 480	5,500	17,933	23,433
35 SAM ADMIN SUPPORT 532-32060	73,025	0	73,025
38 SUN METRO 560	29,944	0	29,944
39 AVIATION 562	42,547	0	42,547
40 INTERNATIONAL BRIDGES 564	17,722	57,784	75,506
41 METROPOLITAN PLANNIG ORG 568	1,986	6,476	8,462
Total	\$633,697	\$1,411,727	\$2,045,424

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

FY 2021 BUDGET

INFORMATION TECHNOLOGY 239

Nature and Extent of Services

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

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

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

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

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

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

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

FY 2021 BUDGET

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

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

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

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

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

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

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage
Personnel Costs										
Salaries	S1	4,831,006	493,294	3,472,751	114,386	430,746	227,728	0	0	0
<i>Salary % Split</i>			<i>10.21%</i>	<i>71.88%</i>	<i>2.37%</i>	<i>8.92%</i>	<i>4.71%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,512,335	134,772	1,068,750	48,967	150,334	70,084	0	0	0
Subtotal - Personnel Costs		6,343,341	628,066	4,541,501	163,353	581,080	297,812	0	0	0
Services & Supplies Cost										
Contractual Services	P	7,796,640	9,250	0	105,820	0	0	0	7,681,570	0
Interfund Services	P	230,289	50,289	0	0	0	0	0	0	180,000
Leases	P	204,809	166,113	0	38,696	0	0	0	0	0
Materials & Supplies	P	247,332	81,775	150,243	8,500	100	6,714	0	0	0
Minor Equipment & Furniture	P	200,000	0	0	0	0	0	200,000	0	0
Communications	P	1,763,194	500	500	0	0	0	0	0	0
Other Operating	P	37,830	500	37,000	175	155	0	0	0	0
Transfers	D	2,129,785	0	0	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(155,000)	0	0	0	0	0	0	(155,000)	0
Subtotal - Services & Supplies		12,454,879	308,427	187,743	153,191	255	6,714	200,000	7,526,570	180,000
Department Cost Total		18,798,220	936,493	4,729,244	316,544	581,335	304,526	200,000	7,526,570	180,000
Adjustments to Cost										
Transfers	D	(2,129,785)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(2,129,785)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		16,668,435	936,493	4,729,244	316,544	581,335	304,526	200,000	7,526,570	180,000
General Admin Distribution			(936,493)	749,752	24,695	92,996	49,165	0	0	0
Grand Total		\$16,668,435		\$5,478,996	\$341,239	\$674,331	\$353,691	\$200,000	\$7,526,570	\$180,000

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Fire	Phone & Internet - Citywide
Personnel Costs						
Salaries	S1	4,831,006	92,101	0	0	0
<i>Salary % Split</i>			<i>1.91%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	1,512,335	39,428	0	0	0
Subtotal - Personnel Costs		6,343,341	131,529	0	0	0
Services & Supplies Cost						
Contractual Services	P	7,796,640	0	0	0	0
Interfund Services	P	230,289	0	0	0	0
Leases	P	204,809	0	0	0	0
Materials & Supplies	P	247,332	0	0	0	0
Minor Equipment & Furniture	P	200,000	0	0	0	0
Communications	P	1,763,194	0	395,771	59,622	1,306,801
Other Operating	P	37,830	0	0	0	0
Transfers	D	2,129,785	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(155,000)	0	0	0	0
Subtotal - Services & Supplies		12,454,879	0	395,771	59,622	1,306,801
Department Cost Total		18,798,220	131,529	395,771	59,622	1,306,801
Adjustments to Cost						
Transfers	D	(2,129,785)	0	0	0	0
Subtotal - Adjustments		(2,129,785)	0	0	0	0
Total Costs After Adjustments		16,668,435	131,529	395,771	59,622	1,306,801
General Admin Distribution			19,884	0	0	0
Grand Total		\$16,668,435	\$151,413	\$395,771	\$59,622	\$1,306,801

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

FY 2021 BUDGET
3/5/2021

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)	\$232,359	\$0	\$186,025	\$6,127	\$23,074	\$12,199	\$0	\$0	\$0	\$4,934
Subtotal - BUILDING DEPRECIATION	232,359	0	186,025	6,127	23,074	12,199	0	0	0	4,934
2 Depreciation	1,685,425	0	1,349,343	44,445	167,367	88,484	0	0	0	35,786
Subtotal - EQUIPMENT DEPRECIATION	1,685,425	0	1,349,343	44,445	167,367	88,484	0	0	0	35,786
3 Facilities Maintenance	38,209	3,728	33,575	1,106	4,164	2,202	0	0	0	890
3 Mulligan Building	107,147	4,539	89,416	2,945	11,091	5,863	0	0	0	2,371
Subtotal - FACILITIES MAINT 532-310	145,357	8,268	122,991	4,051	15,255	8,065	0	0	0	3,262
4 Single Occupant	18,250	75	14,671	483	1,820	962	0	0	0	389
4 City 2	57,579	238	46,287	1,525	5,741	3,035	0	0	0	1,228
Subtotal - PARKS BLDG MAINT 532-3	75,828	313	60,958	2,008	7,561	3,997	0	0	0	1,617
5 Office of the Mayor	4,593	2,146	5,395	178	669	354	0	0	0	143
5 City Council	30,110	14,286	35,543	1,171	4,409	2,331	0	0	0	943
Subtotal - MAYOR AND COUNCIL 101	34,702	16,432	40,938	1,348	5,078	2,685	0	0	0	1,086
6 Legal Services	687	142	664	22	82	44	0	0	0	18
Subtotal - CITY ATTORNEY 103	687	142	664	22	82	44	0	0	0	18
8 Budget	25,301	4,358	23,745	782	2,945	1,557	0	0	0	630
Subtotal - OMB 115-12000	25,301	4,358	23,745	782	2,945	1,557	0	0	0	630
9 Citywide Admin	10,141	2,401	10,041	331	1,245	658	0	0	0	266
Subtotal - CITY MANAGER 115-12010	10,141	2,401	10,041	331	1,245	658	0	0	0	266
10 Public Information	4,735	330	4,056	134	503	266	0	0	0	108
Subtotal - PUBLIC INFO OFFICE 115-	4,735	330	4,056	134	503	266	0	0	0	108
11 Audit	14,335	1,000	12,277	404	1,523	805	0	0	0	326
Subtotal - INTERNAL AUDIT 115-1203	14,335	1,000	12,277	404	1,523	805	0	0	0	326
12 Performance	7,522	300	6,263	206	777	411	0	0	0	166
Subtotal - PERFORMANCE OFFICE 1	7,522	300	6,263	206	777	411	0	0	0	166
13 Clerk	780	130	728	24	90	48	0	0	0	19

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

FY 2021 BUDGET
3/5/2021

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
13 Open Records Requests	\$1,077	\$182	\$1,008	\$33	\$125	\$66	\$0	\$0	\$0	\$27
Subtotal - CITY CLERK 117	1,857	312	1,736	57	215	114	0	0	0	46
15 HR Services	27,895	3,253	24,937	821	3,093	1,635	0	0	0	661
15 Self Insurance Fund	5,363	7,289	10,129	334	1,256	664	0	0	0	269
Subtotal - HUMAN RESOURCES 209	33,258	10,542	35,066	1,155	4,349	2,299	0	0	0	930
16 Financial Reporting	50,965	10,612	49,298	1,624	6,115	3,233	0	0	0	1,307
16 Treasury Management	2,347	516	2,292	75	284	150	0	0	0	61
16 Annual Audit	5,891	0	4,716	155	585	309	0	0	0	125
16 Asset Management	8,617	1,718	8,274	273	1,026	543	0	0	0	219
Subtotal - OFFICE OF COMPTROLLE	67,819	12,846	64,580	2,127	8,010	4,235	0	0	0	1,713
17 Administration	18,311	3,001	17,062	562	2,116	1,119	0	0	0	453
17 Supply Chain Management	58,554	10,937	55,634	1,832	6,901	3,648	0	0	0	1,475
Subtotal - PURCHASING 215	76,864	13,938	72,696	2,394	9,017	4,767	0	0	0	1,928
20 IT Services	0	3,238,541	2,592,760	85,401	321,595	170,022	0	0	0	68,763
20 Records Management	0	697	558	18	69	37	0	0	0	15
20 Strategic Innovation	0	263,730	211,141	6,955	26,189	13,846	0	0	0	5,600
20 GIS	0	23,957	19,180	632	2,379	1,258	0	0	0	509
20 City-wide PC's	0	2,335	1,869	62	232	123	0	0	0	50
20 City-wide IT Contracts	0	65,067	52,092	1,716	6,461	3,416	0	0	0	1,382
20 Postage	0	443	355	12	44	23	0	0	0	9
20 Mail Room	0	2,367	1,895	62	235	124	0	0	0	50
20 Wireless Communication	0	18,620	14,907	491	1,849	978	0	0	0	395
20 Phone & Internet - Citywide	0	37,068	29,677	977	3,681	1,946	0	0	0	787
Subtotal - INFORMATION TECHNOLC	0	3,652,825	2,924,434	96,325	362,735	191,772	0	0	0	77,559
45 General Expenses	0	4,012	3,212	106	398	211	0	0	0	85
45 Retirees Health Insurance	0	68,227	54,622	1,799	6,775	3,582	0	0	0	1,449
45 Property Insurance	0	5,129	4,106	135	509	269	0	0	0	109
45 FICA Match - Civilian	0	6,540	5,236	172	649	343	0	0	0	139
45 General Liability Insurance	0	7,482	5,990	197	743	393	0	0	0	159
45 Auto Liability	0	8,748	7,004	231	869	459	0	0	0	186
Subtotal - NON-DEPARTMENTAL 999	0	100,139	80,171	2,641	9,944	5,257	0	0	0	2,126
Total Incoming	2,416,190	3,824,146	4,995,983	164,558	619,681	327,615	0	0	0	132,499
C. Total Allocated	\$22,908,771	\$10,474,978	\$505,798	\$1,294,013	\$681,306	\$200,000	\$7,526,570	\$180,000	\$283,912	
		45.72%	2.21%	5.65%	2.97%	0.87%	32.85%	0.79%	1.24%	

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide
1 Mulligan Building (City 2)	\$232,359	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	232,359	0	0	0	0
2 Depreciation	1,685,425	0	0	0	0
Subtotal - EQUIPMENT DEPRECIATION	1,685,425	0	0	0	0
3 Facilities Maintenance	38,209	3,728	0	0	0
3 Mulligan Building	107,147	4,539	0	0	0
Subtotal - FACILITIES MAINT 532-310	145,357	8,268	0	0	0
4 Single Occupant	18,250	75	0	0	0
4 City 2	57,579	238	0	0	0
Subtotal - PARKS BLDG MAINT 532-3	75,828	313	0	0	0
5 Office of the Mayor	4,593	2,146	0	0	0
5 City Council	30,110	14,286	0	0	0
Subtotal - MAYOR AND COUNCIL 101	34,702	16,432	0	0	0
6 Legal Services	687	142	0	0	0
Subtotal - CITY ATTORNEY 103	687	142	0	0	0
8 Budget	25,301	4,358	0	0	0
Subtotal - OMB 115-12000	25,301	4,358	0	0	0
9 Citywide Admin	10,141	2,401	0	0	0
Subtotal - CITY MANAGER 115-12010	10,141	2,401	0	0	0
10 Public Information	4,735	330	0	0	0
Subtotal - PUBLIC INFO OFFICE 115-	4,735	330	0	0	0
11 Audit	14,335	1,000	0	0	0
Subtotal - INTERNAL AUDIT 115-1203	14,335	1,000	0	0	0
12 Performance	7,522	300	0	0	0
Subtotal - PERFORMANCE OFFICE 1	7,522	300	0	0	0
13 Clerk	780	130	0	0	0

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Fire	Phone & Internet - Citywide
13 Open Records Requests	\$1,077	\$182	\$0	\$0	\$0
Subtotal - CITY CLERK 117	1,857	312	0	0	0
15 HR Services	27,895	3,253	0	0	0
15 Self Insurance Fund	5,363	7,289	0	0	0
Subtotal - HUMAN RESOURCES 209	33,258	10,542	0	0	0
16 Financial Reporting	50,965	10,612	0	0	0
16 Treasury Management	2,347	516	0	0	0
16 Annual Audit	5,891	0	0	0	0
16 Asset Management	8,617	1,718	0	0	0
Subtotal - OFFICE OF COMPTROLLE	67,819	12,846	0	0	0
17 Administration	18,311	3,001	0	0	0
17 Supply Chain Management	58,554	10,937	0	0	0
Subtotal - PURCHASING 215	76,864	13,938	0	0	0
20 IT Services	0	3,238,541	0	0	0
20 Records Management	0	697	0	0	0
20 Strategic Innovation	0	263,730	0	0	0
20 GIS	0	23,957	0	0	0
20 City-wide PC's	0	2,335	0	0	0
20 City-wide IT Contracts	0	65,067	0	0	0
20 Postage	0	443	0	0	0
20 Mail Room	0	2,367	0	0	0
20 Wireless Communication	0	18,620	0	0	0
20 Phone & Internet - Citywide	0	37,068	0	0	0
Subtotal - INFORMATION TECHNOLC	0	3,652,825	0	0	0
45 General Expenses	0	4,012	0	0	0
45 Retirees Health Insurance	0	68,227	0	0	0
45 Property Insurance	0	5,129	0	0	0
45 FICA Match - Civilian	0	6,540	0	0	0
45 General Liability Insurance	0	7,482	0	0	0
45 Auto Liability	0	8,748	0	0	0
Subtotal - NON-DEPARTMENTAL 999	0	100,139	0	0	0
Total Incoming	2,416,190	3,824,146	0	0	0
C. Total Allocated		\$22,908,771	\$395,771	\$59,622	\$1,306,801
		1.73%	0.26%	5.70%	

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

FY 2021 BUDGET
3/5/2021

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	10.00	0.01%	\$1,048	\$0	\$1,048	\$0	\$1,048
5 MAYOR AND COUNCIL 101	520.57	0.74%	54,567	0	54,567	0	54,567
6 CITY ATTORNEY 103	1,076.26	1.52%	112,817	0	112,817	0	112,817
7 MUNICIPAL COURT 111	1,509.00	2.13%	158,178	0	158,178	140,505	298,682
8 OMB 115-12000	598.69	0.85%	62,756	0	62,756	0	62,756
9 CITY MANAGER 115-12010	1,140.56	1.61%	119,557	0	119,557	0	119,557
10 PUBLIC INFO OFFICE 115-12020	49.08	0.07%	5,144	0	5,144	0	5,144
11 INTERNAL AUDIT 115-12030	127.04	0.18%	13,316	0	13,316	0	13,316
12 PERFORMANCE OFFICE 115-12050	74.80	0.11%	7,841	0	7,841	0	7,841
13 CITY CLERK 117	110.71	0.16%	11,605	0	11,605	0	11,605
14 TAX 206	214.00	0.30%	22,432	0	22,432	19,926	42,358
15 HUMAN RESOURCES 209	1,500.76	2.12%	157,314	0	157,314	0	157,314
16 OFFICE OF COMPTROLLER 210	1,080.13	1.53%	113,222	0	113,222	0	113,222
17 PURCHASING 215	658.01	0.93%	68,975	0	68,975	0	68,975
18 ANIMAL SERVICES 225	656.00	0.93%	68,764	0	68,764	61,081	129,845
19 CAPITAL IMPROVEMENT 235	1,124.01	1.59%	117,822	0	117,822	104,658	222,480
20 INFORMATION TECHNOLOGY 239	30,895.37	43.69%	3,238,541	0	3,238,541	0	3,238,541
21 PLANNING & INSPECTIONS 280	842.75	1.19%	88,340	0	88,340	78,470	166,810
22 POLICE 321	9,149.00	12.94%	959,024	0	959,024	851,875	1,810,899
23 FIRE 322	3,242.00	4.58%	339,836	0	339,836	301,867	641,702
24 ENVIRONMENTAL SERVICES 334	1,809.00	2.56%	189,625	0	189,625	168,439	358,064
25 PUBLIC HEALTH 341	2,928.02	4.14%	306,923	0	306,923	272,631	579,555
26 PARKS & RECREATION 451	1,833.06	2.59%	192,147	0	192,147	170,679	362,825
27 ZOO 452	648.00	0.92%	67,925	0	67,925	60,336	128,261
28 LIBRARY 453	982.00	1.39%	102,936	0	102,936	91,435	194,371
29 MUSUEM & CULT AFFAIRS 454	422.00	0.60%	44,235	0	44,235	39,293	83,528
31 COMM & HUMAN DEV 471	689.56	0.98%	72,282	0	72,282	64,206	136,488
32 ECONOMIC DEVELOPMENT 480	258.00	0.36%	27,044	0	27,044	24,023	51,067
33 ENGR TRAFFIC-ST 532-32020	19.00	0.03%	1,992	0	1,992	1,769	3,761
35 SAM ADMIN SUPPORT 532-32060	2,455.62	3.47%	257,405	0	257,405	228,646	486,051
36 STREET MAINTENANCE 532-32120	11.00	0.02%	1,153	0	1,153	1,024	2,177
38 SUN METRO 560	1,903.00	2.69%	199,478	0	199,478	177,191	376,669
39 AVIATION 562	948.00	1.34%	99,372	0	99,372	88,269	187,641
40 INTERNATIONAL BRIDGES 564	230.00	0.33%	24,109	0	24,109	21,416	45,525
41 METROPOLITAN PLANNIG ORG 568	97.00	0.14%	10,168	0	10,168	9,032	19,200
42 EMPLOYEES PENSION 600	260.00	0.37%	27,254	0	27,254	24,209	51,463
46 OTHER	651.00	0.92%	68,240	0	68,240	60,615	128,855

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

FY 2021 BUDGET
3/5/2021

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	70,723.00	100.00%	7,413,386	0	7,413,386	3,061,593	10,474,978
Direct Bills					0		0
Total					\$7,413,386		\$10,474,978

Basis Units: Number of IT tickets per department

Source:

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

FY 2021 BUDGET
3/5/2021

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	26	0.18%	\$725	\$0	\$725	\$0	\$725
6 CITY ATTORNEY 103	1,227	8.45%	34,204	0	34,204	0	34,204
7 MUNICIPAL COURT 111	1,500	10.33%	41,814	0	41,814	13,634	55,448
8 OMB 115-12000	23	0.16%	641	0	641	0	641
9 CITY MANAGER 115-12010	26	0.18%	725	0	725	0	725
11 INTERNAL AUDIT 115-12030	6	0.04%	167	0	167	0	167
13 CITY CLERK 117	605	4.16%	16,865	0	16,865	0	16,865
14 TAX 206	747	5.14%	20,823	0	20,823	6,790	27,613
15 HUMAN RESOURCES 209	1,135	7.81%	31,639	0	31,639	0	31,639
16 OFFICE OF COMPTROLLER 210	182	1.25%	5,073	0	5,073	0	5,073
17 PURCHASING 215	177	1.22%	4,934	0	4,934	0	4,934
18 ANIMAL SERVICES 225	89	0.61%	2,481	0	2,481	809	3,290
19 CAPITAL IMPROVEMENT 235	2,680	18.45%	74,708	0	74,708	24,359	99,066
20 INFORMATION TECHNOLOGY 239	25	0.17%	697	0	697	0	697
21 PLANNING & INSPECTIONS 280	2,021	13.91%	56,337	0	56,337	18,369	74,706
23 FIRE 322	16	0.11%	446	0	446	145	591
24 ENVIRONMENTAL SERVICES 334	47	0.32%	1,310	0	1,310	427	1,737
25 PUBLIC HEALTH 341	2,099	14.45%	58,512	0	58,512	19,078	77,590
26 PARKS & RECREATION 451	57	0.39%	1,589	0	1,589	518	2,107
27 ZOO 452	9	0.06%	251	0	251	82	333
28 LIBRARY 453	32	0.22%	892	0	892	291	1,183
29 MUSUEM & CULT AFFAIRS 454	62	0.43%	1,728	0	1,728	564	2,292
31 COMM & HUMAN DEV 471	889	6.12%	24,782	0	24,782	8,080	32,862
32 ECONOMIC DEVELOPMENT 480	62	0.43%	1,728	0	1,728	564	2,292
35 SAM ADMIN SUPPORT 532-32060	155	1.07%	4,321	0	4,321	1,409	5,730
38 SUN METRO 560	89	0.61%	2,481	0	2,481	809	3,290
39 AVIATION 562	493	3.39%	13,743	0	13,743	4,481	18,224
41 METROPOLITAN PLANNIG ORG 568	48	0.33%	1,338	0	1,338	436	1,774
Subtotal	14,527	100.00%	404,955	0	404,955	100,843	505,798
Direct Bills					0		0
Total					\$404,955		\$505,798

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	1.92%	\$17,582	\$0	\$17,582	\$0	\$17,582
9 CITY MANAGER 115-12010	2	3.85%	35,164	0	35,164	0	35,164
15 HUMAN RESOURCES 209	2	3.85%	35,164	0	35,164	0	35,164
16 OFFICE OF COMPTROLLER 210	1	1.92%	17,582	0	17,582	0	17,582
17 PURCHASING 215	1	1.92%	17,582	0	17,582	0	17,582
19 CAPITAL IMPROVEMENT 235	13	25.00%	228,566	0	228,566	164,557	393,124
20 INFORMATION TECHNOLOGY 239	15	28.85%	263,730	0	263,730	0	263,730
22 POLICE 321	3	5.77%	52,746	0	52,746	37,975	90,721
23 FIRE 322	3	5.77%	52,746	0	52,746	37,975	90,721
25 PUBLIC HEALTH 341	2	3.85%	35,164	0	35,164	25,317	60,481
26 PARKS & RECREATION 451	1	1.92%	17,582	0	17,582	12,658	30,240
28 LIBRARY 453	1	1.92%	17,582	0	17,582	12,658	30,240
31 COMM & HUMAN DEV 471	1	1.92%	17,582	0	17,582	12,658	30,240
35 SAM ADMIN SUPPORT 532-32060	1	1.92%	17,582	0	17,582	12,658	30,240
38 SUN METRO 560	2	3.85%	35,164	0	35,164	25,317	60,481
39 AVIATION 562	1	1.92%	17,582	0	17,582	12,658	30,240
40 INTERNATIONAL BRIDGES 564	2	3.85%	35,164	0	35,164	25,317	60,481
Subtotal	52	100.00%	914,265	0	914,265	379,748	1,294,013
Direct Bills					0		0
Total					\$914,265		\$1,294,013

Basis Units: Number of strategic projects per department

Source:

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

FY 2021 BUDGET
3/5/2021

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	3	0.88%	\$4,228	\$0	\$4,228	\$0	\$4,228
8 OMB 115-12000	1	0.29%	1,409	0	1,409	0	1,409
10 PUBLIC INFO OFFICE 115-12020	1	0.29%	1,409	0	1,409	0	1,409
18 ANIMAL SERVICES 225	78	22.87%	109,918	0	109,918	49,090	159,008
20 INFORMATION TECHNOLOGY 239	17	4.99%	23,957	0	23,957	0	23,957
21 PLANNING & INSPECTIONS 280	15	4.40%	21,138	0	21,138	9,440	30,579
22 POLICE 321	59	17.30%	83,143	0	83,143	37,132	120,276
23 FIRE 322	4	1.17%	5,637	0	5,637	2,517	8,154
24 ENVIRONMENTAL SERVICES 334	74	21.70%	104,281	0	104,281	46,573	150,854
25 PUBLIC HEALTH 341	43	12.61%	60,596	0	60,596	27,063	87,659
31 COMM & HUMAN DEV 471	30	8.80%	42,276	0	42,276	18,881	61,157
32 ECONOMIC DEVELOPMENT 480	6	1.76%	8,455	0	8,455	3,776	12,231
38 SUN METRO 560	4	1.17%	5,637	0	5,637	2,517	8,154
39 AVIATION 562	6	1.76%	8,455	0	8,455	3,776	12,231
Subtotal	341	100.00%	480,540	0	480,540	200,766	681,306
Direct Bills					0		0
Total					\$480,540		\$681,306

Basis Units: Number of maps produced per department
Source:

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$2,102	\$0	\$2,102	\$0	\$2,102
5 MAYOR AND COUNCIL 101	24.00	0.35%	701	0	701	0	701
6 CITY ATTORNEY 103	40.78	0.60%	1,190	0	1,190	0	1,190
7 MUNICIPAL COURT 111	92.65	1.35%	2,704	0	2,704	0	2,704
8 OMB 115-12000	12.50	0.18%	365	0	365	0	365
9 CITY MANAGER 115-12010	6.17	0.09%	180	0	180	0	180
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	146	0	146	0	146
11 INTERNAL AUDIT 115-12030	8.00	0.12%	234	0	234	0	234
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	190	0	190	0	190
13 CITY CLERK 117	7.00	0.10%	204	0	204	0	204
14 TAX 206	24.75	0.36%	722	0	722	0	722
15 HUMAN RESOURCES 209	50.00	0.73%	1,459	0	1,459	0	1,459
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	1,080	0	1,080	0	1,080
17 PURCHASING 215	27.00	0.39%	788	0	788	0	788
18 ANIMAL SERVICES 225	141.50	2.07%	4,130	0	4,130	0	4,130
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	2,415	0	2,415	0	2,415
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	2,335	0	2,335	0	2,335
21 PLANNING & INSPECTIONS 280	123.00	1.80%	3,590	0	3,590	0	3,590
22 POLICE 321	1,481.60	21.62%	43,247	0	43,247	0	43,247
23 FIRE 322	1,328.25	19.39%	38,770	0	38,770	0	38,770
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	15,194	0	15,194	0	15,194
25 PUBLIC HEALTH 341	299.85	4.38%	8,752	0	8,752	0	8,752
26 PARKS & RECREATION 451	578.49	8.44%	16,886	0	16,886	0	16,886
27 ZOO 452	135.00	1.97%	3,941	0	3,941	0	3,941
28 LIBRARY 453	164.50	2.40%	4,802	0	4,802	0	4,802
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	1,649	0	1,649	0	1,649
31 COMM & HUMAN DEV 471	44.60	0.65%	1,302	0	1,302	0	1,302
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	438	0	438	0	438
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	2,452	0	2,452	0	2,452
34 PAVEMENT MGMT 532-32040	24.00	0.35%	701	0	701	0	701
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	934	0	934	0	934
36 STREET MAINTENANCE 532-32120	107.00	1.56%	3,123	0	3,123	0	3,123
37 FLEET 532-37020	91.00	1.33%	2,656	0	2,656	0	2,656
38 SUN METRO 560	680.74	9.94%	19,870	0	19,870	0	19,870
39 AVIATION 562	290.19	4.24%	8,470	0	8,470	0	8,470
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	2,014	0	2,014	0	2,014
45 NON-DEPARTMENTAL 999	9.00	0.13%	263	0	263	0	263

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

FY 2021 BUDGET
3/5/2021

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	200,000	0	200,000	0	200,000
Direct Bills					0		0
Total					\$200,000		\$200,000

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	37,709	0.64%	\$48,093	\$0	\$48,093	\$0	\$48,093
5 MAYOR AND COUNCIL 101	18,004	0.31%	22,962	0	22,962	0	22,962
6 CITY ATTORNEY 103	70,760	1.20%	90,245	0	90,245	0	90,245
7 MUNICIPAL COURT 111	60,593	1.03%	77,278	0	77,278	0	77,278
8 OMB 115-12000	32,394	0.55%	41,314	0	41,314	0	41,314
9 CITY MANAGER 115-12010	5,176	0.09%	6,601	0	6,601	0	6,601
10 PUBLIC INFO OFFICE 115-12020	3,697	0.06%	4,715	0	4,715	0	4,715
11 INTERNAL AUDIT 115-12030	5,915	0.10%	7,544	0	7,544	0	7,544
12 PERFORMANCE OFFICE 115-12050	2,958	0.05%	3,773	0	3,773	0	3,773
13 CITY CLERK 117	31,552	0.53%	40,240	0	40,240	0	40,240
14 TAX 206	14,788	0.25%	18,860	0	18,860	0	18,860
15 HUMAN RESOURCES 209	298,474	5.06%	380,664	0	380,664	0	380,664
16 OFFICE OF COMPTROLLER 210	120,389	2.04%	153,540	0	153,540	0	153,540
17 PURCHASING 215	109,146	1.85%	139,201	0	139,201	0	139,201
18 ANIMAL SERVICES 225	92,794	1.57%	118,346	0	118,346	0	118,346
19 CAPITAL IMPROVEMENT 235	77,893	1.32%	99,342	0	99,342	0	99,342
20 INFORMATION TECHNOLOGY 239	51,018	0.86%	65,067	0	65,067	0	65,067
21 PLANNING & INSPECTIONS 280	118,993	2.02%	151,760	0	151,760	0	151,760
22 POLICE 321	1,529,265	25.91%	1,950,372	0	1,950,372	0	1,950,372
23 FIRE 322	1,169,250	19.81%	1,491,221	0	1,491,221	0	1,491,221
24 ENVIRONMENTAL SERVICES 334	263,594	4.47%	336,179	0	336,179	0	336,179
25 PUBLIC HEALTH 341	179,786	3.05%	229,293	0	229,293	0	229,293
26 PARKS & RECREATION 451	197,529	3.35%	251,922	0	251,922	0	251,922
27 ZOO 452	76,897	1.30%	98,072	0	98,072	0	98,072
28 LIBRARY 453	261,573	4.43%	333,601	0	333,601	0	333,601
29 MUSUEM & CULT AFFAIRS 454	88,183	1.49%	112,466	0	112,466	0	112,466
31 COMM & HUMAN DEV 471	26,618	0.45%	33,948	0	33,948	0	33,948
32 ECONOMIC DEVELOPMENT 480	10,352	0.18%	13,203	0	13,203	0	13,203
33 ENGR TRAFFIC-ST 532-32020	53,236	0.90%	67,895	0	67,895	0	67,895
34 PAVEMENT MGMT 532-32040	17,006	0.29%	21,689	0	21,689	0	21,689
35 SAM ADMIN SUPPORT 532-32060	20,703	0.35%	26,404	0	26,404	0	26,404
36 STREET MAINTENANCE 532-32120	153,200	2.60%	195,386	0	195,386	0	195,386
37 FLEET 532-37020	55,454	0.94%	70,724	0	70,724	0	70,724
38 SUN METRO 560	399,642	6.77%	509,690	0	509,690	0	509,690
39 AVIATION 562	185,588	3.14%	236,693	0	236,693	0	236,693
40 INTERNATIONAL BRIDGES 564	42,145	0.71%	53,750	0	53,750	0	53,750
41 METROPOLITAN PLANNIG ORG 568	6,655	0.11%	8,488	0	8,488	0	8,488
42 EMPLOYEES PENSION 600	5,915	0.10%	7,544	0	7,544	0	7,544
43 CRRMA 700	1,479	0.03%	1,886	0	1,886	0	1,886
45 NON-DEPARTMENTAL 999	5,176	0.09%	6,601	0	6,601	0	6,601

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

FY 2021 BUDGET
3/5/2021

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,901,499	100.00%	7,526,570	0	7,526,570	0	7,526,570
Direct Bills					0		0
Total					\$7,526,570		\$7,526,570

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

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

FY 2021 BUDGET
3/5/2021

Postage Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1,727	0.65%	\$1,171	\$0	\$1,171	\$0	\$1,171
5 MAYOR AND COUNCIL 101	19,363	7.29%	13,131	0	13,131	0	13,131
6 CITY ATTORNEY 103	2,702	1.02%	1,832	0	1,832	0	1,832
7 MUNICIPAL COURT 111	1,262	0.48%	856	0	856	0	856
9 CITY MANAGER 115-12010	47	0.02%	32	0	32	0	32
11 INTERNAL AUDIT 115-12030	11	0.00%	7	0	7	0	7
13 CITY CLERK 117	1,384	0.52%	939	0	939	0	939
14 TAX 206	26,855	10.12%	18,211	0	18,211	0	18,211
15 HUMAN RESOURCES 209	6,049	2.28%	4,102	0	4,102	0	4,102
16 OFFICE OF COMPTROLLER 210	39,308	14.81%	26,656	0	26,656	0	26,656
17 PURCHASING 215	6	0.00%	4	0	4	0	4
18 ANIMAL SERVICES 225	2,190	0.83%	1,485	0	1,485	0	1,485
19 CAPITAL IMPROVEMENT 235	31,580	11.90%	21,415	0	21,415	0	21,415
20 INFORMATION TECHNOLOGY 239	654	0.25%	443	0	443	0	443
21 PLANNING & INSPECTIONS 280	21,743	8.19%	14,744	0	14,744	0	14,744
22 POLICE 321	16,854	6.35%	11,429	0	11,429	0	11,429
23 FIRE 322	2,130	0.80%	1,444	0	1,444	0	1,444
24 ENVIRONMENTAL SERVICES 334	13,842	5.21%	9,387	0	9,387	0	9,387
25 PUBLIC HEALTH 341	14,350	5.41%	9,731	0	9,731	0	9,731
26 PARKS & RECREATION 451	643	0.24%	436	0	436	0	436
27 ZOO 452	237	0.09%	161	0	161	0	161
28 LIBRARY 453	509	0.19%	345	0	345	0	345
29 MUSUEM & CULT AFFAIRS 454	3,166	1.19%	2,147	0	2,147	0	2,147
31 COMM & HUMAN DEV 471	14,177	5.34%	9,614	0	9,614	0	9,614
32 ECONOMIC DEVELOPMENT 480	17	0.01%	12	0	12	0	12
40 INTERNATIONAL BRIDGES 564	374	0.14%	254	0	254	0	254
41 METROPOLITAN PLANNIG ORG 568	5	0.00%	3	0	3	0	3
42 EMPLOYEES PENSION 600	44,253	16.67%	30,009	0	30,009	0	30,009
Subtotal	265,438	100.00%	180,000	0	180,000	0	180,000
Direct Bills					0		0
Total					\$180,000		\$180,000

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	72.00	1.05%	\$2,130	\$0	\$2,130	\$0	\$2,130
5 MAYOR AND COUNCIL 101	24.00	0.35%	710	0	710	0	710
6 CITY ATTORNEY 103	40.78	0.60%	1,206	0	1,206	0	1,206
7 MUNICIPAL COURT 111	92.65	1.35%	2,741	0	2,741	1,162	3,903
8 OMB 115-12000	12.50	0.18%	370	0	370	0	370
9 CITY MANAGER 115-12010	6.17	0.09%	183	0	183	0	183
10 PUBLIC INFO OFFICE 115-12020	5.00	0.07%	148	0	148	0	148
11 INTERNAL AUDIT 115-12030	8.00	0.12%	237	0	237	0	237
12 PERFORMANCE OFFICE 115-12050	6.50	0.09%	192	0	192	0	192
13 CITY CLERK 117	7.00	0.10%	207	0	207	0	207
14 TAX 206	24.75	0.36%	732	0	732	310	1,043
15 HUMAN RESOURCES 209	50.00	0.73%	1,479	0	1,479	0	1,479
16 OFFICE OF COMPTROLLER 210	37.00	0.54%	1,095	0	1,095	0	1,095
17 PURCHASING 215	27.00	0.39%	799	0	799	0	799
18 ANIMAL SERVICES 225	141.50	2.07%	4,186	0	4,186	1,774	5,960
19 CAPITAL IMPROVEMENT 235	82.75	1.21%	2,448	0	2,448	1,038	3,486
20 INFORMATION TECHNOLOGY 239	80.00	1.17%	2,367	0	2,367	0	2,367
21 PLANNING & INSPECTIONS 280	123.00	1.80%	3,639	0	3,639	1,542	5,181
22 POLICE 321	1,481.60	21.62%	43,834	0	43,834	18,577	62,410
23 FIRE 322	1,328.25	19.39%	39,297	0	39,297	16,654	55,951
24 ENVIRONMENTAL SERVICES 334	520.55	7.60%	15,401	0	15,401	6,527	21,927
25 PUBLIC HEALTH 341	299.85	4.38%	8,871	0	8,871	3,760	12,631
26 PARKS & RECREATION 451	578.49	8.44%	17,115	0	17,115	7,253	24,368
27 ZOO 452	135.00	1.97%	3,994	0	3,994	1,693	5,687
28 LIBRARY 453	164.50	2.40%	4,867	0	4,867	2,063	6,929
29 MUSUEM & CULT AFFAIRS 454	56.50	0.82%	1,672	0	1,672	708	2,380
31 COMM & HUMAN DEV 471	44.60	0.65%	1,320	0	1,320	559	1,879
32 ECONOMIC DEVELOPMENT 480	15.00	0.22%	444	0	444	188	632
33 ENGR TRAFFIC-ST 532-32020	84.00	1.23%	2,485	0	2,485	1,053	3,538
34 PAVEMENT MGMT 532-32040	24.00	0.35%	710	0	710	301	1,011
35 SAM ADMIN SUPPORT 532-32060	32.00	0.47%	947	0	947	401	1,348
36 STREET MAINTENANCE 532-32120	107.00	1.56%	3,166	0	3,166	1,342	4,507
37 FLEET 532-37020	91.00	1.33%	2,692	0	2,692	1,141	3,833
38 SUN METRO 560	680.74	9.94%	20,140	0	20,140	8,535	28,675
39 AVIATION 562	290.19	4.24%	8,585	0	8,585	3,638	12,224
40 INTERNATIONAL BRIDGES 564	69.00	1.01%	2,041	0	2,041	865	2,907
45 NON-DEPARTMENTAL 999	9.00	0.13%	266	0	266	113	379

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

FY 2021 BUDGET
3/5/2021

Mail Room Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	6,851.87	100.00%	202,715	0	202,715	81,197	283,912
Direct Bills					0		0
Total					\$202,715		\$283,912

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

Source:

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

FY 2021 BUDGET
3/5/2021

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	8,680	2.19%	\$8,680	\$0	\$8,680	\$0	\$8,680
6 CITY ATTORNEY 103	1,139	0.29%	1,139	0	1,139	0	1,139
7 MUNICIPAL COURT 111	2,254	0.57%	2,254	0	2,254	0	2,254
9 CITY MANAGER 115-12010	8,887	2.25%	8,887	0	8,887	0	8,887
14 TAX 206	603	0.15%	603	(603)	(0)	0	(0)
15 HUMAN RESOURCES 209	1,163	0.29%	1,163	0	1,163	0	1,163
16 OFFICE OF COMPTROLLER 210	1,697	0.43%	1,697	0	1,697	0	1,697
17 PURCHASING 215	994	0.25%	994	0	994	0	994
18 ANIMAL SERVICES 225	13,061	3.30%	13,061	0	13,061	0	13,061
19 CAPITAL IMPROVEMENT 235	21,626	5.46%	21,626	0	21,626	0	21,626
20 INFORMATION TECHNOLOGY 239	18,620	4.70%	18,620	0	18,620	0	18,620
21 PLANNING & INSPECTIONS 280	26,662	6.74%	26,662	(7,110)	19,552	0	19,552
22 POLICE 321	19,363	4.89%	19,363	0	19,363	0	19,363
23 FIRE 322	92,069	23.26%	92,069	0	92,069	0	92,069
24 ENVIRONMENTAL SERVICES 334	23,958	6.05%	23,958	(23,958)	(0)	0	(0)
25 PUBLIC HEALTH 341	10,922	2.76%	10,922	0	10,922	0	10,922
26 PARKS & RECREATION 451	20,085	5.07%	20,085	0	20,085	0	20,085
27 ZOO 452	2,426	0.61%	2,426	0	2,426	0	2,426
28 LIBRARY 453	760	0.19%	760	0	760	0	760
29 MUSUEM & CULT AFFAIRS 454	2,545	0.64%	2,545	(2,545)	(0)	0	(0)
31 COMM & HUMAN DEV 471	681	0.17%	681	(681)	(0)	0	(0)
32 ECONOMIC DEVELOPMENT 480	3,607	0.91%	3,607	0	3,607	0	3,607
35 SAM ADMIN SUPPORT 532-32060	40,865	10.33%	40,865	0	40,865	0	40,865
38 SUN METRO 560	50,542	12.77%	50,542	(50,542)	(0)	0	(0)
39 AVIATION 562	18,146	4.58%	18,146	(18,146)	(0)	0	(0)
40 INTERNATIONAL BRIDGES 564	4,416	1.12%	4,416	(4,416)	(0)	0	(0)
Subtotal	395,771	100.00%	395,771	(108,001)	287,770	0	287,770
Direct Bills					108,001		108,001
Total					\$395,771		\$395,771

Basis Units: Wireless phone charges per department
Source:

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

FY 2021 BUDGET
3/5/2021

Phone & Internet - Fire Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 FIRE 322	100	100.00%	\$59,622	\$0	\$59,622	\$0	\$59,622
Subtotal	100	100.00%	59,622	0	59,622	0	59,622
Direct Bills					0		0
Total					\$59,622		\$59,622

Basis Units: Direct allocation to Fire
Source:

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

FY 2021 BUDGET
3/5/2021

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	9	0.20%	\$2,566	\$0	\$2,566	\$0	\$2,566
5 MAYOR AND COUNCIL 101	38	0.83%	10,835	0	10,835	0	10,835
6 CITY ATTORNEY 103	61	1.33%	17,394	0	17,394	0	17,394
7 MUNICIPAL COURT 111	110	2.40%	31,366	0	31,366	0	31,366
8 OMB 115-12000	14	0.31%	3,992	0	3,992	0	3,992
9 CITY MANAGER 115-12010	40	0.87%	11,406	0	11,406	0	11,406
10 PUBLIC INFO OFFICE 115-12020	14	0.31%	3,992	0	3,992	0	3,992
11 INTERNAL AUDIT 115-12030	13	0.28%	3,707	0	3,707	0	3,707
14 TAX 206	26	0.57%	7,414	(1,179)	6,235	0	6,235
15 HUMAN RESOURCES 209	72	1.57%	20,530	0	20,530	0	20,530
16 OFFICE OF COMPTROLLER 210	44	0.96%	12,546	0	12,546	0	12,546
17 PURCHASING 215	29	0.63%	8,269	0	8,269	0	8,269
18 ANIMAL SERVICES 225	81	1.77%	23,096	0	23,096	0	23,096
19 CAPITAL IMPROVEMENT 235	73	1.59%	20,815	0	20,815	0	20,815
20 INFORMATION TECHNOLOGY 239	130	2.84%	37,068	0	37,068	0	37,068
21 PLANNING & INSPECTIONS 280	41	0.89%	11,691	0	11,691	0	11,691
22 POLICE 321	1,260	27.49%	359,278	0	359,278	0	359,278
23 FIRE 322	457	9.97%	130,309	0	130,309	0	130,309
24 ENVIRONMENTAL SERVICES 334	173	3.77%	49,329	(15,895)	33,434	0	33,434
25 PUBLIC HEALTH 341	391	8.53%	111,490	0	111,490	0	111,490
26 PARKS & RECREATION 451	201	4.39%	57,313	0	57,313	0	57,313
27 ZOO 452	102	2.23%	29,084	0	29,084	0	29,084
28 LIBRARY 453	230	5.02%	65,582	0	65,582	0	65,582
29 MUSUEM & CULT AFFAIRS 454	87	1.90%	24,807	0	24,807	0	24,807
31 COMM & HUMAN DEV 471	141	3.08%	40,205	0	40,205	0	40,205
32 ECONOMIC DEVELOPMENT 480	20	0.44%	5,703	0	5,703	0	5,703
35 SAM ADMIN SUPPORT 532-32060	203	4.43%	57,884	0	57,884	0	57,884
36 STREET MAINTENANCE 532-32120	195	4.25%	55,602	0	55,602	0	55,602
38 SUN METRO 560	0	0.00%	0	(17,577)	(17,577)	0	(17,577)
39 AVIATION 562	238	5.19%	67,864	(9,553)	58,311	0	58,311
40 INTERNATIONAL BRIDGES 564	47	1.03%	13,402	0	13,402	0	13,402
41 METROPOLITAN PLANNIG ORG 568	17	0.37%	4,847	0	4,847	0	4,847
42 EMPLOYEES PENSION 600	22	0.48%	6,273	0	6,273	0	6,273
46 OTHER	4	0.09%	1,141	0	1,141	0	1,141

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

FY 2021 BUDGET
3/5/2021

Phone & Internet - Citywide Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,583	100.00%	1,306,801	(44,204)	1,262,597	0	1,262,597
Direct Bills					44,204		44,204
Total					\$1,306,801		\$1,306,801

Basis Units: Number of phones per department
Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire on
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,001	\$0
3 FACILITIES MAINT 532-31040	1,048	0	0	0	2,102	48,093	1,171	2,130	0	0
5 MAYOR AND COUNCIL 101	54,567	725	0	4,228	701	22,962	13,131	710	8,680	0
6 CITY ATTORNEY 103	112,817	34,204	17,582	0	1,190	90,245	1,832	1,206	1,139	0
7 MUNICIPAL COURT 111	298,682	55,448	0	0	2,704	77,278	856	3,903	2,254	0
8 OMB 115-12000	62,756	641	0	1,409	365	41,314	0	370	0	0
9 CITY MANAGER 115-12010	119,557	725	35,164	0	180	6,601	32	183	8,887	0
10 PUBLIC INFO OFFICE 115-12020	5,144	0	0	1,409	146	4,715	0	148	0	0
11 INTERNAL AUDIT 115-12030	13,316	167	0	0	234	7,544	7	237	0	0
12 PERFORMANCE OFFICE 115-12050	7,841	0	0	0	190	3,773	0	192	0	0
13 CITY CLERK 117	11,605	16,865	0	0	204	40,240	939	207	0	0
14 TAX 206	42,358	27,613	0	0	722	18,860	18,211	1,043	(0)	0
15 HUMAN RESOURCES 209	157,314	31,639	35,164	0	1,459	380,664	4,102	1,479	1,163	0
16 OFFICE OF COMPTROLLER 210	113,222	5,073	17,582	0	1,080	153,540	26,656	1,095	1,697	0
17 PURCHASING 215	68,975	4,934	17,582	0	788	139,201	4	799	994	0
18 ANIMAL SERVICES 225	129,845	3,290	0	159,008	4,130	118,346	1,485	5,960	13,061	0
19 CAPITAL IMPROVEMENT 235	222,480	99,066	393,124	0	2,415	99,342	21,415	3,486	21,626	0
20 INFORMATION TECHNOLOGY 239	3,238,541	697	263,730	23,957	2,335	65,067	443	2,367	18,620	0
21 PLANNING & INSPECTIONS 280	166,810	74,706	0	30,579	3,590	151,760	14,744	5,181	19,552	0
22 POLICE 321	1,810,899	0	90,721	120,276	43,247	1,950,372	11,429	62,410	19,363	0
23 FIRE 322	641,702	591	90,721	8,154	38,770	1,491,221	1,444	55,951	92,069	59,622
24 ENVIRONMENTAL SERVICES 334	358,064	1,737	0	150,854	15,194	336,179	9,387	21,927	(0)	0
25 PUBLIC HEALTH 341	579,555	77,590	60,481	87,659	8,752	229,293	9,731	12,631	10,922	0
26 PARKS & RECREATION 451	362,825	2,107	30,240	0	16,886	251,922	436	24,368	20,085	0
27 ZOO 452	128,261	333	0	0	3,941	98,072	161	5,687	2,426	0
28 LIBRARY 453	194,371	1,183	30,240	0	4,802	333,601	345	6,929	760	0
29 MUSUEM & CULT AFFAIRS 454	83,528	2,292	0	0	1,649	112,466	2,147	2,380	(0)	0
31 COMM & HUMAN DEV 471	136,488	32,862	30,240	61,157	1,302	33,948	9,614	1,879	(0)	0
32 ECONOMIC DEVELOPMENT 480	51,067	2,292	0	12,231	438	13,203	12	632	3,607	0
33 ENGR TRAFFIC-ST 532-32020	3,761	0	0	0	2,452	67,895	0	3,538	0	0
34 PAVEMENT MGMT 532-32040	0	0	0	0	701	21,689	0	1,011	0	0
35 SAM ADMIN SUPPORT 532-32060	486,051	5,730	30,240	0	934	26,404	0	1,348	40,865	0
36 STREET MAINTENANCE 532-32120	2,177	0	0	0	3,123	195,386	0	4,507	0	0
37 FLEET 532-37020	0	0	0	0	2,656	70,724	0	3,833	0	0
38 SUN METRO 560	376,669	3,290	60,481	8,154	19,870	509,690	0	28,675	(0)	0
39 AVIATION 562	187,641	18,224	30,240	12,231	8,470	236,693	0	12,224	(0)	0
40 INTERNATIONAL BRIDGES 564	45,525	0	60,481	0	2,014	53,750	254	2,907	(0)	0
41 METROPOLITAN PLANNIG ORG 568	19,200	1,774	0	0	0	8,488	3	0	0	0
42 EMPLOYEES PENSION 600	51,463	0	0	0	0	7,544	30,009	0	0	0
43 CRRMA 700	0	0	0	0	0	1,886	0	0	0	0
45 NON-DEPARTMENTAL 999	0	0	0	0	263	6,601	0	379	0	0

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Fire
46 OTHER	\$128,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$10,474,978	\$505,798	\$1,294,013	\$681,306	\$200,000	\$7,526,570	\$180,000	\$283,912	\$395,771	\$59,622

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	Total
0 Direct Billed	\$44,204	\$152,205
3 FACILITIES MAINT 532-31040	2,566	57,110
5 MAYOR AND COUNCIL 101	10,835	116,538
6 CITY ATTORNEY 103	17,394	277,610
7 MUNICIPAL COURT 111	31,366	472,491
8 OMB 115-12000	3,992	110,848
9 CITY MANAGER 115-12010	11,406	182,734
10 PUBLIC INFO OFFICE 115-12020	3,992	15,554
11 INTERNAL AUDIT 115-12030	3,707	25,212
12 PERFORMANCE OFFICE 115-12050	0	11,995
13 CITY CLERK 117	0	70,060
14 TAX 206	6,235	115,042
15 HUMAN RESOURCES 209	20,530	633,515
16 OFFICE OF COMPTROLLER 210	12,546	332,491
17 PURCHASING 215	8,269	241,546
18 ANIMAL SERVICES 225	23,096	458,223
19 CAPITAL IMPROVEMENT 235	20,815	883,770
20 INFORMATION TECHNOLOGY 239	37,068	3,652,825
21 PLANNING & INSPECTIONS 280	11,691	478,613
22 POLICE 321	359,278	4,467,994
23 FIRE 322	130,309	2,610,556
24 ENVIRONMENTAL SERVICES 334	33,434	926,777
25 PUBLIC HEALTH 341	111,490	1,188,103
26 PARKS & RECREATION 451	57,313	766,182
27 ZOO 452	29,084	267,964
28 LIBRARY 453	65,582	637,814
29 MUSUEM & CULT AFFAIRS 454	24,807	229,269
31 COMM & HUMAN DEV 471	40,205	347,694
32 ECONOMIC DEVELOPMENT 480	5,703	89,184
33 ENGR TRAFFIC-ST 532-32020	0	77,646
34 PAVEMENT MGMT 532-32040	0	23,400
35 SAM ADMIN SUPPORT 532-32060	57,884	649,455
36 STREET MAINTENANCE 532-32120	55,602	260,796
37 FLEET 532-37020	0	77,214
38 SUN METRO 560	(17,577)	989,251
39 AVIATION 562	58,311	564,034
40 INTERNATIONAL BRIDGES 564	13,402	178,331
41 METROPOLITAN PLANNIG ORG 568	4,847	34,312
42 EMPLOYEES PENSION 600	6,273	95,289
43 CRRMA 700	0	1,886
45 NON-DEPARTMENTAL 999	0	7,243

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Phone & Internet - Citywide	Total
46 OTHER	\$1,141	\$129,996
Total	\$1,306,801	\$22,908,771

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

SAM ADMIN SUPPORT 532-32060

Nature and Extent of Services

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

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

SUPPLY SUPPORT FUND - Costs identified to this function are representative of staffing and operational expenditures for the Supply Support Fund. These costs have not been allocated within the plan.

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:35 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	Supply Support Fund
Personnel Costs					
Salaries	S1	1,324,884	0	818,946	505,938
<i>Salary % Split</i>			<i>.00%</i>	<i>61.81%</i>	<i>38.19%</i>
Benefits	P	493,913	0	310,193	183,720
Subtotal - Personnel Costs		<u>1,818,797</u>	0	1,129,139	689,658
Services & Supplies Cost					
Contractual Services	P	8,000	0	8,000	0
Interfund Services	P	6,500	0	6,500	0
Materials & Supplies	P	62,300	0	62,300	0
Other Operating	P	71,700	0	71,700	0
Subtotal - Services & Supplies		<u>148,500</u>	0	148,500	0
Department Cost Total		1,967,297	0	1,277,639	689,658
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	0	0	0
Total Costs After Adjustments		1,967,297	0	1,277,639	689,658
General Admin Distribution			0	0	0
Grand Total		<u>\$1,967,297</u>		<u>\$1,277,639</u>	<u>\$689,658</u>
				not allocated	

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

FY 2021 BUDGET
3/5/2021

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	\$4,294	\$0	\$2,654	\$1,640
Subtotal - BUILDING DEPRECIATION	4,294	0	2,654	1,640
2 Depreciation	2,400	0	1,483	916
Subtotal - EQUIPMENT DEPRECIATION	2,400	0	1,483	916
3 Janitorial Services	15,728	0	9,722	6,006
3 Muni Svcs Center	214,022	12,253	139,867	86,408
3 MSC Security	27,660	0	17,097	10,563
Subtotal - FACILITIES MAINT 532-310	257,410	12,253	166,686	102,977
4 MSC	217,027	896	134,704	83,219
Subtotal - PARKS BLDG MAINT 532-3	217,027	896	134,704	83,219
5 Office of the Mayor	1,837	859	1,666	1,029
5 City Council	3,521	1,671	3,209	1,983
Subtotal - MAYOR AND COUNCIL 101	5,358	2,529	4,875	3,012
6 Legal Services	11,686	2,415	8,717	5,385
Subtotal - CITY ATTORNEY 103	11,686	2,415	8,717	5,385
8 Budget	2,959	510	2,144	1,324
Subtotal - OMB 115-12000	2,959	510	2,144	1,324
9 Citywide Admin	4,056	960	3,101	1,916
Subtotal - CITY MANAGER 115-12010	4,056	960	3,101	1,916
10 Public Information	1,894	132	1,252	774
Subtotal - PUBLIC INFO OFFICE 115-	1,894	132	1,252	774
11 Audit	83,712	5,840	55,354	34,197
Subtotal - INTERNAL AUDIT 115-12030	83,712	5,840	55,354	34,197
12 Performance	3,009	120	1,934	1,195
Subtotal - PERFORMANCE OFFICE 1	3,009	120	1,934	1,195
13 Clerk	312	52	225	139

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	Supply Support Fund
13 Open Records Requests	\$126	\$21	\$91	\$56
Subtotal - CITY CLERK 117	438	73	316	195
15 HR Services	11,158	1,301	7,701	4,758
15 Self Insurance Fund	2,145	2,916	3,128	1,933
Subtotal - HUMAN RESOURCES 209	13,303	4,217	10,830	6,690
16 Financial Reporting	70	14	52	32
16 Treasury Management	71	16	54	33
16 Annual Audit	689	0	426	263
16 Asset Management	60	12	44	27
Subtotal - OFFICE OF COMPTROLLE	889	42	576	356
17 Administration	62,742	10,284	45,139	27,886
Subtotal - PURCHASING 215	62,742	10,284	45,139	27,886
20 IT Services	257,405	228,646	300,441	185,610
20 Records Management	4,321	1,409	3,542	2,188
20 Strategic Innovation	17,582	12,658	18,692	11,548
20 City-wide PC's	934	0	577	357
20 City-wide IT Contracts	26,404	0	16,321	10,083
20 Mail Room	947	401	833	515
20 Wireless Communication	40,865	0	25,260	15,605
20 Phone & Internet - Citywide	57,884	0	35,779	22,104
Subtotal - INFORMATION TECHNOLC	406,341	243,114	401,445	248,010
45 General Expenses	0	305	188	116
45 Retirees Health Insurance	0	14,669	9,067	5,602
45 Property Insurance	0	8,498	5,253	3,245
45 FICA Match - Civilian	0	1,406	869	537
45 General Liability Insurance	0	1,609	994	614
Subtotal - NON-DEPARTMENTAL 999	0	26,486	16,372	10,114
Total Incoming	1,077,519	309,872	857,583	529,807
C. Total Allocated		\$3,354,687	\$2,135,222	\$1,219,465
			63.65%	36.35%

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

FY 2021 BUDGET
3/5/2021

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	72	19.05%	\$370,225	\$0	\$370,225	\$0	\$370,225
33 ENGR TRAFFIC-ST 532-32020	84	22.22%	431,929	0	431,929	52,580	484,509
34 PAVEMENT MGMT 532-32040	24	6.35%	123,408	0	123,408	15,023	138,431
36 STREET MAINTENANCE 532-32120	107	28.31%	550,196	0	550,196	66,976	617,172
37 FLEET 532-37020	91	24.07%	467,923	0	467,923	56,961	524,885
Subtotal	378	100.00%	1,943,682	0	1,943,682	191,540	2,135,222
Direct Bills					0		0
Total					\$1,943,682		\$2,135,222

Basis Units: Number of FTE's supported per division

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:35 SAM ADMIN SUPPORT 532-32060

Department	GF Support	Supply Support Fund	Total
3 FACILITIES MAINT 532-31040	\$370,225	\$0	\$370,225
33 ENGR TRAFFIC-ST 532-32020	484,509	0	484,509
34 PAVEMENT MGMT 532-32040	138,431	0	138,431
36 STREET MAINTENANCE 532-32120	617,172	0	617,172
37 FLEET 532-37020	524,885	0	524,885
Total	\$2,135,222	\$0	\$2,135,222

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

NON-DEPARTMENTAL 999
Nature and Extent of Services

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

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

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

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

FICA MATCH - CIVILIAN – Costs identified to this function are representative of FICA match costs for civilian employees. These costs have been allocated based on the total number of General Fund civilian FTE's per department.

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

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

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET

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

FINE ARTS COVERAGE - Costs identified to this function are representative of fine arts insurance premiums. These costs are allocated directly to the Museum & Cultural Affairs department.

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

MPLC UMBRELLA LICENSING- Costs identified to this function are representative of MPLC Umbrella Licensing costs. These costs have not been allocated within this plan.

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

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:45 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage
Personnel Costs										
Salaries	S1	2,374,483	0	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>	<i>.00%</i>	<i>.00%</i>
Benefits	P	89,518	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		2,464,001	0	0	0	0	0	0	0	0
Services & Supplies Cost										
FICA City Match - Civilian	P	184,765	0	0	0	0	184,765	0	0	0
Retirees Health Plan	P	3,648,895	0	0	3,648,895	0	0	0	0	0
Contractual Services	P	3,108,789	0	0	0	0	0	0	0	0
General Liability Insurance	P	844,166	0	0	0	0	0	400,150	262,425	147,263
Property Insurance Expenses	P	270,711	0	0	0	270,711	0	0	0	0
Professional Licenses & Memberships	P	80,000	0	80,000	0	0	0	0	0	0
Other Services Charges Expense	P	18,019	0	18,019	0	0	0	0	0	0
Other Operating	P	1,000,735	0	0	0	0	0	0	0	0
Non-Operating	D	1,142,688	0	0	0	0	0	0	0	0
Transfers	D	15,159,816	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		25,458,584	0	98,019	3,648,895	270,711	184,765	400,150	262,425	147,263
Department Cost Total		27,922,585	0	98,019	3,648,895	270,711	184,765	400,150	262,425	147,263
Adjustments to Cost										
Non-Operating	D	(1,142,688)	0	0	0	0	0	0	0	0
Transfers	D	(15,159,816)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(16,302,504)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		11,620,081	0	98,019	3,648,895	270,711	184,765	400,150	262,425	147,263
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$11,620,081		\$98,019	\$3,648,895	\$270,711	\$184,765	\$400,150	\$262,425	\$147,263

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

FY 2021 BUDGET
3/5/2021

A. Department Costs

Dept:45 NON-DEPARTMENTAL 999

Description		Amount	PEG	MPLC Umbrella Licensing	General Government
Personnel Costs					
Salaries	S1	2,374,483	463,175	0	1,911,309
<i>Salary % Split</i>			<i>19.51%</i>	<i>.00%</i>	<i>80.49%</i>
Benefits	P	89,518	152,245	0	(62,727)
Subtotal - Personnel Costs		<u>2,464,001</u>	<u>615,420</u>	<u>0</u>	<u>1,848,582</u>
Services & Supplies Cost					
FICA City Match - Civilian	P	184,765	0	0	0
Retirees Health Plan	P	3,648,895	0	0	0
Contractual Services	P	3,108,789	0	0	3,108,789
General Liability Insurance	P	844,166	0	12,498	21,830
Property Insurance Expenses	P	270,711	0	0	0
Professional Licenses & Memberships	P	80,000	0	0	0
Other Services Charges Expense	P	18,019	0	0	0
Other Operating	P	1,000,735	0	0	1,000,735
Non-Operating	D	1,142,688	0	0	0
Transfers	D	15,159,816	0	0	0
Subtotal - Services & Supplies		<u>25,458,584</u>	<u>0</u>	<u>12,498</u>	<u>4,131,354</u>
Department Cost Total		27,922,585	615,420	12,498	5,979,935
Adjustments to Cost					
Non-Operating	D	(1,142,688)	0	0	0
Transfers	D	(15,159,816)	0	0	0
Subtotal - Adjustments		<u>(16,302,504)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		11,620,081	615,420	12,498	5,979,935
General Admin Distribution			0	0	0
Grand Total		<u><u>\$11,620,081</u></u>	<u><u>\$615,420</u></u>	<u><u>\$12,498</u></u>	<u><u>\$5,979,935</u></u>
			not allocated	not allocated	not allocated

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:45 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG
2 Depreciation	\$120,598	\$0	\$1,017	\$37,870	\$2,810	\$1,918	\$4,153	\$2,724	\$1,528	\$6,387
Subtotal - EQUIPMENT DEPRECIATI	120,598	0	1,017	37,870	2,810	1,918	4,153	2,724	1,528	6,387
5 Office of the Mayor	517	241	6	238	18	12	26	17	10	40
5 City Council	30,601	14,519	381	14,169	1,051	717	1,554	1,019	572	2,390
Subtotal - MAYOR AND COUNCIL 101	31,118	14,761	387	14,407	1,069	729	1,580	1,036	581	2,430
8 Budget	25,714	4,430	254	9,466	702	479	1,038	681	382	1,596
Subtotal - OMB 115-12000	25,714	4,430	254	9,466	702	479	1,038	681	382	1,596
9 Citywide Admin	1,141	270	12	443	33	22	49	32	18	75
Subtotal - CITY MANAGER 115-1201C	1,141	270	12	443	33	22	49	32	18	75
10 Public Information	533	37	5	179	13	9	20	13	7	30
Subtotal - PUBLIC INFO OFFICE 115-	533	37	5	179	13	9	20	13	7	30
12 Performance	846	34	7	276	21	14	30	20	11	47
Subtotal - PERFORMANCE OFFICE 1	846	34	7	276	21	14	30	20	11	47
13 Clerk	88	15	1	32	2	2	4	2	1	5
13 Open Records Requests	1,095	185	11	402	30	20	44	29	16	68
Subtotal - CITY CLERK 117	1,182	199	12	434	32	22	48	31	18	73
15 HR Services	3,138	366	30	1,100	82	56	121	79	44	186
15 Self Insurance Fund	603	820	12	447	33	23	49	32	18	75
Subtotal - HUMAN RESOURCES 209	3,742	1,186	42	1,547	115	78	170	111	62	261
16 Financial Reporting	33,595	6,995	342	12,746	946	645	1,398	917	514	2,150
16 Treasury Management	650	143	7	249	18	13	27	18	10	42
16 Annual Audit	5,987	0	51	1,880	139	95	206	135	76	317
16 Asset Management	1,194	238	12	450	33	23	49	32	18	76
Subtotal - OFFICE OF COMPTROLLE	41,426	7,376	412	15,325	1,137	776	1,681	1,102	618	2,585
20 City-wide PC's	263	0	2	82	6	4	9	6	3	14
20 City-wide IT Contracts	6,601	0	56	2,073	154	105	227	149	84	350

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:45 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG
20 Mail Room	\$266	\$113	\$3	\$119	\$9	\$6	\$13	\$9	\$5	\$20
Subtotal - INFORMATION TECHNOLC	7,130	113	61	2,274	169	115	249	164	92	384
45 General Expenses	0	2,771	23	870	65	44	95	63	35	147
45 Retirees Health Insurance	0	7,676	65	2,410	179	122	264	173	97	407
45 FICA Match - Civilian	0	736	6	231	17	12	25	17	9	39
45 General Liability Insurance	0	842	7	264	20	13	29	19	11	45
Subtotal - NON-DEPARTMENTAL 999	0	12,024	101	3,776	280	191	414	272	152	637
Total Incoming	233,429	40,430	2,310	85,996	6,380	4,355	9,431	6,185	3,471	14,504
C. Total Allocated		\$11,893,941	\$100,329	\$3,734,891	\$277,091	\$189,120	\$409,581	\$268,610	\$150,734	\$629,924
			0.84%	31.40%	2.33%	1.59%	3.44%	2.26%	1.27%	5.30%

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:45 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	MPLC Umbrella Licensing	General Government
2 Depreciation	\$120,598	\$0	\$130	\$62,062
Subtotal - EQUIPMENT DEPRECIATI	120,598	0	130	62,062
5 Office of the Mayor	517	241	1	390
5 City Council	30,601	14,519	49	23,220
Subtotal - MAYOR AND COUNCIL 101	31,118	14,761	49	23,610
8 Budget	25,714	4,430	32	15,513
Subtotal - OMB 115-12000	25,714	4,430	32	15,513
9 Citywide Admin	1,141	270	2	726
Subtotal - CITY MANAGER 115-12010	1,141	270	2	726
10 Public Information	533	37	1	293
Subtotal - PUBLIC INFO OFFICE 115-	533	37	1	293
12 Performance	846	34	1	453
Subtotal - PERFORMANCE OFFICE 1	846	34	1	453
13 Clerk	88	15	0	53
13 Open Records Requests	1,095	185	1	658
Subtotal - CITY CLERK 117	1,182	199	1	711
15 HR Services	3,138	366	4	1,803
15 Self Insurance Fund	603	820	2	732
Subtotal - HUMAN RESOURCES 209	3,742	1,186	5	2,536
16 Financial Reporting	33,595	6,995	44	20,889
16 Treasury Management	650	143	1	408
16 Annual Audit	5,987	0	6	3,081
16 Asset Management	1,194	238	2	737
Subtotal - OFFICE OF COMPTROLLE	41,426	7,376	52	25,114
20 City-wide PC's	263	0	0	135
20 City-wide IT Contracts	6,601	0	7	3,397

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

FY 2021 BUDGET
3/5/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:45 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	MPLC Umbrella Licensing	General Government
20 Mail Room	\$266	\$113	\$0	\$195
Subtotal - INFORMATION TECHNOLC	7,130	113	8	3,727
45 General Expenses	0	2,771	3	1,426
45 Retirees Health Insurance	0	7,676	8	3,950
45 FICA Match - Civilian	0	736	1	379
45 General Liability Insurance	0	842	1	433
Subtotal - NON-DEPARTMENTAL 999	0	12,024	13	6,188
Total Incoming	233,429	40,430	295	140,934
C. Total Allocated		\$11,893,941	\$12,793	\$6,120,869
			0.11%	51.46%

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

FY 2021 BUDGET
3/5/2021

General Expenses Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	8,000,276	1.91%	\$1,908	\$0	\$1,908	\$0	\$1,908
4 PARKS BLDG MAINT 532-31130	10,922,030	2.61%	2,605	0	2,605	0	2,605
5 MAYOR AND COUNCIL 101	1,592,657	0.38%	380	0	380	0	380
6 CITY ATTORNEY 103	3,425,153	0.82%	817	0	817	0	817
7 MUNICIPAL COURT 111	5,188,404	1.24%	1,237	0	1,237	5	1,242
8 OMB 115-12000	1,034,752	0.25%	247	0	247	0	247
9 CITY MANAGER 115-12010	841,646	0.20%	201	0	201	0	201
10 PUBLIC INFO OFFICE 115-12020	384,107	0.09%	92	0	92	0	92
11 INTERNAL AUDIT 115-12030	808,203	0.19%	193	0	193	0	193
12 PERFORMANCE OFFICE 115-12050	615,594	0.15%	147	0	147	0	147
13 CITY CLERK 117	1,293,756	0.31%	309	0	309	0	309
15 HUMAN RESOURCES 209	2,184,186	0.52%	521	0	521	0	521
16 OFFICE OF COMPTROLLER 210	2,711,287	0.65%	647	0	647	0	647
17 PURCHASING 215	1,534,502	0.37%	366	0	366	0	366
19 CAPITAL IMPROVEMENT 235	6,128,199	1.46%	1,462	0	1,462	6	1,467
20 INFORMATION TECHNOLOGY 239	16,823,434	4.01%	4,012	0	4,012	0	4,012
21 PLANNING & INSPECTIONS 280	7,343,043	1.75%	1,751	0	1,751	7	1,758
22 POLICE 321	152,051,777	36.27%	36,263	0	36,263	146	36,410
23 FIRE 322	118,940,675	28.37%	28,366	0	28,366	115	28,481
25 PUBLIC HEALTH 341	6,158,205	1.47%	1,469	0	1,469	6	1,475
26 PARKS & RECREATION 451	25,811,101	6.16%	6,156	0	6,156	25	6,181
27 ZOO 452	5,230,432	1.25%	1,247	0	1,247	5	1,252
28 LIBRARY 453	8,985,697	2.14%	2,143	0	2,143	9	2,152
29 MUSUEM & CULT AFFAIRS 454	2,307,440	0.55%	550	0	550	2	553
31 COMM & HUMAN DEV 471	696,018	0.17%	166	0	166	1	167
32 ECONOMIC DEVELOPMENT 480	1,694,646	0.40%	404	0	404	2	406
33 ENGR TRAFFIC-ST 532-32020	5,757,384	1.37%	1,373	0	1,373	6	1,379
34 PAVEMENT MGMT 532-32040	1,286,664	0.31%	307	0	307	1	308
35 SAM ADMIN SUPPORT 532-32060	1,277,639	0.30%	305	0	305	0	305
36 STREET MAINTENANCE 532-32120	6,601,729	1.57%	1,574	0	1,574	6	1,581
45 NON-DEPARTMENTAL 999	11,620,081	2.77%	2,771	0	2,771	0	2,771
Subtotal	419,250,717	100.00%	99,988	0	99,988	341	100,329
Direct Bills					0		0
Total					\$99,988		\$100,329

Basis Units: General Fund operating expenditures per department

Source:

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

FY 2021 BUDGET
3/5/2021

Retirees Health Insurance Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	72.00	1.65%	\$61,404	\$0	\$61,404	\$0	\$61,404
5 MAYOR AND COUNCIL 101	24.00	0.55%	20,468	0	20,468	0	20,468
6 CITY ATTORNEY 103	37.08	0.85%	31,623	0	31,623	0	31,623
7 MUNICIPAL COURT 111	89.80	2.06%	76,585	0	76,585	285	76,870
8 OMB 115-12000	12.50	0.29%	10,660	0	10,660	0	10,660
9 CITY MANAGER 115-12010	5.84	0.13%	4,981	0	4,981	0	4,981
10 PUBLIC INFO OFFICE 115-12020	5.00	0.11%	4,264	0	4,264	0	4,264
11 INTERNAL AUDIT 115-12030	7.00	0.16%	5,970	0	5,970	0	5,970
12 PERFORMANCE OFFICE 115-12050	6.50	0.15%	5,543	0	5,543	0	5,543
13 CITY CLERK 117	7.00	0.16%	5,970	0	5,970	0	5,970
15 HUMAN RESOURCES 209	27.50	0.63%	23,453	0	23,453	0	23,453
16 OFFICE OF COMPTROLLER 210	35.45	0.81%	30,233	0	30,233	0	30,233
17 PURCHASING 215	22.00	0.50%	18,762	0	18,762	0	18,762
19 CAPITAL IMPROVEMENT 235	82.50	1.89%	70,359	0	70,359	262	70,621
20 INFORMATION TECHNOLOGY 239	80.00	1.83%	68,227	0	68,227	0	68,227
21 PLANNING & INSPECTIONS 280	123.00	2.82%	104,899	0	104,899	391	105,290
22 POLICE 321	1,426.60	32.69%	1,216,661	0	1,216,661	4,532	1,221,193
23 FIRE 322	1,078.25	24.71%	919,574	0	919,574	3,425	923,000
25 PUBLIC HEALTH 341	79.67	1.83%	67,948	0	67,948	253	68,201
26 PARKS & RECREATION 451	568.77	13.03%	485,070	0	485,070	1,807	486,876
27 ZOO 452	121.50	2.78%	103,620	0	103,620	386	104,006
28 LIBRARY 453	158.50	3.63%	135,175	0	135,175	504	135,679
29 MUSUEM & CULT AFFAIRS 454	39.71	0.91%	33,866	0	33,866	126	33,992
31 COMM & HUMAN DEV 471	12.80	0.29%	10,916	0	10,916	41	10,957
32 ECONOMIC DEVELOPMENT 480	14.00	0.32%	11,940	0	11,940	44	11,984
33 ENGR TRAFFIC-ST 532-32020	84.00	1.92%	71,639	0	71,639	267	71,905
34 PAVEMENT MGMT 532-32040	10.00	0.23%	8,528	0	8,528	32	8,560
35 SAM ADMIN SUPPORT 532-32060	17.20	0.39%	14,669	0	14,669	0	14,669
36 STREET MAINTENANCE 532-32120	107.00	2.45%	91,254	0	91,254	340	91,594
39 AVIATION 562	0.30	0.01%	256	0	256	1	257
45 NON-DEPARTMENTAL 999	9.00	0.21%	7,676	0	7,676	0	7,676
Subtotal	4,364.47	100.00%	3,722,196	0	3,722,196	12,696	3,734,891
Direct Bills					0		0
Total					\$3,722,196		\$3,734,891

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

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

FY 2021 BUDGET
3/5/2021

Property Insurance Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	1,262,203	0.27%	\$743	\$0	\$743	\$0	\$743
6 CITY ATTORNEY 103	2,144,692	0.46%	1,262	0	1,262	0	1,262
7 MUNICIPAL COURT 111	5,999,066	1.28%	3,530	0	3,530	13	3,543
8 OMB 115-12000	657,397	0.14%	387	0	387	0	387
9 CITY MANAGER 115-12010	324,491	0.07%	191	0	191	0	191
10 PUBLIC INFO OFFICE 115-12020	262,959	0.06%	155	0	155	0	155
11 INTERNAL AUDIT 115-12030	639,148	0.14%	376	0	376	0	376
12 PERFORMANCE OFFICE 115-12050	341,847	0.07%	201	0	201	0	201
13 CITY CLERK 117	368,142	0.08%	217	0	217	0	217
15 HUMAN RESOURCES 209	2,629,589	0.56%	1,547	0	1,547	0	1,547
16 OFFICE OF COMPTROLLER 210	2,300,818	0.49%	1,354	0	1,354	0	1,354
17 PURCHASING 215	1,419,978	0.30%	836	0	836	0	836
19 CAPITAL IMPROVEMENT 235	7,873,699	1.68%	4,633	0	4,633	17	4,650
20 INFORMATION TECHNOLOGY 239	8,716,478	1.86%	5,129	0	5,129	0	5,129
21 PLANNING & INSPECTIONS 280	230,137	0.05%	135	0	135	0	136
22 POLICE 321	22,253,913	4.74%	13,096	0	13,096	48	13,144
23 FIRE 322	53,765,662	11.46%	31,639	0	31,639	117	31,756
24 ENVIRONMENTAL SERVICES 334	931,610	0.20%	548	0	548	2	550
25 PUBLIC HEALTH 341	319,574	0.07%	188	0	188	1	189
26 PARKS & RECREATION 451	134,494,816	28.66%	79,145	0	79,145	292	79,437
27 ZOO 452	32,919,088	7.01%	19,372	0	19,372	71	19,443
28 LIBRARY 453	55,775,917	11.89%	32,822	0	32,822	121	32,943
31 COMM & HUMAN DEV 471	3,422,466	0.73%	2,014	0	2,014	7	2,021
35 SAM ADMIN SUPPORT 532-32060	14,441,055	3.08%	8,498	0	8,498	0	8,498
36 STREET MAINTENANCE 532-32120	610,714	0.13%	359	0	359	1	361
37 FLEET 532-37020	248,020	0.05%	146	0	146	1	146
46 OTHER	114,921,446	24.49%	67,627	0	67,627	250	67,876
Subtotal	469,274,925	100.00%	276,149	0	276,149	942	277,091
Direct Bills					0		0
Total					\$276,149		\$277,091

Basis Units: Insured property premium for General Fund departments

Source:

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

FY 2021 BUDGET
3/5/2021

FICA Match - Civilian Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	72.00	3.12%	\$5,886	\$0	\$5,886	\$0	\$5,886
5 MAYOR AND COUNCIL 101	24.00	1.04%	1,962	0	1,962	0	1,962
6 CITY ATTORNEY 103	37.08	1.61%	3,031	0	3,031	0	3,031
7 MUNICIPAL COURT 111	89.80	3.90%	7,341	0	7,341	30	7,371
8 OMB 115-12000	12.50	0.54%	1,022	0	1,022	0	1,022
9 CITY MANAGER 115-12010	5.84	0.25%	477	0	477	0	477
10 PUBLIC INFO OFFICE 115-12020	5.00	0.22%	409	0	409	0	409
11 INTERNAL AUDIT 115-12030	7.00	0.30%	572	0	572	0	572
12 PERFORMANCE OFFICE 115-12050	6.50	0.28%	531	0	531	0	531
13 CITY CLERK 117	7.00	0.30%	572	0	572	0	572
15 HUMAN RESOURCES 209	27.50	1.19%	2,248	0	2,248	0	2,248
16 OFFICE OF COMPTROLLER 210	35.45	1.54%	2,898	0	2,898	0	2,898
17 PURCHASING 215	22.00	0.95%	1,799	0	1,799	0	1,799
19 CAPITAL IMPROVEMENT 235	82.50	3.58%	6,745	0	6,745	27	6,772
20 INFORMATION TECHNOLOGY 239	80.00	3.47%	6,540	0	6,540	0	6,540
21 PLANNING & INSPECTIONS 280	123.00	5.34%	10,055	0	10,055	41	10,096
22 POLICE 321	258.60	11.22%	21,141	0	21,141	86	21,227
23 FIRE 322	187.25	8.12%	15,308	0	15,308	62	15,370
25 PUBLIC HEALTH 341	79.67	3.46%	6,513	0	6,513	26	6,540
26 PARKS & RECREATION 451	568.77	24.67%	46,498	0	46,498	189	46,687
27 ZOO 452	121.50	5.27%	9,933	0	9,933	40	9,973
28 LIBRARY 453	158.50	6.87%	12,958	0	12,958	53	13,010
29 MUSUEM & CULT AFFAIRS 454	39.71	1.72%	3,246	0	3,246	13	3,260
31 COMM & HUMAN DEV 471	12.80	0.56%	1,046	0	1,046	4	1,051
32 ECONOMIC DEVELOPMENT 480	14.00	0.61%	1,145	0	1,145	5	1,149
33 ENGR TRAFFIC-ST 532-32020	84.00	3.64%	6,867	0	6,867	28	6,895
34 PAVEMENT MGMT 532-32040	10.00	0.43%	818	0	818	3	821
35 SAM ADMIN SUPPORT 532-32060	17.20	0.75%	1,406	0	1,406	0	1,406
36 STREET MAINTENANCE 532-32120	107.00	4.64%	8,747	0	8,747	36	8,783
39 AVIATION 562	0.30	0.01%	25	0	25	0	25
45 NON-DEPARTMENTAL 999	9.00	0.39%	736	0	736	0	736
Subtotal	2,305.47	100.00%	188,477	0	188,477	643	189,120
Direct Bills					0		0
Total					\$188,477		\$189,120

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

Source:

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

FY 2021 BUDGET
3/5/2021

General Liability Insurance Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	72.00	1.65%	\$6,734	\$0	\$6,734	\$0	\$6,734
5 MAYOR AND COUNCIL 101	24.00	0.55%	2,245	0	2,245	0	2,245
6 CITY ATTORNEY 103	37.08	0.85%	3,468	0	3,468	0	3,468
7 MUNICIPAL COURT 111	89.80	2.06%	8,399	0	8,399	31	8,430
8 OMB 115-12000	12.50	0.29%	1,169	0	1,169	0	1,169
9 CITY MANAGER 115-12010	5.84	0.13%	546	0	546	0	546
10 PUBLIC INFO OFFICE 115-12020	5.00	0.11%	468	0	468	0	468
11 INTERNAL AUDIT 115-12030	7.00	0.16%	655	0	655	0	655
12 PERFORMANCE OFFICE 115-12050	6.50	0.15%	608	0	608	0	608
13 CITY CLERK 117	7.00	0.16%	655	0	655	0	655
15 HUMAN RESOURCES 209	27.50	0.63%	2,572	0	2,572	0	2,572
16 OFFICE OF COMPTROLLER 210	35.45	0.81%	3,315	0	3,315	0	3,315
17 PURCHASING 215	22.00	0.50%	2,058	0	2,058	0	2,058
19 CAPITAL IMPROVEMENT 235	82.50	1.89%	7,716	0	7,716	29	7,745
20 INFORMATION TECHNOLOGY 239	80.00	1.83%	7,482	0	7,482	0	7,482
21 PLANNING & INSPECTIONS 280	123.00	2.82%	11,504	0	11,504	43	11,546
22 POLICE 321	1,426.60	32.69%	133,423	0	133,423	497	133,920
23 FIRE 322	1,078.25	24.71%	100,844	0	100,844	376	101,219
25 PUBLIC HEALTH 341	79.67	1.83%	7,451	0	7,451	28	7,479
26 PARKS & RECREATION 451	568.77	13.03%	53,194	0	53,194	198	53,392
27 ZOO 452	121.50	2.78%	11,363	0	11,363	42	11,406
28 LIBRARY 453	158.50	3.63%	14,824	0	14,824	55	14,879
29 MUSUEM & CULT AFFAIRS 454	39.71	0.91%	3,714	0	3,714	14	3,728
31 COMM & HUMAN DEV 471	12.80	0.29%	1,197	0	1,197	4	1,202
32 ECONOMIC DEVELOPMENT 480	14.00	0.32%	1,309	0	1,309	5	1,314
33 ENGR TRAFFIC-ST 532-32020	84.00	1.92%	7,856	0	7,856	29	7,885
34 PAVEMENT MGMT 532-32040	10.00	0.23%	935	0	935	3	939
35 SAM ADMIN SUPPORT 532-32060	17.20	0.39%	1,609	0	1,609	0	1,609
36 STREET MAINTENANCE 532-32120	107.00	2.45%	10,007	0	10,007	37	10,044
39 AVIATION 562	0.30	0.01%	28	0	28	0	28
45 NON-DEPARTMENTAL 999	9.00	0.21%	842	0	842	0	842
Subtotal	4,364.47	100.00%	408,188	0	408,188	1,392	409,581
Direct Bills					0		0
Total					\$408,188		\$409,581

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

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

FY 2021 BUDGET
3/5/2021

Auto Liability Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 PUBLIC INFO OFFICE 115-12020	4	0.65%	\$1,750	\$0	\$1,750	\$0	\$1,750
14 TAX 206	1	0.16%	437	0	437	2	439
16 OFFICE OF COMPTROLLER 210	2	0.33%	875	0	875	0	875
17 PURCHASING 215	4	0.65%	1,750	0	1,750	0	1,750
18 ANIMAL SERVICES 225	59	9.64%	25,807	0	25,807	93	25,900
19 CAPITAL IMPROVEMENT 235	37	6.05%	16,184	0	16,184	58	16,242
20 INFORMATION TECHNOLOGY 239	20	3.27%	8,748	0	8,748	0	8,748
21 PLANNING & INSPECTIONS 280	63	10.29%	27,557	0	27,557	99	27,656
23 FIRE 322	273	44.61%	119,414	0	119,414	428	119,842
26 PARKS & RECREATION 451	75	12.25%	32,806	0	32,806	118	32,924
27 ZOO 452	17	2.78%	7,436	0	7,436	27	7,463
28 LIBRARY 453	6	0.98%	2,624	0	2,624	9	2,634
29 MUSUEM & CULT AFFAIRS 454	3	0.49%	1,312	0	1,312	5	1,317
30 DESTINATION EL PASO 457	20	3.27%	8,748	0	8,748	31	8,780
31 COMM & HUMAN DEV 471	3	0.49%	1,312	0	1,312	5	1,317
38 SUN METRO 560	24	3.92%	10,498	0	10,498	38	10,536
46 OTHER	1	0.16%	437	0	437	2	439
Subtotal	612	100.00%	267,697	0	267,697	913	268,610
Direct Bills					0		0
Total					\$267,697		\$268,610

Basis Units: Vehicle count per department who does not pay directly

Source:

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

FY 2021 BUDGET
3/5/2021

Fine Arts Coverage Allocations

Dept:45 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 MUSUEM & CULT AFFAIRS 454	100	100.00%	\$150,221	\$0	\$150,221	\$512	\$150,734
Subtotal	100	100.00%	150,221	0	150,221	512	150,734
Direct Bills					0		0
Total					\$150,221		\$150,734

Basis Units: Direct allocation to Museum & Cultural Affairs

Source:

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:45 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG	MPLC Umbrella Licensing	General Government
3 FACILITIES MAINT 532-31040	\$1,908	\$61,404	\$0	\$5,886	\$6,734	\$0	\$0	\$0	\$0	\$0
4 PARKS BLDG MAINT 532-31130	2,605	0	0	0	0	0	0	0	0	0
5 MAYOR AND COUNCIL 101	380	20,468	743	1,962	2,245	0	0	0	0	0
6 CITY ATTORNEY 103	817	31,623	1,262	3,031	3,468	0	0	0	0	0
7 MUNICIPAL COURT 111	1,242	76,870	3,543	7,371	8,430	0	0	0	0	0
8 OMB 115-12000	247	10,660	387	1,022	1,169	0	0	0	0	0
9 CITY MANAGER 115-12010	201	4,981	191	477	546	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	92	4,264	155	409	468	1,750	0	0	0	0
11 INTERNAL AUDIT 115-12030	193	5,970	376	572	655	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	147	5,543	201	531	608	0	0	0	0	0
13 CITY CLERK 117	309	5,970	217	572	655	0	0	0	0	0
14 TAX 206	0	0	0	0	0	439	0	0	0	0
15 HUMAN RESOURCES 209	521	23,453	1,547	2,248	2,572	0	0	0	0	0
16 OFFICE OF COMPTROLLER 210	647	30,233	1,354	2,898	3,315	875	0	0	0	0
17 PURCHASING 215	366	18,762	836	1,799	2,058	1,750	0	0	0	0
18 ANIMAL SERVICES 225	0	0	0	0	0	25,900	0	0	0	0
19 CAPITAL IMPROVEMENT 235	1,467	70,621	4,650	6,772	7,745	16,242	0	0	0	0
20 INFORMATION TECHNOLOGY 239	4,012	68,227	5,129	6,540	7,482	8,748	0	0	0	0
21 PLANNING & INSPECTIONS 280	1,758	105,290	136	10,096	11,546	27,656	0	0	0	0
22 POLICE 321	36,410	1,221,193	13,144	21,227	133,920	0	0	0	0	0
23 FIRE 322	28,481	923,000	31,756	15,370	101,219	119,842	0	0	0	0
24 ENVIRONMENTAL SERVICES 334	0	0	550	0	0	0	0	0	0	0
25 PUBLIC HEALTH 341	1,475	68,201	189	6,540	7,479	0	0	0	0	0
26 PARKS & RECREATION 451	6,181	486,876	79,437	46,687	53,392	32,924	0	0	0	0
27 ZOO 452	1,252	104,006	19,443	9,973	11,406	7,463	0	0	0	0
28 LIBRARY 453	2,152	135,679	32,943	13,010	14,879	2,634	0	0	0	0
29 MUSUEM & CULT AFFAIRS 454	553	33,992	0	3,260	3,728	1,317	150,734	0	0	0
30 DESTINATION EL PASO 457	0	0	0	0	0	8,780	0	0	0	0
31 COMM & HUMAN DEV 471	167	10,957	2,021	1,051	1,202	1,317	0	0	0	0
32 ECONOMIC DEVELOPMENT 480	406	11,984	0	1,149	1,314	0	0	0	0	0
33 ENGR TRAFFIC-ST 532-32020	1,379	71,905	0	6,895	7,885	0	0	0	0	0
34 PAVEMENT MGMT 532-32040	308	8,560	0	821	939	0	0	0	0	0
35 SAM ADMIN SUPPORT 532-32060	305	14,669	8,498	1,406	1,609	0	0	0	0	0
36 STREET MAINTENANCE 532-32120	1,581	91,594	361	8,783	10,044	0	0	0	0	0
37 FLEET 532-37020	0	0	146	0	0	0	0	0	0	0
38 SUN METRO 560	0	0	0	0	0	10,536	0	0	0	0
39 AVIATION 562	0	257	0	25	28	0	0	0	0	0
45 NON-DEPARTMENTAL 999	2,771	7,676	0	736	842	0	0	0	0	0
46 OTHER	0	0	67,876	0	0	439	0	0	0	0

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:45 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match - Civilian	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG	MPLC Umbrella Licensing	General Government
Total	\$100,329	\$3,734,891	\$277,091	\$189,120	\$409,581	\$268,610	\$150,734	\$0	\$0	\$0

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

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:45 NON-DEPARTMENTAL 999

Department	Total
3 FACILITIES MAINT 532-31040	\$75,932
4 PARKS BLDG MAINT 532-31130	2,605
5 MAYOR AND COUNCIL 101	25,797
6 CITY ATTORNEY 103	40,202
7 MUNICIPAL COURT 111	97,457
8 OMB 115-12000	13,485
9 CITY MANAGER 115-12010	6,396
10 PUBLIC INFO OFFICE 115-12020	7,137
11 INTERNAL AUDIT 115-12030	7,766
12 PERFORMANCE OFFICE 115-12050	7,031
13 CITY CLERK 117	7,722
14 TAX 206	439
15 HUMAN RESOURCES 209	30,342
16 OFFICE OF COMPTROLLER 210	39,322
17 PURCHASING 215	25,570
18 ANIMAL SERVICES 225	25,900
19 CAPITAL IMPROVEMENT 235	107,498
20 INFORMATION TECHNOLOGY 239	100,139
21 PLANNING & INSPECTIONS 280	156,483
22 POLICE 321	1,425,893
23 FIRE 322	1,219,668
24 ENVIRONMENTAL SERVICES 334	550
25 PUBLIC HEALTH 341	83,884
26 PARKS & RECREATION 451	705,497
27 ZOO 452	153,543
28 LIBRARY 453	201,296
29 MUSUEM & CULT AFFAIRS 454	193,583
30 DESTINATION EL PASO 457	8,780
31 COMM & HUMAN DEV 471	16,714
32 ECONOMIC DEVELOPMENT 480	14,853
33 ENGR TRAFFIC-ST 532-32020	88,064
34 PAVEMENT MGMT 532-32040	10,628
35 SAM ADMIN SUPPORT 532-32060	26,486
36 STREET MAINTENANCE 532-32120	112,363
37 FLEET 532-37020	146
38 SUN METRO 560	10,536
39 AVIATION 562	310
45 NON-DEPARTMENTAL 999	12,024
46 OTHER	68,315

CITY OF EL PASO, TEXAS
FULL COST ALLOCATION PLAN

FY 2021 BUDGET
3/5/2021

Allocation Summary

Dept:45 NON-DEPARTMENTAL 999

Department	Total
<hr/> Total	<hr/> \$5,130,355 <hr/>

NATIONAL FIRM LOCAL FOCUS

ALABAMA

Montgomery

CALIFORNIA

Sacramento | Pasadena
| Carlsbad

COLORADO

Denver

FLORIDA

Tallahassee | Tampa

GEORGIA

Atlanta

KANSAS

Wichita

ILLINOIS

Chicago

MASSACHUSETTS

Boston

MICHIGAN

Bay City

NORTH CAROLINA

Raleigh

OHIO

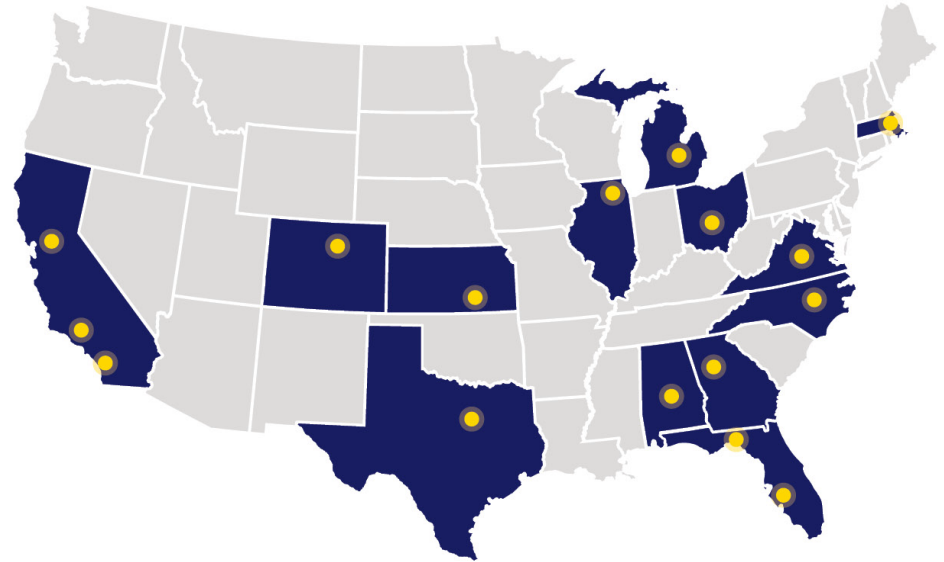
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