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

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FY 2020 Full Cost  
Allocation Plan (FCAP)

Based on budgeted expenditures for the  
Fiscal Year ending August 31, 2020

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**Central Services  
Cost Allocation Plan  
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## Section A: Cost Allocation Methodology and Process

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**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
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**Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for El Paso, Texas. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2020.

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

**Process**

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

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

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allocations

**Results**

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

**A.1.2 Second Step-Down**

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

**Process**

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

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

**Results**

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

**A.1.3 Supplemental Comments**

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

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

**A.2 Cost Allocation Process**

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

**A.2.1 Initiating the Process**

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

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



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**A.2.2 Establishing the Cost Pools to be Allocated**

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

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

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

**A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

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

**A.2.4 Accommodating Exceptions and Adjustments**

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

**A.2.5 Developing the CAP**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

**Summary Schedules**

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

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

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

**Schedule C – Summary of Allocated Costs:** Schedule C is the simplest report to use when balancing to the

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financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

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

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

### **Detail Schedules**

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

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

**Schedule \_\_.1 – Nature and Extent of Services:** Schedule \_\_.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

**Schedule \_\_.2 – Costs to be Allocated:** Schedule \_\_.2 provides an overview of the total costs allocated by each Central Service Department including:

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

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

**Schedule \_\_.3 – Costs to be Allocated by Activity:** Schedule \_\_.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule \_\_.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_\_.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

**Schedule \_\_.4 – Detail Activity Allocations:** Schedule \_\_.4 represents the allocation results by activity. Each activity defined on Schedule \_\_.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

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Schedule \_\_.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule \_\_.3
- Results of the second step-down — balances to functional total of second additions on Schedule \_\_.3

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

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

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

#### **A.2.6 Tracking Costs within the CAP**

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

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

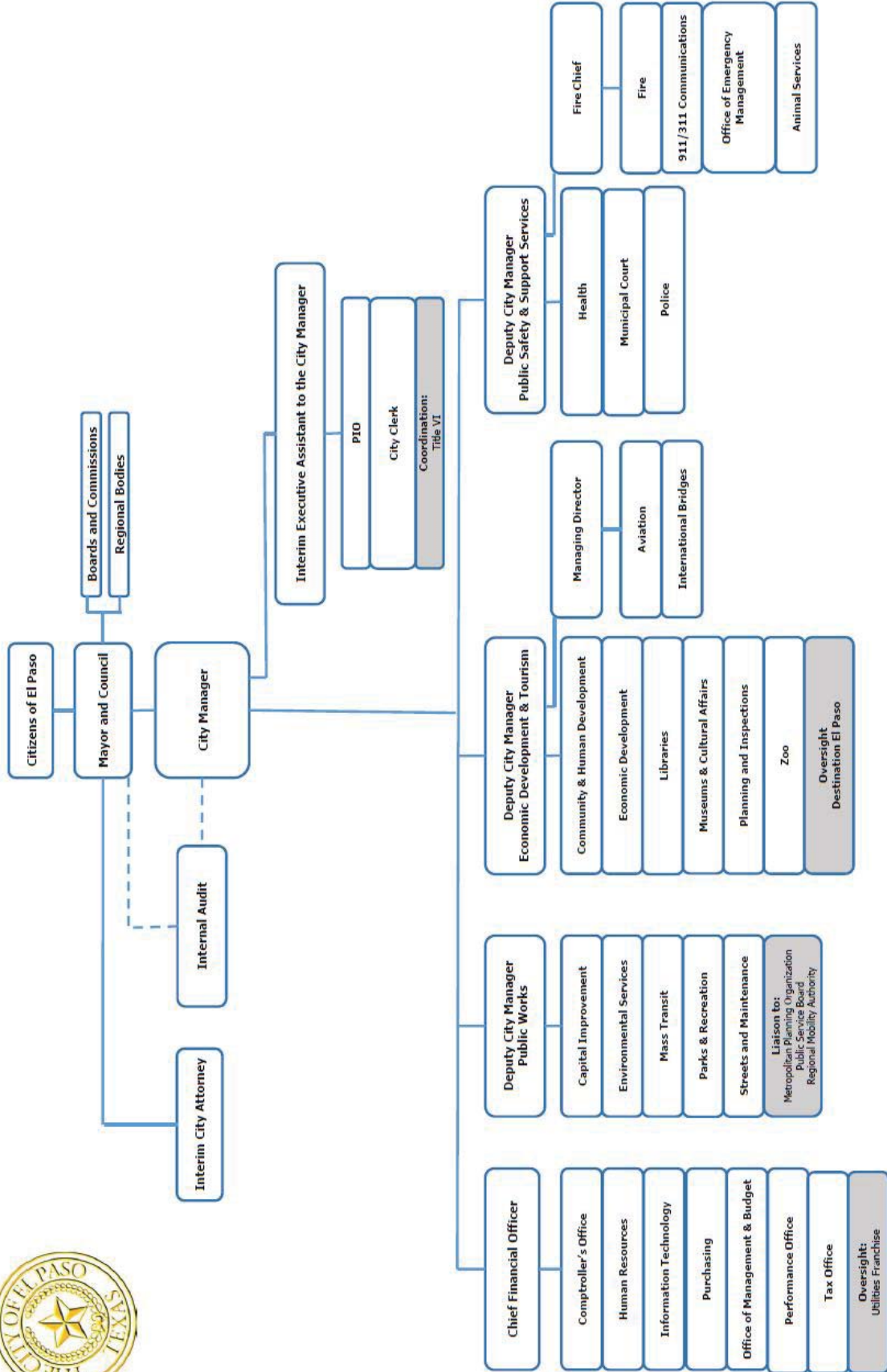
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

## Section B: Organizational Chart

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City of El Paso Organizational Chart



## Section C: Cost Allocation Plan

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**Schedule A - Allocated Costs By Department**

Central Service Departments	111 Municipal Court	190 Capital Improvement Plan	206 Tax	225 Animal Services	231 Facilities & Fleet Mgmt
Depreciation Expense	0	0	0	0	0
Mayor & Council	14,066	0	4,521	21,200	0
City Manager	21,298	0	4,865	31,041	0
City Attorney	40,426	0	21,495	50,196	0
Office of Management & Budget	7,995	0	3,046	12,306	0
Public Information	5,550	0	1,265	8,093	0
Internal Audit	0	0	73,315	25,695	0
Performance Office	4,309	0	984	6,287	0
Municipal Clerk	5,530	0	1,335	8,108	0
Human Resources	38,176	0	8,717	55,634	0
Office of the Comptroller	20,097	41,291	11,311	25,783	2,628
Purchasing & Strategic Source	81,207	0	5,851	968	0
Information Technology	470,619	30,843	124,618	522,955	41,324
PW Administration Support & Data Mgmt	19,620	0	4,478	28,605	0
Facilities Maintenance	60,373	0	2,219	126,225	0
Sustainability	0	0	0	0	0
Non-Departmental	89,318	0	0	14,770	0
Self Insurance Fund	10,854	0	2,468	15,817	0
<b>Allocated Costs for Fiscal 2020</b>	<b>889,438</b>	<b>72,134</b>	<b>270,488</b>	<b>953,683</b>	<b>43,952</b>

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**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>235 Capital Improvement Department</b>	<b>280 Planning &amp; Inspections</b>	<b>321 Police</b>	<b>322 Fire</b>	<b>334 Environmental Services</b>
Depreciation Expense	235,789	37,249	0	6,940	1,942
Mayor & Council	16,138	17,640	317,893	240,868	91,091
City Manager	17,526	24,345	348,206	262,508	88,268
City Attorney	204,048	235,868	123,312	149,394	87,837
Office of Management & Budget	10,840	10,597	212,825	161,603	63,780
Public Information	4,563	6,344	90,993	68,465	23,017
Internal Audit	0	0	0	51,492	69,992
Performance Office	3,546	4,926	70,772	53,207	17,886
Municipal Clerk	4,809	79,080	96,071	72,149	39,233
Human Resources	31,412	43,632	624,026	470,485	158,204
Office of the Comptroller	376,832	115,991	385,676	164,577	151,580
Purchasing & Strategic Source	125,594	8,135	266,878	124,286	47,745
Information Technology	996,039	792,415	3,782,492	2,192,015	1,478,211
PW Administration Support & Data Mgmt	16,147	22,420	320,992	241,927	81,342
Facilities Maintenance	100,146	21,228	1,185,546	1,430,079	155,741
Sustainability	66,725	9,880	696,660	868,502	86,315
Non-Departmental	83,718	114,071	1,393,532	1,182,855	4
Self Insurance Fund	8,924	12,408	177,744	133,857	45,006
<b>Allocated Costs for Fiscal 2020</b>	<b>2,302,796</b>	<b>1,556,229</b>	<b>10,093,618</b>	<b>7,875,209</b>	<b>2,687,194</b>



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**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>341 Public Health</b>	<b>451 Parks &amp; Recreation</b>	<b>452 Zoo</b>	<b>453 Library</b>	<b>454 Museum &amp; Cultural Affairs</b>
Depreciation Expense	0	87,173	0	0	510
Mayor & Council	39,993	77,560	19,227	24,054	10,615
City Manager	57,668	88,964	28,236	35,850	10,874
City Attorney	47,005	86,619	10,866	10,556	98,750
Office of Management & Budget	23,421	50,967	11,138	13,810	7,298
Public Information	15,035	23,199	7,365	9,345	2,831
Internal Audit	0	66,115	65,361	8,748	5,362
Performance Office	11,681	18,026	5,719	7,261	2,198
Municipal Clerk	15,108	24,208	7,380	9,346	3,016
Human Resources	103,368	159,446	50,610	64,253	19,485
Office of the Comptroller	329,668	98,878	31,132	40,916	25,194
Purchasing & Strategic Source	383,917	253,503	185,635	154,315	153,658
Information Technology	1,174,597	1,105,440	236,812	735,831	298,932
PW Administration Support & Data Mgmt	53,142	81,981	26,016	33,032	10,016
Facilities Maintenance	292,123	2,575,899	2,101	593,959	291,426
Sustainability	1,677	3,160,678	504,709	513,375	268,470
Non-Departmental	101,022	461,483	132,662	175,697	190,985
Self Insurance Fund	29,398	45,361	14,391	18,282	5,535
<b>Allocated Costs for Fiscal 2020</b>	<b>2,678,823</b>	<b>8,465,500</b>	<b>1,339,360</b>	<b>2,448,630</b>	<b>1,405,155</b>

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**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>457 Destination El Paso</b>	<b>471 Community &amp; Human Development</b>	<b>480 Economic Development</b>	<b>532 Streets &amp; Maintenance</b>	<b>560 Sun Metro</b>
Depreciation Expense	0	217,285	111,746	473	0
Mayor & Council	19,761	22,192	29,736	74,475	138,362
City Manager	0	9,246	2,431	77,674	145,068
City Attorney	4,166	43,151	258,754	31,083	99,310
Office of Management & Budget	18,467	18,504	27,212	50,812	94,217
Public Information	0	2,407	632	20,254	37,830
Internal Audit	0	21,404	5,362	64,737	29,457
Performance Office	0	1,869	491	15,736	29,406
Municipal Clerk	1,108	3,306	2,206	21,516	68,072
Human Resources	0	16,571	4,352	139,218	260,013
Office of the Comptroller	6,885	262,190	26,287	45,690	532,367
Purchasing & Strategic Source	0	22,480	18,243	0	35,591
Information Technology	0	269,550	88,219	1,006,183	889,624
PW Administration Support & Data Mgmt	0	8,517	2,235	71,580	133,685
Facilities Maintenance	0	123,911	70,247	220,400	0
Sustainability	0	57,650	29,643	4,115,619	0
Non-Departmental	0	12,770	10,575	320,706	0
Self Insurance Fund	0	4,708	1,229	39,604	73,969
<b>Allocated Costs for Fiscal 2020</b>	<b>50,387</b>	<b>1,117,711</b>	<b>689,600</b>	<b>6,315,760</b>	<b>2,566,971</b>

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**Schedule A - Allocated Costs By Department**

Central Service Departments	562 Aviation	564 International Bridges	568 Metropolitan Planning Organization	600 El Paso Employee's Pension	700 CRRMA
Depreciation Expense	0	0	0	0	0
Mayor & Council	85,555	19,214	4,359	439	0
City Manager	64,280	14,664	2,187	0	0
City Attorney	269,933	50,114	65,321	0	0
Office of Management & Budget	64,414	14,412	3,543	0	0
Public Information	16,758	3,816	569	441	0
Internal Audit	82,305	0	0	53,650	0
Performance Office	13,023	2,964	442	344	0
Municipal Clerk	19,151	4,342	730	402	0
Human Resources	115,217	26,284	3,916	3,045	0
Office of the Comptroller	187,529	30,295	42,441	2,492	3,676
Purchasing & Strategic Source	39,531	81,207	14,660	0	0
Information Technology	623,286	152,063	33,404	121,400	0
PW Administration Support & Data Mgmt	59,240	13,509	2,009	1,562	0
Facilities Maintenance	91	0	0	0	0
Sustainability	8,837	0	0	0	0
Non-Departmental	0	0	0	0	0
Self Insurance Fund	32,771	7,466	1,108	859	0
<b>Allocated Costs for Fiscal 2020</b>	<b>1,681,921</b>	<b>420,350</b>	<b>174,689</b>	<b>184,634</b>	<b>3,676</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>710 Downtown Development Corp</b>	<b>883 El Paso Water Utilities</b>	<b>999 Non Departmental</b>	<b>All Other</b>	<b>Total Allocated</b>
Depreciation Expense	0	0	0	1,515	700,622
Mayor & Council	0	54,353	183,762	0	1,527,074
City Manager	0	0	0	0	1,335,199
City Attorney	0	160,022	0	0	2,148,226
Office of Management & Budget	0	0	171,807	0	1,053,014
Public Information	0	54,714	0	0	403,486
Internal Audit	0	0	0	0	622,995
Performance Office	0	42,522	0	0	313,599
Municipal Clerk	0	49,885	10,345	0	546,436
Human Resources	0	376,006	0	0	2,772,070
Office of the Comptroller	473	0	60,720	245,716	3,268,315
Purchasing & Strategic Source	0	0	0	0	2,003,404
Information Technology	0	736,564	0	178,784	18,082,220
PW Administration Support & Data Mgmt	0	193,339	0	0	1,425,394
Facilities Maintenance	0	0	0	88,582	7,340,296
Sustainability	0	0	0	20,507	10,409,247
Non-Departmental	0	1,783	0	3	4,285,954
Self Insurance Fund	0	106,973	0	0	788,732
<b>Allocated Costs for Fiscal 2020</b>	<b>473</b>	<b>1,776,161</b>	<b>426,634</b>	<b>535,107</b>	<b>59,026,283</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
Depreciation Expense	0	0	(3,617,246)		
Mayor & Council	0	0	0	80,000	
City Manager	0	0	0		
City Attorney	54,752	2,062,627	357,350	20,000	
Office of Management & Budget	0	0	0		
Public Information	0	0	0		
Internal Audit	0	0	0		
Performance Office	0	0	0		
Municipal Clerk	0	66,490	0	400,426	
Human Resources	0	0	0		
Office of the Comptroller	0	0	84,510	30,490	
Purchasing & Strategic Source	0	0	26,500		
Information Technology	28,029	0	619,204	2,255,714	
PW Administration Support & Data Mgmt	667,744	0	0		
Facilities Maintenance	100,000	0	408,000		
Sustainability	0	0	60,000	1,980,400	
Non-Departmental	0	2,976,585	0	19,561,625	
Self Insurance Fund	0	0	66,635,047		
<b>Allocated Costs for Fiscal 2020</b>	<b>850,525</b>	<b>5,105,702</b>	<b>64,573,365</b>	<b>24,328,655</b>	<b>153,884,530</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation Expense	0		3,617,246		0	
Mayor & Council	1,420,551	(80,000)	0		0	
City Manager	1,177,852		0		0	
City Attorney	4,400,030	(20,000)	(357,350)	(2,062,627)	(54,752)	
Office of Management & Budget	1,021,331		0		0	
Public Information	365,575		0		0	
Internal Audit	828,633		0		0	
Performance Office	298,548		0		0	
Municipal Clerk	947,838	(400,426)	0	(66,490)	0	
Human Resources	2,404,678		0		0	
Office of the Comptroller	2,996,384	(30,490)	(84,510)		0	
Purchasing & Strategic Source	1,713,819		(26,500)		0	
Information Technology	19,858,231	(2,255,714)	(619,204)		(28,029)	
PW Administration Support & Data Mgmt	2,032,107		0		(667,744)	
Facilities Maintenance	8,152,854		(408,000)		(100,000)	
Sustainability	12,723,410	(1,980,400)	(60,000)		0	
Non-Departmental	26,907,642	(19,561,625)	0	(2,976,585)	0	
Self Insurance Fund	66,635,047		(66,635,047)		0	
111 Municipal Court						889,438
190 Capital Improvement Plan						72,134
206 Tax						270,488
225 Animal Services						953,683
231 Facilities & Fleet Mgmt						43,952
235 Capital Improvement Department						2,302,796
280 Planning & Inspections						1,556,229
321 Police						10,093,618
322 Fire						7,875,209
334 Environmental Services						2,687,194
341 Public Health						2,678,823
451 Parks & Recreation						8,465,500
452 Zoo						1,339,360
453 Library						2,448,630
454 Museum & Cultural Affairs						1,405,155
457 Destination El Paso						50,387
471 Community & Human Development						1,117,711
480 Economic Development						689,600
532 Streets & Maintenance						6,315,760
560 Sun Metro						2,566,971
562 Aviation						1,681,921
564 International Bridges						420,350
568 Metropolitan Planning Organization						174,689
600 El Paso Employee's Pension						184,634
700 CRRMA						3,676
710 Downtown Development Corp						473
883 El Paso Water Utilities						1,776,161
999 Non Departmental						426,634
All Other						535,107
<b>Totals</b>	<b>153,884,530</b>	<b>(24,328,655)</b>	<b>(64,573,365)</b>	<b>(5,105,702)</b>	<b>(850,525)</b>	<b>59,026,283</b>

Deviation: 0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>Depreciation Expense</b>		
1.4.1 City Hall (City 1)	Total Number of FTEs by Department	Position Analysis Report
1.4.2 Mulligan Building (City 2)	Total Number of FTEs by Department	Position Analysis Report
1.4.3 Texas Building & One Stop Shop (City 3 & 4)	Total Square Footage Occupied per Organization	Square Footage Summary Report
1.4.4 Municipal Service Center	Total Square Footage Occupied per Organization	Square Footage Summary Report
1.4.5 Equipment	Depreciation of GF Equipment by Department	Fixed Assets Summary Report
<b>Mayor &amp; Council</b>		
2.4.1 Office of the Mayor	Total Number of FTEs by Department	Position Analysis Report
2.4.2 City Council	Total Budgeted Personnel and Operating Expenditures	Annual Adopted Budget Report
<b>City Manager</b>		
3.4.1 City Manager	Total Number of FTEs by Department	Position Analysis Report
<b>City Attorney</b>		
4.4.1 Legal Services	Number of Legal Hours Recorded by Department	City Attorney Legal Hours Report
4.4.2 Outside Counsel	Cost of Outside Counsel by Department	City Attorney Outside Counsel Report
4.4.3 Community & Human Development	Direct Allocation to Community & Human Development	Direct Allocation
<b>Office of Management &amp; Budget</b>		
5.4.1 Office of Management & Budget	Total Budgeted Personnel and Operating Expenditures	Annual Adopted Budget Report
<b>Public Information</b>		
6.4.1 Public Information Office	Total Number of FTEs by Department	Position Analysis Report
<b>Internal Audit</b>		
7.4.1 Internal Audit	Audit Hours per Department	Audit Hours Report
<b>Performance Office</b>		
8.4.1 Performance Office	Total Number of FTEs by Department	Position Analysis Report
<b>Municipal Clerk</b>		
9.4.1 City Clerk	Total Number of FTEs by Department	Position Analysis Report
9.4.2 Open Records Requests	Total Budgeted Personnel and Operating Expenditures	Annual Adopted Budget Report
9.4.3 Support Services	Total Staffing Cost Per Organization	Employee Effort Analysis
<b>Human Resources</b>		
10.4.1 Human Resources Administration	Total Number of FTEs by Department	Position Analysis Report
10.4.2 Human Resources	Total Number of FTEs by Department	Position Analysis Report
<b>Office of the Comptroller</b>		
11.4.1 Financial Reporting	Total General Ledger Transactions by Organization	General Ledger Transactions Report
11.4.2 Grant Accounting	Total Grant Expenditures per Organization	Single Audit Report
11.4.3 Treasury Management	Total Pooled Cash & Investments per Organization	Portfolio Allocation Report
11.4.4 Annual Audit	Total Budgeted Personnel and Operating Expenditures	Annual Adopted Budget Report
11.4.5 Asset Management	Total Equipment Depreciation Expense by Department	Fixed Assets Summary Report
<b>Purchasing &amp; Strategic Source</b>		
12.4.1 Administration	Total Number of Purchase Orders (POs) Issued	Purchasing - PO Report
12.4.2 Supply Chain Management	Total Purchase Orders, Excl. Depts. with Independent Purchasing Staff	Purchasing - PO Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>Information Technology</b>		
13.4.1 Information Technology Services	Total Number of IT Tickets per Organization	IT Activity Report
13.4.2 Records Management	Number of Boxes and Map Cases Stored per Organization	Records Management Storage Report
13.4.3 Strategic Innovation	Number of Strategic Projects per Organization	IT Active Projects Report
13.4.4 Communication Services	Total Phone Charges per Department	Communication Records
13.4.5 GIS	Total Number of Maps Produced per Organization	Printed Maps Report
13.4.6 Senior Center	Direct Allocation to 451 Parks & Recreation	Primary Beneficiary of Services Rendered
13.4.7 City-wide IT Contracts	IT Contract Value per Department	Maintenance, Support, and License Renewals Report
13.4.8 Postage	Number of Pieces of Mail by Department, Excluding Airport & Sun Metro	Postal Class Report
<b>PW Administration Support &amp; Data Mgmt</b>		
14.4.1 Administration Support & Data Mgmt	Total Number of FTEs by Department	Position Analysis Report
14.4.2 Supply Support Fund	Direct Allocation to 532 Streets & Maintenance	Primary Beneficiary of Services Rendered
<b>Facilities Maintenance</b>		
15.4.1 Facilities Maintenance	Number of Labor Hours per Organization	Facilities Labor Hours Report
15.4.2 Janitorial Services	Yearly Janitorial Costs by Department	Janitorial Cost per Building Report
15.4.3 City Hall (City 1)	Total Number of FTEs by Department	Position Analysis Report
15.4.4 Mulligan Building (City 2)	Total Number of FTEs by Department	Position Analysis Report
15.4.5 Texas Building & One-Stop Shop (City 3 & 4)	Total Square Footage Occupied per Organization	Square Footage Summary Report
15.4.6 Municipal Service Center	Total Square Footage Occupied per Organization	Square Footage Summary Report
15.4.7 El Paso Regional Communication Center	Total Calls for Service	Emergency Service Calls Report
15.4.8 Environmental Fee	Direct Allocation to 532 Streets & Maintenance	Primary Beneficiary of Services Rendered
<b>Sustainability</b>		
16.4.1 Utility Administration	Total Budgeted Utility Expenditures per Department	Annual Adopted Budget Report
16.4.2 City Hall (City 1)	Total Number of FTEs by Department	Position Analysis Report
16.4.3 Mulligan Building (City 2)	Total Number of FTEs by Department	Position Analysis Report
16.4.4 Texas Building & One-Stop Shop (City 3 & 4)	Total Square Footage Occupied per Organization	Square Footage Summary Report
16.4.5 Municipal Service Center	Total Square Footage Occupied per Organization	Square Footage Summary Report
<b>Non-Departmental</b>		
17.4.1 General Expenses	Total Budgeted General Fund Expenditures per Organization	Annual Adopted Budget Report
17.4.2 Retirees Health Insurance	Total Number of FTEs by Department	Position Analysis Report
17.4.3 Property Insurance	Insured Property Premiums for General Fund Departments	Insured Property Listing
17.4.4 FICA Match	Total Number of FTEs by Department	Position Analysis Report
17.4.5 General Liability Insurance	Total Number of FTEs by Department	Position Analysis Report
17.4.6 Auto Liability	Vehicle Count per Department	Auto Liability & Allocation of Premium Report
17.4.7 Fine Arts Coverage	Direct Allocation to 454 Museum & Cultural Affairs	Primary Beneficiary of Services Rendered
<b>Self Insurance Fund</b>		
18.4.1 Insurance & Benefits	Total Number of FTEs by Department	Position Analysis Report



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Depreciation Expense**

The City of El Paso maintains an Asset Register which identifies the acquisition cost, useful life, year-to-date depreciation expense as well as other pertinent information for county owned assets. Depreciation expense is the acquisition cost of the asset (plus and repairs, renovations...) expended over the asset's useful life. Accordingly, the annual depreciation expense for city owned buildings and improvements are included for cost allocation purposes.

For cost allocation plan purposes, the **Depreciation Expense** cost pool is functionalized as follows (the apportioning of costs to functional areas is based on the total year-to-date depreciation expense identified to each activity):

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

**City 1** – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the City 1/City Hall building. These costs are allocated to occupants based on the number of FTEs per occupying department.

**City 2** – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the City 2/Mulligan /Luther building. These costs are allocated to occupants based on the number of FTEs per occupying department.

**City 3 & 4** – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the City 3 & 4/Texas & One Stop Shop buildings. These costs are allocated to occupants based on the total square footage occupied per organization.

**Municipal Service Center** – Costs identified to this facility represent the year-to-date (YTD) depreciation expense for the Municipal Service Center building. These costs are allocated to occupants based on the total square footage occupied per organization.

**Equipment Depreciation** - Costs identified to this function are representative of the annual depreciation expense for generally funded assets in use by administrative/overhead (central service) departments. These costs are allocated based on the total year-to-date (YTD) depreciation expense per organization.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Year-to-Date (YTD) Depreciation Expense	<u>3,617,246</u>			
Total Departmental Cost Adjustments:	<u>3,617,246</u>			3,617,246
Total To Be Allocated:	<u>3,617,246</u>			<u>3,617,246</u>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation Expense**

	Total	G&A	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop Shop (City 3 & 4)
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Year-to-Date (YTD) Depreciation Expense	3,617,246	0	488,161	556,725	453,194
Functional Cost	3,617,246	0	488,161	556,725	453,194
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,617,246	0	488,161	556,725	453,194
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Depreciation Expense</b>					
Schedule .3 Total	3,617,246	0	488,161	556,725	453,194

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation Expense**

	Municipal Service Center	Equipment
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
<hr/>		
Cost Adjustments		
Year-to-Date (YTD) Depreciation Expense	11,639	2,107,527
<hr/>		
Functional Cost	11,639	2,107,527
<hr/>		
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	11,639	2,107,527
<hr/>		
Allocation Step 2		
2nd Allocation	0	0
<hr/>		
Total For Depreciation Expense		
Schedule .3 Total	11,639	2,107,527

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - City Hall (City 1)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	13.345369	65,147		65,147		65,147
City Manager	7.000	3.888349	18,981		18,981		18,981
City Attorney	35.000	19.441744	94,907		94,907		94,907
Office of Management & Budget	10.000	5.554784	27,116		27,116		27,116
Public Information	5.000	2.777392	13,558		13,558		13,558
Performance Office	3.000	1.666435	8,135		8,135		8,135
Municipal Clerk	6.000	3.332870	16,270		16,270		16,270
Human Resources	29.500	16.386613	79,993		79,993		79,993
Office of the Comptroller	24.000	13.331482	65,079		65,079		65,079
Purchasing & Strategic Source	19.000	10.554090	51,521		51,521		51,521
Self Insurance Fund	17.500	9.720872	47,454		47,454		47,454
<b>Schedule .4 Total for City Hall (City 1)</b>	<b>180.025</b>	<b>100.000000</b>	<b>488,161</b>		<b>488,161</b>	<b>0</b>	<b>488,161</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Mulligan Building (City 2)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Internal Audit	8.000	4.705882	26,199		26,199		26,199
Office of the Comptroller	12.000	7.058824	39,298		39,298		39,298
Information Technology	78.000	45.882353	255,439		255,439		255,439
235 Capital Improvement Department	72.000	42.352941	235,789		235,789		235,789
Schedule .4 Total for Mulligan Building (City 2)	170.000	100.000000	556,725		556,725	0	556,725

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Texas Building & One Stop Shop (City 3 & 4)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
280 Planning & Inspections	6,600	8.219178	37,249		37,249		37,249
451 Parks & Recreation	15,400	19.178082	86,914		86,914		86,914
471 Community & Human Development	38,500	47.945206	217,285		217,285		217,285
480 Economic Development	19,800	24.657534	111,746		111,746		111,746
Schedule .4 Total for Texas Building & One Stop Shop (City 3 & 4)	80,300	100.000000	453,194		453,194	0	453,194

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Municipal Service Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
322 Fire	55,168	59.621101	6,940		6,940		6,940
334 Environmental Services	15,438	16.684138	1,942		1,942		1,942
451 Parks & Recreation	2,059	2.225200	259		259		259
454 Museum & Cultural Affairs	4,056	4.383396	510		510		510
532 Streets & Maintenance	3,762	4.065664	473		473		473
All Other	12,048	13.020501	1,515		1,515		1,515
Schedule .4 Total for Municipal Service Center	92,531	100.000000	11,639		11,639	0	11,639

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Equipment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	1,907,348.32	90.501716	1,907,348		1,907,348		1,907,348
Non-Departmental	200,178.93	9.498284	200,179		200,179		200,179
<b>Schedule .4 Total for Equipment</b>	<b>2,107,527.25</b>	<b>100.000000</b>	<b>2,107,527</b>		<b>2,107,527</b>	<b>0</b>	<b>2,107,527</b>

Allocation Basis: Depreciation of GF Equipment by Department

Allocation Source: Fixed Assets Summary Report

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation Expense**

Receiving Department	Total	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop Shop (City 3 & 4)	Municipal Service Center
Mayor & Council	65,147	65,147	0	0	0
City Manager	18,981	18,981	0	0	0
City Attorney	94,907	94,907	0	0	0
Office of Management & Budget	27,116	27,116	0	0	0
Public Information	13,558	13,558	0	0	0
Internal Audit	26,199	0	26,199	0	0
Performance Office	8,135	8,135	0	0	0
Municipal Clerk	16,270	16,270	0	0	0
Human Resources	79,993	79,993	0	0	0
Office of the Comptroller	104,377	65,079	39,298	0	0
Purchasing & Strategic Source	51,521	51,521	0	0	0
Information Technology	2,162,787	0	255,439	0	0
Non-Departmental	200,179	0	0	0	0
Self Insurance Fund	47,454	47,454	0	0	0
235 Capital Improvement Department	235,789	0	235,789	0	0
280 Planning & Inspections	37,249	0	0	37,249	0
322 Fire	6,940	0	0	0	6,940
334 Environmental Services	1,942	0	0	0	1,942
451 Parks & Recreation	87,173	0	0	86,914	259
454 Museum & Cultural Affairs	510	0	0	0	510
471 Community & Human Development	217,285	0	0	217,285	0
480 Economic Development	111,746	0	0	111,746	0
532 Streets & Maintenance	473	0	0	0	473
All Other	1,515	0	0	0	1,515
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>3,617,246</b>	<b>488,161</b>	<b>556,725</b>	<b>453,194</b>	<b>11,639</b>

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation Expense**

Receiving Department	Equipment
Mayor & Council	0
City Manager	0
City Attorney	0
Office of Management & Budget	0
Public Information	0
Internal Audit	0
Performance Office	0
Municipal Clerk	0
Human Resources	0
Office of the Comptroller	0
Purchasing & Strategic Source	0
Information Technology	1,907,348
Non-Departmental	200,179
Self Insurance Fund	0
235 Capital Improvement Department	0
280 Planning & Inspections	0
322 Fire	0
334 Environmental Services	0
451 Parks & Recreation	0
454 Museum & Cultural Affairs	0
471 Community & Human Development	0
480 Economic Development	0
532 Streets & Maintenance	0
All Other	0
Direct Bill	0
Total	<u>2,107,527</u>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Mayor & Council**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Mayor & Council** cost pool is functionalized and allocated as follows:

**Office of the Mayor** - Costs identified to this function are representative of staff compensation and operational expenditures associated with the duties of the Office of the Mayor. These costs are allocated based upon the number of full-time employees (FTEs) per department.

**City Council** - Costs identified to this function are representative of staff compensation and operational expenditures associated with the duties of the City Council. These costs are allocated based upon the total budgeted operating expenditures per department.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mayor & Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,420,551			1,420,551
Deductions:				
544200 Council Special Projects	-80,000			
Total Deductions:	-80,000			-80,000
Inbound Costs:				
Depreciation Expense	65,147		65,147	
Mayor & Council		2,912	2,912	
City Attorney		3,640	3,640	
Office of Management & Budget		1,678	1,678	
Public Information		1,361	1,361	
Internal Audit		34,148	34,148	
Performance Office		1,101	1,101	
Municipal Clerk		87,143	87,143	
Human Resources		7,410	7,410	
Office of the Comptroller		10,609	10,609	
Purchasing & Strategic Source		279	279	
Information Technology		79,439	79,439	
PW Administration Support & Data Mgmt		5,217	5,217	
Facilities Maintenance		57,828	57,828	
Sustainability		17,191	17,191	
Non-Departmental		24,515	24,515	
Self Insurance Fund		1,960	1,960	
Total Allocated Additions:	65,147	336,431	401,578	401,578
Total To Be Allocated:	1,405,698	336,431		1,742,129

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mayor & Council**

	Total	G&A	Office of the Mayor	City Council
<b>Other Expense &amp; Cost</b>				
501000 Non-Uniform Wages & Salaries	960,308	0	215,581	744,727
501100 Workers Compensation - Civilian	3,014	0	682	2,332
501101 Unemployment Compensation - Civil	920	0	216	704
501108 POS City - Employer Contribution	78,480	0	12,000	66,480
501114 Life Insurance - Civilian	2,103	0	356	1,747
501124 City Pension Plan Contribution	122,004	0	30,289	91,715
501129 FICA City Match - Civilian	57,070	0	13,366	43,704
501130 FICA Medicare - City Match - Civi	13,347	0	3,126	10,221
522090 Printing Services Contracts	845	0	845	0
522150 Outside Contracts - NOC	48,200	0	0	48,200
524040 Office Equipment - Leases	3,600	0	3,600	0
531000 Office Supplies	4,000	0	4,000	0
531030 Publications & Subscriptions	1,000	0	1,000	0
531070 Photography Film Video Supply	300	0	300	0
531150 Food & Beverages Supplies	4,160	0	4,160	0
542000 Travel Expenses - Elected Officia	24,100	0	24,100	0
542010 Travel Expenses - Employees	12,600	0	12,600	0
544060 Other Services Charges Expense	4,500	0	4,500	0
*544200 Council Special Projects	80,000	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,420,551			
<b>Deductions</b>				
*Total Disallowed Costs	(80,000)	0	0	0
<b>Functional Cost</b>	<b>1,340,551</b>	<b>0</b>	<b>330,721</b>	<b>1,009,830</b>
<b>Allocation Step 1</b>				
Inbound - All Others	65,147	0	15,167	49,980
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,405,698	0	345,888	1,059,810
<b>Allocation Step 2</b>				
Inbound - All Others	336,431	0	78,308	258,123
2nd Allocation	336,431	0	78,308	258,123
<b>Total For Mayor &amp; Council</b>				
Schedule .3 Total	1,742,129	0	424,196	1,317,933

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mayor & Council**

Activity - Office of the Mayor

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	1,235		1,235		1,235
City Manager	7.000	0.104056	360		360	79	439
City Attorney	35.000	0.520280	1,800		1,800	401	2,201
Office of Management & Budget	10.000	0.148651	515		515	114	629
Public Information	5.000	0.074326	257		257	55	312
Internal Audit	8.000	0.118921	411		411	91	502
Performance Office	3.000	0.044595	154		154	34	188
Municipal Clerk	6.000	0.089191	309		309	69	378
Human Resources	29.500	0.438522	1,517		1,517	340	1,857
Office of the Comptroller	36.000	0.535145	1,851		1,851	411	2,262
Purchasing & Strategic Source	19.000	0.282438	977		977	218	1,195
Information Technology	78.000	1.159481	4,011		4,011	908	4,919
PW Administration Support & Data Mgmt	25.000	0.371628	1,285		1,285	287	1,572
Facilities Maintenance	66.000	0.981099	3,394		3,394	768	4,162
Non-Departmental	7.000	0.104056	360		360	79	439
Self Insurance Fund	17.500	0.260140	899		899	201	1,100
111 Municipal Court	87.500	1.300699	4,499		4,499	1,017	5,516
206 Tax	20.000	0.297303	1,028		1,028	231	1,259
225 Animal Services	127.500	1.895305	6,555		6,555	1,484	8,039
235 Capital Improvement Department	72.000	1.070290	3,702		3,702	838	4,540
280 Planning & Inspections	100.000	1.486514	5,141		5,141	1,166	6,307
321 Police	1,429.000	21.242279	73,476		73,476	16,878	90,354
322 Fire	1,078.000	16.024617	55,427		55,427	12,585	68,012
334 Environmental Services	362.500	5.388612	18,638		18,638	4,225	22,863
341 Public Health	236.850	3.520807	12,178		12,178	2,759	14,937
451 Parks & Recreation	365.350	5.430977	18,785		18,785	4,261	23,046
452 Zoo	116.000	1.724356	5,965		5,965	1,350	7,315
453 Library	147.250	2.188891	7,571		7,571	1,710	9,281
454 Museum & Cultural Affairs	44.675	0.664100	2,297		2,297	515	2,812
471 Community & Human Development	38.000	0.564875	1,954		1,954	436	2,390
480 Economic Development	10.000	0.148651	515		515	114	629
532 Streets & Maintenance	319.000	4.741978	16,402		16,402	3,722	20,124
560 Sun Metro	595.750	8.855905	30,631		30,631	6,955	37,586
562 Aviation	264.000	3.924396	13,574		13,574	3,073	16,647
564 International Bridges	60.250	0.895624	3,098		3,098	695	3,793
568 Metropolitan Planning Organization	9.000	0.133786	462		462	102	564
600 El Paso Employee's Pension	7.000	0.104056	360		360	79	439
883 El Paso Water Utilities	861.500	12.806315	44,295		44,295	10,058	54,353
<b>Schedule .4 Total for Office of the Mayor</b>	<b>6,727.150</b>	<b>100.000000</b>	<b>345,888</b>		<b>345,888</b>	<b>78,308</b>	<b>424,196</b>

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mayor & Council**

Activity - City Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1,420,551.46	0.158226	1,677		1,677		1,677
City Manager	1,177,852.20	0.131193	1,391		1,391	335	1,726
City Attorney	4,380,029.53	0.487862	5,171		5,171	1,256	6,427
Office of Management & Budget	1,021,330.85	0.113759	1,206		1,206	288	1,494
Public Information	365,575.27	0.040719	431		431	102	533
Internal Audit	828,633.12	0.092296	978		978	234	1,212
Performance Office	298,547.90	0.033253	353		353	83	436
Municipal Clerk	947,838.16	0.105573	1,119		1,119	270	1,389
Human Resources	2,404,677.55	0.267841	2,839		2,839	684	3,523
Office of the Comptroller	2,965,894.03	0.330351	3,501		3,501	850	4,351
Purchasing & Strategic Source	1,713,819.46	0.190891	2,023		2,023	486	2,509
Information Technology	17,602,516.68	1.960624	20,779		20,779	5,061	25,840
PW Administration Support & Data Mgmt	2,032,106.74	0.226342	2,399		2,399	576	2,975
Facilities Maintenance	8,152,854.12	0.908091	9,624		9,624	2,339	11,963
Sustainability	10,922,030.25	1.216530	12,893		12,893	3,136	16,029
Non-Departmental	8,346,016.87	0.929606	9,852		9,852	2,395	12,247
Self Insurance Fund	66,288,313.23	7.383403	78,250		78,250	19,084	97,334
111 Municipal Court	5,828,715.87	0.649221	6,880		6,880	1,670	8,550
206 Tax	2,225,266.81	0.247857	2,627		2,627	635	3,262
225 Animal Services	8,970,128.81	0.999121	10,588		10,588	2,573	13,161
235 Capital Improvement Department	7,902,275.83	0.880181	9,328		9,328	2,270	11,598
280 Planning & Inspections	7,725,084.25	0.860444	9,119		9,119	2,214	11,333
321 Police	154,803,587.43	17.242515	182,738		182,738	44,801	227,539
322 Fire	117,715,688.39	13.111547	138,957		138,957	33,899	172,856
334 Environmental Services	46,463,632.02	5.175267	54,848		54,848	13,380	68,228
341 Public Health	17,067,794.18	1.901065	20,148		20,148	4,908	25,056
451 Parks & Recreation	37,127,928.33	4.135426	43,828		43,828	10,686	54,514
452 Zoo	8,118,992.18	0.904319	9,584		9,584	2,328	11,912
453 Library	10,067,738.61	1.121377	11,884		11,884	2,889	14,773
454 Museum & Cultural Affairs	5,319,864.57	0.592543	6,280		6,280	1,523	7,803
457 Destination El Paso	13,462,121.06	1.499454	15,891		15,891	3,870	19,761
471 Community & Human Development	13,487,076.12	1.502233	15,921		15,921	3,881	19,802
480 Economic Development	19,829,064.49	2.208624	23,407		23,407	5,700	29,107
532 Streets & Maintenance	37,016,965.06	4.123067	43,697		43,697	10,654	54,351
560 Sun Metro	68,632,481.29	7.644504	81,017		81,017	19,759	100,776
562 Aviation	46,927,163.30	5.226896	55,395		55,395	13,513	68,908
564 International Bridges	10,508,222.76	1.170439	12,404		12,404	3,017	15,421
568 Metropolitan Planning Organization	2,587,071.00	0.288156	3,054		3,054	741	3,795
999 Non Departmental	125,146,228.06	13.939184	147,729		147,729	36,033	183,762
<b>Schedule .4 Total for City Council</b>	<b>897,801,677.84</b>	<b>100.000000</b>	<b>1,059,810</b>		<b>1,059,810</b>	<b>258,123</b>	<b>1,317,933</b>

Allocation Basis: Total Budgeted Personnel and Operating Expenditures  
Allocation Source: Annual Adopted Budget Report



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor & Council**

Receiving Department	Total	Office of the Mayor	City Council
Mayor & Council	2,912	1,235	1,677
City Manager	2,165	439	1,726
City Attorney	8,628	2,201	6,427
Office of Management & Budget	2,123	629	1,494
Public Information	845	312	533
Internal Audit	1,714	502	1,212
Performance Office	624	188	436
Municipal Clerk	1,767	378	1,389
Human Resources	5,380	1,857	3,523
Office of the Comptroller	6,613	2,262	4,351
Purchasing & Strategic Source	3,704	1,195	2,509
Information Technology	30,759	4,919	25,840
PW Administration Support & Data Mgmt	4,547	1,572	2,975
Facilities Maintenance	16,125	4,162	11,963
Sustainability	16,029	0	16,029
Non-Departmental	12,686	439	12,247
Self Insurance Fund	98,434	1,100	97,334
111 Municipal Court	14,066	5,516	8,550
206 Tax	4,521	1,259	3,262
225 Animal Services	21,200	8,039	13,161
235 Capital Improvement Department	16,138	4,540	11,598
280 Planning & Inspections	17,640	6,307	11,333
321 Police	317,893	90,354	227,539
322 Fire	240,868	68,012	172,856
334 Environmental Services	91,091	22,863	68,228
341 Public Health	39,993	14,937	25,056
451 Parks & Recreation	77,560	23,046	54,514
452 Zoo	19,227	7,315	11,912
453 Library	24,054	9,281	14,773
454 Museum & Cultural Affairs	10,615	2,812	7,803
457 Destination El Paso	19,761	0	19,761
471 Community & Human Development	22,192	2,390	19,802
480 Economic Development	29,736	629	29,107
532 Streets & Maintenance	74,475	20,124	54,351
560 Sun Metro	138,362	37,586	100,776
562 Aviation	85,555	16,647	68,908
564 International Bridges	19,214	3,793	15,421
568 Metropolitan Planning Organization	4,359	564	3,795
600 El Paso Employee's Pension	439	439	0
883 El Paso Water Utilities	54,353	54,353	0
999 Non Departmental	183,762	0	183,762
Direct Bill	0	0	0
<b>Total</b>	<b>1,742,129</b>	<b>424,196</b>	<b>1,317,933</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department City Manager**

The City Manager provides professional recommendations to, and implements the policies and direction of, 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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **City Manager** cost pool is functionalized as follows:

**City Manager** - Costs identified to this function are representative of staff compensation and operational expenditures associated with performing the duties of the City Manager. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Manager**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,177,852			1,177,852
Inbound Costs:				
Depreciation Expense	18,981		18,981	
Mayor & Council	1,751	414	2,165	
City Manager		1,449	1,449	
City Attorney		18,961	18,961	
Office of Management & Budget		1,392	1,392	
Public Information		396	396	
Internal Audit		37,624	37,624	
Performance Office		321	321	
Municipal Clerk		394	394	
Human Resources		2,157	2,157	
Office of the Comptroller		2,834	2,834	
Purchasing & Strategic Source		4,188	4,188	
Information Technology		108,463	108,463	
PW Administration Support & Data Mgmt		1,516	1,516	
Facilities Maintenance		17,961	17,961	
Sustainability		5,008	5,008	
Non-Departmental		7,878	7,878	
Self Insurance Fund		569	569	
Total Allocated Additions:	<u>20,732</u>	<u>211,525</u>	<u>232,257</u>	232,257
Total To Be Allocated:	<u>1,198,584</u>	<u>211,525</u>		<u>1,410,109</u>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Manager**

	Total	G&A	City Manager
<b>Other Expense &amp; Cost</b>			
501000 Non-Uniform Wages & Salaries	790,468	0	790,468
501100 Workers Compensation - Civilian	3,118	0	3,118
501101 Unemployment Compensation - Civil	804	0	804
501108 POS City - Employer Contribution	42,101	0	42,101
501114 Life Insurance - Civilian	512	0	512
501117 Allow (Exc Mil & Unif - Civilian	13,350	0	13,350
501120 Other Employee Benefits	65,375	0	65,375
501124 City Pension Plan Contribution	112,936	0	112,936
501129 FICA City Match - Civilian	45,833	0	45,833
501130 FICA Medicare - City Match - Civi	11,655	0	11,655
522090 Printing Services Contracts	3,000	0	3,000
522150 Outside Contracts - NOC	21,000	0	21,000
524040 Office Equipment - Leases	11,000	0	11,000
531000 Office Supplies	3,500	0	3,500
531010 Equipment Purchase Under \$500.00	1,000	0	1,000
531030 Publications & Subscriptions	2,000	0	2,000
531040 Supplies Computer Equipment	1,200	0	1,200
531150 Food & Beverages Supplies	15,000	0	15,000
542010 Travel Expenses - Employees	20,000	0	20,000
544060 Other Services Charges Expense	2,000	0	2,000
544120 Seminars Continuing Education	10,000	0	10,000
544140 Professional Licenses & Membershi	2,000	0	2,000
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,177,852		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	1,177,852	0	1,177,852
<b>Allocation Step 1</b>			
Inbound - All Others	20,732	0	20,732
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,198,584	0	1,198,584
<b>Allocation Step 2</b>			
Inbound - All Others	211,525	0	211,525
2nd Allocation	211,525	0	211,525
<b>Total For City Manager</b>			
Schedule .3 Total	1,410,109	0	1,410,109

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Manager**

Activity - City Manager

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	7.000	0.120864	1,449		1,449		1,449
Office of Management & Budget	10.000	0.172663	2,070		2,070	361	2,431
Public Information	5.000	0.086332	1,034		1,034	177	1,211
Performance Office	3.000	0.051799	621		621	108	729
Municipal Clerk	6.000	0.103598	1,242		1,242	213	1,455
Human Resources	29.500	0.509356	6,105		6,105	1,070	7,175
Office of the Comptroller	36.000	0.621587	7,450		7,450	1,307	8,757
Purchasing & Strategic Source	19.000	0.328060	3,931		3,931	688	4,619
Information Technology	78.000	1.346772	16,142		16,142	2,845	18,987
PW Administration Support & Data Mgmt	25.000	0.431658	5,173		5,173	908	6,081
Facilities Maintenance	66.000	1.139577	13,659		13,659	2,405	16,064
Non-Departmental	7.000	0.120864	1,449		1,449	250	1,699
Self Insurance Fund	17.500	0.302160	3,621		3,621	632	4,253
111 Municipal Court	87.500	1.510802	18,108		18,108	3,190	21,298
206 Tax	20.000	0.345326	4,139		4,139	726	4,865
225 Animal Services	127.500	2.201455	26,387		26,387	4,654	31,041
235 Capital Improvement Department	72.000	1.243174	14,901		14,901	2,625	17,526
280 Planning & Inspections	100.000	1.726631	20,695		20,695	3,650	24,345
321 Police	1,429.000	24.673560	295,736		295,736	52,470	348,206
322 Fire	1,078.000	18.613084	223,094		223,094	39,414	262,508
334 Environmental Services	362.500	6.259038	75,019		75,019	13,249	88,268
341 Public Health	236.850	4.089526	49,016		49,016	8,652	57,668
451 Parks & Recreation	365.350	6.308247	75,609		75,609	13,355	88,964
452 Zoo	116.000	2.002892	24,006		24,006	4,230	28,236
453 Library	147.250	2.542464	30,473		30,473	5,377	35,850
454 Museum & Cultural Affairs	44.675	0.771372	9,246		9,246	1,628	10,874
471 Community & Human Development	38.000	0.656120	7,865		7,865	1,381	9,246
480 Economic Development	10.000	0.172663	2,070		2,070	361	2,431
532 Streets & Maintenance	319.000	5.507953	66,018		66,018	11,656	77,674
560 Sun Metro	595.750	10.286405	123,291		123,291	21,777	145,068
562 Aviation	264.000	4.558306	54,635		54,635	9,645	64,280
564 International Bridges	60.250	1.040295	12,468		12,468	2,196	14,664
568 Metropolitan Planning Organization	9.000	0.155397	1,862		1,862	325	2,187
<b>Schedule .4 Total for City Manager</b>	<b>5,791.625</b>	<b>100.000000</b>	<b>1,198,584</b>		<b>1,198,584</b>	<b>211,525</b>	<b>1,410,109</b>

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department City Manager**

Receiving Department	Total	City Manager
City Manager	1,449	1,449
Office of Management & Budget	2,431	2,431
Public Information	1,211	1,211
Performance Office	729	729
Municipal Clerk	1,455	1,455
Human Resources	7,175	7,175
Office of the Comptroller	8,757	8,757
Purchasing & Strategic Source	4,619	4,619
Information Technology	18,987	18,987
PW Administration Support & Data Mgmt	6,081	6,081
Facilities Maintenance	16,064	16,064
Non-Departmental	1,699	1,699
Self Insurance Fund	4,253	4,253
111 Municipal Court	21,298	21,298
206 Tax	4,865	4,865
225 Animal Services	31,041	31,041
235 Capital Improvement Department	17,526	17,526
280 Planning & Inspections	24,345	24,345
321 Police	348,206	348,206
322 Fire	262,508	262,508
334 Environmental Services	88,268	88,268
341 Public Health	57,668	57,668
451 Parks & Recreation	88,964	88,964
452 Zoo	28,236	28,236
453 Library	35,850	35,850
454 Museum & Cultural Affairs	10,874	10,874
471 Community & Human Development	9,246	9,246
480 Economic Development	2,431	2,431
532 Streets & Maintenance	77,674	77,674
560 Sun Metro	145,068	145,068
562 Aviation	64,280	64,280
564 International Bridges	14,664	14,664
568 Metropolitan Planning Organization	2,187	2,187
Direct Bill	0	0
<b>Total</b>	<b>1,410,109</b>	<b>1,410,109</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department City Attorney**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **City Attorney** cost pool is functionalized as follows (the breakdowns of these costs are based upon the staffing effort distribution assigned to each activity as a weighted function of each individual's respective total compensation):

**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 organization.

**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 organization.

**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.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,400,030			4,400,030
Deductions:				
570000 Interfund Transfers (Uses)	-20,000			
Total Deductions:	-20,000			-20,000
Cost Adjustments:				
405067 Reimbursed Expenditures	-305,000			
450630 Public Infor Distribution Fee	-5,600			
40635 Prep and Release of Liens	-46,750			
Total Departmental Cost Adjustments:	-357,350			-357,350
Inbound Costs:				
Depreciation Expense	94,907		94,907	
Mayor & Council	6,971	1,657	8,628	
City Attorney		165,948	165,948	
Office of Management & Budget		5,175	5,175	
Public Information		1,983	1,983	
Internal Audit		14,923	14,923	
Performance Office		1,604	1,604	
Municipal Clerk		1,870	1,870	
Human Resources		10,793	10,793	
Office of the Comptroller		8,900	8,900	
Purchasing & Strategic Source		13,971	13,971	
Information Technology		223,116	223,116	
PW Administration Support & Data Mgmt		7,598	7,598	
Facilities Maintenance		78,006	78,006	
Sustainability		25,047	25,047	
Non-Departmental		36,301	36,301	
Self Insurance Fund		2,859	2,859	
Total Allocated Additions:	101,878	599,751	701,629	701,629
Total To Be Allocated:	4,124,558	599,751	4,724,309	4,724,309



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Attorney**

	Total	G&A	Legal Services	Outside Counsel	Litigation & Prosecution
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	2,557,363	864,133	961,824	0	687,931
501100 Workers Compensation - Civilian	8,728	2,949	3,283	0	2,348
501101 Unemployment Compensation - Civil	2,599	878	978	0	699
501108 POS City - Employer Contribution	175,666	59,358	66,068	0	47,254
501114 Life Insurance - Civilian	3,231	1,092	1,215	0	869
501117 Allow (Exc Mil & Unif - Civilian	4,096	0	4,096	0	0
501124 City Pension Plan Contribution	359,023	121,314	135,029	0	96,577
501129 FICA City Match - Civilian	159,765	53,985	60,087	0	42,977
501130 FICA Medicare - City Match - Civi	37,685	12,734	14,173	0	10,137
521070 Collective Bargaining Services	40,000	0	0	40,000	0
521100 External Legal Counsel Service	300,000	0	0	300,000	0
521130 Interpreter Services	1,000	0	0	0	1,000
521140 Court Reporters	30,000	0	0	0	30,000
521150 Expert Witnesses	69,419	0	0	0	69,419
521210 Electr Franchise Review Services	20,800	0	0	20,800	0
521220 Gas Franchise Review Services	21,500	0	0	21,500	0
521230 Telephone Franchise Review Service	1,000	0	0	1,000	0
521240 Cable Franchise Review Service	200	0	0	200	0
521510 Arbitration Mediation Services	10,000	0	0	0	10,000
521520 Investigative Services	3,000	0	0	0	3,000
522150 Outside Contracts - NOC	2,500	0	0	2,500	0
522290 Office Equipment Maintenance Cont	200	68	75	0	54
524040 Office Equipment - Leases	13,000	4,393	4,889	0	3,497
524060 Parking Lots - Leases	900	304	339	0	242
531000 Office Supplies	8,000	2,703	3,009	0	2,152
531010 Equipment Purchase Under \$500.00	3,000	1,014	1,128	0	807
531030 Publications & Subscriptions	3,500	1,183	1,315	0	942
531035 Legal, Library & Research Expense	67,450	22,791	25,368	0	18,144
540040 Shipping	500	169	187	0	135
542010 Travel Expenses - Employees	54,390	0	54,390	0	0
544060 Other Services Charges Expense	500	169	187	0	135
544120 Seminars Continuing Education	4,358	1,473	1,639	0	1,172
544140 Professional Licenses & Membershi	12,000	4,055	4,513	0	3,228
544150 Indirect Cost Expenditures	4,657	1,574	1,751	0	1,253
554090 Damages Settlements Expense	400,000	0	0	0	400,000
*570000 Interfund Transfers (Uses)	20,000	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	4,400,030				
<b>Deductions</b>					
*Total Disallowed Costs	(20,000)	0	0	0	0
<b>Cost Adjustments</b>					
405067 Reimbursed Expenditures	(305,000)	(103,060)	(114,711)	1	(82,045)
450630 Public Infor Distribution Fee	(5,600)	(1,892)	(2,106)	(1)	(1,506)

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Attorney**

	Total	G&A	Legal Services	Outside Counsel	Litigation & Prosecution
40635 Prep and Release of Liens	(46,750)	0	(46,750)	0	0
Functional Cost	4,022,680	1,051,387	1,181,976	386,000	1,350,421
<b>Allocation Step 1</b>					
Inbound - All Others	101,878	34,425	38,317	0	27,405
Reallocate Admin Costs		(1,085,812)	616,740	0	441,166
Unallocated Costs	(1,818,992)	0	0	0	(1,818,992)
1st Allocation	2,305,566	0	1,837,033	386,000	0
<b>Allocation Step 2</b>					
Inbound - All Others	599,751	202,619	225,640	0	161,320
Reallocate Admin Costs		(202,619)	115,106	0	82,315
Unallocated Costs	(243,635)	0	0	0	(243,635)
2nd Allocation	356,116	0	340,746	0	0
<b>Total For City Attorney</b>					
Schedule .3 Total	2,661,682	0	2,177,779	386,000	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Attorney**

Community & Human  
Development

<u>Other Expense &amp; Cost</u>	
501000 Non-Uniform Wages & Salaries	43,475
501100 Workers Compensation - Civilian	148
501101 Unemployment Compensation - Civil	44
501108 POS City - Employer Contribution	2,986
501114 Life Insurance - Civilian	55
501117 Allow (Exc Mil & Unif - Civilian	0
501124 City Pension Plan Contribution	6,103
501129 FICA City Match - Civilian	2,716
501130 FICA Medicare - City Match - Civi	641
521070 Collective Bargaining Services	0
521100 External Legal Counsel Service	0
521130 Interpreter Services	0
521140 Court Reporters	0
521150 Expert Witnesses	0
521210 Electr Franchise Review Services	0
521220 Gas Franchise Review Services	0
521230 Telephone Franchise Review Service	0
521240 Cable Franchise Review Service	0
521510 Arbitration Mediation Services	0
521520 Investigative Services	0
522150 Outside Contracts - NOC	0
522290 Office Equipment Maintenance Cont	3
524040 Office Equipment - Leases	221
524060 Parking Lots - Leases	15
531000 Office Supplies	136
531010 Equipment Purchase Under \$500.00	51
531030 Publications & Subscriptions	60
531035 Legal, Library & Research Expense	1,147
540040 Shipping	9
542010 Travel Expenses - Employees	0
544060 Other Services Charges Expense	9
544120 Seminars Continuing Education	74
544140 Professional Licenses & Membershi	204
544150 Indirect Cost Expenditures	79
554090 Damages Settlements Expense	0
*570000 Interfund Transfers (Uses)	0
 <u>Departmental Total</u>	
<u>Expenditures Per Financial Statement</u>	
 <u>Deductions</u>	
*Total Disallowed Costs	0
 <u>Cost Adjustments</u>	
405067 Reimbursed Expenditures	(5,185)
450630 Public Infor Distribution Fee	(95)

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Attorney**

	Community & Human Development
40635 Prep and Release of Liens	0
Functional Cost	52,896
Allocation Step 1	
Inbound - All Others	1,731
Reallocate Admin Costs	27,906
Unallocated Costs	0
1st Allocation	82,533
Allocation Step 2	
Inbound - All Others	10,172
Reallocate Admin Costs	5,198
Unallocated Costs	0
2nd Allocation	15,370
Total For City Attorney	
Schedule .3 Total	97,903

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	36.40	0.198145	3,640		3,640		3,640
City Manager	94.40	0.513870	9,441		9,441		9,441
City Attorney	1,623.80	8.839220	162,379		162,379		162,379
Office of Management & Budget	86.70	0.471955	8,669		8,669	1,762	10,431
Municipal Clerk	50.80	0.276532	5,080		5,080	1,027	6,107
Human Resources	505.90	2.753887	50,590		50,590	10,350	60,940
Office of the Comptroller	5.20	0.028306	520		520	104	624
Purchasing & Strategic Source	1,504.00	8.187084	150,398		150,398	30,823	181,221
Information Technology	33.80	0.183992	3,381		3,381	682	4,063
111 Municipal Court	335.60	1.826852	33,560		33,560	6,866	40,426
206 Tax	178.50	0.971672	17,850		17,850	3,645	21,495
225 Animal Services	416.70	2.268323	41,670		41,670	8,526	50,196
235 Capital Improvement Department	1,643.80	8.948090	164,380		164,380	33,688	198,068
280 Planning & Inspections	1,551.50	8.445652	155,149		155,149	31,793	186,942
321 Police	168.20	0.915603	16,821		16,821	3,435	20,256
322 Fire	1,203.40	6.550756	120,339		120,339	24,667	145,006
334 Environmental Services	666.30	3.627030	66,630		66,630	13,641	80,271
341 Public Health	380.50	2.071267	38,049		38,049	7,784	45,833
451 Parks & Recreation	719.00	3.913905	71,899		71,899	14,720	86,619
452 Zoo	90.30	0.491552	9,029		9,029	1,837	10,866
453 Library	87.70	0.477398	8,770		8,770	1,786	10,556
454 Museum & Cultural Affairs	819.60	4.461525	81,961		81,961	16,789	98,750
457 Destination El Paso	34.70	0.188891	3,469		3,469	697	4,166
480 Economic Development	2,094.70	11.402582	209,469		209,469	42,950	252,419
532 Streets & Maintenance	258.10	1.404978	25,811		25,811	5,272	31,083
560 Sun Metro	824.30	4.487110	82,429		82,429	16,881	99,310
562 Aviation	2,236.40	12.173931	223,641		223,641	46,292	269,933
564 International Bridges	416.00	2.264512	41,599		41,599	8,515	50,114
883 El Paso Water Utilities	304.10	1.655380	30,410		30,410	6,214	36,624
<b>Schedule .4 Total for Legal Services</b>	<b>18,370.40</b>	<b>100.000000</b>	<b>1,837,033</b>		<b>1,837,033</b>	<b>340,746</b>	<b>2,177,779</b>

Allocation Basis: Number of Legal Hours Recorded by Department  
Allocation Source: City Attorney Legal Hours Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Attorney**

Activity - Outside Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	59,876.69	2.466450	9,520		9,520		9,520
City Attorney	22,447.86	0.924676	3,569		3,569		3,569
Human Resources	35,362.92	1.456675	5,623		5,623		5,623
Purchasing & Strategic Source	315.00	0.012976	50		50		50
Sustainability	6,890.00	0.283814	1,096		1,096		1,096
235 Capital Improvement Department	37,609.20	1.549204	5,980		5,980		5,980
280 Planning & Inspections	307,706.96	12.675113	48,926		48,926		48,926
321 Police	648,145.52	26.698512	103,056		103,056		103,056
322 Fire	27,599.55	1.136885	4,388		4,388		4,388
334 Environmental Services	47,584.64	1.960114	7,566		7,566		7,566
341 Public Health	7,370.00	0.303586	1,172		1,172		1,172
480 Economic Development	39,839.29	1.641066	6,335		6,335		6,335
568 Metropolitan Planning Organization	410,816.82	16.922431	65,321		65,321		65,321
883 El Paso Water Utilities	776,082.19	31.968498	123,398		123,398		123,398
<b>Schedule .4 Total for Outside Counsel</b>	<b>2,427,646.64</b>	<b>100.000000</b>	<b>386,000</b>		<b>386,000</b>	<b>0</b>	<b>386,000</b>

Allocation Basis: Cost of Outside Counsel by Department

Allocation Source: City Attorney Outside Counsel Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Attorney**

Activity - Community & Human Development

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
471 Community & Human Development	100	100.000000	82,533	(54,752)	27,781	15,370	43,151
Schedule .4 Total for Community & Human Development	100	100.000000	82,533	(54,752)	27,781	15,370	43,151
Direct Billed				54,752	54,752		54,752
Schedule .3 Total for Community & Human Development	100	100.000000		0	82,533	15,370	97,903

Allocation Basis: Direct Allocation to Community & Human Development  
Allocation Source: Direct Allocation

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department City Attorney**

Receiving Department	Total	Legal Services	Outside Counsel	Community & Human Development
Mayor & Council	3,640	3,640	0	0
City Manager	18,961	9,441	9,520	0
City Attorney	165,948	162,379	3,569	0
Office of Management & Budget	10,431	10,431	0	0
Municipal Clerk	6,107	6,107	0	0
Human Resources	66,563	60,940	5,623	0
Office of the Comptroller	624	624	0	0
Purchasing & Strategic Source	181,271	181,221	50	0
Information Technology	4,063	4,063	0	0
Sustainability	1,096	0	1,096	0
111 Municipal Court	40,426	40,426	0	0
206 Tax	21,495	21,495	0	0
225 Animal Services	50,196	50,196	0	0
235 Capital Improvement Department	204,048	198,068	5,980	0
280 Planning & Inspections	235,868	186,942	48,926	0
321 Police	123,312	20,256	103,056	0
322 Fire	149,394	145,006	4,388	0
334 Environmental Services	87,837	80,271	7,566	0
341 Public Health	47,005	45,833	1,172	0
451 Parks & Recreation	86,619	86,619	0	0
452 Zoo	10,866	10,866	0	0
453 Library	10,556	10,556	0	0
454 Museum & Cultural Affairs	98,750	98,750	0	0
457 Destination El Paso	4,166	4,166	0	0
471 Community & Human Development	43,151	0	0	43,151
480 Economic Development	258,754	252,419	6,335	0
532 Streets & Maintenance	31,083	31,083	0	0
560 Sun Metro	99,310	99,310	0	0
562 Aviation	269,933	269,933	0	0
564 International Bridges	50,114	50,114	0	0
568 Metropolitan Planning Organization	65,321	0	65,321	0
883 El Paso Water Utilities	160,022	36,624	123,398	0
Direct Bill	54,752	0	0	54,752
<b>Total</b>	<b>2,661,682</b>	<b>2,177,779</b>	<b>386,000</b>	<b>97,903</b>



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Office of Management & Budget**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Office of Management & Budget** cost pool is functionalized as follows:

**Office of Management & Budget** - Costs identified to this function are representative of staff compensation and operational expenditures to administer the City's budgetary processes. These costs are allocated based upon the total budgeted personnel and operating expenditures per organization.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Office of Management & Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,021,331			1,021,331
Inbound Costs:				
Depreciation Expense	27,116		27,116	
Mayor & Council	1,721	402	2,123	
City Manager	2,070	361	2,431	
City Attorney	8,669	1,762	10,431	
Office of Management & Budget		1,207	1,207	
Public Information		567	567	
Internal Audit		39,405	39,405	
Performance Office		459	459	
Municipal Clerk		519	519	
Human Resources		3,084	3,084	
Office of the Comptroller		1,761	1,761	
Purchasing & Strategic Source		10,619	10,619	
Information Technology		67,611	67,611	
PW Administration Support & Data Mgmt		2,170	2,170	
Facilities Maintenance		22,276	22,276	
Sustainability		7,153	7,153	
Non-Departmental		9,972	9,972	
Self Insurance Fund		815	815	
Total Allocated Additions:	<u>39,576</u>	<u>170,143</u>	209,719	209,719
Total To Be Allocated:	<u>1,060,907</u>	<u>170,143</u>		<u>1,231,050</u>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office of Management & Budget**

	Total	G&A	Office of Management & Budget
<b>Other Expense &amp; Cost</b>			
501000 Non-Uniform Wages & Salaries	726,852	0	726,852
501100 Workers Compensation - Civilian	2,593	0	2,593
501101 Unemployment Compensation - Civil	768	0	768
501108 POS City - Employer Contribution	64,720	0	64,720
501114 Life Insurance - Civilian	1,068	0	1,068
501117 Allow (Exc Mil & Unif - Civilian	4,200	0	4,200
501124 City Pension Plan Contribution	107,952	0	107,952
501129 FICA City Match - Civilian	47,637	0	47,637
501130 FICA Medicare - City Match - Civi	11,141	0	11,141
522050 Legal Notices Contracts	10,000	0	10,000
522090 Printing Services Contracts	9,000	0	9,000
522150 Outside Contracts - NOC	10,000	0	10,000
531000 Office Supplies	2,200	0	2,200
531030 Publications & Subscriptions	700	0	700
531150 Food & Beverages Supplies	1,000	0	1,000
533030 Other Equipment \$500.00 - \$4,999	1,000	0	1,000
542010 Travel Expenses - Employees	10,000	0	10,000
544120 Seminars Continuing Education	10,000	0	10,000
544140 Professional Licenses & Membershi	500	0	500
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,021,331		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	1,021,331	0	1,021,331
<b>Allocation Step 1</b>			
Inbound - All Others	39,576	0	39,576
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,060,907	0	1,060,907
<b>Allocation Step 2</b>			
Inbound - All Others	170,143	0	170,143
2nd Allocation	170,143	0	170,143
<b>Total For Office of Management &amp; Budget</b>			
Schedule .3 Total	1,231,050	0	1,231,050

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Office of Management & Budget**

Activity - Office of Management & Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1,420,551.46	0.158226	1,678		1,678		1,678
City Manager	1,177,852.20	0.131193	1,392		1,392		1,392
City Attorney	4,380,029.53	0.487862	5,175		5,175		5,175
Office of Management & Budget	1,021,330.85	0.113759	1,207		1,207		1,207
Public Information	365,575.27	0.040719	432		432	66	498
Internal Audit	828,633.12	0.092296	980		980	154	1,134
Performance Office	298,547.90	0.033253	354		354	54	408
Municipal Clerk	947,838.16	0.105573	1,120		1,120	178	1,298
Human Resources	2,404,677.55	0.267841	2,841		2,841	448	3,289
Office of the Comptroller	2,965,894.03	0.330351	3,505		3,505	559	4,064
Purchasing & Strategic Source	1,713,819.46	0.190891	2,025		2,025	320	2,345
Information Technology	17,602,516.68	1.960624	20,801		20,801	3,355	24,156
PW Administration Support & Data Mgmt	2,032,106.74	0.226342	2,402		2,402	382	2,784
Facilities Maintenance	8,152,854.12	0.908091	9,633		9,633	1,551	11,184
Sustainability	10,922,030.25	1.216530	12,906		12,906	2,074	14,980
Non-Departmental	8,346,016.87	0.929606	9,861		9,861	1,589	11,450
Self Insurance Fund	66,288,313.23	7.383403	78,330		78,330	12,664	90,994
111 Municipal Court	5,828,715.87	0.649221	6,889		6,889	1,106	7,995
206 Tax	2,225,266.81	0.247857	2,629		2,629	417	3,046
225 Animal Services	8,970,128.81	0.999121	10,599		10,599	1,707	12,306
235 Capital Improvement Department	7,902,275.83	0.880181	9,338		9,338	1,502	10,840
280 Planning & Inspections	7,725,084.25	0.860444	9,128		9,128	1,469	10,597
321 Police	154,803,587.43	17.242515	182,936		182,936	29,889	212,825
322 Fire	117,715,688.39	13.111547	139,099		139,099	22,504	161,603
334 Environmental Services	46,463,632.02	5.175267	54,905		54,905	8,875	63,780
341 Public Health	17,067,794.18	1.901065	20,169		20,169	3,252	23,421
451 Parks & Recreation	37,127,928.33	4.135426	43,872		43,872	7,095	50,967
452 Zoo	8,118,992.18	0.904319	9,593		9,593	1,545	11,138
453 Library	10,067,738.61	1.121377	11,896		11,896	1,914	13,810
454 Museum & Cultural Affairs	5,319,864.57	0.592543	6,287		6,287	1,011	7,298
457 Destination El Paso	13,462,121.06	1.499454	15,907		15,907	2,560	18,467
471 Community & Human Development	13,487,076.12	1.502233	15,937		15,937	2,567	18,504
480 Economic Development	19,829,064.49	2.208624	23,431		23,431	3,781	27,212
532 Streets & Maintenance	37,016,965.06	4.123067	43,742		43,742	7,070	50,812
560 Sun Metro	68,632,481.29	7.644504	81,100		81,100	13,117	94,217
562 Aviation	46,927,163.30	5.226896	55,452		55,452	8,962	64,414
564 International Bridges	10,508,222.76	1.170439	12,416		12,416	1,996	14,412
568 Metropolitan Planning Organization	2,587,071.00	0.288156	3,057		3,057	486	3,543
999 Non Departmental	125,146,228.06	13.939184	147,883		147,883	23,924	171,807
Schedule .4 Total for Office of Management & Budget	897,801,677.84	100.000000	1,060,907		1,060,907	170,143	1,231,050

Allocation Basis: Total Budgeted Personnel and Operating Expenditures  
Allocation Source: Annual Adopted Budget Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Office of Management & Budget**

Receiving Department	Total	Office of Management & Budget
Mayor & Council	1,678	1,678
City Manager	1,392	1,392
City Attorney	5,175	5,175
Office of Management & Budget	1,207	1,207
Public Information	498	498
Internal Audit	1,134	1,134
Performance Office	408	408
Municipal Clerk	1,298	1,298
Human Resources	3,289	3,289
Office of the Comptroller	4,064	4,064
Purchasing & Strategic Source	2,345	2,345
Information Technology	24,156	24,156
PW Administration Support & Data Mgmt	2,784	2,784
Facilities Maintenance	11,184	11,184
Sustainability	14,980	14,980
Non-Departmental	11,450	11,450
Self Insurance Fund	90,994	90,994
111 Municipal Court	7,995	7,995
206 Tax	3,046	3,046
225 Animal Services	12,306	12,306
235 Capital Improvement Department	10,840	10,840
280 Planning & Inspections	10,597	10,597
321 Police	212,825	212,825
322 Fire	161,603	161,603
334 Environmental Services	63,780	63,780
341 Public Health	23,421	23,421
451 Parks & Recreation	50,967	50,967
452 Zoo	11,138	11,138
453 Library	13,810	13,810
454 Museum & Cultural Affairs	7,298	7,298
457 Destination El Paso	18,467	18,467
471 Community & Human Development	18,504	18,504
480 Economic Development	27,212	27,212
532 Streets & Maintenance	50,812	50,812
560 Sun Metro	94,217	94,217
562 Aviation	64,414	64,414
564 International Bridges	14,412	14,412
568 Metropolitan Planning Organization	3,543	3,543
999 Non Departmental	171,807	171,807
Direct Bill	0	0
<b>Total</b>	<b>1,231,050</b>	<b>1,231,050</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Public Information**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Public Information** cost pool is functionalized as follows:

**Public Information Office** - Costs identified to this function are representative of staff compensation and operational expenditures to provide communication services for the City's various departments. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Public Information**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	365,575			365,575
Inbound Costs:				
Depreciation Expense	13,558		13,558	
Mayor & Council	688	157	845	
City Manager	1,034	177	1,211	
Office of Management & Budget	432	66	498	
Public Information		283	283	
Performance Office		228	228	
Municipal Clerk		249	249	
Human Resources		1,542	1,542	
Office of the Comptroller		1,223	1,223	
Information Technology		20,391	20,391	
PW Administration Support & Data Mgmt		1,085	1,085	
Facilities Maintenance		11,135	11,135	
Sustainability		3,577	3,577	
Non-Departmental		4,945	4,945	
Self Insurance Fund		408	408	
Total Allocated Additions:	15,712	45,466	61,178	61,178
Total To Be Allocated:	381,287	45,466		426,753

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Public Information**

	Total	G&A	Public Information Office
<b>Other Expense &amp; Cost</b>			
501000 Non-Uniform Wages & Salaries	253,848	0	253,848
501100 Workers Compensation - Civilian	736	0	736
501101 Unemployment Compensation - Civil	254	0	254
501108 POS City - Employer Contribution	21,796	0	21,796
501114 Life Insurance - Civilian	356	0	356
501124 City Pension Plan Contribution	35,666	0	35,666
501129 FICA City Match - Civilian	15,738	0	15,738
501130 FICA Medicare - City Match - Civi	3,681	0	3,681
522090 Printing Services Contracts	10,000	0	10,000
522130 Temporary Employee Services Contr	9,000	0	9,000
522150 Outside Contracts - NOC	2,500	0	2,500
524040 Office Equipment - Leases	5,000	0	5,000
531000 Office Supplies	2,000	0	2,000
542010 Travel Expenses - Employees	5,000	0	5,000
<b>Departmental Total</b>			
Expenditures Per Financial Statement	365,575		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	365,575	0	365,575
<b>Allocation Step 1</b>			
Inbound - All Others	15,712	0	15,712
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	381,287	0	381,287
<b>Allocation Step 2</b>			
Inbound - All Others	45,466	0	45,466
2nd Allocation	45,466	0	45,466
<b>Total For Public Information</b>			
Schedule .3 Total	426,753	0	426,753



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Public Information**

Activity - Public Information Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	1,361		1,361		1,361
City Manager	7.000	0.104056	396		396		396
City Attorney	35.000	0.520280	1,983		1,983		1,983
Office of Management & Budget	10.000	0.148651	567		567		567
Public Information	5.000	0.074326	283		283		283
Internal Audit	8.000	0.118921	453		453	51	504
Performance Office	3.000	0.044595	169		169	20	189
Municipal Clerk	6.000	0.089191	340		340	38	378
Human Resources	29.500	0.438522	1,671		1,671	197	1,868
Office of the Comptroller	36.000	0.535145	2,040		2,040	239	2,279
Purchasing & Strategic Source	19.000	0.282438	1,077		1,077	125	1,202
Information Technology	78.000	1.159481	4,421		4,421	525	4,946
PW Administration Support & Data Mgmt	25.000	0.371628	1,417		1,417	165	1,582
Facilities Maintenance	66.000	0.981099	3,740		3,740	440	4,180
Non-Departmental	7.000	0.104056	396		396	45	441
Self Insurance Fund	17.500	0.260140	992		992	116	1,108
111 Municipal Court	87.500	1.300699	4,958		4,958	592	5,550
206 Tax	20.000	0.297303	1,133		1,133	132	1,265
225 Animal Services	127.500	1.895305	7,226		7,226	867	8,093
235 Capital Improvement Department	72.000	1.070290	4,080		4,080	483	4,563
280 Planning & Inspections	100.000	1.486514	5,667		5,667	677	6,344
321 Police	1,429.000	21.242279	81,010		81,010	9,983	90,993
322 Fire	1,078.000	16.024617	61,100		61,100	7,365	68,465
334 Environmental Services	362.500	5.388612	20,546		20,546	2,471	23,017
341 Public Health	236.850	3.520807	13,424		13,424	1,611	15,035
451 Parks & Recreation	365.350	5.430977	20,708		20,708	2,491	23,199
452 Zoo	116.000	1.724356	6,575		6,575	790	7,365
453 Library	147.250	2.188891	8,345		8,345	1,000	9,345
454 Museum & Cultural Affairs	44.675	0.664100	2,532		2,532	299	2,831
471 Community & Human Development	38.000	0.564875	2,154		2,154	253	2,407
480 Economic Development	10.000	0.148651	567		567	65	632
532 Streets & Maintenance	319.000	4.741978	18,080		18,080	2,174	20,254
560 Sun Metro	595.750	8.855905	33,766		33,766	4,064	37,830
562 Aviation	264.000	3.924396	14,963		14,963	1,795	16,758
564 International Bridges	60.250	0.895624	3,414		3,414	402	3,816
568 Metropolitan Planning Organization	9.000	0.133786	510		510	59	569
600 El Paso Employee's Pension	7.000	0.104056	396		396	45	441
883 El Paso Water Utilities	861.500	12.806315	48,827		48,827	5,887	54,714
Schedule .4 Total for Public Information Office	6,727.150	100.000000	381,287		381,287	45,466	426,753

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Public Information**

Receiving Department	Total	Public Information Office
Mayor & Council	1,361	1,361
City Manager	396	396
City Attorney	1,983	1,983
Office of Management & Budget	567	567
Public Information	283	283
Internal Audit	504	504
Performance Office	189	189
Municipal Clerk	378	378
Human Resources	1,868	1,868
Office of the Comptroller	2,279	2,279
Purchasing & Strategic Source	1,202	1,202
Information Technology	4,946	4,946
PW Administration Support & Data Mgmt	1,582	1,582
Facilities Maintenance	4,180	4,180
Non-Departmental	441	441
Self Insurance Fund	1,108	1,108
111 Municipal Court	5,550	5,550
206 Tax	1,265	1,265
225 Animal Services	8,093	8,093
235 Capital Improvement Department	4,563	4,563
280 Planning & Inspections	6,344	6,344
321 Police	90,993	90,993
322 Fire	68,465	68,465
334 Environmental Services	23,017	23,017
341 Public Health	15,035	15,035
451 Parks & Recreation	23,199	23,199
452 Zoo	7,365	7,365
453 Library	9,345	9,345
454 Museum & Cultural Affairs	2,831	2,831
471 Community & Human Development	2,407	2,407
480 Economic Development	632	632
532 Streets & Maintenance	20,254	20,254
560 Sun Metro	37,830	37,830
562 Aviation	16,758	16,758
564 International Bridges	3,816	3,816
568 Metropolitan Planning Organization	569	569
600 EI Paso Employee's Pension	441	441
883 EI Paso Water Utilities	54,714	54,714
Direct Bill	0	0
<b>Total</b>	<b>426,753</b>	<b>426,753</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Internal Audit**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Internal Audit** cost pool is functionalized as follows:

**Internal Audit** - Costs identified to this function are representative of staff compensation and operation expenditures to provide audit services to the City. These costs are allocated based on the total number of audit hours per organization.

**El Paso, Texas  
Full Cost Allocation Plan (FCAP)  
for the Fiscal Year Ending August 31, 2020  
Schedule .2 - Costs To Be Allocated  
For Department Internal Audit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	828,633			828,633
Inbound Costs:				
Depreciation Expense	26,199		26,199	
Mayor & Council	1,389	325	1,714	
Office of Management & Budget	980	154	1,134	
Public Information	453	51	504	
Performance Office		367	367	
Municipal Clerk		415	415	
Human Resources		2,466	2,466	
Office of the Comptroller		2,005	2,005	
Purchasing & Strategic Source		1,115	1,115	
Information Technology		12,346	12,346	
PW Administration Support & Data Mgmt		1,735	1,735	
Facilities Maintenance		10,924	10,924	
Sustainability		7,060	7,060	
Non-Departmental		8,345	8,345	
Self Insurance Fund		651	651	
Total Allocated Additions:	29,021	47,959	76,980	76,980
Total To Be Allocated:	857,654	47,959		905,613

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Internal Audit**

	Total	G&A	Internal Audit
<b>Other Expense &amp; Cost</b>			
501000 Non-Uniform Wages & Salaries	553,918	0	553,918
501020 Equipment Allowance	962	0	962
501100 Workers Compensation - Civilian	1,794	0	1,794
501101 Unemployment Compensation - Civil	559	0	559
501108 POS City - Employer Contribution	39,764	0	39,764
501114 Life Insurance - Civilian	623	0	623
501117 Allow (Exc Mil & Unif - Civilian	4,200	0	4,200
501124 City Pension Plan Contribution	78,551	0	78,551
501129 FICA City Match - Civilian	34,663	0	34,663
501130 FICA Medicare - City Match - Civi	8,107	0	8,107
522150 Outside Contracts - NOC	76,000	0	76,000
523020 Print Shop Allocation - Interfund	500	0	500
524040 Office Equipment - Leases	2,160	0	2,160
531000 Office Supplies	3,500	0	3,500
531010 Equipment Purchase Under \$500.00	3,900	0	3,900
531030 Publications & Subscriptions	1,000	0	1,000
542010 Travel Expenses - Employees	4,000	0	4,000
542030 Mileage Allowances	1,297	0	1,297
544120 Seminars Continuing Education	9,000	0	9,000
544140 Professional Licenses & Membershi	4,135	0	4,135
<b>Departmental Total</b>			
Expenditures Per Financial Statement	828,633		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	828,633	0	828,633
<b>Allocation Step 1</b>			
Inbound - All Others	29,021	0	29,021
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	857,654	0	857,654
<b>Allocation Step 2</b>			
Inbound - All Others	47,959	0	47,959
2nd Allocation	47,959	0	47,959
<b>Total For Internal Audit</b>			
Schedule .3 Total	905,613	0	905,613

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	311.75	3.981481	34,148		34,148		34,148
City Manager	343.50	4.386973	37,624		37,624		37,624
City Attorney	136.25	1.740102	14,923		14,923		14,923
Office of Management & Budget	359.75	4.594508	39,405		39,405		39,405
Human Resources	553.25	7.065773	60,601		60,601	3,962	64,563
Office of the Comptroller	715.50	9.137931	78,376		78,376	5,269	83,645
Facilities Maintenance	71.25	0.909962	7,804		7,804	506	8,310
206 Tax	628.25	8.023627	68,814		68,814	4,501	73,315
225 Animal Services	220.25	2.812899	24,125		24,125	1,570	25,695
322 Fire	441.25	5.635377	48,332		48,332	3,160	51,492
334 Environmental Services	599.75	7.659642	65,692		65,692	4,300	69,992
451 Parks & Recreation	566.50	7.234994	62,051		62,051	4,064	66,115
452 Zoo	560.00	7.151980	61,340		61,340	4,021	65,361
453 Library	75.00	0.957854	8,215		8,215	533	8,748
454 Museum & Cultural Affairs	46.00	0.587484	5,039		5,039	323	5,362
471 Community & Human Development	183.50	2.343550	20,098		20,098	1,306	21,404
480 Economic Development	46.00	0.587484	5,039		5,039	323	5,362
532 Streets & Maintenance	554.75	7.084930	60,765		60,765	3,972	64,737
560 Sun Metro	252.50	3.224777	27,658		27,658	1,799	29,457
562 Aviation	705.25	9.007024	77,248		77,248	5,057	82,305
600 El Paso Employee's Pension	459.75	5.871648	50,357		50,357	3,293	53,650
<b>Schedule .4 Total for Internal Audit</b>	<b>7,830.00</b>	<b>100.000000</b>	<b>857,654</b>		<b>857,654</b>	<b>47,959</b>	<b>905,613</b>

Allocation Basis: Audit Hours per Department  
Allocation Source: Audit Hours Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Internal Audit**

Receiving Department	Total	Internal Audit
Mayor & Council	34,148	34,148
City Manager	37,624	37,624
City Attorney	14,923	14,923
Office of Management & Budget	39,405	39,405
Human Resources	64,563	64,563
Office of the Comptroller	83,645	83,645
Facilities Maintenance	8,310	8,310
206 Tax	73,315	73,315
225 Animal Services	25,695	25,695
322 Fire	51,492	51,492
334 Environmental Services	69,992	69,992
451 Parks & Recreation	66,115	66,115
452 Zoo	65,361	65,361
453 Library	8,748	8,748
454 Museum & Cultural Affairs	5,362	5,362
471 Community & Human Development	21,404	21,404
480 Economic Development	5,362	5,362
532 Streets & Maintenance	64,737	64,737
560 Sun Metro	29,457	29,457
562 Aviation	82,305	82,305
600 El Paso Employee's Pension	53,650	53,650
Direct Bill	0	0
<b>Total</b>	<b>905,613</b>	<b>905,613</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Performance Office**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Performance Office** cost pool is functionalized as follows:

**Performance Offices** - Costs identified to this function are representative of staff compensation and operational expenditures to provide performance improvement assistance to the City. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Performance Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	298,548			298,548
Inbound Costs:				
Depreciation Expense	8,135		8,135	
Mayor & Council	507	117	624	
City Manager	621	108	729	
Office of Management & Budget	354	54	408	
Public Information	169	20	189	
Performance Office		137	137	
Municipal Clerk		154	154	
Human Resources		925	925	
Office of the Comptroller		984	984	
Information Technology		8,259	8,259	
PW Administration Support & Data Mgmt		651	651	
Facilities Maintenance		6,679	6,679	
Sustainability		2,145	2,145	
Non-Departmental		2,988	2,988	
Self Insurance Fund		244	244	
Total Allocated Additions:	9,786	23,465	33,251	33,251
Total To Be Allocated:	308,334	23,465		331,799

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Performance Office**

	Total	G&A	Performance Office
<b>Other Expense &amp; Cost</b>			
501000 Non-Uniform Wages & Salaries	188,886	0	188,886
501008 Incentive Pay	3,600	0	3,600
501100 Workers Compensation - Civilian	548	0	548
501101 Unemployment Compensation - Civil	189	0	189
501108 POS City - Employer Contribution	11,979	0	11,979
501114 Life Insurance - Civilian	222	0	222
501124 City Pension Plan Contribution	26,539	0	26,539
501129 FICA City Match - Civilian	11,711	0	11,711
501130 FICA Medicare - City Match - Civi	2,739	0	2,739
522090 Printing Services Contracts	5,000	0	5,000
522150 Outside Contracts - NOC	27,135	0	27,135
531000 Office Supplies	4,000	0	4,000
540030 Postage	10,000	0	10,000
542010 Travel Expenses - Employees	3,000	0	3,000
544120 Seminars Continuing Education	3,000	0	3,000
<b>Departmental Total</b>			
Expenditures Per Financial Statement	298,548		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	298,548	0	298,548
<b>Allocation Step 1</b>			
Inbound - All Others	9,786	0	9,786
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	308,334	0	308,334
<b>Allocation Step 2</b>			
Inbound - All Others	23,465	0	23,465
2nd Allocation	23,465	0	23,465
<b>Total For Performance Office</b>			
Schedule .3 Total	331,799	0	331,799

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Performance Office**

Activity - Performance Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	1,101		1,101		1,101
City Manager	7.000	0.104056	321		321		321
City Attorney	35.000	0.520280	1,604		1,604		1,604
Office of Management & Budget	10.000	0.148651	459		459		459
Public Information	5.000	0.074326	228		228		228
Internal Audit	8.000	0.118921	367		367		367
Performance Office	3.000	0.044595	137		137		137
Municipal Clerk	6.000	0.089191	274		274	21	295
Human Resources	29.500	0.438522	1,352		1,352	101	1,453
Office of the Comptroller	36.000	0.535145	1,651		1,651	123	1,774
Purchasing & Strategic Source	19.000	0.282438	870		870	65	935
Information Technology	78.000	1.159481	3,575		3,575	268	3,843
PW Administration Support & Data Mgmt	25.000	0.371628	1,145		1,145	85	1,230
Facilities Maintenance	66.000	0.981099	3,025		3,025	224	3,249
Non-Departmental	7.000	0.104056	321		321	23	344
Self Insurance Fund	17.500	0.260140	802		802	58	860
111 Municipal Court	87.500	1.300699	4,009		4,009	300	4,309
206 Tax	20.000	0.297303	916		916	68	984
225 Animal Services	127.500	1.895305	5,842		5,842	445	6,287
235 Capital Improvement Department	72.000	1.070290	3,300		3,300	246	3,546
280 Planning & Inspections	100.000	1.486514	4,582		4,582	344	4,926
321 Police	1,429.000	21.242279	65,519		65,519	5,253	70,772
322 Fire	1,078.000	16.024617	49,408		49,408	3,799	53,207
334 Environmental Services	362.500	5.388612	16,614		16,614	1,272	17,886
341 Public Health	236.850	3.520807	10,854		10,854	827	11,681
451 Parks & Recreation	365.350	5.430977	16,744		16,744	1,282	18,026
452 Zoo	116.000	1.724356	5,316		5,316	403	5,719
453 Library	147.250	2.188891	6,749		6,749	512	7,261
454 Museum & Cultural Affairs	44.675	0.664100	2,047		2,047	151	2,198
471 Community & Human Development	38.000	0.564875	1,741		1,741	128	1,869
480 Economic Development	10.000	0.148651	459		459	32	491
532 Streets & Maintenance	319.000	4.741978	14,620		14,620	1,116	15,736
560 Sun Metro	595.750	8.855905	27,305		27,305	2,101	29,406
562 Aviation	264.000	3.924396	12,098		12,098	925	13,023
564 International Bridges	60.250	0.895624	2,760		2,760	204	2,964
568 Metropolitan Planning Organization	9.000	0.133786	412		412	30	442
600 El Paso Employee's Pension	7.000	0.104056	321		321	23	344
883 El Paso Water Utilities	861.500	12.806315	39,486		39,486	3,036	42,522
<b>Schedule .4 Total for Performance Office</b>	<b>6,727.150</b>	<b>100.000000</b>	<b>308,334</b>		<b>308,334</b>	<b>23,465</b>	<b>331,799</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Performance Office**

Receiving Department	Total	Performance Office
Mayor & Council	1,101	1,101
City Manager	321	321
City Attorney	1,604	1,604
Office of Management & Budget	459	459
Public Information	228	228
Internal Audit	367	367
Performance Office	137	137
Municipal Clerk	295	295
Human Resources	1,453	1,453
Office of the Comptroller	1,774	1,774
Purchasing & Strategic Source	935	935
Information Technology	3,843	3,843
PW Administration Support & Data Mgmt	1,230	1,230
Facilities Maintenance	3,249	3,249
Non-Departmental	344	344
Self Insurance Fund	860	860
111 Municipal Court	4,309	4,309
206 Tax	984	984
225 Animal Services	6,287	6,287
235 Capital Improvement Department	3,546	3,546
280 Planning & Inspections	4,926	4,926
321 Police	70,772	70,772
322 Fire	53,207	53,207
334 Environmental Services	17,886	17,886
341 Public Health	11,681	11,681
451 Parks & Recreation	18,026	18,026
452 Zoo	5,719	5,719
453 Library	7,261	7,261
454 Museum & Cultural Affairs	2,198	2,198
471 Community & Human Development	1,869	1,869
480 Economic Development	491	491
532 Streets & Maintenance	15,736	15,736
560 Sun Metro	29,406	29,406
562 Aviation	13,023	13,023
564 International Bridges	2,964	2,964
568 Metropolitan Planning Organization	442	442
600 El Paso Employee's Pension	344	344
883 El Paso Water Utilities	42,522	42,522
Direct Bill	0	0
<b>Total</b>	<b>331,799</b>	<b>331,799</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Municipal Clerk**

The Municipal Clerk is responsible for conducting all City Council meetings and is the official custodian of the City Council minutes. In addition, the Office maintains all records, including ordinances, resolutions, franchises, deeds, land sales, and election information. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, costs assigned to the **Municipal Clerk** cost pool are assigned to the following functional categories (the breakdowns of these costs are based upon the staffing effort distribution assigned to each activity as a weighted function of each individual's respective total compensation):

**City 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 total number of full-time equivalent (FTE) employees per organization.

**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 the total budgeted personnel and operating expenditures per organization.

**Support Services** - Costs identified to this function are representative of operational support provided to the Environmental Services, Planning & Inspections, Mayor & Council, CRRMA, and Sun Metro departments . These costs are allocated based on the total Municipal Clerk staffing costs per supported organization.

**Legal Notices/Interpreter Services** - Costs identified to these functions are deemed general government in nature and excluded for allocation purposes.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Municipal Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	947,838			947,838
Deductions:				
522030 Elections Contracts	-250,000			
522050 Legal Notices Contracts	-150,426			
Total Deductions:	-400,426			-400,426
Inbound Costs:				
Depreciation Expense	16,270		16,270	
Mayor & Council	1,428	339	1,767	
City Manager	1,242	213	1,455	
City Attorney	5,080	1,027	6,107	
Office of Management & Budget	1,120	178	1,298	
Public Information	340	38	378	
Performance Office	274	21	295	
Municipal Clerk		335	335	
Human Resources		1,850	1,850	
Office of the Comptroller		2,048	2,048	
Purchasing & Strategic Source		6,984	6,984	
Information Technology		118,007	118,007	
PW Administration Support & Data Mgmt		1,301	1,301	
Facilities Maintenance		13,365	13,365	
Sustainability		4,292	4,292	
Non-Departmental		6,315	6,315	
Self Insurance Fund		487	487	
Total Allocated Additions:	25,754	156,800	182,554	182,554
Total To Be Allocated:	573,166	156,800		729,966

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Municipal Clerk**

	Total	G&A	City Clerk	Open Records Requests	Support Services
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	352,901	0	187,779	35,819	97,154
501002 Overtime - Civilian	1,500	0	798	152	413
501100 Workers Compensation - Civilian	1,282	0	682	130	353
501101 Unemployment Compensation - Civil	357	0	190	36	98
501108 POS City - Employer Contribution	57,918	0	30,818	5,879	15,945
501114 Life Insurance - Civilian	623	0	331	63	172
501117 Allow (Exc Mil & Unif - Civilian	4,200	0	2,235	426	1,156
501124 City Pension Plan Contribution	50,173	0	26,696	5,093	13,813
501129 FICA City Match - Civilian	22,140	0	11,781	2,247	6,095
501130 FICA Medicare - City Match - Civi	5,178	0	2,754	526	1,426
521130 Interpreter Services	20,500	0	10,907	2,081	5,644
*522030 Elections Contracts	250,000	0	0	0	0
*522050 Legal Notices Contracts	150,426	0	0	0	0
522090 Printing Services Contracts	1,900	0	1,011	193	523
523010 Motor Pool Usage Fee - Interfund	300	0	160	30	83
523020 Print Shop Allocation - Interfund	500	0	265	51	138
524040 Office Equipment - Leases	4,000	0	2,129	406	1,101
531000 Office Supplies	3,440	0	1,831	349	947
531030 Publications & Subscriptions	300	0	160	30	83
531150 Food & Beverages Supplies	600	0	319	61	165
533040 Furniture & Equipment Less than \$	1,200	0	639	122	330
542010 Travel Expenses - Employees	1,029	0	548	104	283
542030 Mileage Allowances	100	0	53	10	28
544060 Other Services Charges Expense	15,700	0	8,354	1,594	4,322
544120 Seminars Continuing Education	1,071	0	569	109	295
544140 Professional Licenses & Membershi	500	0	265	51	138
<b>Departmental Total</b>					
Expenditures Per Financial Statement	947,838				
<b>Deductions</b>					
*Total Disallowed Costs	(400,426)	0	0	0	0
Functional Cost	547,412	0	291,274	55,562	150,705
<b>Allocation Step 1</b>					
Inbound - All Others	25,754	25,754	0	0	0
Reallocate Admin Costs		(25,754)	13,706	2,612	7,090
Unallocated Costs	(52,217)	0	0	0	0
1st Allocation	520,949	0	304,980	58,174	157,795
<b>Allocation Step 2</b>					
Inbound - All Others	156,800	156,800	0	0	0
Reallocate Admin Costs		(156,800)	83,460	15,908	43,159
Unallocated Costs	(14,273)	0	0	0	0
2nd Allocation	142,527	0	83,460	15,908	43,159

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Municipal Clerk**

	Total	G&A	City Clerk	Open Records Requests	Support Services
Total For Municipal Clerk Schedule .3 Total	663,476	0	388,440	74,082	200,954



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Municipal Clerk**

Legal Notices /  
Interpreter Services\*\*

<u>Other Expense &amp; Cost</u>	
501000 Non-Uniform Wages & Salaries	32,149
501002 Overtime - Civilian	137
501100 Workers Compensation - Civilian	117
501101 Unemployment Compensation - Civil	33
501108 POS City - Employer Contribution	5,276
501114 Life Insurance - Civilian	57
501117 Allow (Exc Mil & Unif - Civilian	383
501124 City Pension Plan Contribution	4,571
501129 FICA City Match - Civilian	2,017
501130 FICA Medicare - City Match - Civi	472
521130 Interpreter Services	1,868
*522030 Elections Contracts	0
*522050 Legal Notices Contracts	0
522090 Printing Services Contracts	173
523010 Motor Pool Usage Fee - Interfund	27
523020 Print Shop Allocation - Interfund	46
524040 Office Equipment - Leases	364
531000 Office Supplies	313
531030 Publications & Subscriptions	27
531150 Food & Beverages Supplies	55
533040 Furniture & Equipment Less than \$	109
542010 Travel Expenses - Employees	94
542030 Mileage Allowances	9
544060 Other Services Charges Expense	1,430
544120 Seminars Continuing Education	98
544140 Professional Licenses & Membershi	46
 <u>Departmental Total</u>	
<u>Expenditures Per Financial Statement</u>	
 <u>Deductions</u>	
*Total Disallowed Costs	0
 Functional Cost	
	49,871
 <u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	2,346
Unallocated Costs	(52,217)
1st Allocation	0
 <u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	14,273
Unallocated Costs	(14,273)
2nd Allocation	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Municipal Clerk**

Legal Notices /  
Interpreter Services\*\*

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Total For Municipal Clerk -----  
Schedule .3 Total 0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Municipal Clerk**

Activity - City Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	1,089		1,089		1,089
City Manager	7.000	0.104056	318		318		318
City Attorney	35.000	0.520280	1,586		1,586		1,586
Office of Management & Budget	10.000	0.148651	453		453		453
Public Information	5.000	0.074326	225		225		225
Internal Audit	8.000	0.118921	362		362		362
Performance Office	3.000	0.044595	135		135		135
Municipal Clerk	6.000	0.089191	273		273		273
Human Resources	29.500	0.438522	1,337		1,337	365	1,702
Office of the Comptroller	36.000	0.535145	1,631		1,631	449	2,080
Purchasing & Strategic Source	19.000	0.282438	860		860	233	1,093
Information Technology	78.000	1.159481	3,535		3,535	971	4,506
PW Administration Support & Data Mgmt	25.000	0.371628	1,133		1,133	308	1,441
Facilities Maintenance	66.000	0.981099	2,992		2,992	818	3,810
Non-Departmental	7.000	0.104056	318		318	84	402
Self Insurance Fund	17.500	0.260140	793		793	216	1,009
111 Municipal Court	87.500	1.300699	3,965		3,965	1,087	5,052
206 Tax	20.000	0.297303	907		907	247	1,154
225 Animal Services	127.500	1.895305	5,780		5,780	1,592	7,372
235 Capital Improvement Department	72.000	1.070290	3,264		3,264	895	4,159
280 Planning & Inspections	100.000	1.486514	4,535		4,535	1,251	5,786
321 Police	1,429.000	21.242279	64,803		64,803	18,282	83,085
322 Fire	1,078.000	16.024617	48,872		48,872	13,547	62,419
334 Environmental Services	362.500	5.388612	16,434		16,434	4,546	20,980
341 Public Health	236.850	3.520807	10,736		10,736	2,968	13,704
451 Parks & Recreation	365.350	5.430977	16,561		16,561	4,584	21,145
452 Zoo	116.000	1.724356	5,257		5,257	1,455	6,712
453 Library	147.250	2.188891	6,676		6,676	1,843	8,519
454 Museum & Cultural Affairs	44.675	0.664100	2,024		2,024	554	2,578
471 Community & Human Development	38.000	0.564875	1,722		1,722	473	2,195
480 Economic Development	10.000	0.148651	453		453	121	574
532 Streets & Maintenance	319.000	4.741978	14,461		14,461	4,001	18,462
560 Sun Metro	595.750	8.855905	27,008		27,008	7,487	34,495
562 Aviation	264.000	3.924396	11,968		11,968	3,312	15,280
564 International Bridges	60.250	0.895624	2,731		2,731	749	3,480
568 Metropolitan Planning Organization	9.000	0.133786	409		409	109	518
600 El Paso Employee's Pension	7.000	0.104056	318		318	84	402
883 El Paso Water Utilities	861.500	12.806315	39,056		39,056	10,829	49,885
<b>Schedule .4 Total for City Clerk</b>	<b>6,727.150</b>	<b>100.000000</b>	<b>304,980</b>		<b>304,980</b>	<b>83,460</b>	<b>388,440</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Municipal Clerk**

Activity - Open Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1,420,551.46	0.158226	92		92		92
City Manager	1,177,852.20	0.131193	76		76		76
City Attorney	4,380,029.53	0.487862	284		284		284
Office of Management & Budget	1,021,330.85	0.113759	66		66		66
Public Information	365,575.27	0.040719	24		24		24
Internal Audit	828,633.12	0.092296	53		53		53
Performance Office	298,547.90	0.033253	19		19		19
Municipal Clerk	947,838.16	0.105573	62		62		62
Human Resources	2,404,677.55	0.267841	154		154	42	196
Office of the Comptroller	2,965,894.03	0.330351	191		191	51	242
Purchasing & Strategic Source	1,713,819.46	0.190891	110		110	29	139
Information Technology	17,602,516.68	1.960624	1,140		1,140	309	1,449
PW Administration Support & Data Mgmt	2,032,106.74	0.226342	131		131	32	163
Facilities Maintenance	8,152,854.12	0.908091	528		528	143	671
Sustainability	10,922,030.25	1.216530	707		707	191	898
Non-Departmental	8,346,016.87	0.929606	540		540	147	687
Self Insurance Fund	66,288,313.23	7.383403	4,294		4,294	1,179	5,473
111 Municipal Court	5,828,715.87	0.649221	378		378	100	478
206 Tax	2,225,266.81	0.247857	143		143	38	181
225 Animal Services	8,970,128.81	0.999121	579		579	157	736
235 Capital Improvement Department	7,902,275.83	0.880181	511		511	139	650
280 Planning & Inspections	7,725,084.25	0.860444	499		499	135	634
321 Police	154,803,587.43	17.242515	10,062		10,062	2,924	12,986
322 Fire	117,715,688.39	13.111547	7,625		7,625	2,105	9,730
334 Environmental Services	46,463,632.02	5.175267	3,009		3,009	823	3,832
341 Public Health	17,067,794.18	1.901065	1,105		1,105	299	1,404
451 Parks & Recreation	37,127,928.33	4.135426	2,406		2,406	657	3,063
452 Zoo	8,118,992.18	0.904319	525		525	143	668
453 Library	10,067,738.61	1.121377	652		652	175	827
454 Museum & Cultural Affairs	5,319,864.57	0.592543	345		345	93	438
457 Destination El Paso	13,462,121.06	1.499454	871		871	237	1,108
471 Community & Human Development	13,487,076.12	1.502233	873		873	238	1,111
480 Economic Development	19,829,064.49	2.208624	1,284		1,284	348	1,632
532 Streets & Maintenance	37,016,965.06	4.123067	2,398		2,398	656	3,054
560 Sun Metro	68,632,481.29	7.644504	4,446		4,446	1,220	5,666
562 Aviation	46,927,163.30	5.226896	3,039		3,039	832	3,871
564 International Bridges	10,508,222.76	1.170439	679		679	183	862
568 Metropolitan Planning Organization	2,587,071.00	0.288156	166		166	46	212
999 Non Departmental	125,146,228.06	13.939184	8,108		8,108	2,237	10,345
<b>Schedule .4 Total for Open Records Requests</b>	<b>897,801,677.84</b>	<b>100.000000</b>	<b>58,174</b>		<b>58,174</b>	<b>15,908</b>	<b>74,082</b>

Allocation Basis: Total Budgeted Personnel and Operating Expenditures  
Allocation Source: Annual Adopted Budget Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Municipal Clerk**

Activity - Support Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	53,228.56	54.475198	85,962		85,962		85,962
280 Planning & Inspections	28,096.62	28.754656	45,374		45,374	27,286	72,660
334 Environmental Services	5,582.34	5.713081	9,012		9,012	5,409	14,421
560 Sun Metro	10,804.03	11.057065	17,447		17,447	10,464	27,911
Schedule .4 Total for Support Services	97,711.55	100.000000	157,795		157,795	43,159	200,954

Allocation Basis: Total Staffing Cost Per Organization

Allocation Source: Employee Effort Analysis

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Municipal Clerk**

Receiving Department	Total	City Clerk	Open Records Requests	Support Services
Mayor & Council	87,143	1,089	92	85,962
City Manager	394	318	76	0
City Attorney	1,870	1,586	284	0
Office of Management & Budget	519	453	66	0
Public Information	249	225	24	0
Internal Audit	415	362	53	0
Performance Office	154	135	19	0
Municipal Clerk	335	273	62	0
Human Resources	1,898	1,702	196	0
Office of the Comptroller	2,322	2,080	242	0
Purchasing & Strategic Source	1,232	1,093	139	0
Information Technology	5,955	4,506	1,449	0
PW Administration Support & Data Mgmt	1,604	1,441	163	0
Facilities Maintenance	4,481	3,810	671	0
Sustainability	898	0	898	0
Non-Departmental	1,089	402	687	0
Self Insurance Fund	6,482	1,009	5,473	0
111 Municipal Court	5,530	5,052	478	0
206 Tax	1,335	1,154	181	0
225 Animal Services	8,108	7,372	736	0
235 Capital Improvement Department	4,809	4,159	650	0
280 Planning & Inspections	79,080	5,786	634	72,660
321 Police	96,071	83,085	12,986	0
322 Fire	72,149	62,419	9,730	0
334 Environmental Services	39,233	20,980	3,832	14,421
341 Public Health	15,108	13,704	1,404	0
451 Parks & Recreation	24,208	21,145	3,063	0
452 Zoo	7,380	6,712	668	0
453 Library	9,346	8,519	827	0
454 Museum & Cultural Affairs	3,016	2,578	438	0
457 Destination El Paso	1,108	0	1,108	0
471 Community & Human Development	3,306	2,195	1,111	0
480 Economic Development	2,206	574	1,632	0
532 Streets & Maintenance	21,516	18,462	3,054	0
560 Sun Metro	68,072	34,495	5,666	27,911
562 Aviation	19,151	15,280	3,871	0
564 International Bridges	4,342	3,480	862	0
568 Metropolitan Planning Organization	730	518	212	0
600 El Paso Employee's Pension	402	402	0	0
883 El Paso Water Utilities	49,885	49,885	0	0
999 Non Departmental	10,345	0	10,345	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>663,476</b>	<b>388,440</b>	<b>74,082</b>	<b>200,954</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Human Resources**

The Human Resources Department provides services relating to recruitment and exams, training, certification, classification, compensation, payroll and personnel records maintenance for all City departments. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation purposes, the **Human Resources** cost pool is functionalized as follows:

**Human Resources Administration** - Costs identified to this function are representative of personnel and operational expenditures to perform the administrative functions of the Human Resources Department. Costs have been allocated between the Human Resources function and the Self-Insurance fund based on the number of full-time equivalent (FTE) employees per department.

**Human Resources** - costs identified to this function are representative of personnel and operational expenditures to perform HR services to the City. These costs are allocated based on the total number of full-time equivalent (FTE) employees per department.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,404,678			2,404,678
Inbound Costs:				
Depreciation Expense	79,993		79,993	
Mayor & Council	4,356	1,024	5,380	
City Manager	6,105	1,070	7,175	
City Attorney	56,213	10,350	66,563	
Office of Management & Budget	2,841	448	3,289	
Public Information	1,671	197	1,868	
Internal Audit	60,601	3,962	64,563	
Performance Office	1,352	101	1,453	
Municipal Clerk	1,491	407	1,898	
Human Resources		350,825	350,825	
Office of the Comptroller		8,154	8,154	
Purchasing & Strategic Source		4,467	4,467	
Information Technology		559,779	559,779	
PW Administration Support & Data Mgmt		6,405	6,405	
Facilities Maintenance		65,716	65,716	
Sustainability		21,106	21,106	
Non-Departmental		30,187	30,187	
Self Insurance Fund		2,410	2,410	
Total Allocated Additions:	<u>214,623</u>	<u>1,066,608</u>	1,281,231	1,281,231
Total To Be Allocated:	<u>2,619,301</u>	<u>1,066,608</u>		<u>3,685,909</u>



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	G&A	Human Resources Administration	Human Resources
<b>Other Expense &amp; Cost</b>				
501000 Non-Uniform Wages & Salaries	1,282,276	0	361,227	921,049
501100 Workers Compensation - Civilian	3,989	0	1,317	2,672
501101 Unemployment Compensation - Civil	1,287	0	366	921
501108 POS City - Employer Contribution	147,043	0	25,537	121,506
501114 Life Insurance - Civilian	2,478	0	490	1,988
501117 Allow (Exc Mil & Unif - Civilian	5,100	0	5,100	0
501124 City Pension Plan Contribution	188,975	0	51,469	137,506
501129 FICA City Match - Civilian	79,817	0	22,712	57,105
501130 FICA Medicare - City Match - Civi	18,667	0	5,312	13,355
521040 Assessment Center Services	10,000	0	0	10,000
522130 Temporary Employee Services Contr	2,500	0	2,500	0
522150 Outside Contracts - NOC	36,000	0	14,000	22,000
522290 Office Equipment Maintenance Cont	1,050	0	600	450
523010 Motor Pool Usage Fee - Interfund	200	0	0	200
523020 Print Shop Allocation - Interfund	3,780	0	1,000	2,780
524040 Office Equipment - Leases	13,000	0	0	13,000
531000 Office Supplies	10,066	0	750	9,316
531010 Equipment Purchase Under \$500.00	1,500	0	1,500	0
531030 Publications & Subscriptions	1,000	0	100	900
531070 Photography Film Video Supply	3,500	0	0	3,500
531080 Training Materials	500	0	0	500
531150 Food & Beverages Supplies	3,950	0	1,350	2,600
542010 Travel Expenses - Employees	19,000	0	0	19,000
544060 Other Services Charges Expense	3,500	0	3,500	0
544120 Seminars Continuing Education	262,500	0	0	262,500
544140 Professional Licenses & Membershi	3,000	0	1,000	2,000
544240 Tuition Reimbursement	300,000	0	0	300,000
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,404,678			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	<b>2,404,678</b>	<b>0</b>	<b>499,830</b>	<b>1,904,848</b>
<b>Allocation Step 1</b>				
Inbound - All Others	214,623	214,623	0	0
Reallocate Admin Costs		(214,623)	44,611	170,012
Unallocated Costs	0	0	0	0
1st Allocation	2,619,301	0	544,441	2,074,860
<b>Allocation Step 2</b>				
Inbound - All Others	1,066,608	1,066,608	0	0
Reallocate Admin Costs		(1,066,608)	221,692	844,916

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	G&A	Human Resources Administration	Human Resources
Unallocated Costs	0	0	0	0
2nd Allocation	1,066,608	0	221,692	844,916
<b>Total For Human Resources</b>				
Schedule .3 Total	3,685,909	0	766,133	2,919,776

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Human Resources Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	29.500	62.765957	341,728		341,728		341,728
Self Insurance Fund	17.500	37.234043	202,713		202,713	221,692	424,405
Schedule .4 Total for Human Resources Administration	47.000	100.000000	544,441		544,441	221,692	766,133

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	7,410		7,410		7,410
City Manager	7.000	0.104056	2,157		2,157		2,157
City Attorney	35.000	0.520280	10,793		10,793		10,793
Office of Management & Budget	10.000	0.148651	3,084		3,084		3,084
Public Information	5.000	0.074326	1,542		1,542		1,542
Internal Audit	8.000	0.118921	2,466		2,466		2,466
Performance Office	3.000	0.044595	925		925		925
Municipal Clerk	6.000	0.089191	1,850		1,850		1,850
Human Resources	29.500	0.438522	9,097		9,097		9,097
Office of the Comptroller	36.000	0.535145	11,102		11,102	4,601	15,703
Purchasing & Strategic Source	19.000	0.282438	5,857		5,857	2,423	8,280
Information Technology	78.000	1.159481	24,058		24,058	9,974	34,032
PW Administration Support & Data Mgmt	25.000	0.371628	7,708		7,708	3,196	10,904
Facilities Maintenance	66.000	0.981099	20,355		20,355	8,438	28,793
Non-Departmental	7.000	0.104056	2,157		2,157	888	3,045
Self Insurance Fund	17.500	0.260140	5,397		5,397	2,228	7,625
111 Municipal Court	87.500	1.300699	26,986		26,986	11,190	38,176
206 Tax	20.000	0.297303	6,166		6,166	2,551	8,717
225 Animal Services	127.500	1.895305	39,323		39,323	16,311	55,634
235 Capital Improvement Department	72.000	1.070290	22,207		22,207	9,205	31,412
280 Planning & Inspections	100.000	1.486514	30,841		30,841	12,791	43,632
321 Police	1,429.000	21.242279	440,800		440,800	183,226	624,026
322 Fire	1,078.000	16.024617	332,483		332,483	138,002	470,485
334 Environmental Services	362.500	5.388612	111,805		111,805	46,399	158,204
341 Public Health	236.850	3.520807	73,053		73,053	30,315	103,368
451 Parks & Recreation	365.350	5.430977	112,684		112,684	46,762	159,446
452 Zoo	116.000	1.724356	35,776		35,776	14,834	50,610
453 Library	147.250	2.188891	45,416		45,416	18,837	64,253
454 Museum & Cultural Affairs	44.675	0.664100	13,778		13,778	5,707	19,485
471 Community & Human Development	38.000	0.564875	11,717		11,717	4,854	16,571
480 Economic Development	10.000	0.148651	3,084		3,084	1,268	4,352
532 Streets & Maintenance	319.000	4.741978	98,389		98,389	40,829	139,218
560 Sun Metro	595.750	8.855905	183,746		183,746	76,267	260,013
562 Aviation	264.000	3.924396	81,423		81,423	33,794	115,217
564 International Bridges	60.250	0.895624	18,581		18,581	7,703	26,284
568 Metropolitan Planning Organization	9.000	0.133786	2,775		2,775	1,141	3,916
600 El Paso Employee's Pension	7.000	0.104056	2,157		2,157	888	3,045
883 El Paso Water Utilities	861.500	12.806315	265,712		265,712	110,294	376,006
<b>Schedule .4 Total for Human Resources</b>	<b>6,727.150</b>	<b>100.000000</b>	<b>2,074,860</b>		<b>2,074,860</b>	<b>844,916</b>	<b>2,919,776</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Human Resources	
		Administration	Human Resources
Mayor & Council	7,410	0	7,410
City Manager	2,157	0	2,157
City Attorney	10,793	0	10,793
Office of Management & Budget	3,084	0	3,084
Public Information	1,542	0	1,542
Internal Audit	2,466	0	2,466
Performance Office	925	0	925
Municipal Clerk	1,850	0	1,850
Human Resources	350,825	341,728	9,097
Office of the Comptroller	15,703	0	15,703
Purchasing & Strategic Source	8,280	0	8,280
Information Technology	34,032	0	34,032
PW Administration Support & Data Mgmt	10,904	0	10,904
Facilities Maintenance	28,793	0	28,793
Non-Departmental	3,045	0	3,045
Self Insurance Fund	432,030	424,405	7,625
111 Municipal Court	38,176	0	38,176
206 Tax	8,717	0	8,717
225 Animal Services	55,634	0	55,634
235 Capital Improvement Department	31,412	0	31,412
280 Planning & Inspections	43,632	0	43,632
321 Police	624,026	0	624,026
322 Fire	470,485	0	470,485
334 Environmental Services	158,204	0	158,204
341 Public Health	103,368	0	103,368
451 Parks & Recreation	159,446	0	159,446
452 Zoo	50,610	0	50,610
453 Library	64,253	0	64,253
454 Museum & Cultural Affairs	19,485	0	19,485
471 Community & Human Development	16,571	0	16,571
480 Economic Development	4,352	0	4,352
532 Streets & Maintenance	139,218	0	139,218
560 Sun Metro	260,013	0	260,013
562 Aviation	115,217	0	115,217
564 International Bridges	26,284	0	26,284
568 Metropolitan Planning Organization	3,916	0	3,916
600 EI Paso Employee's Pension	3,045	0	3,045
883 EI Paso Water Utilities	376,006	0	376,006
Direct Bill	0	0	0
<b>Total</b>	<b>3,685,909</b>	<b>766,133</b>	<b>2,919,776</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Office of the Comptroller**

The Office of the Comptroller is responsible for the management of the City's financial affairs. Activities include payroll and accounting services, fixed assets management, cashiering, investments management, and revenue accounting, procurement of all goods and services for all City departments, and contract compliance. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Office of the Comptroller** cost pool is 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 organization.

**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 organization.

**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 organization.

**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 budgeted personnel and operating expenditures per organization.

**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 organization.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Office of the Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,996,384			2,996,384
Deductions:				
570020 Fund Balance Transfers (Uses)	-30,490			
Total Deductions:	-30,490			-30,490
Cost Adjustments:				
470290 Proceeds from Sale of Equipment	-84,510			
Total Departmental Cost Adjustments:	-84,510			-84,510
Inbound Costs:				
Depreciation Expense	104,377		104,377	
Mayor & Council	5,352	1,261	6,613	
City Manager	7,450	1,307	8,757	
City Attorney	520	104	624	
Office of Management & Budget	3,505	559	4,064	
Public Information	2,040	239	2,279	
Internal Audit	78,376	5,269	83,645	
Performance Office	1,651	123	1,774	
Municipal Clerk	1,822	500	2,322	
Human Resources	11,102	4,601	15,703	
Office of the Comptroller		9,294	9,294	
Purchasing & Strategic Source		11,737	11,737	
Information Technology		272,839	272,839	
PW Administration Support & Data Mgmt		7,815	7,815	
Facilities Maintenance		69,856	69,856	
Sustainability		27,766	27,766	
Non-Departmental		34,116	34,116	
Self Insurance Fund		2,945	2,945	
Total Allocated Additions:	216,195	450,331	666,526	666,526
Total To Be Allocated:	3,097,579	450,331		3,547,910

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office of the Comptroller**

	Total	G&A	Financial Reporting	Grant Accounting	Treasury Management
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	1,938,247	192,188	785,099	661,673	242,991
501100 Workers Compensation - Civilian	9,330	886	3,613	2,120	705
501101 Unemployment Compensation - Civil	2,001	226	785	691	243
501108 POS City - Employer Contribution	201,590	13,476	108,633	54,989	15,807
501114 Life Insurance - Civilian	3,315	200	1,451	1,157	356
501117 Allow (Exc Mil & Unif - Civilian	5,266	5,266	0	0	0
501120 Other Employee Benefits	1,875	1,875	0	0	0
501124 City Pension Plan Contribution	281,123	31,713	110,306	97,054	34,140
501129 FICA City Match - Civilian	124,055	13,995	48,676	42,828	15,066
501130 FICA Medicare - City Match - Civi	29,012	3,273	11,384	10,016	3,523
521000 Professional Services	295,000	0	0	0	0
522050 Legal Notices Contracts	500	0	0	0	0
522120 Security Contracts	2,000	0	0	0	0
522150 Outside Contracts - NOC	18,500	0	18,500	0	0
523000 Equipment Maintenance - Interfund	500	0	0	0	0
523010 Motor Pool Usage Fee - Interfund	4,000	0	0	4,000	0
523020 Print Shop Allocation - Interfund	500	0	0	0	0
523040 Mail Room Charges	700	0	500	0	0
524005 Leased Equipment	8,500	0	5,200	1,500	1,800
530010 Gasoline - Unleaded	500	0	0	0	0
531000 Office Supplies	10,950	1,200	5,000	4,000	500
531010 Equipment Purchase Under \$500.00	1,050	650	0	0	0
531200 Uniforms & Apparel Supplies	250	0	0	0	0
540000 Phone & Internet	2,880	480	0	1,920	480
544115 Professional Development	7,500	1,500	0	6,000	0
544120 Seminars Continuing Education	13,800	3,000	4,500	0	6,300
544140 Professional Licenses & Membershi	2,950	350	1,000	1,000	600
*570020 Fund Balance Transfers (Uses)	30,490	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,996,384				
<b>Deductions</b>					
*Total Disallowed Costs	(30,490)	0	0	0	0
<b>Cost Adjustments</b>					
470290 Proceeds from Sale of Equipment	(84,510)	0	0	0	0
<b>Functional Cost</b>	<b>2,881,384</b>	<b>270,278</b>	<b>1,104,647</b>	<b>888,948</b>	<b>322,511</b>
<b>Allocation Step 1</b>					
Inbound - All Others	216,195	0	98,245	79,050	28,677
Reallocate Admin Costs		(270,278)	122,787	98,841	35,866
Unallocated Costs	0	0	0	0	0
1st Allocation	3,097,579	0	1,325,679	1,066,839	387,054



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office of the Comptroller**

	Total	G&A	Financial Reporting	Grant Accounting	Treasury Management
<hr/>					
Allocation Step 2					
Inbound - All Others	450,331	0	204,768	164,591	59,716
2nd Allocation	450,331	0	204,768	164,591	59,716
<hr/>					
Total For Office of the Comptroller					
Schedule .3 Total	3,547,910	0	1,530,447	1,231,430	446,770

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office of the Comptroller**

	Annual Audit	Asset Management
<hr/>		
<b>Other Expense &amp; Cost</b>		
501000 Non-Uniform Wages & Salaries	0	56,296
501100 Workers Compensation - Civilian	0	2,006
501101 Unemployment Compensation - Civil	0	56
501108 POS City - Employer Contribution	0	8,685
501114 Life Insurance - Civilian	0	151
501117 Allow (Exc Mil & Unif - Civilian	0	0
501120 Other Employee Benefits	0	0
501124 City Pension Plan Contribution	0	7,910
501129 FICA City Match - Civilian	0	3,490
501130 FICA Medicare - City Match - Civi	0	816
521000 Professional Services	295,000	0
522050 Legal Notices Contracts	0	500
522120 Security Contracts	0	2,000
522150 Outside Contracts - NOC	0	0
523000 Equipment Maintenance - Interfund	0	500
523010 Motor Pool Usage Fee - Interfund	0	0
523020 Print Shop Allocation - Interfund	0	500
523040 Mail Room Charges	0	200
524005 Leased Equipment	0	0
530010 Gasoline - Unleaded	0	500
531000 Office Supplies	0	250
531010 Equipment Purchase Under \$500.00	0	400
531200 Uniforms & Apparel Supplies	0	250
540000 Phone & Internet	0	0
544115 Professional Development	0	0
544120 Seminars Continuing Education	0	0
544140 Professional Licenses & Membershi	0	0
*570020 Fund Balance Transfers (Uses)	0	0
<b>Departmental Total</b>		
<b>Expenditures Per Financial Statement</b>		
<b>Deductions</b>		
*Total Disallowed Costs	0	0
<b>Cost Adjustments</b>		
470290 Proceeds from Sale of Equipment	0	(84,510)
Functional Cost	295,000	0
<b>Allocation Step 1</b>		
Inbound - All Others	0	10,223
Reallocate Admin Costs	0	12,784
Unallocated Costs	0	0
1st Allocation	295,000	23,007

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office of the Comptroller**

	Annual Audit	Asset Management
<hr/>		
Allocation Step 2		
Inbound - All Others	0	21,256
2nd Allocation	0	21,256
<hr/>		
Total For Office of the Comptroller		
Schedule .3 Total	295,000	44,263

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Office of the Comptroller**

Activity - Financial Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	11,442	0.733632	9,723		9,723		9,723
City Manager	2,790	0.178888	2,370		2,370		2,370
City Attorney	8,447	0.541600	7,179		7,179		7,179
Office of Management & Budget	1,600	0.102588	1,359		1,359		1,359
Public Information	1,268	0.081301	1,079		1,079		1,079
Internal Audit	1,976	0.126696	1,679		1,679		1,679
Performance Office	1,019	0.065336	866		866		866
Municipal Clerk	1,972	0.126440	1,675		1,675		1,675
Human Resources	8,478	0.543588	7,205		7,205		7,205
Office of the Comptroller	9,569	0.613540	8,129		8,129		8,129
Purchasing & Strategic Source	5,159	0.330782	4,384		4,384	686	5,070
Information Technology	77,204	4.950126	65,620		65,620	10,450	76,070
PW Administration Support & Data Mgmt	8,576	0.549872	7,287		7,287	1,154	8,441
Facilities Maintenance	6,130	0.393040	5,207		5,207	823	6,030
Sustainability	725	0.046485	615		615	92	707
Non-Departmental	45,761	2.934080	38,895		38,895	6,183	45,078
Self Insurance Fund	10,123	0.649061	8,603		8,603	1,359	9,962
111 Municipal Court	14,272	0.915085	12,127		12,127	1,914	14,041
190 Capital Improvement Plan	23,227	1.489257	19,742		19,742	3,127	22,869
206 Tax	9,539	0.611617	8,104		8,104	1,284	9,388
225 Animal Services	20,180	1.293891	17,151		17,151	2,716	19,867
235 Capital Improvement Department	13,374	0.857507	11,365		11,365	1,797	13,162
280 Planning & Inspections	114,546	7.344401	97,359		97,359	15,510	112,869
321 Police	169,755	10.884263	144,287		144,287	22,996	167,283
322 Fire	87,245	5.593930	74,154		74,154	11,817	85,971
334 Environmental Services	76,854	4.927685	65,323		65,323	10,406	75,729
341 Public Health	110,566	7.089214	93,975		93,975	14,969	108,944
451 Parks & Recreation	78,567	5.037518	66,780		66,780	10,634	77,414
452 Zoo	27,219	1.745214	23,135		23,135	3,677	26,812
453 Library	34,377	2.204167	29,215		29,215	4,640	33,855
454 Museum & Cultural Affairs	22,051	1.413855	18,742		18,742	2,968	21,710
457 Destination El Paso	1,925	0.123426	1,635		1,635	255	1,890
471 Community & Human Development	51,215	3.283777	43,529		43,529	6,928	50,457
480 Economic Development	7,100	0.455234	6,035		6,035	955	6,990
532 Streets & Maintenance	27,595	1.769322	23,454		23,454	3,725	27,179
560 Sun Metro	62,759	4.023949	53,341		53,341	8,492	61,833
562 Aviation	112,002	7.181286	95,202		95,202	15,163	110,365
564 International Bridges	20,152	1.292096	17,127		17,127	2,712	19,839
568 Metropolitan Planning Organization	6,415	0.411314	5,451		5,451	861	6,312
600 El Paso Employee's Pension	2,537	0.162666	2,154		2,154	338	2,492
700 CRRMA	3,745	0.240120	3,183		3,183	493	3,676
710 Downtown Development Corp	486	0.031161	411		411	62	473
999 Non Departmental	10,887	0.698047	9,252		9,252	1,463	10,715
All Other	248,808	15.952943	211,571		211,571	34,119	245,690
<b>Schedule .4 Total for Financial Reporting</b>	<b>1,559,637</b>	<b>100.000000</b>	<b>1,325,679</b>		<b>1,325,679</b>	<b>204,768</b>	<b>1,530,447</b>

Allocation Basis: Total General Ledger Transactions by Organization

Allocation Source: General Ledger Transactions Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Office of the Comptroller**

Activity - Grant Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
235 Capital Improvement Department	6,959,142.00	10.983722	117,177		117,177	18,071	135,248
321 Police	7,975,946.00	12.588560	134,297		134,297	20,706	155,003
322 Fire	573,452.00	0.905088	9,654		9,654	1,478	11,132
334 Environmental Services	651,596.00	1.028424	10,970		10,970	1,678	12,648
341 Public Health	11,003,650.00	17.367232	185,279		185,279	28,584	213,863
451 Parks & Recreation	123,895.00	0.195545	2,083		2,083	313	2,396
453 Library	99,035.00	0.156308	1,665		1,665	252	1,917
454 Museum & Cultural Affairs	69,690.00	0.109993	1,173		1,173	174	1,347
471 Community & Human Development	10,430,685.00	16.462912	175,628		175,628	27,083	202,711
560 Sun Metro	23,042,061.00	36.367645	388,010		388,010	59,973	447,983
562 Aviation	614,020.00	0.969117	10,337		10,337	1,582	11,919
568 Metropolitan Planning Organization	1,815,514.00	2.865454	30,566		30,566	4,697	35,263
<b>Schedule .4 Total for Grant Accounting</b>	<b>63,358,686.00</b>	<b>100.000000</b>	<b>1,066,839</b>		<b>1,066,839</b>	<b>164,591</b>	<b>1,231,430</b>

Allocation Basis: Total Grant Expenditures per Organization  
Allocation Source: Single Audit Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Office of the Comptroller**

Activity - Treasury Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	440,231.69	0.108763	419		419		419
City Manager	81,453.09	0.020124	77		77		77
City Attorney	297,726.79	0.073556	282		282		282
Office of Management & Budget	70,629.03	0.017450	66		66		66
Public Information	25,280.96	0.006246	24		24		24
Internal Audit	57,303.23	0.014157	54		54		54
Performance Office	20,645.76	0.005101	20		20		20
Municipal Clerk	65,546.72	0.016194	62		62		62
Human Resources	166,292.87	0.041084	159		159		159
Office of the Comptroller	199,258.99	0.049229	190		190		190
Purchasing & Strategic Source	118,517.33	0.029281	112		112	15	127
Information Technology	1,217,282.97	0.300741	1,164		1,164	172	1,336
PW Administration Support & Data Mgmt	171,408.12	0.042348	163		163	24	187
Facilities Maintenance	566,835.22	0.140042	540		540	79	619
Sustainability	755,301.17	0.186604	722		722	106	828
Non-Departmental	577,159.76	0.142593	550		550	80	630
Self Insurance Fund	25,433,732.16	6.283634	24,319		24,319	3,756	28,075
111 Municipal Court	3,624,629.92	0.895498	3,464		3,464	522	3,986
206 Tax	1,082,577.96	0.267461	1,037		1,037	155	1,192
225 Animal Services	1,884,144.37	0.465495	1,799		1,799	273	2,072
235 Capital Improvement Department	204,278,466.91	50.468849	195,381		195,381	30,444	225,825
280 Planning & Inspections	534,219.83	0.131984	509		509	75	584
321 Police	10,559,368.85	2.608788	10,096		10,096	1,549	11,645
322 Fire	20,382,080.59	5.035578	19,491		19,491	3,003	22,494
334 Environmental Services	43,417,560.25	10.726702	41,517		41,517	6,419	47,936
341 Public Health	434,281.38	0.107293	413		413	61	474
451 Parks & Recreation	4,646,004.04	1.147837	4,442		4,442	676	5,118
452 Zoo	1,477,898.19	0.365128	1,414		1,414	213	1,627
453 Library	1,616,756.72	0.399434	1,544		1,544	235	1,779
454 Museum & Cultural Affairs	225,310.90	0.055665	216		216	32	248
471 Community & Human Development	4,046,109.67	0.999628	3,867		3,867	587	4,454
480 Economic Development	11,591,442.07	2.863771	11,082		11,082	1,700	12,782
532 Streets & Maintenance	5,181,746.00	1.280197	4,953		4,953	760	5,713
562 Aviation	45,134,835.43	11.150971	43,158		43,158	6,668	49,826
564 International Bridges	6,350,330.18	1.568907	6,072		6,072	931	7,003
999 Non Departmental	8,004,710.82	1.977636	7,653		7,653	1,178	8,831
All Other	24,410.36	0.006031	23		23	3	26
Schedule .4 Total for Treasury Management	404,761,490.30	100.000000	387,054		387,054	59,716	446,770

Allocation Basis: Total Pooled Cash & Investments per Organization  
Allocation Source: Portfolio Allocation Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Office of the Comptroller**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1,420,551.46	0.158226	467		467		467
City Manager	1,177,852.20	0.131193	387		387		387
City Attorney	4,380,029.53	0.487862	1,439		1,439		1,439
Office of Management & Budget	1,021,330.85	0.113759	336		336		336
Public Information	365,575.27	0.040719	120		120		120
Internal Audit	828,633.12	0.092296	272		272		272
Performance Office	298,547.90	0.033253	98		98		98
Municipal Clerk	947,838.16	0.105573	311		311		311
Human Resources	2,404,677.55	0.267841	790		790		790
Office of the Comptroller	2,965,894.03	0.330351	975		975		975
Purchasing & Strategic Source	1,713,819.46	0.190891	563		563		563
Information Technology	17,602,516.68	1.960624	5,784		5,784		5,784
PW Administration Support & Data Mgmt	2,032,106.74	0.226342	668		668		668
Facilities Maintenance	8,152,854.12	0.908091	2,679		2,679		2,679
Sustainability	10,922,030.25	1.216530	3,589		3,589		3,589
Non-Departmental	8,346,016.87	0.929606	2,742		2,742		2,742
Self Insurance Fund	66,288,313.23	7.383403	21,781		21,781		21,781
111 Municipal Court	5,828,715.87	0.649221	1,915		1,915		1,915
206 Tax	2,225,266.81	0.247857	731		731		731
225 Animal Services	8,970,128.81	0.999121	2,947		2,947		2,947
235 Capital Improvement Department	7,902,275.83	0.880181	2,597		2,597		2,597
280 Planning & Inspections	7,725,084.25	0.860444	2,538		2,538		2,538
321 Police	154,803,587.43	17.242515	50,866		50,866		50,866
322 Fire	117,715,688.39	13.111547	38,679		38,679		38,679
334 Environmental Services	46,463,632.02	5.175267	15,267		15,267		15,267
341 Public Health	17,067,794.18	1.901065	5,608		5,608		5,608
451 Parks & Recreation	37,127,928.33	4.135426	12,200		12,200		12,200
452 Zoo	8,118,992.18	0.904319	2,668		2,668		2,668
453 Library	10,067,738.61	1.121377	3,308		3,308		3,308
454 Museum & Cultural Affairs	5,319,864.57	0.592543	1,748		1,748		1,748
457 Destination El Paso	13,462,121.06	1.499454	4,423		4,423		4,423
471 Community & Human Development	13,487,076.12	1.502233	4,432		4,432		4,432
480 Economic Development	19,829,064.49	2.208624	6,515		6,515		6,515
532 Streets & Maintenance	37,016,965.06	4.123067	12,163		12,163		12,163
560 Sun Metro	68,632,481.29	7.644504	22,551		22,551		22,551
562 Aviation	46,927,163.30	5.226896	15,419		15,419		15,419
564 International Bridges	10,508,222.76	1.170439	3,453		3,453		3,453
568 Metropolitan Planning Organization	2,587,071.00	0.288156	850		850		850
999 Non Departmental	125,146,228.06	13.939184	41,121		41,121		41,121
Schedule .4 Total for Annual Audit	897,801,677.84	100.000000	295,000		295,000	0	295,000

Allocation Basis: Total Budgeted Personnel and Operating Expenditures  
Allocation Source: Annual Adopted Budget Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Office of the Comptroller**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	1,907,348.32	22.185598	5,102		5,102	4,699	9,801
Non-Departmental	200,178.93	2.328410	535		535	481	1,016
111 Municipal Court	30,908.44	0.359516	82		82	73	155
190 Capital Improvement Plan	3,551,912.97	41.314588	9,526		9,526	8,896	18,422
225 Animal Services	176,638.49	2.054596	471		471	426	897
231 Facilities & Fleet Mgmt	511,518.66	5.949803	1,370		1,370	1,258	2,628
321 Police	173,263.02	2.015334	462		462	417	879
322 Fire	1,226,191.86	14.262628	3,281		3,281	3,020	6,301
341 Public Health	154,014.32	1.791440	409		409	370	779
451 Parks & Recreation	341,901.17	3.976873	911		911	839	1,750
452 Zoo	5,174.30	0.060186	13		13	12	25
453 Library	11,454.81	0.133238	30		30	27	57
454 Museum & Cultural Affairs	28,210.95	0.328140	75		75	66	141
457 Destination El Paso	112,596.12	1.309678	299		299	273	572
471 Community & Human Development	27,337.71	0.317983	73		73	63	136
532 Streets & Maintenance	124,820.63	1.451869	333		333	302	635
568 Metropolitan Planning Organization	3,294.80	0.038324	8		8	8	16
999 Non Departmental	10,471.09	0.121796	27		27	26	53
<b>Schedule .4 Total for Asset Management</b>	<b>8,597,236.59</b>	<b>100.000000</b>	<b>23,007</b>		<b>23,007</b>	<b>21,256</b>	<b>44,263</b>

Allocation Basis: Total Equipment Depreciation Expense by Department  
Allocation Source: Fixed Assets Summary Report



**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Office of the Comptroller**

Receiving Department	Total	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit
Mayor & Council	10,609	9,723	0	419	467
City Manager	2,834	2,370	0	77	387
City Attorney	8,900	7,179	0	282	1,439
Office of Management & Budget	1,761	1,359	0	66	336
Public Information	1,223	1,079	0	24	120
Internal Audit	2,005	1,679	0	54	272
Performance Office	984	866	0	20	98
Municipal Clerk	2,048	1,675	0	62	311
Human Resources	8,154	7,205	0	159	790
Office of the Comptroller	9,294	8,129	0	190	975
Purchasing & Strategic Source	5,760	5,070	0	127	563
Information Technology	92,991	76,070	0	1,336	5,784
PW Administration Support & Data Mgmt	9,296	8,441	0	187	668
Facilities Maintenance	9,328	6,030	0	619	2,679
Sustainability	5,124	707	0	828	3,589
Non-Departmental	49,466	45,078	0	630	2,742
Self Insurance Fund	59,818	9,962	0	28,075	21,781
111 Municipal Court	20,097	14,041	0	3,986	1,915
190 Capital Improvement Plan	41,291	22,869	0	0	0
206 Tax	11,311	9,388	0	1,192	731
225 Animal Services	25,783	19,867	0	2,072	2,947
231 Facilities & Fleet Mgmt	2,628	0	0	0	0
235 Capital Improvement Department	376,832	13,162	135,248	225,825	2,597
280 Planning & Inspections	115,991	112,869	0	584	2,538
321 Police	385,676	167,283	155,003	11,645	50,866
322 Fire	164,577	85,971	11,132	22,494	38,679
334 Environmental Services	151,580	75,729	12,648	47,936	15,267
341 Public Health	329,668	108,944	213,863	474	5,608
451 Parks & Recreation	98,878	77,414	2,396	5,118	12,200
452 Zoo	31,132	26,812	0	1,627	2,668
453 Library	40,916	33,855	1,917	1,779	3,308
454 Museum & Cultural Affairs	25,194	21,710	1,347	248	1,748
457 Destination EI Paso	6,885	1,890	0	0	4,423
471 Community & Human Development	262,190	50,457	202,711	4,454	4,432
480 Economic Development	26,287	6,990	0	12,782	6,515
532 Streets & Maintenance	45,690	27,179	0	5,713	12,163
560 Sun Metro	532,367	61,833	447,983	0	22,551
562 Aviation	187,529	110,365	11,919	49,826	15,419
564 International Bridges	30,295	19,839	0	7,003	3,453
568 Metropolitan Planning Organization	42,441	6,312	35,263	0	850
600 EI Paso Employee's Pension	2,492	2,492	0	0	0
700 CRRMA	3,676	3,676	0	0	0
710 Downtown Development Corp	473	473	0	0	0
999 Non Departmental	60,720	10,715	0	8,831	41,121
All Other	245,716	245,690	0	26	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>3,547,910</b>	<b>1,530,447</b>	<b>1,231,430</b>	<b>446,770</b>	<b>295,000</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Office of the Comptroller**

Receiving Department	Asset Management
Mayor & Council	0
City Manager	0
City Attorney	0
Office of Management & Budget	0
Public Information	0
Internal Audit	0
Performance Office	0
Municipal Clerk	0
Human Resources	0
Office of the Comptroller	0
Purchasing & Strategic Source	0
Information Technology	9,801
PW Administration Support & Data Mgmt	0
Facilities Maintenance	0
Sustainability	0
Non-Departmental	1,016
Self Insurance Fund	0
111 Municipal Court	155
190 Capital Improvement Plan	18,422
206 Tax	0
225 Animal Services	897
231 Facilities & Fleet Mgmt	2,628
235 Capital Improvement Department	0
280 Planning & Inspections	0
321 Police	879
322 Fire	6,301
334 Environmental Services	0
341 Public Health	779
451 Parks & Recreation	1,750
452 Zoo	25
453 Library	57
454 Museum & Cultural Affairs	141
457 Destination El Paso	572
471 Community & Human Development	136
480 Economic Development	0
532 Streets & Maintenance	635
560 Sun Metro	0
562 Aviation	0
564 International Bridges	0
568 Metropolitan Planning Organization	16
600 El Paso Employee's Pension	0
700 CRRMA	0
710 Downtown Development Corp	0
999 Non Departmental	53
All Other	0
Direct Bill	0
Total	44,263

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Purchasing & Strategic Source**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Purchasing & Strategic Source** cost pool is 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 organization.

**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 organization, excluding those departments who pay for their own purchasing staff (Airport, Environmental Services, Streets, Fleet, and Sun Metro).

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Purchasing & Strategic Source**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,713,819			1,713,819
Cost Adjustments:				
405067 Reimbursed Expenditures	-12,000			
441680 Hire El Paso First Fee	-14,500			
Total Departmental Cost Adjustments:	-26,500			-26,500
Inbound Costs:				
Depreciation Expense	51,521		51,521	
Mayor & Council	3,000	704	3,704	
City Manager	3,931	688	4,619	
City Attorney	150,448	30,823	181,271	
Office of Management & Budget	2,025	320	2,345	
Public Information	1,077	125	1,202	
Performance Office	870	65	935	
Municipal Clerk	970	262	1,232	
Human Resources	5,857	2,423	8,280	
Office of the Comptroller	5,059	701	5,760	
Purchasing & Strategic Source		21,516	21,516	
Information Technology		167,769	167,769	
PW Administration Support & Data Mgmt		4,122	4,122	
Facilities Maintenance		42,326	42,326	
Sustainability		13,594	13,594	
Non-Departmental		20,088	20,088	
Self Insurance Fund		1,550	1,550	
Total Allocated Additions:	224,758	307,076	531,834	531,834
Total To Be Allocated:	1,912,077	307,076		2,219,153

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Purchasing & Strategic Source**

	Total	G&A	Administration	Supply Chain Management
<b>Other Expense &amp; Cost</b>				
501000 Non-Uniform Wages & Salaries	1,246,966	0	296,739	950,227
501100 Workers Compensation - Civilian	4,269	0	1,108	3,161
501101 Unemployment Compensation - Civil	1,300	0	302	998
501108 POS City - Employer Contribution	115,566	0	27,034	88,532
501114 Life Insurance - Civilian	1,891	0	378	1,513
501117 Allow (Exc Mil & Unif - Civilian	5,266	0	5,266	0
501120 Other Employee Benefits	1,875	0	1,875	0
501124 City Pension Plan Contribution	182,625	0	42,432	140,193
501129 FICA City Match - Civilian	80,590	0	18,725	61,865
501130 FICA Medicare - City Match - Civi	18,847	0	4,379	14,468
522050 Legal Notices Contracts	50	0	50	0
522090 Printing Services Contracts	700	0	700	0
523010 Motor Pool Usage Fee - Interfund	50	0	50	0
524040 Office Equipment - Leases	8,500	0	8,500	0
531000 Office Supplies	5,155	0	5,155	0
531040 Supplies Computer Equipment	2,785	0	2,785	0
542010 Travel Expenses - Employees	5,850	0	5,850	0
544101 Public Information Seminar	12,809	0	12,809	0
544120 Seminars Continuing Education	14,725	0	14,725	0
544140 Professional Licenses & Membershi	4,000	0	4,000	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,713,819			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
405067 Reimbursed Expenditures	(12,000)	0	0	(12,000)
441680 Hire El Paso First Fee	(14,500)	0	0	(14,500)
<b>Functional Cost</b>	<b>1,687,319</b>	<b>0</b>	<b>452,862</b>	<b>1,234,457</b>
<b>Allocation Step 1</b>				
Inbound - All Others	224,758	0	59,389	165,369
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,912,077	0	512,251	1,399,826
<b>Allocation Step 2</b>				
Inbound - All Others	307,076	0	81,132	225,944
2nd Allocation	307,076	0	81,132	225,944
<b>Total For Purchasing &amp; Strategic Source</b>				
Schedule .3 Total	2,219,153	0	593,383	1,625,770

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Purchasing & Strategic Source**

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1	0.011211	57		57		57
City Manager	15	0.168161	860		860		860
City Attorney	50	0.560538	2,869		2,869		2,869
Office of Management & Budget	38	0.426009	2,179		2,179		2,179
Internal Audit	4	0.044843	229		229		229
Municipal Clerk	25	0.280269	1,435		1,435		1,435
Human Resources	16	0.179372	916		916		916
Office of the Comptroller	42	0.470852	2,410		2,410		2,410
Purchasing & Strategic Source	77	0.863229	4,419		4,419		4,419
Information Technology	273	3.060538	15,673		15,673	2,543	18,216
PW Administration Support & Data Mgmt	776	8.699552	44,562		44,562	7,265	51,827
111 Municipal Court	249	2.791480	14,298		14,298	2,317	16,615
206 Tax	18	0.201794	1,033		1,033	161	1,194
225 Animal Services	3	0.033632	170		170	26	196
235 Capital Improvement Department	385	4.316143	22,108		22,108	3,594	25,702
280 Planning & Inspections	25	0.280269	1,435		1,435	225	1,660
321 Police	818	9.170404	46,969		46,969	7,658	54,627
322 Fire	381	4.271300	21,877		21,877	3,556	25,433
334 Environmental Services	715	8.015695	41,057		41,057	6,688	47,745
341 Public Health	1,175	13.172646	67,541		67,541	11,267	78,808
451 Parks & Recreation	777	8.710762	44,619		44,619	7,277	51,896
452 Zoo	569	6.378924	32,673		32,673	5,323	37,996
453 Library	473	5.302691	27,161		27,161	4,425	31,586
454 Museum & Cultural Affairs	471	5.280269	27,047		27,047	4,405	31,452
471 Community & Human Development	69	0.773543	3,961		3,961	633	4,594
480 Economic Development	56	0.627803	3,214		3,214	515	3,729
560 Sun Metro	533	5.975336	30,607		30,607	4,984	35,591
562 Aviation	592	6.636771	33,992		33,992	5,539	39,531
564 International Bridges	249	2.791480	14,298		14,298	2,317	16,615
568 Metropolitan Planning Organization	45	0.504484	2,582		2,582	414	2,996
<b>Schedule .4 Total for Administration</b>	<b>8,920</b>	<b>100.000000</b>	<b>512,251</b>		<b>512,251</b>	<b>81,132</b>	<b>593,383</b>

Allocation Basis: Total Number of Purchase Orders (POs) Issued

Allocation Source: Purchasing - PO Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Purchasing & Strategic Source**

Activity - Supply Chain Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1	0.015863	222		222		222
City Manager	15	0.237944	3,328		3,328		3,328
City Attorney	50	0.793147	11,102		11,102		11,102
Office of Management & Budget	38	0.602792	8,440		8,440		8,440
Internal Audit	4	0.063452	886		886		886
Municipal Clerk	25	0.396574	5,549		5,549		5,549
Human Resources	16	0.253807	3,551		3,551		3,551
Office of the Comptroller	42	0.666244	9,327		9,327		9,327
Purchasing & Strategic Source	77	1.221447	17,097		17,097		17,097
Information Technology	273	4.330584	60,618		60,618	10,212	70,830
111 Municipal Court	249	3.949873	55,287		55,287	9,305	64,592
206 Tax	18	0.285533	3,994		3,994	663	4,657
225 Animal Services	3	0.047589	665		665	107	772
235 Capital Improvement Department	385	6.107234	85,488		85,488	14,404	99,892
280 Planning & Inspections	25	0.396574	5,549		5,549	926	6,475
321 Police	818	12.975888	181,639		181,639	30,612	212,251
322 Fire	381	6.043782	84,597		84,597	14,256	98,853
341 Public Health	1,175	18.638957	260,969		260,969	44,140	305,109
451 Parks & Recreation	777	12.325508	172,531		172,531	29,076	201,607
452 Zoo	569	9.026015	126,348		126,348	21,291	147,639
453 Library	473	7.503173	105,027		105,027	17,702	122,729
454 Museum & Cultural Affairs	471	7.471447	104,582		104,582	17,624	122,206
471 Community & Human Development	69	1.094543	15,318		15,318	2,568	17,886
480 Economic Development	56	0.888325	12,434		12,434	2,080	14,514
564 International Bridges	249	3.949873	55,287		55,287	9,305	64,592
568 Metropolitan Planning Organization	45	0.713832	9,991		9,991	1,673	11,664
<b>Schedule .4 Total for Supply Chain Management</b>	<b>6,304</b>	<b>100.000000</b>	<b>1,399,826</b>		<b>1,399,826</b>	<b>225,944</b>	<b>1,625,770</b>

Allocation Basis: Total Purchase Orders, Excl. Depts. with Independent Purchasing Staff  
Allocation Source: Purchasing - PO Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Purchasing & Strategic Source**

Receiving Department	Total	Administration	Supply Chain Management
Mayor & Council	279	57	222
City Manager	4,188	860	3,328
City Attorney	13,971	2,869	11,102
Office of Management & Budget	10,619	2,179	8,440
Internal Audit	1,115	229	886
Municipal Clerk	6,984	1,435	5,549
Human Resources	4,467	916	3,551
Office of the Comptroller	11,737	2,410	9,327
Purchasing & Strategic Source	21,516	4,419	17,097
Information Technology	89,046	18,216	70,830
PW Administration Support & Data Mgmt	51,827	51,827	0
111 Municipal Court	81,207	16,615	64,592
206 Tax	5,851	1,194	4,657
225 Animal Services	968	196	772
235 Capital Improvement Department	125,594	25,702	99,892
280 Planning & Inspections	8,135	1,660	6,475
321 Police	266,878	54,627	212,251
322 Fire	124,286	25,433	98,853
334 Environmental Services	47,745	47,745	0
341 Public Health	383,917	78,808	305,109
451 Parks & Recreation	253,503	51,896	201,607
452 Zoo	185,635	37,996	147,639
453 Library	154,315	31,586	122,729
454 Museum & Cultural Affairs	153,658	31,452	122,206
471 Community & Human Development	22,480	4,594	17,886
480 Economic Development	18,243	3,729	14,514
560 Sun Metro	35,591	35,591	0
562 Aviation	39,531	39,531	0
564 International Bridges	81,207	16,615	64,592
568 Metropolitan Planning Organization	14,660	2,996	11,664
Direct Bill	0	0	0
<b>Total</b>	<b>2,219,153</b>	<b>593,383</b>	<b>1,625,770</b>



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Information Technology**

The Information Technology Department provides the City of El Paso and its citizens powerful and economical computing environment and efficient state of the art telecommunications system. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **Information Technology** cost pool is functionalized as follows:

**Information Technology 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 organization.

**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 organization.

**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 organization.

**Communication Services** - Costs identified to this function are representative of phone, internet, and wireless communication service costs. These costs are allocated based upon total telephone charges per department. Departments that pay directly for telecommunication services have been given credit for their annual payments.

**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 organization.

**Senior Center** - Costs identified to this function are representative of data processing equipment associated with the Senior Center. These costs are allocated directly to Parks & Recreation.

**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 organization.

**Postage** - Costs identified to this function are representative of mail room charges. These costs are allocated based upon the number of pieces of mail sent per department.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,858,231			19,858,231
Deductions:				
570000 Interfund Transfers (Uses)	-2,255,714			
Total Deductions:	-2,255,714			-2,255,714
Cost Adjustments:				
450645 Software Mntc Fee - Accela	-275,000			
405067 Reimbursed Expenditures	-344,204			
Total Departmental Cost Adjustments:	-619,204			-619,204
Inbound Costs:				
Depreciation Expense	2,162,787		2,162,787	
Mayor & Council	24,790	5,969	30,759	
City Manager	16,142	2,845	18,987	
City Attorney	3,381	682	4,063	
Office of Management & Budget	20,801	3,355	24,156	
Public Information	4,421	525	4,946	
Performance Office	3,575	268	3,843	
Municipal Clerk	4,675	1,280	5,955	
Human Resources	24,058	9,974	34,032	
Office of the Comptroller	77,670	15,321	92,991	
Purchasing & Strategic Source	76,291	12,755	89,046	
Information Technology		3,363,472	3,363,472	
PW Administration Support & Data Mgmt		16,941	16,941	
Facilities Maintenance		110,632	110,632	
Sustainability		168,390	168,390	
Non-Departmental		92,504	92,504	
Self Insurance Fund		6,372	6,372	
Total Allocated Additions:	2,418,591	3,811,285	6,229,876	6,229,876
Total To Be Allocated:	19,401,904	3,811,285		23,213,189

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Total	G&A	Information Technology Services	Records Management	Strategic Innovation
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	5,315,475	859,864	3,392,423	209,162	553,020
501020 Equipment Allowance	962	0	962	0	0
501100 Workers Compensation - Civilian	22,686	2,358	14,061	3,693	1,715
501101 Unemployment Compensation - Civil	4,943	667	3,238	209	553
501108 POS City - Employer Contribution	529,541	53,340	348,199	32,295	68,547
501114 Life Insurance - Civilian	7,765	734	5,379	534	712
501117 Allow (Exc Mil & Unif - Civilian	7,200	7,200	0	0	0
501124 City Pension Plan Contribution	694,562	93,723	454,914	29,387	77,699
501129 FICA City Match - Civilian	306,497	41,358	200,745	12,968	34,287
501130 FICA Medicare - City Match - Civi	71,681	9,672	46,949	3,033	8,019
522020 Data Process Services Contract	5,000,000	0	0	0	0
522150 Outside Contracts - NOC	1,090,820	0	0	90,820	0
522290 Office Equipment Maintenance Cont	1,681,570	0	0	0	0
523000 Equipment Maintenance - Interfund	14,700	14,700	0	0	0
523010 Motor Pool Usage Fee - Interfund	23,089	23,089	0	0	0
523040 Mail Room Charges	180,000	0	0	0	0
524000 Buildings - Leases	166,113	166,113	0	0	0
524040 Office Equipment - Leases	53,696	0	0	53,696	0
524130 Copier Contract Services	9,250	9,250	0	0	0
530010 Gasoline - Unleaded	15,900	15,900	0	0	0
531000 Office Supplies	16,000	6,375	4,125	5,500	0
531010 Equipment Purchase Under \$500.00	20,000	2,500	17,500	0	0
531030 Publications & Subscriptions	8,765	5,000	3,765	0	0
531040 Supplies Computer Equipment	93,350	31,000	62,350	0	0
531050 Desktop Software Supplies	34,609	26,500	8,109	0	0
531080 Training Materials	1,655	1,000	555	0	100
531150 Food & Beverages Supplies	1,000	1,000	0	0	0
531170 Equipment Maintenance Supplies -	37,168	0	37,168	0	0
531200 Uniforms & Apparel Supplies	9,180	0	7,480	1,700	0
531210 Inventory Purchase - Materials &	1,300	0	0	1,300	0
531220 Maintenance Supplies Parts NOC	5,270	0	5,270	0	0
531230 Safety Gear	3,935	0	3,935	0	0
533020 Data Processing Equipment \$500.00	200,000	0	0	0	0
540000 Phone & Internet	1,195,854	0	0	0	0
540020 Wireless Communication Service	600,000	0	0	0	0
540040 Shipping	1,000	500	500	0	0
542010 Travel Expenses - Employees	48,583	8,000	32,643	3,000	4,940
544120 Seminars Continuing Education	120,608	6,893	95,770	2,400	15,545
544140 Professional Licenses & Membershi	7,790	3,320	3,000	800	670
*570000 Interfund Transfers (Uses)	2,255,714	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	19,858,231				

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Total	G&A	Information Technology Services	Records Management	Strategic Innovation
<b>Deductions</b>					
*Total Disallowed Costs	(2,255,714)	0	0	0	0
<b>Cost Adjustments</b>					
450645 Software Mntc Fee - Accela	(275,000)	0	0	0	0
405067 Reimbursed Expenditures	(344,204)	(344,204)	0	0	0
<b>Functional Cost</b>	<b>16,983,313</b>	<b>1,045,852</b>	<b>4,749,040</b>	<b>450,497</b>	<b>765,807</b>
<b>Allocation Step 1</b>					
Inbound - All Others	2,418,591	2,418,591	0	0	0
Reallocate Admin Costs		(3,464,443)	2,588,979	245,630	417,464
Unallocated Costs	0	0	0	0	0
1st Allocation	19,401,904	0	7,338,019	696,127	1,183,271
<b>Allocation Step 2</b>					
Inbound - All Others	3,811,285	3,811,285	0	0	0
Reallocate Admin Costs		(3,811,285)	2,848,196	270,211	459,248
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,811,285	0	2,848,196	270,211	459,248
<b>Total For Information Technology</b>					
Schedule .3 Total	23,213,189	0	10,186,215	966,338	1,642,519

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Communication Services	GIS	Senior Center	City-wide IT Contracts	Postage
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	0	301,006	0	0	0
501020 Equipment Allowance	0	0	0	0	0
501100 Workers Compensation - Civilian	0	859	0	0	0
501101 Unemployment Compensation - Civil	0	276	0	0	0
501108 POS City - Employer Contribution	0	27,160	0	0	0
501114 Life Insurance - Civilian	0	406	0	0	0
501117 Allow (Exc Mil & Unif - Civilian	0	0	0	0	0
501124 City Pension Plan Contribution	0	38,839	0	0	0
501129 FICA City Match - Civilian	0	17,139	0	0	0
501130 FICA Medicare - City Match - Civi	0	4,008	0	0	0
522020 Data Process Services Contract	0	0	0	5,000,000	0
522150 Outside Contracts - NOC	0	0	0	1,000,000	0
522290 Office Equipment Maintenance Cont	0	0	0	1,681,570	0
523000 Equipment Maintenance - Interfund	0	0	0	0	0
523010 Motor Pool Usage Fee - Interfund	0	0	0	0	0
523040 Mail Room Charges	0	0	0	0	180,000
524000 Buildings - Leases	0	0	0	0	0
524040 Office Equipment - Leases	0	0	0	0	0
524130 Copier Contract Services	0	0	0	0	0
530010 Gasoline - Unleaded	0	0	0	0	0
531000 Office Supplies	0	0	0	0	0
531010 Equipment Purchase Under \$500.00	0	0	0	0	0
531030 Publications & Subscriptions	0	0	0	0	0
531040 Supplies Computer Equipment	0	0	0	0	0
531050 Desktop Software Supplies	0	0	0	0	0
531080 Training Materials	0	0	0	0	0
531150 Food & Beverages Supplies	0	0	0	0	0
531170 Equipment Maintenance Supplies -	0	0	0	0	0
531200 Uniforms & Apparel Supplies	0	0	0	0	0
531210 Inventory Purchase - Materials &	0	0	0	0	0
531220 Maintenance Supplies Parts NOC	0	0	0	0	0
531230 Safety Gear	0	0	0	0	0
533020 Data Processing Equipment \$500.00	0	0	200,000	0	0
540000 Phone & Internet	1,195,854	0	0	0	0
540020 Wireless Communication Service	600,000	0	0	0	0
540040 Shipping	0	0	0	0	0
542010 Travel Expenses - Employees	0	0	0	0	0
544120 Seminars Continuing Education	0	0	0	0	0
544140 Professional Licenses & Membershi	0	0	0	0	0
*570000 Interfund Transfers (Uses)	0	0	0	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Communication Services	GIS	Senior Center	City-wide IT Contracts	Postage
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
450645 Software Mntc Fee - Accela	0	0	0	(275,000)	0
405067 Reimbursed Expenditures	0	0	0	0	0
 Functional Cost	 1,795,854	 389,693	 200,000	 7,406,570	 180,000
<b>Allocation Step 1</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	212,370	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,795,854	602,063	200,000	7,406,570	180,000
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	233,630	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	233,630	0	0	0
<b>Total For Information Technology</b>					
Schedule .3 Total	1,795,854	835,693	200,000	7,406,570	180,000

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Information Technology Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	230	0.435532	31,960		31,960		31,960
City Manager	435	0.823723	60,440		60,440		60,440
City Attorney	609	1.153213	84,619		84,619		84,619
Office of Management & Budget	160	0.302979	22,229		22,229		22,229
Public Information	116	0.219660	16,116		16,116		16,116
Internal Audit	38	0.071957	5,277		5,277		5,277
Performance Office	41	0.077638	5,694		5,694		5,694
Municipal Clerk	156	0.295404	21,674		21,674		21,674
Human Resources	2,317	4.387510	321,949		321,949		321,949
Office of the Comptroller	942	1.783787	130,891		130,891		130,891
Purchasing & Strategic Source	373	0.706319	51,827		51,827		51,827
Information Technology	19,914	37.709478	2,767,239		2,767,239		2,767,239
111 Municipal Court	919	1.740234	127,694		127,694	95,247	222,941
206 Tax	144	0.272681	20,006		20,006	14,914	34,920
225 Animal Services	546	1.033915	75,867		75,867	56,587	132,454
235 Capital Improvement Department	688	1.302808	95,597		95,597	71,305	166,902
280 Planning & Inspections	1,348	2.552595	187,306		187,306	139,718	327,024
321 Police	7,090	13.425742	985,184		985,184	735,089	1,720,273
322 Fire	2,602	4.927190	361,550		361,550	269,700	631,250
334 Environmental Services	2,307	4.368574	320,561		320,561	239,136	559,697
341 Public Health	2,533	4.796531	351,966		351,966	262,549	614,515
451 Parks & Recreation	1,767	3.346021	245,529		245,529	183,146	428,675
452 Zoo	505	0.956276	70,169		70,169	52,335	122,504
453 Library	1,638	3.101744	227,605		227,605	169,786	397,391
454 Museum & Cultural Affairs	565	1.069893	78,505		78,505	58,552	137,057
471 Community & Human Development	548	1.037702	76,142		76,142	56,793	132,935
480 Economic Development	194	0.367362	26,952		26,952	20,086	47,038
532 Streets & Maintenance	1,832	3.469106	254,561		254,561	189,887	444,448
560 Sun Metro	906	1.715617	125,889		125,889	93,902	219,791
562 Aviation	721	1.365298	100,184		100,184	74,726	174,910
564 International Bridges	224	0.424170	31,120		31,120	23,203	54,323
568 Metropolitan Planning Organization	92	0.174213	12,784		12,784	9,526	22,310
600 El Paso Employee's Pension	285	0.539681	39,600		39,600	29,529	69,129
All Other	24	0.045447	3,333		3,333	2,480	5,813
<b>Schedule .4 Total for Information Technology Services</b>	<b>52,809</b>	<b>100.000000</b>	<b>7,338,019</b>		<b>7,338,019</b>	<b>2,848,196</b>	<b>10,186,215</b>

Allocation Basis: Total Number of IT Tickets per Organization

Allocation Source: IT Activity Report

**El Paso, Texas**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Records Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	25	0.164777	1,145		1,145		1,145
City Manager	27	0.177959	1,238		1,238		1,238
City Attorney	1,462	9.636172	67,076		67,076		67,076
Office of Management & Budget	10	0.065911	457		457		457
Internal Audit	5	0.032955	229		229		229
Municipal Clerk	588	3.875560	26,974		26,974		26,974
Human Resources	1,093	7.204060	50,151		50,151		50,151
Office of the Comptroller	182	1.199578	8,346		8,346		8,346
Purchasing & Strategic Source	199	1.311627	9,127		9,127		9,127
Information Technology	30	0.197733	1,375		1,375		1,375
111 Municipal Court	1,541	10.156868	70,701		70,701	36,042	106,743
206 Tax	856	5.641972	39,273		39,273	20,006	59,279
225 Animal Services	103	0.678882	4,724		4,724	2,403	7,127
235 Capital Improvement Department	2,694	17.756395	123,664		123,664	63,158	186,822
280 Planning & Inspections	1,963	12.938307	90,067		90,067	45,917	135,984
322 Fire	18	0.118640	823		823	417	1,240
334 Environmental Services	127	0.837068	5,825		5,825	2,961	8,786
341 Public Health	2,259	14.889270	103,648		103,648	52,840	156,488
451 Parks & Recreation	59	0.388874	2,706		2,706	1,369	4,075
452 Zoo	16	0.105457	731		731	370	1,101
454 Museum & Cultural Affairs	88	0.580016	4,034		4,034	2,052	6,086
471 Community & Human Development	919	6.057211	42,162		42,162	21,479	63,641
532 Streets & Maintenance	183	1.206169	8,394		8,394	4,269	12,663
560 Sun Metro	110	0.725020	5,044		5,044	2,568	7,612
562 Aviation	567	3.737147	26,011		26,011	13,248	39,259
568 Metropolitan Planning Organization	48	0.316372	2,202		2,202	1,112	3,314
<b>Schedule .4 Total for Records Management</b>	<b>15,172</b>	<b>100.000000</b>	<b>696,127</b>		<b>696,127</b>	<b>270,211</b>	<b>966,338</b>

Allocation Basis: Number of Boxes and Map Cases Stored per Organization  
Allocation Source: Records Management Storage Report



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Strategic Innovation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Office of Management & Budget	1	1.086957	12,860		12,860		12,860
Municipal Clerk	3	3.260870	38,585		38,585		38,585
Human Resources	2	2.173913	25,719		25,719		25,719
Office of the Comptroller	1	1.086957	12,860		12,860		12,860
Purchasing & Strategic Source Information Technology	1	1.086957	12,860		12,860		12,860
	34	36.956516	437,339		437,339		437,339
111 Municipal Court	3	3.260870	38,585		38,585	27,539	66,124
225 Animal Services	3	3.260870	38,585		38,585	27,539	66,124
235 Capital Improvement Department	13	14.130435	167,199		167,199	119,621	286,820
280 Planning & Inspections	2	2.173913	25,719		25,719	18,352	44,071
321 Police	10	10.869565	128,614		128,614	91,842	220,456
322 Fire	4	4.347826	51,444		51,444	36,727	88,171
334 Environmental Services	1	1.086957	12,860		12,860	9,171	22,031
341 Public Health	1	1.086957	12,860		12,860	9,171	22,031
451 Parks & Recreation	1	1.086957	12,860		12,860	9,171	22,031
453 Library	2	2.173913	25,719		25,719	18,352	44,071
454 Museum & Cultural Affairs	2	2.173913	25,719		25,719	18,352	44,071
532 Streets & Maintenance	1	1.086957	12,860		12,860	9,171	22,031
560 Sun Metro	1	1.086957	12,860		12,860	9,171	22,031
562 Aviation	4	4.347826	51,444		51,444	36,727	88,171
564 International Bridges	1	1.086957	12,860		12,860	9,171	22,031
600 El Paso Employee's Pension	1	1.086957	12,860		12,860	9,171	22,031
<b>Schedule .4 Total for Strategic Innovation</b>	<b>92</b>	<b>100.000000</b>	<b>1,183,271</b>		<b>1,183,271</b>	<b>459,248</b>	<b>1,642,519</b>

Allocation Basis: Number of Strategic Projects per Organization  
Allocation Source: IT Active Projects Report

**El Paso, Texas**  
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**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Communication Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	8,048.90	1.436244	25,793		25,793		25,793
City Manager	9,679.06	1.727129	31,017		31,017		31,017
City Attorney	1,202.15	0.214511	3,852		3,852		3,852
Municipal Clerk	2,404.97	0.429142	7,707		7,707		7,707
Human Resources	1,899.47	0.338941	6,087		6,087		6,087
Office of the Comptroller	3,003.62	0.535965	9,625		9,625		9,625
Purchasing & Strategic Source	640.25	0.114246	2,052		2,052		2,052
Information Technology	19,185.26	3.423414	61,480		61,480		61,480
206 Tax	475.05	0.084768	1,522	(940)	582		582
225 Animal Services	29,771.32	5.312388	95,403		95,403		95,403
231 Facilities & Fleet Mgmt	12,895.58	2.301085	41,324		41,324		41,324
235 Capital Improvement Department	21,370.96	3.813430	68,484		68,484		68,484
280 Planning & Inspections	35,227.10	6.285916	112,886		112,886		112,886
321 Police	24,259.49	4.328858	77,740		77,740		77,740
322 Fire	84,826.63	15.136446	271,828		271,828		271,828
334 Environmental Services	108,518.28	19.363981	347,750	(8,867)	338,883		338,883
341 Public Health	23,318.19	4.160893	74,724		74,724		74,724
451 Parks & Recreation	27,428.17	4.894277	87,894		87,894		87,894
452 Zoo	4,337.13	0.773917	13,898		13,898		13,898
454 Museum & Cultural Affairs	4,395.13	0.784266	14,084		14,084		14,084
471 Community & Human Development	470.68	0.083988	1,508		1,508		1,508
480 Economic Development	4,132.39	0.737383	13,242		13,242		13,242
532 Streets & Maintenance	56,099.66	10.010412	179,772		179,772		179,772
560 Sun Metro	44,267.48	7.899080	141,856	(11,020)	130,836		130,836
562 Aviation	27,934.15	4.984564	89,515	(7,202)	82,313		82,313
564 International Bridges	4,622.04	0.824756	14,811		14,811		14,811
<b>Schedule .4 Total for Communication Services</b>	<b>560,413.11</b>	<b>100.000000</b>	<b>1,795,854</b>	<b>(28,029)</b>	<b>1,767,825</b>	<b>0</b>	<b>1,767,825</b>
<b>Direct Billed</b>				<b>28,029</b>	<b>28,029</b>		<b>28,029</b>
<b>Schedule .3 Total for Communication Services</b>	<b>560,413.11</b>	<b>100.000000</b>		<b>0</b>	<b>1,795,854</b>	<b>0</b>	<b>1,795,854</b>

Allocation Basis: Total Phone Charges per Department  
Allocation Source: Communication Records

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - GIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	15	1.625135	9,783		9,783		9,783
Office of Management & Budget	3	0.325027	1,956		1,956		1,956
Information Technology	45	4.875406	29,351		29,351		29,351
Facilities Maintenance	1	0.108342	649		649	269	918
225 Animal Services	120	13.001083	78,272		78,272	32,592	110,864
235 Capital Improvement Department	63	6.825569	41,091		41,091	17,102	58,193
280 Planning & Inspections	39	4.225352	25,434		25,434	10,584	36,018
321 Police	35	3.791983	22,825		22,825	9,495	32,320
322 Fire	15	1.625135	9,783		9,783	4,062	13,845
334 Environmental Services	250	27.085592	163,125		163,125	68,071	231,196
341 Public Health	100	10.834236	65,227		65,227	27,152	92,379
451 Parks & Recreation	45	4.875406	29,351		29,351	12,212	41,563
453 Library	1	0.108342	649		649	269	918
454 Museum & Cultural Affairs	1	0.108342	649		649	269	918
471 Community & Human Development	35	3.791983	22,825		22,825	9,495	32,320
480 Economic Development	21	2.275190	13,695		13,695	5,694	19,389
532 Streets & Maintenance	20	2.166847	13,043		13,043	5,423	18,466
562 Aviation	14	1.516793	9,130		9,130	3,789	12,919
564 International Bridges	10	1.083424	6,522		6,522	2,711	9,233
All Other	90	9.750813	58,703		58,703	24,441	83,144
<b>Schedule .4 Total for GIS</b>	<b>923</b>	<b>100.000000</b>	<b>602,063</b>		<b>602,063</b>	<b>233,630</b>	<b>835,693</b>

Allocation Basis: Total Number of Maps Produced per Organization  
Allocation Source: Printed Maps Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Senior Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
451 Parks & Recreation	100.00	100.000000	200,000		200,000		200,000
Schedule .4 Total for Senior Center	100.00	100.000000	200,000		200,000	0	200,000

Allocation Basis: Direct Allocation to 451 Parks & Recreation  
Allocation Source: Primary Beneficiary of Services Rendered

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - City-wide IT Contracts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	23,818.70	0.277333	20,541		20,541		20,541
City Manager	6,939.89	0.080805	5,985		5,985		5,985
City Attorney	78,351.46	0.912285	67,569		67,569		67,569
Office of Management & Budget	34,914.13	0.406523	30,109		30,109		30,109
Public Information	4,957.07	0.057718	4,275		4,275		4,275
Internal Audit	7,931.31	0.092348	6,840		6,840		6,840
Performance Office	2,974.24	0.034631	2,565		2,565		2,565
Municipal Clerk	26,748.48	0.311446	23,067		23,067		23,067
Human Resources	180,746.69	2.104523	155,873		155,873		155,873
Office of the Comptroller	128,848.88	1.500251	111,117		111,117		111,117
Purchasing & Strategic Source	106,568.85	1.240834	91,903		91,903		91,903
Information Technology	77,330.23	0.900394	66,688		66,688		66,688
PW Administration Support & Data Mgmt	24,785.33	0.288588	21,374		21,374		21,374
Facilities Maintenance	65,433.28	0.761872	56,429		56,429		56,429
Non-Departmental	6,939.89	0.080805	5,985		5,985		5,985
Self Insurance Fund	17,349.73	0.202012	14,962		14,962		14,962
111 Municipal Court	86,748.66	1.010058	74,811		74,811		74,811
206 Tax	19,828.27	0.230870	17,100		17,100		17,100
225 Animal Services	126,405.19	1.471798	109,010		109,010		109,010
235 Capital Improvement Department	265,331.76	3.089389	228,818		228,818		228,818
280 Planning & Inspections	157,106.33	1.829267	135,486		135,486		135,486
321 Police	2,008,045.56	23.380669	1,731,703		1,731,703		1,731,703
322 Fire	1,374,887.50	16.008497	1,185,681		1,185,681		1,185,681
334 Environmental Services	359,387.31	4.184525	309,930		309,930		309,930
341 Public Health	245,816.23	2.862160	211,988		211,988		211,988
451 Parks & Recreation	372,457.84	4.336711	321,202		321,202		321,202
452 Zoo	115,003.94	1.339048	99,178		99,178		99,178
453 Library	340,278.60	3.962033	293,451		293,451		293,451
454 Museum & Cultural Affairs	111,728.39	1.300909	96,353		96,353		96,353
471 Community & Human Development	37,673.70	0.438654	32,489		32,489		32,489
480 Economic Development	9,914.13	0.115435	8,550		8,550		8,550
532 Streets & Maintenance	381,168.83	4.438138	328,714		328,714		328,714
560 Sun Metro	590,634.45	6.877050	509,354		509,354		509,354
562 Aviation	261,733.10	3.047488	225,714		225,714		225,714
564 International Bridges	59,732.65	0.695497	51,512		51,512		51,512
568 Metropolitan Planning Organization	8,922.72	0.103892	7,695		7,695		7,695
600 El Paso Employee's Pension	6,939.89	0.080805	5,985		5,985		5,985
883 El Paso Water Utilities	854,102.53	9.944739	736,564		736,564		736,564
<b>Schedule .4 Total for City-wide IT Contracts</b>	<b>8,588,485.74</b>	<b>100.000000</b>	<b>7,406,570</b>		<b>7,406,570</b>	<b>0</b>	<b>7,406,570</b>

Allocation Basis: IT Contract Value per Department  
Allocation Source: Maintenance, Support, and License Renewals Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Postage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Self Insurance Fund	3,384	0.989517	1,781		1,781		1,781
190 Capital Improvement Plan	58,599	17.134962	30,843		30,843		30,843
206 Tax	24,199	7.076041	12,737		12,737		12,737
225 Animal Services	3,749	1.096247	1,973		1,973		1,973
280 Planning & Inspections	1,798	0.525754	946		946		946
334 Environmental Services	14,607	4.271240	7,688		7,688		7,688
341 Public Health	4,697	1.373452	2,472		2,472		2,472
452 Zoo	249	0.072810	131		131		131
454 Museum & Cultural Affairs	689	0.201471	363		363		363
471 Community & Human Development	12,648	3.698408	6,657		6,657		6,657
532 Streets & Maintenance	169	0.049417	89		89		89
564 International Bridges	291	0.085091	153		153		153
568 Metropolitan Planning Organization	162	0.047370	85		85		85
600 El Paso Employee's Pension	46,083	13.475152	24,255		24,255		24,255
All Other	170,661	49.903068	89,827		89,827		89,827
<b>Schedule .4 Total for Postage</b>	<b>341,985</b>	<b>100.000000</b>	<b>180,000</b>		<b>180,000</b>	<b>0</b>	<b>180,000</b>

Allocation Basis: Number of Pieces of Mail by Department, Excluding Airport & Sun Metro  
Allocation Source: Postal Class Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	Total	Information Technology Services	Records Management	Strategic Innovation	Communication Services
Mayor & Council	79,439	31,960	1,145	0	25,793
City Manager	108,463	60,440	1,238	0	31,017
City Attorney	223,116	84,619	67,076	0	3,852
Office of Management & Budget	67,611	22,229	457	12,860	0
Public Information	20,391	16,116	0	0	0
Internal Audit	12,346	5,277	229	0	0
Performance Office	8,259	5,694	0	0	0
Municipal Clerk	118,007	21,674	26,974	38,585	7,707
Human Resources	559,779	321,949	50,151	25,719	6,087
Office of the Comptroller	272,839	130,891	8,346	12,860	9,625
Purchasing & Strategic Source	167,769	51,827	9,127	12,860	2,052
Information Technology	3,363,472	2,767,239	1,375	437,339	61,480
PW Administration Support & Data Mgmt	21,374	0	0	0	0
Facilities Maintenance	57,347	0	0	0	0
Non-Departmental	5,985	0	0	0	0
Self Insurance Fund	16,743	0	0	0	0
111 Municipal Court	470,619	222,941	106,743	66,124	0
190 Capital Improvement Plan	30,843	0	0	0	0
206 Tax	124,618	34,920	59,279	0	582
225 Animal Services	522,955	132,454	7,127	66,124	95,403
231 Facilities & Fleet Mgmt	41,324	0	0	0	41,324
235 Capital Improvement Department	996,039	166,902	186,822	286,820	68,484
280 Planning & Inspections	792,415	327,024	135,984	44,071	112,886
321 Police	3,782,492	1,720,273	0	220,456	77,740
322 Fire	2,192,015	631,250	1,240	88,171	271,828
334 Environmental Services	1,478,211	559,697	8,786	22,031	338,883
341 Public Health	1,174,597	614,515	156,488	22,031	74,724
451 Parks & Recreation	1,105,440	428,675	4,075	22,031	87,894
452 Zoo	236,812	122,504	1,101	0	13,898
453 Library	735,831	397,391	0	44,071	0
454 Museum & Cultural Affairs	298,932	137,057	6,086	44,071	14,084
471 Community & Human Development	269,550	132,935	63,641	0	1,508
480 Economic Development	88,219	47,038	0	0	13,242
532 Streets & Maintenance	1,006,183	444,448	12,663	22,031	179,772
560 Sun Metro	889,624	219,791	7,612	22,031	130,836
562 Aviation	623,286	174,910	39,259	88,171	82,313
564 International Bridges	152,063	54,323	0	22,031	14,811
568 Metropolitan Planning Organization	33,404	22,310	3,314	0	0
600 El Paso Employee's Pension	121,400	69,129	0	22,031	0
883 El Paso Water Utilities	736,564	0	0	0	0
All Other	178,784	5,813	0	0	0
Direct Bill	28,029	0	0	0	28,029
<b>Total</b>	<b>23,213,189</b>	<b>10,186,215</b>	<b>966,338</b>	<b>1,642,519</b>	<b>1,795,854</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	GIS	Senior Center	City-wide IT Contracts	Postage
Mayor & Council	0	0	20,541	0
City Manager	9,783	0	5,985	0
City Attorney	0	0	67,569	0
Office of Management & Budget	1,956	0	30,109	0
Public Information	0	0	4,275	0
Internal Audit	0	0	6,840	0
Performance Office	0	0	2,565	0
Municipal Clerk	0	0	23,067	0
Human Resources	0	0	155,873	0
Office of the Comptroller	0	0	111,117	0
Purchasing & Strategic Source	0	0	91,903	0
Information Technology	29,351	0	66,688	0
PW Administration Support & Data Mgmt	0	0	21,374	0
Facilities Maintenance	918	0	56,429	0
Non-Departmental	0	0	5,985	0
Self Insurance Fund	0	0	14,962	1,781
111 Municipal Court	0	0	74,811	0
190 Capital Improvement Plan	0	0	0	30,843
206 Tax	0	0	17,100	12,737
225 Animal Services	110,864	0	109,010	1,973
231 Facilities & Fleet Mgmt	0	0	0	0
235 Capital Improvement Department	58,193	0	228,818	0
280 Planning & Inspections	36,018	0	135,486	946
321 Police	32,320	0	1,731,703	0
322 Fire	13,845	0	1,185,681	0
334 Environmental Services	231,196	0	309,930	7,688
341 Public Health	92,379	0	211,988	2,472
451 Parks & Recreation	41,563	200,000	321,202	0
452 Zoo	0	0	99,178	131
453 Library	918	0	293,451	0
454 Museum & Cultural Affairs	918	0	96,353	363
471 Community & Human Development	32,320	0	32,489	6,657
480 Economic Development	19,389	0	8,550	0
532 Streets & Maintenance	18,466	0	328,714	89
560 Sun Metro	0	0	509,354	0
562 Aviation	12,919	0	225,714	0
564 International Bridges	9,233	0	51,512	153
568 Metropolitan Planning Organization	0	0	7,695	85
600 El Paso Employee's Pension	0	0	5,985	24,255
883 El Paso Water Utilities	0	0	736,564	0
All Other	83,144	0	0	89,827
Direct Bill	0	0	0	0
<b>Total</b>	<b>835,693</b>	<b>200,000</b>	<b>7,406,570</b>	<b>180,000</b>



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department PW Administration Support & Data Mgmt**

Public Works Administration Support & Data Management is a Division of the City's Streets & Maintenance department tasked with providing administration support and data management functions. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation plan purposes, the **PW Administration Support & Data Mgmt** cost pool has been functionalized as follows:

**Administration Support & Data Management** - Costs identified to this function are representative of staffing and operational expenditures to provide administration support & data management services to the city. These costs are allocated based on the total number of full-time equivalent (FTE) employees per department.

**Supply Support** - Costs identified to this function are representative of staffing and operational expenditures for the Supply Support Fund. These costs have been directly allocated to the Streets & Maintenance department.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PW Administration Support & Data Mgmt**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,032,107			2,032,107
Inbound Costs:				
Mayor & Council	3,684	863	4,547	
City Manager	5,173	908	6,081	
Office of Management & Budget	2,402	382	2,784	
Public Information	1,417	165	1,582	
Performance Office	1,145	85	1,230	
Municipal Clerk	1,264	340	1,604	
Human Resources	7,708	3,196	10,904	
Office of the Comptroller	8,118	1,178	9,296	
Purchasing & Strategic Source	44,562	7,265	51,827	
Information Technology	21,374		21,374	
PW Administration Support & Data Mgmt		5,426	5,426	
Non-Departmental		24,597	24,597	
Self Insurance Fund		2,039	2,039	
Total Allocated Additions:	<u>96,847</u>	<u>46,444</u>	143,291	143,291
Total To Be Allocated:	<u>2,128,954</u>	<u>46,444</u>		<u>2,175,398</u>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PW Administration Support & Data Mgmt**

	Total	G&A	Administration Support & Data Mgmt	Supply Support Fund
<b>Other Expense &amp; Cost</b>				
501000 Non-Uniform Wages & Salaries	1,389,413	0	902,873	486,540
501002 Overtime - Civilian	3,073	0	3,073	0
501008 Incentive Pay	3,600	0	3,600	0
501100 Workers Compensation - Civilian	4,522	0	2,951	1,571
501101 Unemployment Compensation - Civil	1,397	0	910	487
501108 POS City - Employer Contribution	182,765	0	110,035	72,730
501114 Life Insurance - Civilian	2,515	0	1,678	837
501117 Allow (Exc Mil & Unif - Civilian	1,050	0	1,050	0
501120 Other Employee Benefits	1,875	0	1,875	0
501124 City Pension Plan Contribution	196,298	0	127,939	68,359
501129 FICA City Match - Civilian	86,623	0	56,458	30,165
501130 FICA Medicare - City Match - Civi	20,258	0	13,203	7,055
520100 Contractual Services	8,000	0	8,000	0
523000 Equipment Maintenance - Interfund	6,500	0	6,500	0
530010 Gasoline - Unleaded	2,200	0	2,200	0
531000 Office Supplies	14,500	0	14,500	0
531030 Publications & Subscriptions	1,000	0	1,000	0
531040 Supplies Computer Equipment	40,000	0	40,000	0
531150 Food & Beverages Supplies	4,594	0	4,594	0
542010 Travel Expenses - Employees	23,277	0	23,277	0
544060 Other Services Charges Expense	7,600	0	7,600	0
544120 Seminars Continuing Education	20,751	0	20,751	0
544140 Professional Licenses & Membershi	10,296	0	10,296	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,032,107			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,032,107	0	1,364,363	667,744
<b>Allocation Step 1</b>				
Inbound - All Others	96,847	0	96,847	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,128,954	0	1,461,210	667,744
<b>Allocation Step 2</b>				
Inbound - All Others	46,444	0	46,444	0
2nd Allocation	46,444	0	46,444	0
<b>Total For PW Administration Support &amp; Data Mgmt</b>				
Schedule .3 Total	2,175,398	0	1,507,654	667,744

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PW Administration Support & Data Mgmt**

Activity - Administration Support & Data Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	5,217		5,217		5,217
City Manager	7.000	0.104056	1,516		1,516		1,516
City Attorney	35.000	0.520280	7,598		7,598		7,598
Office of Management & Budget	10.000	0.148651	2,170		2,170		2,170
Public Information	5.000	0.074326	1,085		1,085		1,085
Internal Audit	8.000	0.118921	1,735		1,735		1,735
Performance Office	3.000	0.044595	651		651		651
Municipal Clerk	6.000	0.089191	1,301		1,301		1,301
Human Resources	29.500	0.438522	6,405		6,405		6,405
Office of the Comptroller	36.000	0.535145	7,815		7,815		7,815
Purchasing & Strategic Source	19.000	0.282438	4,122		4,122		4,122
Information Technology	78.000	1.159481	16,941		16,941		16,941
PW Administration Support & Data Mgmt	25.000	0.371628	5,426		5,426		5,426
Facilities Maintenance	66.000	0.981099	14,334		14,334	463	14,797
Non-Departmental	7.000	0.104056	1,516		1,516	46	1,562
Self Insurance Fund	17.500	0.260140	3,798		3,798	121	3,919
111 Municipal Court	87.500	1.300699	19,002		19,002	618	19,620
206 Tax	20.000	0.297303	4,343		4,343	135	4,478
225 Animal Services	127.500	1.895305	27,691		27,691	914	28,605
235 Capital Improvement Department	72.000	1.070290	15,639		15,639	508	16,147
280 Planning & Inspections	100.000	1.486514	21,718		21,718	702	22,420
321 Police	1,429.000	21.242279	310,495		310,495	10,497	320,992
322 Fire	1,078.000	16.024617	234,152		234,152	7,775	241,927
334 Environmental Services	362.500	5.388612	78,734		78,734	2,608	81,342
341 Public Health	236.850	3.520807	51,446		51,446	1,696	53,142
451 Parks & Recreation	365.350	5.430977	79,354		79,354	2,627	81,981
452 Zoo	116.000	1.724356	25,193		25,193	823	26,016
453 Library	147.250	2.188891	31,980		31,980	1,052	33,032
454 Museum & Cultural Affairs	44.675	0.664100	9,701		9,701	315	10,016
471 Community & Human Development	38.000	0.564875	8,253		8,253	264	8,517
480 Economic Development	10.000	0.148651	2,170		2,170	65	2,235
532 Streets & Maintenance	319.000	4.741978	69,288		69,288	2,292	71,580
560 Sun Metro	595.750	8.855905	129,398		129,398	4,287	133,685
562 Aviation	264.000	3.924396	57,342		57,342	1,898	59,240
564 International Bridges	60.250	0.895624	13,085		13,085	424	13,509
568 Metropolitan Planning Organization	9.000	0.133786	1,952		1,952	57	2,009
600 El Paso Employee's Pension	7.000	0.104056	1,516		1,516	46	1,562
883 El Paso Water Utilities	861.500	12.806315	187,128		187,128	6,211	193,339
<b>Schedule .4 Total for Administration Support &amp; Data Mgmt</b>	<b>6,727.150</b>	<b>100.000000</b>	<b>1,461,210</b>		<b>1,461,210</b>	<b>46,444</b>	<b>1,507,654</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PW Administration Support & Data Mgmt**

Activity - Supply Support Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
532 Streets & Maintenance	100.00	100.000000	667,744	(667,744)	0		0
Schedule .4 Total for Supply Support Fund	100.00	100.000000	667,744	(667,744)	0	0	0
Direct Billed				667,744	667,744		667,744
Schedule .3 Total for Supply Support Fund	100.00	100.000000		0	667,744	0	667,744

Allocation Basis: Direct Allocation to 532 Streets & Maintenance

Allocation Source: Primary Beneficiary of Services Rendered

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department PW Administration Support & Data Mgmt**

Receiving Department	Administration		Supply Support Fund
	Total	Support & Data Mgmt	
Mayor & Council	5,217	5,217	0
City Manager	1,516	1,516	0
City Attorney	7,598	7,598	0
Office of Management & Budget	2,170	2,170	0
Public Information	1,085	1,085	0
Internal Audit	1,735	1,735	0
Performance Office	651	651	0
Municipal Clerk	1,301	1,301	0
Human Resources	6,405	6,405	0
Office of the Comptroller	7,815	7,815	0
Purchasing & Strategic Source	4,122	4,122	0
Information Technology	16,941	16,941	0
PW Administration Support & Data Mgmt	5,426	5,426	0
Facilities Maintenance	14,797	14,797	0
Non-Departmental	1,562	1,562	0
Self Insurance Fund	3,919	3,919	0
111 Municipal Court	19,620	19,620	0
206 Tax	4,478	4,478	0
225 Animal Services	28,605	28,605	0
235 Capital Improvement Department	16,147	16,147	0
280 Planning & Inspections	22,420	22,420	0
321 Police	320,992	320,992	0
322 Fire	241,927	241,927	0
334 Environmental Services	81,342	81,342	0
341 Public Health	53,142	53,142	0
451 Parks & Recreation	81,981	81,981	0
452 Zoo	26,016	26,016	0
453 Library	33,032	33,032	0
454 Museum & Cultural Affairs	10,016	10,016	0
471 Community & Human Development	8,517	8,517	0
480 Economic Development	2,235	2,235	0
532 Streets & Maintenance	71,580	71,580	0
560 Sun Metro	133,685	133,685	0
562 Aviation	59,240	59,240	0
564 International Bridges	13,509	13,509	0
568 Metropolitan Planning Organization	2,009	2,009	0
600 EI Paso Employee's Pension	1,562	1,562	0
883 EI Paso Water Utilities	193,339	193,339	0
Direct Bill	667,744	0	667,744
<b>Total</b>	<b>2,175,398</b>	<b>1,507,654</b>	<b>667,744</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Facilities Maintenance**

The Facilities Maintenance Division (FMD) 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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation purposes, the **Facilities Maintenance** cost pool has 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 organization.

**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 yearly janitorial costs per department.

**City Hall (City 1)** - Costs identified to this function are representative of the utilities, security services, parking lot leases, land leases, and janitorial services costs for the City 1/City Hall building. These costs are allocated based upon the number of full-time equivalent (FTE) employees in each occupying department.

**Mulligan Building (City 2)** - Costs identified to this function are representative of the utilities, security services, parking lot leases, land leases, and janitorial services costs for the City 2/Mulligan/Luther building. These costs are allocated based upon the number of full-time equivalent (FTE) employees in each occupying department.

**Texas Building & One Stop Shop (City 3 & 4)** - Costs identified to this function are representative of the utilities, security services, parking lot leases, land 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 utilities, security services, parking lot leases, land leases, 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.

**Environmental Fee** - Costs identified to this function are representative of the costs budgeted to the Environmental Fee fund. These costs have been directly allocated to Streets & Maintenance.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Facilities Maintenance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,152,854			8,152,854
Cost Adjustments:				
405067 Reimbursed Expenditures	-368,000			
450690 Vending Machine Proceeds	-40,000			
Total Departmental Cost Adjustments:	-408,000			-408,000
Inbound Costs:				
Mayor & Council	13,018	3,107	16,125	
City Manager	13,659	2,405	16,064	
Office of Management & Budget	9,633	1,551	11,184	
Public Information	3,740	440	4,180	
Internal Audit	7,804	506	8,310	
Performance Office	3,025	224	3,249	
Municipal Clerk	3,520	961	4,481	
Human Resources	20,355	8,438	28,793	
Office of the Comptroller	8,426	902	9,328	
Information Technology	57,078	269	57,347	
PW Administration Support & Data Mgmt	14,334	463	14,797	
Facilities Maintenance		40,211	40,211	
Non-Departmental		66,185	66,185	
Self Insurance Fund		5,395	5,395	
Total Allocated Additions:	154,592	131,057	285,649	285,649
Total To Be Allocated:	7,899,446	131,057		8,030,503



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Maintenance**

	Total	G&A	Facilities Maintenance	Janitorial Services	City Hall (City 1)
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	2,398,904	0	2,105,038	0	79,404
501002 Overtime - Civilian	65,526	0	57,499	0	2,169
501100 Workers Compensation - Civilian	140,883	0	123,625	0	4,663
501101 Unemployment Compensation - Civil	2,465	0	2,162	0	82
501108 POS City - Employer Contribution	341,363	0	299,546	0	11,299
501114 Life Insurance - Civilian	6,430	0	5,643	0	213
501124 City Pension Plan Contribution	346,252	0	303,836	0	11,461
501129 FICA City Match - Civilian	152,794	0	134,077	0	5,057
501130 FICA Medicare - City Match - Civi	35,734	0	31,356	0	1,183
522060 Maintenance Services Contract - J	822,000	0	0	525,423	72,336
522120 Security Contracts	266,000	0	0	0	58,573
522200 Pest Control Contracts	40,000	0	35,100	0	1,324
522260 Buildings/Facilities Maintenance	961,672	0	756,072	0	28,510
523000 Equipment Maintenance - Interfund	94,280	0	82,731	0	3,121
524040 Office Equipment - Leases	2,360	0	2,071	0	78
524060 Parking Lots - Leases	73,530	0	0	0	27,052
524120 Land - Leases	69,921	0	0	0	25,724
530010 Gasoline - Unleaded	106,000	0	93,015	0	3,509
530070 Propane	20,000	0	17,550	0	662
531000 Office Supplies	5,750	0	5,046	0	190
531080 Training Materials	1,000	0	877	0	33
531110 Cleaning Supplies	20,000	0	17,550	0	662
531120 Clinical Medical Supplies	400	0	351	0	13
531140 Building Maintenance Supplies	20,000	0	17,550	0	662
531200 Uniforms & Apparel Supplies	28,040	0	24,605	0	928
531230 Safety Gear	11,250	0	9,873	0	372
532000 Buildings Facilities Maintenance	1,016,360	0	891,856	0	33,642
532030 Public Accesses - Maintenance & R	663,790	0	582,476	0	21,971
541000 Electricity	368,000	0	322,920	0	12,181
541010 Water	72,150	0	63,311	0	2,388
<b>Departmental Total</b>					
Expenditures Per Financial Statement	8,152,854				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
405067 Reimbursed Expenditures	(368,000)	(368,000)	0	0	0
450690 Vending Machine Proceeds	(40,000)	(40,000)	0	0	0
<b>Functional Cost</b>	<b>7,744,854</b>	<b>(408,000)</b>	<b>5,985,736</b>	<b>525,423</b>	<b>409,462</b>
<b>Allocation Step 1</b>					
Inbound - All Others	154,592	0	135,681	0	5,111
Reallocate Admin Costs		408,000	(358,020)	0	(13,505)

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Maintenance**

	Total	G&A	Facilities Maintenance	Janitorial Services	City Hall (City 1)
Unallocated Costs	0	0	0	0	0
1st Allocation	7,899,446	0	5,763,397	525,423	401,068
<b>Allocation Step 2</b>					
Inbound - All Others	131,057	0	115,106	0	4,309
2nd Allocation	131,057	0	115,106	0	4,309
<b>Total For Facilities Maintenance</b>					
Schedule .3 Total	8,030,503	0	5,878,503	525,423	405,377

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Maintenance**

	Mulligan Building (City 2)	Texas Building & One-Stop Shop (City	Municipal Service Center	El Paso Regional Communication	Environmental Fee
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	33,345	28,787	152,330	0	0
501002 Overtime - Civilian	911	786	4,161	0	0
501100 Workers Compensation - Civilian	1,958	1,691	8,946	0	0
501101 Unemployment Compensation - Civil	34	30	157	0	0
501108 POS City - Employer Contribution	4,745	4,096	21,677	0	0
501114 Life Insurance - Civilian	89	77	408	0	0
501124 City Pension Plan Contribution	4,813	4,155	21,987	0	0
501129 FICA City Match - Civilian	2,124	1,834	9,702	0	0
501130 FICA Medicare - City Match - Civi	497	429	2,269	0	0
522060 Maintenance Services Contract - J	57,293	70,281	96,667	0	0
522120 Security Contracts	43,970	56,658	27,691	79,108	0
522200 Pest Control Contracts	556	480	2,540	0	0
522260 Buildings/Facilities Maintenance	12,019	10,358	54,713	0	100,000
523000 Equipment Maintenance - Interfund	1,310	1,131	5,987	0	0
524040 Office Equipment - Leases	33	28	150	0	0
524060 Parking Lots - Leases	20,309	26,169	0	0	0
524120 Land - Leases	19,312	24,885	0	0	0
530010 Gasoline - Unleaded	1,473	1,272	6,731	0	0
530070 Propane	278	240	1,270	0	0
531000 Office Supplies	80	69	365	0	0
531080 Training Materials	14	12	64	0	0
531110 Cleaning Supplies	278	240	1,270	0	0
531120 Clinical Medical Supplies	6	5	25	0	0
531140 Building Maintenance Supplies	278	240	1,270	0	0
531200 Uniforms & Apparel Supplies	390	336	1,781	0	0
531230 Safety Gear	156	135	714	0	0
532000 Buildings Facilities Maintenance	14,127	12,196	64,539	0	0
532030 Public Accesses - Maintenance & R	9,227	7,965	42,151	0	0
541000 Electricity	5,115	4,416	23,368	0	0
541010 Water	1,003	866	4,582	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
405067 Reimbursed Expenditures	0	0	0	0	0
450690 Vending Machine Proceeds	0	0	0	0	0
<b>Functional Cost</b>	<b>235,743</b>	<b>259,867</b>	<b>557,515</b>	<b>79,108</b>	<b>100,000</b>
<b>Allocation Step 1</b>					
Inbound - All Others	2,141	1,849	9,810	0	0
Reallocate Admin Costs	(5,671)	(4,896)	(25,908)	0	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Facilities Maintenance**

	Mulligan Building (City 2)	Texas Building & One-Stop Shop (City	Municipal Service Center	El Paso Regional Communication	Environmental Fee
Unallocated Costs	0	0	0	0	0
1st Allocation	232,213	256,820	541,417	79,108	100,000
<b>Allocation Step 2</b>					
Inbound - All Others	1,801	1,555	8,286	0	0
2nd Allocation	1,801	1,555	8,286	0	0
<b>Total For Facilities Maintenance</b>					
Schedule .3 Total	234,014	258,375	549,703	79,108	100,000

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - Facilities Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	35.53	0.074800	4,306		4,306		4,306
City Manager	19.53	0.041116	2,368		2,368		2,368
Information Technology	33.62	0.070779	4,077		4,077		4,077
111 Municipal Court	487.95	1.027265	59,198		59,198	1,175	60,373
206 Tax	18.00	0.037895	2,181		2,181	38	2,219
225 Animal Services	1,020.03	2.147436	123,761		123,761	2,464	126,225
321 Police	6,562.83	13.816513	796,297		796,297	15,930	812,227
322 Fire	8,329.75	17.536353	1,010,693		1,010,693	20,221	1,030,914
334 Environmental Services	517.45	1.089371	62,779		62,779	1,248	64,027
341 Public Health	2,360.49	4.969463	286,403		286,403	5,720	292,123
451 Parks & Recreation	20,277.42	42.689395	2,460,415		2,460,415	49,325	2,509,740
452 Zoo	17.02	0.035832	2,064		2,064	37	2,101
453 Library	4,799.22	10.103642	582,312		582,312	11,647	593,959
454 Museum & Cultural Affairs	1,230.02	2.589521	149,240		149,240	2,976	152,216
480 Economic Development	53.00	0.111579	6,428		6,428	125	6,553
532 Streets & Maintenance	1,600.46	3.369397	194,183		194,183	3,876	198,059
All Other	137.58	0.289643	16,692		16,692	324	17,016
<b>Schedule .4 Total for Facilities Maintenance</b>	<b>47,499.90</b>	<b>100.000000</b>	<b>5,763,397</b>		<b>5,763,397</b>	<b>115,106</b>	<b>5,878,503</b>

Allocation Basis: Number of Labor Hours per Organization

Allocation Source: Facilities Labor Hours Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - Janitorial Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Maintenance	47,763.00	7.653066	40,211		40,211		40,211
321 Police	371,063.40	59.455496	312,392		312,392		312,392
322 Fire	63,305.46	10.143435	53,296		53,296		53,296
451 Parks & Recreation	5,220.00	0.836401	4,395		4,395		4,395
454 Museum & Cultural Affairs	136,750.92	21.911602	115,129		115,129		115,129
Schedule .4 Total for Janitorial Services	624,102.78	100.000000	525,423		525,423	0	525,423

Allocation Basis: Yearly Janitorial Costs by Department

Allocation Source: Janitorial Cost per Building Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - City Hall (City 1)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	13.345369	53,522		53,522		53,522
City Manager	7.000	3.888349	15,593		15,593		15,593
City Attorney	35.000	19.441744	78,006		78,006		78,006
Office of Management & Budget	10.000	5.554784	22,276		22,276		22,276
Public Information	5.000	2.777392	11,135		11,135		11,135
Performance Office	3.000	1.666435	6,679		6,679		6,679
Municipal Clerk	6.000	3.332870	13,365		13,365		13,365
Human Resources	29.500	16.386613	65,716		65,716		65,716
Office of the Comptroller	24.000	13.331482	53,467		53,467		53,467
Purchasing & Strategic Source	19.000	10.554090	42,326		42,326		42,326
Self Insurance Fund	17.500	9.720872	38,983		38,983	4,309	43,292
<b>Schedule .4 Total for City Hall (City 1)</b>	<b>180.025</b>	<b>100.000000</b>	<b>401,068</b>		<b>401,068</b>	<b>4,309</b>	<b>405,377</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - Mulligan Building (City 2)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Internal Audit	8.000	4.705882	10,924		10,924		10,924
Office of the Comptroller	12.000	7.058824	16,389		16,389		16,389
Information Technology	78.000	45.882353	106,555		106,555		106,555
235 Capital Improvement Department	72.000	42.352941	98,345		98,345	1,801	100,146
Schedule .4 Total for Mulligan Building (City 2)	170.000	100.000000	232,213		232,213	1,801	234,014

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - Texas Building & One-Stop Shop (City 3 & 4)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
280 Planning & Inspections	6,600	8.219178	21,105		21,105	123	21,228
451 Parks & Recreation	15,400	19.178082	49,252		49,252	290	49,542
471 Community & Human Development	38,500	47.945206	123,139		123,139	772	123,911
480 Economic Development	19,800	24.657534	63,324		63,324	370	63,694
Schedule .4 Total for Texas Building & One-Stop Shop (City 3 & 4)	80,300	100.000000	256,820		256,820	1,555	258,375

Allocation Basis: Total Square Footage Occupied per Organization  
Allocation Source: Square Footage Summary Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - Municipal Service Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
322 Fire	55,168	59.621101	322,806		322,806	4,973	327,779
334 Environmental Services	15,438	16.684138	90,329		90,329	1,385	91,714
451 Parks & Recreation	2,059	2.225200	12,045		12,045	177	12,222
454 Museum & Cultural Affairs	4,056	4.383396	23,729		23,729	352	24,081
532 Streets & Maintenance	3,762	4.065664	22,013		22,013	328	22,341
All Other	12,048	13.020501	70,495		70,495	1,071	71,566
Schedule .4 Total for Municipal Service Center	92,531	100.000000	541,417		541,417	8,286	549,703

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - El Paso Regional Communication Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
321 Police	237,566	77.017792	60,927		60,927		60,927
322 Fire	70,535	22.867119	18,090		18,090		18,090
562 Aviation	355	0.115089	91		91		91
Schedule .4 Total for El Paso Regional Communication Center	308,456	100.000000	79,108		79,108	0	79,108

Allocation Basis: Total Calls for Service  
Allocation Source: Emergency Service Calls Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Facilities Maintenance**

Activity - Environmental Fee

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
532 Streets & Maintenance	100.00	100.000000	100,000	(100,000)	0		0
Schedule .4 Total for Environmental Fee	100.00	100.000000	100,000	(100,000)	0	0	0
Direct Billed				100,000	100,000		100,000
Schedule .3 Total for Environmental Fee	100.00	100.000000		0	100,000	0	100,000

Allocation Basis: Direct Allocation to 532 Streets & Maintenance

Allocation Source: Primary Beneficiary of Services Rendered

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Maintenance**

Receiving Department	Total	Facilities Maintenance	Janitorial Services	City Hall (City 1)	Mulligan Building (City 2)
Mayor & Council	57,828	4,306	0	53,522	0
City Manager	17,961	2,368	0	15,593	0
City Attorney	78,006	0	0	78,006	0
Office of Management & Budget	22,276	0	0	22,276	0
Public Information	11,135	0	0	11,135	0
Internal Audit	10,924	0	0	0	10,924
Performance Office	6,679	0	0	6,679	0
Municipal Clerk	13,365	0	0	13,365	0
Human Resources	65,716	0	0	65,716	0
Office of the Comptroller	69,856	0	0	53,467	16,389
Purchasing & Strategic Source	42,326	0	0	42,326	0
Information Technology	110,632	4,077	0	0	106,555
Facilities Maintenance	40,211	0	40,211	0	0
Self Insurance Fund	43,292	0	0	43,292	0
111 Municipal Court	60,373	60,373	0	0	0
206 Tax	2,219	2,219	0	0	0
225 Animal Services	126,225	126,225	0	0	0
235 Capital Improvement Department	100,146	0	0	0	100,146
280 Planning & Inspections	21,228	0	0	0	0
321 Police	1,185,546	812,227	312,392	0	0
322 Fire	1,430,079	1,030,914	53,296	0	0
334 Environmental Services	155,741	64,027	0	0	0
341 Public Health	292,123	292,123	0	0	0
451 Parks & Recreation	2,575,899	2,509,740	4,395	0	0
452 Zoo	2,101	2,101	0	0	0
453 Library	593,959	593,959	0	0	0
454 Museum & Cultural Affairs	291,426	152,216	115,129	0	0
471 Community & Human Development	123,911	0	0	0	0
480 Economic Development	70,247	6,553	0	0	0
532 Streets & Maintenance	220,400	198,059	0	0	0
562 Aviation	91	0	0	0	0
All Other	88,582	17,016	0	0	0
Direct Bill	100,000	0	0	0	0
<b>Total</b>	<b>8,030,503</b>	<b>5,878,503</b>	<b>525,423</b>	<b>405,377</b>	<b>234,014</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Facilities Maintenance**

Receiving Department	Texas Building & One-Stop Shop (City 3 & 4)	Municipal Service Center	El Paso Regional Communication Center	Environmental Fee
Mayor & Council	0	0	0	0
City Manager	0	0	0	0
City Attorney	0	0	0	0
Office of Management & Budget	0	0	0	0
Public Information	0	0	0	0
Internal Audit	0	0	0	0
Performance Office	0	0	0	0
Municipal Clerk	0	0	0	0
Human Resources	0	0	0	0
Office of the Comptroller	0	0	0	0
Purchasing & Strategic Source	0	0	0	0
Information Technology	0	0	0	0
Facilities Maintenance	0	0	0	0
Self Insurance Fund	0	0	0	0
111 Municipal Court	0	0	0	0
206 Tax	0	0	0	0
225 Animal Services	0	0	0	0
235 Capital Improvement Department	0	0	0	0
280 Planning & Inspections	21,228	0	0	0
321 Police	0	0	60,927	0
322 Fire	0	327,779	18,090	0
334 Environmental Services	0	91,714	0	0
341 Public Health	0	0	0	0
451 Parks & Recreation	49,542	12,222	0	0
452 Zoo	0	0	0	0
453 Library	0	0	0	0
454 Museum & Cultural Affairs	0	24,081	0	0
471 Community & Human Development	123,911	0	0	0
480 Economic Development	63,694	0	0	0
532 Streets & Maintenance	0	22,341	0	0
562 Aviation	0	0	91	0
All Other	0	71,566	0	0
Direct Bill	0	0	0	100,000
<b>Total</b>	<b>258,375</b>	<b>549,703</b>	<b>79,108</b>	<b>100,000</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Sustainability**

Sustainability is a division of the City's Streets & Maintenance department, responsible for the administration of much of the City's utilities. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation purposes, the **Sustainability** cost pool is functionalized as follows:

**Utility Administration** - Costs identified to this function are representative of the cost of utility services provided to the City. These costs have been allocated based on the total utility expenditures per organization.

**City Hall (City 1)** - Costs identified to this function are representative of the the cost of utility services provided to the City 1/City Hall building. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization occupying the building.

**Mulligan Building (City 2)** - Costs identified to this function are representative of the the cost of utility services provided to the City 2/Luther/Mulligan building. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization occupying the building.

**Texas Building & One-Stop Shop (City 3 & 4)** - Costs identified to this function are representative of the 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 organization.

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

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Sustainability**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,723,410			12,723,410
Deductions:				
522150 Outside Contracts - NOC	-179,020			
570000 Interfund Transfers (Uses)	-1,801,380			
Total Deductions:	-1,980,400			-1,980,400
Cost Adjustments:				
405067 Reimbursed Expenditures	-60,000			
Total Departmental Cost Adjustments:	-60,000			-60,000
Inbound Costs:				
Mayor & Council	12,893	3,136	16,029	
City Attorney	1,096		1,096	
Office of Management & Budget	12,906	2,074	14,980	
Municipal Clerk	707	191	898	
Office of the Comptroller	4,926	198	5,124	
Non-Departmental		3,057	3,057	
Total Allocated Additions:	32,528	8,656	41,184	41,184
Total To Be Allocated:	10,715,538	8,656		10,724,194



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sustainability**

	Total	G&A	Utility Administration	City Hall (City 1)	Mulligan Building (City 2)
<b>Other Expense &amp; Cost</b>					
*522150 Outside Contracts - NOC	179,020	0	0	0	0
541000 Electricity	8,143,010	0	7,682,115	107,488	144,946
541010 Water	1,900,000	0	1,835,020	13,110	5,510
541020 Natural Gas Other	700,000	0	668,010	8,540	0
*570000 Interfund Transfers (Uses)	1,801,380	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	12,723,410				
<b>Deductions</b>					
*Total Disallowed Costs	(1,980,400)	0	0	0	0
<b>Cost Adjustments</b>					
405067 Reimbursed Expenditures	(60,000)	(60,000)	0	0	0
<b>Functional Cost</b>	<b>10,683,010</b>	<b>(60,000)</b>	<b>10,185,145</b>	<b>129,138</b>	<b>150,456</b>
<b>Allocation Step 1</b>					
Inbound - All Others	32,528	32,528	0	0	0
Reallocate Admin Costs		27,472	(26,041)	(332)	(386)
Unallocated Costs	0	0	0	0	0
1st Allocation	10,715,538	0	10,159,104	128,806	150,070
<b>Allocation Step 2</b>					
Inbound - All Others	8,656	8,656	0	0	0
Reallocate Admin Costs		(8,656)	8,226	98	117
Unallocated Costs	0	0	0	0	0
2nd Allocation	8,656	0	8,226	98	117
<b>Total For Sustainability</b>					
Schedule .3 Total	10,724,194	0	10,167,330	128,904	150,187

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sustainability**

	Texas Building & One-Stop Shop (City	Municipal Service Center
<b>Other Expense &amp; Cost</b>		
*522150 Outside Contracts - NOC	0	0
541000 Electricity	107,488	100,973
541010 Water	11,210	35,150
541020 Natural Gas Other	1,750	21,700
*570000 Interfund Transfers (Uses)	0	0
<b>Departmental Total</b>		
<b>Expenditures Per Financial Statement</b>		
<b>Deductions</b>		
*Total Disallowed Costs	0	0
<b>Cost Adjustments</b>		
405067 Reimbursed Expenditures	0	0
<b>Functional Cost</b>	<b>120,448</b>	<b>157,823</b>
<b>Allocation Step 1</b>		
Inbound - All Others	0	0
Reallocate Admin Costs	(309)	(404)
Unallocated Costs	0	0
1st Allocation	120,139	157,419
<b>Allocation Step 2</b>		
Inbound - All Others	0	0
Reallocate Admin Costs	92	123
Unallocated Costs	0	0
2nd Allocation	92	123
<b>Total For Sustainability</b>		
Schedule .3 Total	120,231	157,542

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sustainability**

Activity - Utility Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	87,066.54	0.979748	99,532		99,532		99,532
235 Capital Improvement Department	2,667.37	0.030016	3,048		3,048	1	3,049
321 Police	608,906.80	6.851947	696,094		696,094	566	696,660
322 Fire	676,986.70	7.618041	773,924		773,924	632	774,556
334 Environmental Services	52,469.95	0.590437	59,983		59,983	48	60,031
341 Public Health	1,466.76	0.016505	1,677		1,677		1,677
451 Parks & Recreation	2,739,312.25	30.825115	3,131,557		3,131,557	2,560	3,134,117
452 Zoo	441,132.28	4.964003	504,298		504,298	411	504,709
453 Library	448,709.45	5.049268	512,959		512,959	416	513,375
454 Museum & Cultural Affairs	228,619.62	2.572626	261,358		261,358	211	261,569
532 Streets & Maintenance	3,591,561.96	40.415367	4,105,842		4,105,842	3,376	4,109,218
562 Aviation	7,724.87	0.086927	8,832		8,832	5	8,837
Schedule .4 Total for Utility Administration	8,886,624.55	100.000000	10,159,104		10,159,104	8,226	10,167,330

Allocation Basis: Total Budgeted Utility Expenditures per Department  
Allocation Source: Annual Adopted Budget Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sustainability**

Activity - City Hall (City 1)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	13.345369	17,191		17,191		17,191
City Manager	7.000	3.888349	5,008		5,008		5,008
City Attorney	35.000	19.441744	25,047		25,047		25,047
Office of Management & Budget	10.000	5.554784	7,153		7,153		7,153
Public Information	5.000	2.777392	3,577		3,577		3,577
Performance Office	3.000	1.666435	2,145		2,145		2,145
Municipal Clerk	6.000	3.332870	4,292		4,292		4,292
Human Resources	29.500	16.386613	21,106		21,106		21,106
Office of the Comptroller	24.000	13.331482	17,173		17,173		17,173
Purchasing & Strategic Source	19.000	10.554090	13,594		13,594		13,594
Self Insurance Fund	17.500	9.720872	12,520		12,520	98	12,618
<b>Schedule .4 Total for City Hall (City 1)</b>	<b>180.025</b>	<b>100.000000</b>	<b>128,806</b>		<b>128,806</b>	<b>98</b>	<b>128,904</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sustainability**

Activity - Mulligan Building (City 2)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Internal Audit	8.000	4.705882	7,060		7,060		7,060
Office of the Comptroller	12.000	7.058824	10,593		10,593		10,593
Information Technology	78.000	45.882353	68,858		68,858		68,858
235 Capital Improvement Department	72.000	42.352941	63,559		63,559	117	63,676
Schedule .4 Total for Mulligan Building (City 2)	170.000	100.000000	150,070		150,070	117	150,187

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sustainability**

Activity - Texas Building & One-Stop Shop (City 3 & 4)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
280 Planning & Inspections	6,600	8.219178	9,874		9,874	6	9,880
451 Parks & Recreation	15,400	19.178082	23,040		23,040	18	23,058
471 Community & Human Development	38,500	47.945206	57,602		57,602	48	57,650
480 Economic Development	19,800	24.657534	29,623		29,623	20	29,643
Schedule .4 Total for Texas Building & One-Stop Shop (City 3 & 4)	80,300	100.000000	120,139		120,139	92	120,231

Allocation Basis: Total Square Footage Occupied per Organization  
Allocation Source: Square Footage Summary Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sustainability**

Activity - Municipal Service Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
322 Fire	55,168	59.621101	93,859		93,859	87	93,946
334 Environmental Services	15,438	16.684138	26,265		26,265	19	26,284
451 Parks & Recreation	2,059	2.225200	3,502		3,502	1	3,503
454 Museum & Cultural Affairs	4,056	4.383396	6,899		6,899	2	6,901
532 Streets & Maintenance	3,762	4.065664	6,399		6,399	2	6,401
All Other	12,048	13.020501	20,495		20,495	12	20,507
Schedule .4 Total for Municipal Service Center	92,531	100.000000	157,419		157,419	123	157,542

Allocation Basis: Total Square Footage Occupied per Organization

Allocation Source: Square Footage Summary Report

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Sustainability**

Receiving Department	Total	Utility Administration	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One-Stop Shop (City 3 & 4)
Mayor & Council	17,191	0	17,191	0	0
City Manager	5,008	0	5,008	0	0
City Attorney	25,047	0	25,047	0	0
Office of Management & Budget	7,153	0	7,153	0	0
Public Information	3,577	0	3,577	0	0
Internal Audit	7,060	0	0	7,060	0
Performance Office	2,145	0	2,145	0	0
Municipal Clerk	4,292	0	4,292	0	0
Human Resources	21,106	0	21,106	0	0
Office of the Comptroller	27,766	0	17,173	10,593	0
Purchasing & Strategic Source	13,594	0	13,594	0	0
Information Technology	168,390	99,532	0	68,858	0
Self Insurance Fund	12,618	0	12,618	0	0
235 Capital Improvement Department	66,725	3,049	0	63,676	0
280 Planning & Inspections	9,880	0	0	0	9,880
321 Police	696,660	696,660	0	0	0
322 Fire	868,502	774,556	0	0	0
334 Environmental Services	86,315	60,031	0	0	0
341 Public Health	1,677	1,677	0	0	0
451 Parks & Recreation	3,160,678	3,134,117	0	0	23,058
452 Zoo	504,709	504,709	0	0	0
453 Library	513,375	513,375	0	0	0
454 Museum & Cultural Affairs	268,470	261,569	0	0	0
471 Community & Human Development	57,650	0	0	0	57,650
480 Economic Development	29,643	0	0	0	29,643
532 Streets & Maintenance	4,115,619	4,109,218	0	0	0
562 Aviation	8,837	8,837	0	0	0
All Other	20,507	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>10,724,194</b>	<b>10,167,330</b>	<b>128,904</b>	<b>150,187</b>	<b>120,231</b>



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Sustainability**

Receiving Department	Municipal Service Center
Mayor & Council	0
City Manager	0
City Attorney	0
Office of Management & Budget	0
Public Information	0
Internal Audit	0
Performance Office	0
Municipal Clerk	0
Human Resources	0
Office of the Comptroller	0
Purchasing & Strategic Source	0
Information Technology	0
Self Insurance Fund	0
235 Capital Improvement Department	0
280 Planning & Inspections	0
321 Police	0
322 Fire	93,946
334 Environmental Services	26,284
341 Public Health	0
451 Parks & Recreation	3,503
452 Zoo	0
453 Library	0
454 Museum & Cultural Affairs	6,901
471 Community & Human Development	0
480 Economic Development	0
532 Streets & Maintenance	6,401
562 Aviation	0
All Other	20,507
Direct Bill	0
<b>Total</b>	<b>157,542</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Non-Departmental**

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. Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation purposes, the **Non-Departmental** cost pool is 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 expenditures per organization.

**Retirees Insurance** - Costs identified to this function are representative of retiree health insurance costs. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

**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 organization.

**FICA Match** – Costs identified to this function are representative of FICA match costs. These costs have been allocated based on the total number of full-time equivalent (FTE) employees per General Fund organization.

**Liability Insurance** - Costs identified to this function are representative of liability insurance premiums. These costs have been allocated based on the total number of full-time equivalent (FTE) employees per General Fund organization.

**Auto Liability Insurance** - Costs identified to this function are representative of automotive liability insurance premiums. These costs are allocated to the General Fund departments based on the vehicle count per organization.

**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.

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

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Non-Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	26,907,642			26,907,642
Deductions:				
554090 Damages Settlements Expense	-1,000,000			
570000 Interfund Transfers (Uses)	-17,353,224			
570020 Fund Balance Transfers (Uses)	-1,208,401			
Total Deductions:	-19,561,625			-19,561,625
Inbound Costs:				
Depreciation Expense	200,179		200,179	
Mayor & Council	10,212	2,474	12,686	
City Manager	1,449	250	1,699	
Office of Management & Budget	9,861	1,589	11,450	
Public Information	396	45	441	
Performance Office	321	23	344	
Municipal Clerk	858	231	1,089	
Human Resources	2,157	888	3,045	
Office of the Comptroller	42,722	6,744	49,466	
Information Technology	5,985		5,985	
PW Administration Support & Data Mgmt	1,516	46	1,562	
Non-Departmental		9,116	9,116	
Self Insurance Fund		569	569	
Total Allocated Additions:	275,656	21,975	297,631	297,631
Total To Be Allocated:	7,621,673	21,975	7,643,648	7,643,648

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	Total	G&A	General Expenses	Retirees Health Insurance	Property Insurance
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	(996,825)	0	0	0	0
501100 Workers Compensation - Civilian	1,145	0	0	0	0
501101 Unemployment Compensation - Civil	321	0	0	0	0
501108 POS City - Employer Contribution	(1,464,804)	0	0	0	0
501114 Life Insurance - Civilian	579	0	0	0	0
501117 Allow (Exc Mil & Unif) - Civilian	2,100	0	0	0	0
501124 City Pension Plan Contribution	45,024	0	0	0	0
501129 FICA City Match - Civilian	(730,132)	0	0	0	0
501130 FICA Medicare - City Match - Civi	4,647	0	0	0	0
501140 Retirees - Health Plan	3,513,188	0	0	3,513,188	0
521000 Professional Services	15,000	0	0	0	0
521020 Appraisal Services	3,750,000	0	0	0	0
522010 Billing Collection Agent Contract	400,000	0	0	0	0
522170 Interlocal Agreements	185,000	0	0	0	0
544020 General Liability Insurance Expen	883,013	0	0	0	0
544050 Operating Contingency Reserve	750,734	0	0	0	0
544060 Other Services Charges Expense	25,000	0	25,000	0	0
544090 Property Insurance Expense	187,027	0	0	0	187,027
544110 Salary Adjustment Reserve Expense	250,000	0	0	0	0
544140 Professional Licenses & Membershi	80,000	0	80,000	0	0
552000 Community Service Projects	445,000	0	0	0	0
*554090 Damages Settlements Expense	1,000,000	0	0	0	0
*570000 Interfund Transfers (Uses)	17,353,224	0	0	0	0
*570020 Fund Balance Transfers (Uses)	1,208,401	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	26,907,642				
<b>Deductions</b>					
*Total Disallowed Costs	(19,561,625)	0	0	0	0
Functional Cost	7,346,017	0	105,000	3,513,188	187,027
<b>Allocation Step 1</b>					
Inbound - All Others	275,656	275,656	0	0	0
Reallocate Admin Costs		(275,656)	12,260	0	0
Unallocated Costs	(2,955,578)	0	0	0	0
1st Allocation	4,666,095	0	117,260	3,513,188	187,027
<b>Allocation Step 2</b>					
Inbound - All Others	21,975	21,975	0	0	0
Reallocate Admin Costs		(21,975)	968	0	0
Unallocated Costs	(21,007)	0	0	0	0
2nd Allocation	968	0	968	0	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	Total	G&A	General Expenses	Retirees Health Insurance	Property Insurance
<hr/>					
Total For Non-Departmental					
Schedule .3 Total	4,667,063	0	118,228	3,513,188	187,027

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	FICA Match	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG**
<b>Other Expense &amp; Cost</b>					
501000 Non-Uniform Wages & Salaries	0	0	0	0	318,355
501100 Workers Compensation - Civilian	0	0	0	0	1,145
501101 Unemployment Compensation - Civil	0	0	0	0	321
501108 POS City - Employer Contribution	0	0	0	0	35,196
501114 Life Insurance - Civilian	0	0	0	0	579
501117 Allow (Exc Mil & Unif) - Civilian	0	0	0	0	2,100
501124 City Pension Plan Contribution	0	0	0	0	45,024
501129 FICA City Match - Civilian	100	0	0	0	19,868
501130 FICA Medicare - City Match - Civi	0	0	0	0	4,647
501140 Retirees - Health Plan	0	0	0	0	0
521000 Professional Services	0	0	0	0	0
521020 Appraisal Services	0	0	0	0	0
522010 Billing Collection Agent Contract	0	0	0	0	0
522170 Interlocal Agreements	0	0	0	0	0
544020 General Liability Insurance Expen	0	445,337	255,920	147,263	0
544050 Operating Contingency Reserve	0	0	0	0	0
544060 Other Services Charges Expense	0	0	0	0	0
544090 Property Insurance Expense	0	0	0	0	0
544110 Salary Adjustment Reserve Expense	0	0	0	0	0
544140 Professional Licenses & Membershi	0	0	0	0	0
552000 Community Service Projects	0	0	0	0	0
*554090 Damages Settlements Expense	0	0	0	0	0
*570000 Interfund Transfers (Uses)	0	0	0	0	0
*570020 Fund Balance Transfers (Uses)	0	0	0	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	100	445,337	255,920	147,263	427,235
<b>Allocation Step 1</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	(427,235)
1st Allocation	100	445,337	255,920	147,263	0
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	0	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	FICA Match	General Liability Insurance	Auto Liability	Fine Arts Coverage	PEG**
<b>Total For Non-Departmental</b>					
<b>Schedule .3 Total</b>	100	445,337	255,920	147,263	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	MPLC Umbrella Licensing**	All Other**
<b>Other Expense &amp; Cost</b>		
501000 Non-Uniform Wages & Salaries	0	(1,315,180)
501100 Workers Compensation - Civilian	0	0
501101 Unemployment Compensation - Civil	0	0
501108 POS City - Employer Contribution	0	(1,500,000)
501114 Life Insurance - Civilian	0	0
501117 Allow (Exc Mil & Unif) - Civilian	0	0
501124 City Pension Plan Contribution	0	0
501129 FICA City Match - Civilian	0	(750,100)
501130 FICA Medicare - City Match - Civi	0	0
501140 Retirees - Health Plan	0	0
521000 Professional Services	0	15,000
521020 Appraisal Services	0	3,750,000
522010 Billing Collection Agent Contract	0	400,000
522170 Interlocal Agreements	0	185,000
544020 General Liability Insurance Expen	12,663	21,830
544050 Operating Contingency Reserve	0	750,734
544060 Other Services Charges Expense	0	0
544090 Property Insurance Expense	0	0
544110 Salary Adjustment Reserve Expense	0	250,000
544140 Professional Licenses & Membershi	0	0
552000 Community Service Projects	0	445,000
*554090 Damages Settlements Expense	0	0
*570000 Interfund Transfers (Uses)	0	0
*570020 Fund Balance Transfers (Uses)	0	0
<b>Departmental Total</b>		
<b>Expenditures Per Financial Statement</b>		
<b>Deductions</b>		
*Total Disallowed Costs	0	0
Functional Cost	12,663	2,252,284
<b>Allocation Step 1</b>		
Inbound - All Others	0	0
Reallocate Admin Costs	0	263,396
Unallocated Costs	(12,663)	(2,515,680)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound - All Others	0	0
Reallocate Admin Costs	0	21,007
Unallocated Costs	0	(21,007)
2nd Allocation	0	0



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non-Departmental**

	MPLC Umbrella Licensing**	All Other**
<hr/>		
Total For Non-Departmental		
Schedule .3 Total	0	0

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - General Expenses

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1,340,551.46	0.320125	374		374		374
City Manager	1,177,852.20	0.281272	328		328		328
City Attorney	4,305,277.39	1.028105	1,206		1,206		1,206
Office of Management & Budget	1,021,330.85	0.243895	285		285		285
Public Information	365,575.27	0.087300	102		102		102
Internal Audit	828,633.12	0.197879	232		232		232
Performance Office	298,547.90	0.071294	82		82		82
Municipal Clerk	947,838.16	0.226345	265		265		265
Human Resources	2,404,677.55	0.574240	671		671		671
Office of the Comptroller	2,881,383.95	0.688078	804		804		804
Purchasing & Strategic Source	1,713,819.46	0.409262	478		478		478
Information Technology	17,602,516.68	4.203501	4,929		4,929		4,929
PW Administration Support & Data Mgmt	1,364,362.58	0.325811	380		380		380
Facilities Maintenance	8,052,854.12	1.923031	2,252		2,252		2,252
Sustainability	10,922,030.25	2.608193	3,057		3,057		3,057
Non-Departmental	8,346,016.87	1.993038	2,335		2,335		2,335
111 Municipal Court	5,208,474.63	1.243790	1,457		1,457	9	1,466
235 Capital Improvement Department	6,320,986.62	1.509459	1,769		1,769	11	1,780
280 Planning & Inspections	7,725,084.25	1.844759	2,161		2,161	19	2,180
321 Police	144,994,366.7 1	34.624814	40,646		40,646	448	41,094
322 Fire	114,254,220.6 3	27.284035	31,992		31,992	307	32,299
341 Public Health	6,279,924.53	1.499653	1,757		1,757	11	1,768
451 Parks & Recreation	34,897,160.70	8.333481	9,768		9,768	89	9,857
452 Zoo	5,476,188.11	1.307720	1,532		1,532	9	1,541
453 Library	9,822,738.61	2.345681	2,747		2,747	23	2,770
454 Museum & Cultural Affairs	3,258,107.63	0.778040	910		910	5	915
471 Community & Human Development	1,028,475.58	0.245601	287		287	1	288
480 Economic Development	1,782,807.68	0.425736	497		497	3	500
532 Streets & Maintenance	14,136,708.18	3.375862	3,957		3,957	33	3,990
Schedule .4 Total for General Expenses	418,758,511.6 7	100.000000	117,260		117,260	968	118,228

Allocation Basis: Total Budgeted General Fund Expenditures per Organization  
Allocation Source: Annual Adopted Budget Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Retirees Health Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.587893	20,654		20,654		20,654
City Manager	7.000	0.171290	6,018		6,018		6,018
City Attorney	35.000	0.856452	30,089		30,089		30,089
Office of Management & Budget	10.000	0.244701	8,597		8,597		8,597
Public Information	5.000	0.122350	4,298		4,298		4,298
Internal Audit	8.000	0.195761	6,877		6,877		6,877
Performance Office	3.000	0.073410	2,579		2,579		2,579
Municipal Clerk	6.000	0.146820	5,158		5,158		5,158
Human Resources	29.500	0.721867	25,361		25,361		25,361
Office of the Comptroller	32.000	0.783042	27,510		27,510		27,510
Purchasing & Strategic Source	19.000	0.464931	16,334		16,334		16,334
Information Technology	78.000	1.908665	67,055		67,055		67,055
PW Administration Support & Data Mgmt	25.000	0.611752	21,492		21,492		21,492
Facilities Maintenance	66.000	1.615025	56,739		56,739		56,739
Non-Departmental	7.000	0.171290	6,018		6,018		6,018
111 Municipal Court	87.500	2.141131	75,222		75,222		75,222
235 Capital Improvement Department	72.000	1.761845	61,897		61,897		61,897
280 Planning & Inspections	100.000	2.447007	85,968		85,968		85,968
321 Police	1,381.000	33.793168	1,187,216		1,187,216		1,187,216
322 Fire	1,078.000	26.378736	926,735		926,735		926,735
341 Public Health	97.000	2.373597	83,389		83,389		83,389
451 Parks & Recreation	365.350	8.940140	314,084		314,084		314,084
452 Zoo	116.000	2.838528	99,723		99,723		99,723
453 Library	147.250	3.603218	126,588		126,588		126,588
454 Museum & Cultural Affairs	31.000	0.758572	26,650		26,650		26,650
471 Community & Human Development	11.000	0.269171	9,456		9,456		9,456
480 Economic Development	10.000	0.244701	8,597		8,597		8,597
532 Streets & Maintenance	236.000	5.774937	202,884		202,884		202,884
Schedule .4 Total for Retirees Health Insurance	4,086.625	100.000000	3,513,188		3,513,188	0	3,513,188

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	636.67	0.464085	868		868		868
City Manager	564.26	0.411304	769		769		769
City Attorney	873.85	0.636972	1,191		1,191		1,191
Internal Audit	267.00	0.194623	364		364		364
Municipal Clerk	174.77	0.127394	238		238		238
Human Resources	689.10	0.502303	939		939		939
Office of the Comptroller	949.78	0.692319	1,295		1,295		1,295
Purchasing & Strategic Source	883.79	0.644217	1,205		1,205		1,205
Information Technology	5,079.38	3.702490	6,925		6,925		6,925
111 Municipal Court	2,269.12	1.654019	3,093		3,093		3,093
235 Capital Improvement Department	2,780.39	2.026697	3,790		3,790		3,790
321 Police	10,779.17	7.857212	14,695		14,695		14,695
322 Fire	20,270.56	14.775728	27,635		27,635		27,635
334 Environmental Services	2.68	0.001954	4		4		4
341 Public Health	3,882.08	2.829747	5,292		5,292		5,292
451 Parks & Recreation	42,351.99	30.871445	57,739		57,739		57,739
452 Zoo	12,262.38	8.938362	16,717		16,717		16,717
453 Library	21,097.01	15.378149	28,761		28,761		28,761
454 Museum & Cultural Affairs	8,999.33	6.559841	12,269		12,269		12,269
471 Community & Human Development	1,340.01	0.976767	1,827		1,827		1,827
480 Economic Development	284.53	0.207401	388		388		388
532 Streets & Maintenance	748.29	0.545448	1,020		1,020		1,020
All Other	2.09	0.001523	3		3		3
<b>Schedule .4 Total for Property Insurance</b>	<b>137,188.23</b>	<b>100.000000</b>	<b>187,027</b>		<b>187,027</b>	<b>0</b>	<b>187,027</b>

Allocation Basis: Insured Property Premiums for General Fund Departments  
Allocation Source: Insured Property Listing

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - FICA Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.587893	1		1		1
City Manager	7.000	0.171290	0		0		0
City Attorney	35.000	0.856452	1		1		1
Office of Management & Budget	10.000	0.244701	0		0		0
Public Information	5.000	0.122350	0		0		0
Internal Audit	8.000	0.195761	0		0		0
Performance Office	3.000	0.073410	0		0		0
Municipal Clerk	6.000	0.146820	0		0		0
Human Resources	29.500	0.721867	1		1		1
Office of the Comptroller	32.000	0.783042	1		1		1
Purchasing & Strategic Source	19.000	0.464931	0		0		0
Information Technology	78.000	1.908665	2		2		2
PW Administration Support & Data Mgmt	25.000	0.611752	1		1		1
Facilities Maintenance	66.000	1.615025	2		2		2
Non-Departmental	7.000	0.171290	0		0		0
111 Municipal Court	87.500	2.141131	2		2		2
235 Capital Improvement Department	72.000	1.761845	2		2		2
280 Planning & Inspections	100.000	2.447007	2		2		2
321 Police	1,381.000	33.793168	34		34		34
322 Fire	1,078.000	26.378736	26		26		26
341 Public Health	97.000	2.373597	2		2		2
451 Parks & Recreation	365.350	8.940140	9		9		9
452 Zoo	116.000	2.838528	3		3		3
453 Library	147.250	3.603218	4		4		4
454 Museum & Cultural Affairs	31.000	0.758572	1		1		1
471 Community & Human Development	11.000	0.269171	0		0		0
480 Economic Development	10.000	0.244701	0		0		0
532 Streets & Maintenance	236.000	5.774937	6		6		6
<b>Schedule .4 Total for FICA Match</b>	<b>4,086.625</b>	<b>100.000000</b>	<b>100</b>		<b>100</b>	<b>0</b>	<b>100</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - General Liability Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.587893	2,618		2,618		2,618
City Manager	7.000	0.171290	763		763		763
City Attorney	35.000	0.856452	3,814		3,814		3,814
Office of Management & Budget	10.000	0.244701	1,090		1,090		1,090
Public Information	5.000	0.122350	545		545		545
Internal Audit	8.000	0.195761	872		872		872
Performance Office	3.000	0.073410	327		327		327
Municipal Clerk	6.000	0.146820	654		654		654
Human Resources	29.500	0.721867	3,215		3,215		3,215
Office of the Comptroller	32.000	0.783042	3,487		3,487		3,487
Purchasing & Strategic Source	19.000	0.464931	2,071		2,071		2,071
Information Technology	78.000	1.908665	8,500		8,500		8,500
PW Administration Support & Data Mgmt	25.000	0.611752	2,724		2,724		2,724
Facilities Maintenance	66.000	1.615025	7,192		7,192		7,192
Non-Departmental	7.000	0.171290	763		763		763
111 Municipal Court	87.500	2.141131	9,535		9,535		9,535
235 Capital Improvement Department	72.000	1.761845	7,846		7,846		7,846
280 Planning & Inspections	100.000	2.447007	10,897		10,897		10,897
321 Police	1,381.000	33.793168	150,493		150,493		150,493
322 Fire	1,078.000	26.378736	117,474		117,474		117,474
341 Public Health	97.000	2.373597	10,571		10,571		10,571
451 Parks & Recreation	365.350	8.940140	39,814		39,814		39,814
452 Zoo	116.000	2.838528	12,641		12,641		12,641
453 Library	147.250	3.603218	16,046		16,046		16,046
454 Museum & Cultural Affairs	31.000	0.758572	3,378		3,378		3,378
471 Community & Human Development	11.000	0.269171	1,199		1,199		1,199
480 Economic Development	10.000	0.244701	1,090		1,090		1,090
532 Streets & Maintenance	236.000	5.774937	25,718		25,718		25,718
<b>Schedule .4 Total for General Liability Insurance</b>	<b>4,086.625</b>	<b>100.000000</b>	<b>445,337</b>		<b>445,337</b>	<b>0</b>	<b>445,337</b>

Allocation Basis: Total Number of FTEs by Department

Allocation Source: Position Analysis Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Auto Liability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Office of the Comptroller	4	0.398010	1,019		1,019		1,019
Information Technology	20	1.990050	5,093		5,093		5,093
225 Animal Services	58	5.771144	14,770		14,770		14,770
235 Capital Improvement Department	33	3.283582	8,403		8,403		8,403
280 Planning & Inspections	59	5.870647	15,024		15,024		15,024
322 Fire	309	30.746269	78,686		78,686		78,686
451 Parks & Recreation	157	15.621891	39,980		39,980		39,980
452 Zoo	8	0.796020	2,037		2,037		2,037
453 Library	6	0.597015	1,528		1,528		1,528
454 Museum & Cultural Affairs	2	0.199005	509		509		509
532 Streets & Maintenance	342	34.029850	87,088		87,088		87,088
883 El Paso Water Utilities	7	0.696517	1,783		1,783		1,783
<b>Schedule .4 Total for Auto Liability</b>	<b>1,005</b>	<b>100.000000</b>	<b>255,920</b>		<b>255,920</b>	<b>0</b>	<b>255,920</b>

Allocation Basis: Vehicle Count per Department  
Allocation Source: Auto Liability & Allocation of Premium Report

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non-Departmental**

Activity - Fine Arts Coverage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
454 Museum & Cultural Affairs	100.00	100.000000	147,263		147,263		147,263
Schedule .4 Total for Fine Arts Coverage	100.00	100.000000	147,263		147,263	0	147,263

Allocation Basis: Direct Allocation to 454 Museum & Cultural Affairs  
Allocation Source: Primary Beneficiary of Services Rendered



**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	Total	General Expenses	Retirees Health Insurance	Property Insurance	FICA Match
Mayor & Council	24,515	374	20,654	868	1
City Manager	7,878	328	6,018	769	0
City Attorney	36,301	1,206	30,089	1,191	1
Office of Management & Budget	9,972	285	8,597	0	0
Public Information	4,945	102	4,298	0	0
Internal Audit	8,345	232	6,877	364	0
Performance Office	2,988	82	2,579	0	0
Municipal Clerk	6,315	265	5,158	238	0
Human Resources	30,187	671	25,361	939	1
Office of the Comptroller	34,116	804	27,510	1,295	1
Purchasing & Strategic Source	20,088	478	16,334	1,205	0
Information Technology	92,504	4,929	67,055	6,925	2
PW Administration Support & Data Mgmt	24,597	380	21,492	0	1
Facilities Maintenance	66,185	2,252	56,739	0	2
Sustainability	3,057	3,057	0	0	0
Non-Departmental	9,116	2,335	6,018	0	0
111 Municipal Court	89,318	1,466	75,222	3,093	2
225 Animal Services	14,770	0	0	0	0
235 Capital Improvement Department	83,718	1,780	61,897	3,790	2
280 Planning & Inspections	114,071	2,180	85,968	0	2
321 Police	1,393,532	41,094	1,187,216	14,695	34
322 Fire	1,182,855	32,299	926,735	27,635	26
334 Environmental Services	4	0	0	4	0
341 Public Health	101,022	1,768	83,389	5,292	2
451 Parks & Recreation	461,483	9,857	314,084	57,739	9
452 Zoo	132,662	1,541	99,723	16,717	3
453 Library	175,697	2,770	126,588	28,761	4
454 Museum & Cultural Affairs	190,985	915	26,650	12,269	1
471 Community & Human Development	12,770	288	9,456	1,827	0
480 Economic Development	10,575	500	8,597	388	0
532 Streets & Maintenance	320,706	3,990	202,884	1,020	6
883 El Paso Water Utilities	1,783	0	0	0	0
All Other	3	0	0	3	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>4,667,063</b>	<b>118,228</b>	<b>3,513,188</b>	<b>187,027</b>	<b>100</b>

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Non-Departmental**

Receiving Department	General Liability Insurance	Auto Liability	Fine Arts Coverage
Mayor & Council	2,618	0	0
City Manager	763	0	0
City Attorney	3,814	0	0
Office of Management & Budget	1,090	0	0
Public Information	545	0	0
Internal Audit	872	0	0
Performance Office	327	0	0
Municipal Clerk	654	0	0
Human Resources	3,215	0	0
Office of the Comptroller	3,487	1,019	0
Purchasing & Strategic Source	2,071	0	0
Information Technology	8,500	5,093	0
PW Administration Support & Data Mgmt	2,724	0	0
Facilities Maintenance	7,192	0	0
Sustainability	0	0	0
Non-Departmental	763	0	0
111 Municipal Court	9,535	0	0
225 Animal Services	0	14,770	0
235 Capital Improvement Department	7,846	8,403	0
280 Planning & Inspections	10,897	15,024	0
321 Police	150,493	0	0
322 Fire	117,474	78,686	0
334 Environmental Services	0	0	0
341 Public Health	10,571	0	0
451 Parks & Recreation	39,814	39,980	0
452 Zoo	12,641	2,037	0
453 Library	16,046	1,528	0
454 Museum & Cultural Affairs	3,378	509	147,263
471 Community & Human Development	1,199	0	0
480 Economic Development	1,090	0	0
532 Streets & Maintenance	25,718	87,088	0
883 EI Paso Water Utilities	0	1,783	0
All Other	0	0	0
Direct Bill	0	0	0
<b>Total</b>	<b>445,337</b>	<b>255,920</b>	<b>147,263</b>

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Self Insurance Fund**

The Self-Insurance fund administers the City's insurance programs and coordinates all activities associated with employee benefits programs (excluding pension). Expenditure funding source(s) and cost center(s) for this organization are identified in Expenditure Reconciliation found in the Supplemental Data, Section D, of the Cost Allocation Plan.

For cost allocation purposes, the **Self Insurance Fund** cost pool is functionalized as follows:

**Self Insurance Fund** - Costs identified to this function are representative of indirect costs allocated to the self insurance fund cost pool. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization. No direct costs have been allocated.

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Self Insurance Fund**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	66,635,047			66,635,047
Cost Adjustments:				
Direct Cost Adjustment	-66,635,047			
Total Departmental Cost Adjustments:	-66,635,047			-66,635,047
Inbound Costs:				
Depreciation Expense	47,454		47,454	
Mayor & Council	79,149	19,285	98,434	
City Manager	3,621	632	4,253	
Office of Management & Budget	78,330	12,664	90,994	
Public Information	992	116	1,108	
Performance Office	802	58	860	
Municipal Clerk	5,087	1,395	6,482	
Human Resources	208,110	223,920	432,030	
Office of the Comptroller	54,703	5,115	59,818	
Information Technology	16,743		16,743	
PW Administration Support & Data Mgmt	3,798	121	3,919	
Facilities Maintenance	38,983	4,309	43,292	
Sustainability	12,520	98	12,618	
Self Insurance Fund		1,424	1,424	
Total Allocated Additions:	550,292	269,137	819,429	819,429
Total To Be Allocated:	550,292	269,137		819,429

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Self Insurance Fund**

	Total	G&A	Insurance & Benefits
<b>Other Expense &amp; Cost</b>			
501000 Non-Uniform Wages & Salaries	1,227,128	0	1,227,128
501006 Health Incentive Pay	1,275,000	0	1,275,000
501008 Incentive Pay	3,600	0	3,600
501100 Workers Compensation - Civilian	4,096	0	4,096
501101 Unemployment Compensation - Civil	1,237	0	1,237
501108 POS City - Employer Contribution	89,260	0	89,260
501114 Life Insurance - Civilian	1,887	0	1,887
501117 Allow (Exc Mil & Unif - Civilian	6,124	0	6,124
501124 City Pension Plan Contribution	173,778	0	173,778
501129 FICA City Match - Civilian	76,345	0	76,345
501130 FICA Medicare - City Match - Civi	17,934	0	17,934
501150 HSA Contributions	3,000,000	0	3,000,000
521120 Health Care Providers Services	36,100,000	0	36,100,000
521140 Court Reporters	500	0	500
521150 Expert Witnesses	500	0	500
521160 Management Consulting Services	74,950	0	74,950
521180 Dental Premium	800,239	0	800,239
521190 Optical Premium	10,000	0	10,000
521200 Life Premium	468,000	0	468,000
521250 Workers Compensation Benefits Pai	3,403,000	0	3,403,000
521260 Unemployment Benefits Paid	326,153	0	326,153
521370 Stop Loss Insurance	4,500,000	0	4,500,000
521380 Prescription Benefit Payments	11,600,000	0	11,600,000
521420 EAP Benefit Administrator	53,000	0	53,000
522000 Benefits Administrators (TPA)	2,990,072	0	2,990,072
522090 Printing Services Contracts	800	0	800
522150 Outside Contracts - NOC	15,110	0	15,110
523010 Motor Pool Usage Fee - Interfund	500	0	500
523020 Print Shop Allocation - Interfund	1,400	0	1,400
524040 Office Equipment - Leases	4,400	0	4,400
531000 Office Supplies	8,000	0	8,000
531010 Equipment Purchase Under \$500.00	2,000	0	2,000
531030 Publications & Subscriptions	800	0	800
531040 Supplies Computer Equipment	2,500	0	2,500
531080 Training Materials	3,000	0	3,000
531150 Food & Beverages Supplies	2,500	0	2,500
531230 Safety Gear	1,000	0	1,000
533010 Furniture \$500.00 - \$4,999 99	9,900	0	9,900
533020 Data Processing Equipment \$500.00	10,500	0	10,500
533030 Other Equipment \$500.00 - \$4,999	1,750	0	1,750
533040 Furniture & Equipment Less than \$	1,000	0	1,000
540000 Phone & Internet	1,000	0	1,000
540040 Shipping	50	0	50
542010 Travel Expenses - Employees	7,000	0	7,000
544120 Seminars Continuing Education	8,800	0	8,800
544140 Professional Licenses & Membershi	3,500	0	3,500

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Self Insurance Fund**

	Total	G&A	Insurance & Benefits
570020 Fund Balance Transfers (Uses)	346,734	0	346,734
<b>Departmental Total</b>			
Expenditures Per Financial Statement	66,635,047		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Direct Cost Adjustment	(66,635,047)	0	(66,635,047)
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound - All Others	550,292	0	550,292
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	550,292	0	550,292
<b>Allocation Step 2</b>			
Inbound - All Others	269,137	0	269,137
2nd Allocation	269,137	0	269,137
<b>Total For Self Insurance Fund</b>			
Schedule .3 Total	819,429	0	819,429

**El Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Self Insurance Fund**

Activity - Insurance & Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	24.025	0.357135	1,960		1,960		1,960
City Manager	7.000	0.104056	569		569		569
City Attorney	35.000	0.520280	2,859		2,859		2,859
Office of Management & Budget	10.000	0.148651	815		815		815
Public Information	5.000	0.074326	408		408		408
Internal Audit	8.000	0.118921	651		651		651
Performance Office	3.000	0.044595	244		244		244
Municipal Clerk	6.000	0.089191	487		487		487
Human Resources	29.500	0.438522	2,410		2,410		2,410
Office of the Comptroller	36.000	0.535145	2,945		2,945		2,945
Purchasing & Strategic Source	19.000	0.282438	1,550		1,550		1,550
Information Technology	78.000	1.159481	6,372		6,372		6,372
PW Administration Support & Data Mgmt	25.000	0.371628	2,039		2,039		2,039
Facilities Maintenance	66.000	0.981099	5,395		5,395		5,395
Non-Departmental	7.000	0.104056	569		569		569
Self Insurance Fund	17.500	0.260140	1,424		1,424		1,424
111 Municipal Court	87.500	1.300699	7,154		7,154	3,700	10,854
206 Tax	20.000	0.297303	1,631		1,631	837	2,468
225 Animal Services	127.500	1.895305	10,422		10,422	5,395	15,817
235 Capital Improvement Department	72.000	1.070290	5,883		5,883	3,041	8,924
280 Planning & Inspections	100.000	1.486514	8,178		8,178	4,230	12,408
321 Police	1,429.000	21.242279	117,037		117,037	60,707	177,744
322 Fire	1,078.000	16.024617	88,176		88,176	45,681	133,857
334 Environmental Services	362.500	5.388612	29,646		29,646	15,360	45,006
341 Public Health	236.850	3.520807	19,369		19,369	10,029	29,398
451 Parks & Recreation	365.350	5.430977	29,883		29,883	15,478	45,361
452 Zoo	116.000	1.724356	9,485		9,485	4,906	14,391
453 Library	147.250	2.188891	12,041		12,041	6,241	18,282
454 Museum & Cultural Affairs	44.675	0.664100	3,650		3,650	1,885	5,535
471 Community & Human Development	38.000	0.564875	3,105		3,105	1,603	4,708
480 Economic Development	10.000	0.148651	815		815	414	1,229
532 Streets & Maintenance	319.000	4.741978	26,093		26,093	13,511	39,604
560 Sun Metro	595.750	8.855905	48,731		48,731	25,238	73,969
562 Aviation	264.000	3.924396	21,593		21,593	11,178	32,771
564 International Bridges	60.250	0.895624	4,926		4,926	2,540	7,466
568 Metropolitan Planning Organization	9.000	0.133786	734		734	374	1,108
600 El Paso Employee's Pension	7.000	0.104056	569		569	290	859
883 El Paso Water Utilities	861.500	12.806315	70,474		70,474	36,499	106,973
<b>Schedule .4 Total for Insurance &amp; Benefits</b>	<b>6,727.150</b>	<b>100.000000</b>	<b>550,292</b>		<b>550,292</b>	<b>269,137</b>	<b>819,429</b>

Allocation Basis: Total Number of FTEs by Department  
Allocation Source: Position Analysis Report

**EI Paso, Texas**  
**Full Cost Allocation Plan (FCAP)**  
**for the Fiscal Year Ending August 31, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department Self Insurance Fund**

Receiving Department	Total	Insurance & Benefits
Mayor & Council	1,960	1,960
City Manager	569	569
City Attorney	2,859	2,859
Office of Management & Budget	815	815
Public Information	408	408
Internal Audit	651	651
Performance Office	244	244
Municipal Clerk	487	487
Human Resources	2,410	2,410
Office of the Comptroller	2,945	2,945
Purchasing & Strategic Source	1,550	1,550
Information Technology	6,372	6,372
PW Administration Support & Data Mgmt	2,039	2,039
Facilities Maintenance	5,395	5,395
Non-Departmental	569	569
Self Insurance Fund	1,424	1,424
111 Municipal Court	10,854	10,854
206 Tax	2,468	2,468
225 Animal Services	15,817	15,817
235 Capital Improvement Department	8,924	8,924
280 Planning & Inspections	12,408	12,408
321 Police	177,744	177,744
322 Fire	133,857	133,857
334 Environmental Services	45,006	45,006
341 Public Health	29,398	29,398
451 Parks & Recreation	45,361	45,361
452 Zoo	14,391	14,391
453 Library	18,282	18,282
454 Museum & Cultural Affairs	5,535	5,535
471 Community & Human Development	4,708	4,708
480 Economic Development	1,229	1,229
532 Streets & Maintenance	39,604	39,604
560 Sun Metro	73,969	73,969
562 Aviation	32,771	32,771
564 International Bridges	7,466	7,466
568 Metropolitan Planning Organization	1,108	1,108
600 EI Paso Employee's Pension	859	859
883 EI Paso Water Utilities	106,973	106,973
Direct Bill	0	0
<b>Total</b>	<b>819,429</b>	<b>819,429</b>



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