

CITY OF EL PASO, TEXAS

2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended August 31, 2023



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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of El Paso, Texas (City) based on actual expenditures for fiscal year ending 8/31/2023. MGT Consulting Group (MGT) prepared these documents at the request of the City.

The Cost Allocation Plan is used by the City to claim indirect costs as charges against awards (grants) and City funds. The Cost Allocation Plan is kept on file by the City for review by interested parties.

These documents are prepared in compliance with 2 CFR Part 200. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Certification of Cost Allocation Plan

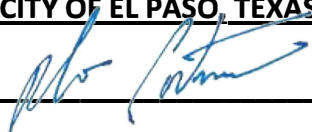
Certificate of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal for the fiscal year ending August 31, 2023 to establish billing or final indirect costs rates for fiscal year 2025 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: CITY OF EL PASO, TEXAS

Signature: 

Name of Official: Robert Cortinas

Title: Deputy City Manager & CFO

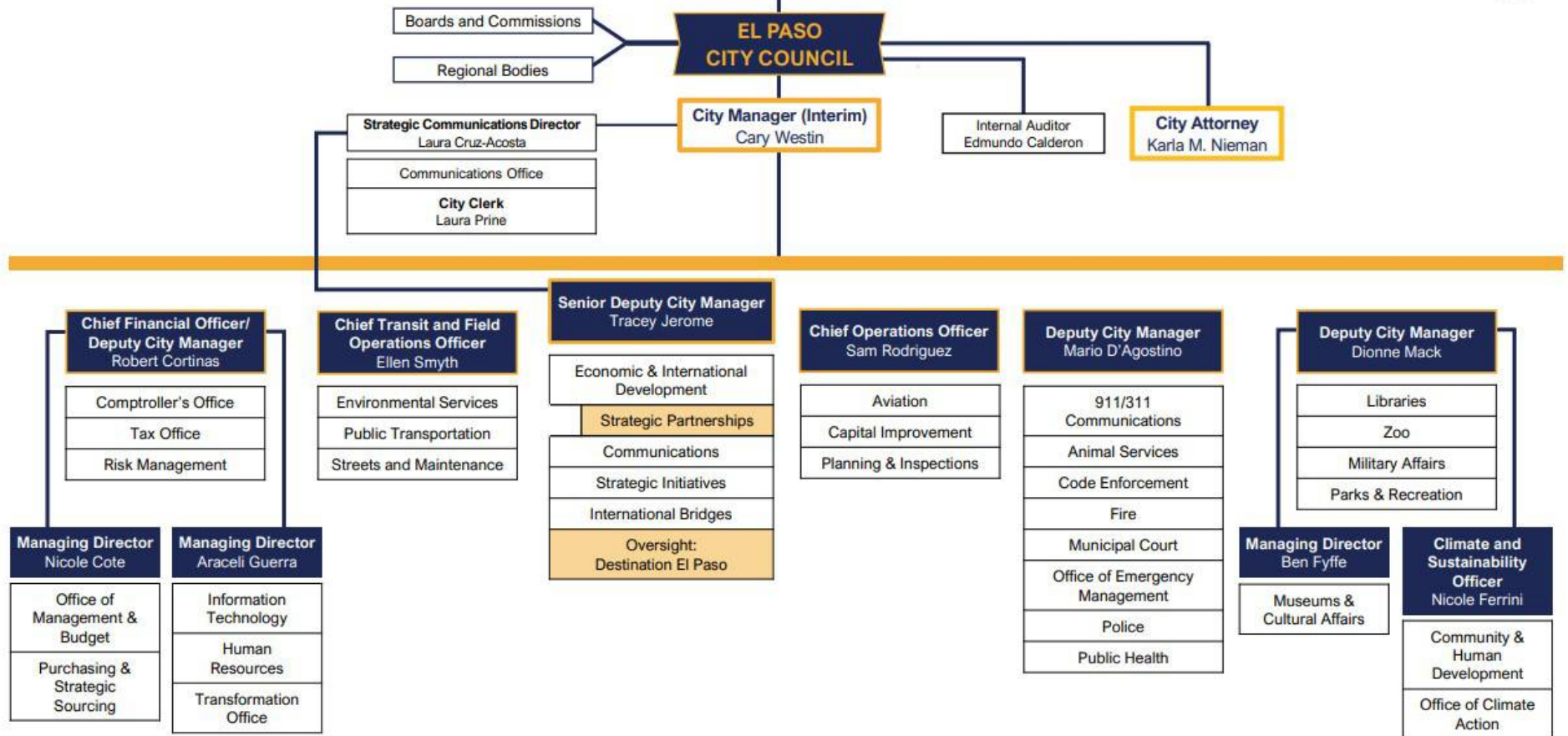
Date of Execution: 07/19/2024

Section 3

Organization Chart



CITIZENS OF EL PASO



Section 4

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Federal 2 CFR 200 Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are accounting, purchasing, human resources and information technology.

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

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

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

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

Process

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

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

and departments are closed after the second step in the double-step down allocation methodology.

Sections

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 5
Central Services Cost Allocation Plan Detail

CITY OF EL PASO, TEXAS
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Summary Schedule

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1 BUILDING DEPRECIATION	\$31,794	\$0	\$7,631	\$0	\$0	\$231,595	\$0	\$76	\$0	\$13
2 EQUIPMENT DEPRECIATION	0	2,052	0	0	0	0	0	207,696	514,573	0
3 FACILITIES MAINT 532-31040	67,494	73,460	16,199	3,466	327,494	107,197	28,229	1,678,084	1,696,628	240,819
4 PARKS BLDG MAINT 532-31130	22,935	0	5,504	0	15,409	75,224	8,120	622,434	800,325	38,440
6 CITY ATTORNEY 103	90,236	2,647	0	0	24,544	660,525	86,867	21,657	22,138	155,687
8 OMB 115-12000	2,658	8,100	621	2,482	13,142	8,481	10,947	184,634	123,136	53,018
9 CITY MANAGER 115-12010	6,220	21,521	1,493	5,473	34,334	17,540	29,606	303,528	253,521	94,915
11 INTERNAL AUDIT 116-12030	316,486	20,951	0	86,524	0	5,604	0	25,593	40,146	0
12 PERFORMANCE OFFICE 115-12050	2,444	8,458	587	2,151	13,493	6,893	11,636	119,289	99,636	37,302
13 CITY CLERK 117	1,040	3,500	248	927	5,603	3,018	4,797	55,586	43,678	16,965
15 HUMAN RESOURCES 209	31,889	110,335	7,653	28,062	176,026	89,926	151,790	1,556,169	1,299,784	486,622
16 OFFICE OF COMPTROLLER 210	3,892	12,467	898	8,056	20,010	111,185	15,554	405,703	368,906	135,194
17 PURCHASING 215	1,879	38,336	0	7,517	59,008	17,665	52,243	325,859	160,111	58,878
20 INFORMATION TECHNOLOGY 239	139,340	378,265	20,870	86,152	464,265	427,763	569,366	5,239,514	4,359,282	842,449
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	2,723,232	0	0
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	0	0	0	16,625,750	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	292,460	0	0	8,392,448	15,435,096	0
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	0	0
49 NON-DEPARTMENTAL 999	26,079	86,781	6,275	0	1,768	75,942	138,877	1,233,616	1,094,061	41
Total Current Allocations	\$744,387	\$766,874	\$67,977	\$230,810	\$1,447,555	\$1,838,560	\$1,108,033	\$39,720,867	\$26,311,020	\$2,160,343

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Department	PUBLIC HEALTH 341	PARKS & RECREATIO N 451	ZOO 452	LIBRARY 453	MUSUEM & CULT AFFAIRS 454	DESTINATIO N EL PASO 457	COMM & HUMAN DEV 471	ECONOMIC DEVELOPM ENT 480	ENGR TRAFFIC-ST 532-32020	PAVEMENT MGMT 532- 32040
1 BUILDING DEPRECIATION	\$0	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	9,707	590,743	0	20,300	0	0	0	0	124,720	37,678
3 FACILITIES MAINT 532-31040	490,981	2,981,594	0	781,036	346,101	0	164,672	0	0	0
4 PARKS BLDG MAINT 532-31130	7,840	3,793,406	775,376	581,279	262,163	0	109,353	0	0	0
6 CITY ATTORNEY 103	4,572	237,741	0	74,354	0	0	404,892	241	0	0
8 OMB 115-12000	19,539	47,921	11,005	11,642	8,232	20,891	4,155	24,792	10,831	5,966
9 CITY MANAGER 115-12010	65,495	84,789	28,860	34,396	10,076	0	11,134	8,459	16,172	4,478
11 INTERNAL AUDIT 116-12030	0	0	2,049	2,175	26,806	9,158	0	29,106	0	0
12 PERFORMANCE OFFICE 115-12050	25,740	33,323	11,342	13,518	3,960	0	4,376	3,324	6,356	1,760
13 CITY CLERK 117	10,198	15,204	4,706	5,478	2,031	1,848	1,807	3,287	3,049	1,107
15 HUMAN RESOURCES 209	335,788	434,707	147,964	176,345	51,660	0	57,081	43,369	82,911	22,960
16 OFFICE OF COMPTROLLER 210	159,065	75,544	16,076	20,547	12,491	34,888	67,742	45,608	15,179	7,405
17 PURCHASING 215	143,949	267,979	156,728	211,978	175,520	752	30,819	24,806	22,175	2,631
20 INFORMATION TECHNOLOGY 239	1,796,364	1,061,493	465,031	738,595	251,318	623	237,845	200,769	111,713	30,936
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	0	0	0	0	0	0
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	0	0	0	0	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	0	0	0	0	0	0
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	0	0	0	0	599,581	166,038
49 NON-DEPARTMENTAL 999	85,029	411,247	130,465	157,733	34,416	0	19,467	32,175	67,971	18,487
Total Current Allocations	\$3,154,267	\$10,035,919	\$1,749,602	\$2,829,374	\$1,184,775	\$68,160	\$1,113,342	\$415,936	\$1,060,657	\$299,447

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Department	REAL ESTATE 532- 32080	STREET MAINTENAN CE 532- 32120	FLEET 532- 37020	SUN METRO 560	AVIATION 562	INTERNATIO NAL BRIDGES 564	METROPOLI TAN PLANNIG ORG 568	EMPLOYEE S PENSION 600	CRRMA 700	DOWNTOW N DEV CORP 710
1 BUILDING DEPRECIATION	\$0	\$417	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	112,089	0	0	0	0	0	0	0	0
3 FACILITIES MAINT 532-31040	0	137,360	290,052	0	139	0	0	0	0	0
4 PARKS BLDG MAINT 532-31130	0	92,402	112,985	0	0	0	0	0	0	0
6 CITY ATTORNEY 103	0	722	0	0	75,798	2,406	0	0	0	0
8 OMB 115-12000	786	16,771	17,690	80,294	44,354	10,286	0	0	0	0
9 CITY MANAGER 115-12010	0	18,162	16,918	121,784	62,074	15,985	0	0	0	0
11 INTERNAL AUDIT 116-12030	0	0	0	0	0	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	0	7,138	6,649	47,862	24,396	6,282	0	0	0	0
13 CITY CLERK 117	70	3,832	3,753	22,852	11,951	2,977	0	0	0	0
15 HUMAN RESOURCES 209	0	93,115	86,737	624,381	318,249	81,954	11,480	0	0	0
16 OFFICE OF COMPTROLLER 210	0	35,534	56,423	529,210	225,683	20,328	26,844	146,358	28,174	47
17 PURCHASING 215	6,953	30,691	15,956	59,373	79,906	83,438	3,758	1,128	0	0
20 INFORMATION TECHNOLOGY 239	0	167,942	116,869	1,269,197	490,640	202,351	42,707	41,523	403	0
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	75,893	0	0	0	0	0
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	223,896	0	0	0	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	133,880	0	0	0	0	0
38 SAM ADMIN SUPPORT 532-32060	0	673,376	0	0	0	0	0	0	0	0
49 NON-DEPARTMENTAL 999	0	157,306	77,978	0	0	0	0	0	0	0
Total Current Allocations	\$7,809	\$1,546,857	\$802,637	\$2,754,953	\$1,766,860	\$426,007	\$84,789	\$189,009	\$28,577	\$47

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Department	OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$272,380
2 EQUIPMENT DEPRECIATION	0	0	1,619,558
3 FACILITIES MAINT 532-31040	149,641	0	9,580,647
4 PARKS BLDG MAINT 532-31130	4,750,998	0	12,074,193
6 CITY ATTORNEY 103	67,857	0	1,932,883
8 OMB 115-12000	0	0	742,374
9 CITY MANAGER 115-12010	0	0	1,266,931
11 INTERNAL AUDIT 116-12030	0	0	564,599
12 PERFORMANCE OFFICE 115-12050	0	0	497,915
13 CITY CLERK 117	0	0	229,514
15 HUMAN RESOURCES 209	0	0	6,506,954
16 OFFICE OF COMPTROLLER 210	599,459	0	3,204,469
17 PURCHASING 215	0	0	2,040,037
20 INFORMATION TECHNOLOGY 239	953,493	0	20,707,079
22 POLICE - OFFICE OF THE CHIEF 321	0	0	2,799,125
23 POLICE - ADMINISTRATIVE SERVICE	0	0	16,849,646
24 FIRE - ADMINISTRATION 322	0	0	24,253,884
38 SAM ADMIN SUPPORT 532-32060	0	0	1,438,995
49 NON-DEPARTMENTAL 999	649,454	0	4,505,168
Total Current Allocations	\$7,170,902	\$0	\$111,086,352

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

BUILDING DEPRECIATION EXPENSE
Nature and Extent of Services

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

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

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

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

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

FIRE TRAINING – Costs have been allocated directly to Fire Admin, Academy Admin function.

POLICE TRAINING – Costs have been allocated directly to Police Admin Services, Training function.

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A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop	Municipal Service Center	Fire Training	Police Training
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
Services & Supplies Cost									
Depreciation	P	814,445	0	248,789	545,317	0	1,707	18,162	470
Subtotal - Services & Supplies		814,445	0	248,789	545,317	0	1,707	18,162	470
Department Cost Total		814,445	0	248,789	545,317	0	1,707	18,162	470
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		814,445	0	248,789	545,317	0	1,707	18,162	470
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$814,445		\$248,789	\$545,317	\$0	\$1,707	\$18,162	\$470

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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CITY OF EL PASO, TEXAS
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City Hall (City 1) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	25.00	12.78%	\$31,794	\$0	\$31,794	\$0	\$31,794
6 CITY ATTORNEY 103	41.50	21.21%	52,778	0	52,778	0	52,778
8 OMB 115-12000	8.50	4.35%	10,810	0	10,810	0	10,810
9 CITY MANAGER 115-12010	7.00	3.58%	8,902	0	8,902	0	8,902
10 PUBLIC INFO OFFICE 115-12020	6.00	3.07%	7,631	0	7,631	0	7,631
12 PERFORMANCE OFFICE 115-12050	5.00	2.56%	6,359	0	6,359	0	6,359
13 CITY CLERK 117	7.00	3.58%	8,902	0	8,902	0	8,902
15 HUMAN RESOURCES 209	38.63	19.74%	49,122	0	49,122	0	49,122
16 OFFICE OF COMPTROLLER 210	36.00	18.40%	45,784	0	45,784	0	45,784
17 PURCHASING 215	21.00	10.73%	26,707	0	26,707	0	26,707
Subtotal	195.63	100.00%	248,789	0	248,789	0	248,789
Direct Bills					0		0
Total					\$248,789		\$248,789

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Mulligan Building (City 2) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 116-12030	7.00	4.22%	\$22,995	\$0	\$22,995	\$0	\$22,995
15 HUMAN RESOURCES 209	18.50	11.14%	60,773	0	60,773	0	60,773
19 CAPITAL IMPROVEMENT 235	70.50	42.47%	231,595	0	231,595	0	231,595
20 INFORMATION TECHNOLOGY 239	70.00	42.17%	229,953	0	229,953	0	229,953
Subtotal	166.00	100.00%	545,317	0	545,317	0	545,317
Direct Bills					0		0
Total					\$545,317		\$545,317

Basis Units: FTE's per department occupying City 2

Source:

CITY OF EL PASO, TEXAS
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FY 2023 ACTUAL
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Texas Building & One Stop Shop (City 3&4) Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$0	\$0	\$0	\$0	\$0
29 PARKS & RECREATION 451	35,200	43.84%	0	0	0	0	0
34 COMM & HUMAN DEV 471	38,500	47.95%	0	0	0	0	0
Subtotal	80,300	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Occupied square footage per department

Source:

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FY 2023 ACTUAL
7/18/2024

Municipal Service Center Allocations

Dept:1 BUILDING DEPRECIATION

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

Basis Units: Occupied square footage per department

Source:

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Fire Training Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 FIRE - ADMINISTRATION 322	100	100.00%	\$18,162	\$0	\$18,162	\$0	\$18,162
Subtotal	100	100.00%	18,162	0	18,162	0	18,162
Direct Bills					0		0
Total					\$18,162		\$18,162
Basis Units: Direct Allocation to Fire Source:							

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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Police Training Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 POLICE - ADMINISTRATIVE SERVICE	100	100.00%	\$470	\$0	\$470	\$0	\$470
Subtotal	100	100.00%	470	0	470	0	470
Direct Bills					0		0
Total					\$470		\$470
Basis Units: Direct Allocation to Police Source:							

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FY 2023 ACTUAL
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Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	City Hall (City 1)	Mulligan Building (City 2)	Texas Building & One Stop	Municipal Service Center	Fire Training	Police Training	Total
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$278	\$0	\$0	\$278
5 MAYOR AND COUNCIL 101	31,794	0	0	0	0	0	31,794
6 CITY ATTORNEY 103	52,778	0	0	0	0	0	52,778
8 OMB 115-12000	10,810	0	0	0	0	0	10,810
9 CITY MANAGER 115-12010	8,902	0	0	0	0	0	8,902
10 PUBLIC INFO OFFICE 115-12020	7,631	0	0	0	0	0	7,631
11 INTERNAL AUDIT 116-12030	0	22,995	0	0	0	0	22,995
12 PERFORMANCE OFFICE 115-12050	6,359	0	0	0	0	0	6,359
13 CITY CLERK 117	8,902	0	0	0	0	0	8,902
15 HUMAN RESOURCES 209	49,122	60,773	0	0	0	0	109,895
16 OFFICE OF COMPTROLLER 210	45,784	0	0	0	0	0	45,784
17 PURCHASING 215	26,707	0	0	0	0	0	26,707
19 CAPITAL IMPROVEMENT 235	0	231,595	0	0	0	0	231,595
20 INFORMATION TECHNOLOGY 239	0	229,953	0	0	0	0	229,953
23 POLICE - ADMINISTRATIVE SERVICE	0	0	0	0	0	470	470
24 FIRE - ADMINISTRATION 322	0	0	0	0	18,162	0	18,162
25 POLICE 321	0	0	0	76	0	0	76
27 ENVIRONMENTAL SERVICES 334	0	0	0	13	0	0	13
29 PARKS & RECREATION 451	0	0	0	229	0	0	229
38 SAM ADMIN SUPPORT 532-32060	0	0	0	69	0	0	69
40 STREET MAINTENANCE 532-32120	0	0	0	417	0	0	417
41 FLEET 532-37020	0	0	0	625	0	0	625
Total	\$248,789	\$545,317	\$0	\$1,707	\$18,162	\$470	\$814,445

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

EQUIPMENT DEPRECIATION EXPENSE
Nature and Extent of Services

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:2 EQUIPMENT DEPRECIATION

Description		Amount	General Admin	Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Depreciation	P	3,603,247	0	3,603,247
Subtotal - Services & Supplies		3,603,247	0	3,603,247
Department Cost Total		3,603,247	0	3,603,247
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,603,247	0	3,603,247
General Admin Distribution			0	0
Grand Total		<u>\$3,603,247</u>	<u>\$3,603,247</u>	

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 EQUIPMENT DEPRECIATION

No Indirect Costs

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CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Depreciation Allocations

Dept:2 EQUIPMENT DEPRECIATION

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

Basis Units: Depreciation of GF equipment per department

Source:

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:2 EQUIPMENT DEPRECIATION

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

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

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FACILITIES MAINTENANCE 532-31040

Nature and Extent of Services

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

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

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

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

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

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

FACILITIES MAINTENANCE 532-31040
Nature and Extent of Services (Continued)

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

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

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

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Personnel Costs										
Salaries	S1	2,677,421	0	2,504,715	0	76,369	30,170	38,805	27,363	0
Salary % Split			.00%	93.55%	.00%	2.85%	1.13%	1.45%	1.02%	.00%
Benefits	S	965,023	0	902,774	0	27,526	10,874	13,986	9,863	0
Subtotal - Personnel Costs		3,642,444	0	3,407,489	0	103,894	41,044	52,791	37,226	0
Services & Supplies Cost										
Maint Svcs Contract - Janitorial	P	1,095,437	0	0	735,572	99,191	80,770	95,649	84,255	0
Security Contracts	P	480,003	0	0	0	141,486	53,057	89,379	0	143,024
Pest Control Contracts	S	40,000	0	37,420	0	1,141	451	580	409	0
Bldgs Facilities Maint Contract	S	997,511	0	933,167	0	28,452	11,240	14,457	10,195	0
TEMP EMPLOYEE SVCS CONTRACT	S	45,148	0	42,236	0	1,288	509	654	461	0
Interfund Services	S	197,416	0	184,682	0	5,631	2,225	2,861	2,018	0
Office Equip-Leases	S	1,632	0	1,527	0	47	18	24	17	0
Parking Lots-Leases	P	80,349	0	0	0	24,810	21,708	33,831	0	0
Land-Leases	P	17,443	0	0	0	17,443	0	0	0	0
Materials & Supplies	S	266,256	0	249,081	0	7,594	3,000	3,859	2,721	0
Maintenance & Repairs	S	2,356,526	0	2,204,519	0	67,216	26,554	34,154	24,084	0
Electricity	D	277,036	0	0	0	0	0	0	0	0
Water	D	48,972	0	0	0	0	0	0	0	0
Capital Outlay	D	156,190	0	0	0	0	0	0	0	0
Interfund Transfers (Uses)	D	2,000,000	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	(311,010)	0	0	0	0	0	0	0	0
Capital Project Fund Expenses	D	859,086	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		8,607,995	0	3,652,631	735,572	394,298	199,532	275,448	124,159	143,024
Department Cost Total		12,250,439	0	7,060,120	735,572	498,192	240,576	328,239	161,385	143,024
Adjustments to Cost										
Electricity	D	(277,036)	0	0	0	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	General Admin	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati
Water	D	(48,972)	0	0	0	0	0	0	0	0
Capital Outlay	D	(156,190)	0	0	0	0	0	0	0	0
Interfund Transfers (Uses)	D	(2,000,000)	0	0	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	311,010	0	0	0	0	0	0	0	0
Capital Project Fund Expenses	D	(859,086)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(3,030,274)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,220,165	0	7,060,120	735,572	498,192	240,576	328,239	161,385	143,024
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$9,220,165		\$7,060,120	\$735,572	\$498,192	\$240,576	\$328,239	\$161,385	\$143,024

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security
Personnel Costs			
Salaries	S1	2,677,421	0
Salary % Split			.00%
Benefits	S	965,023	0
Subtotal - Personnel Costs		3,642,444	0
Services & Supplies Cost			
Maint Svcs Contract - Janitorial	P	1,095,437	0
Security Contracts	P	480,003	53,057
Pest Control Contracts	S	40,000	0
Bldgs Facilities Maint Contract	S	997,511	0
TEMP EMPLOYEE SVCS CONTRAC1	S	45,148	0
Interfund Services	S	197,416	0
Office Equip-Leases	S	1,632	0
Parking Lots-Leases	P	80,349	0
Land-Leases	P	17,443	0
Materials & Supplies	S	266,256	0
Maintenance & Repairs	S	2,356,526	0
Electricity	D	277,036	0
Water	D	48,972	0
Capital Outlay	D	156,190	0
Interfund Transfers (Uses)	D	2,000,000	0
Revenue - Reimbursed Expenditures	D	(311,010)	0
Capital Project Fund Expenses	D	859,086	0
Subtotal - Services & Supplies		8,607,995	53,057
Department Cost Total		12,250,439	53,057
Adjustments to Cost			
Electricity	D	(277,036)	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:3 FACILITIES MAINT 532-31040

Description		Amount	MSC Security
Water	D	(48,972)	0
Capital Outlay	D	(156,190)	0
Interfund Transfers (Uses)	D	(2,000,000)	0
Revenue - Reimbursed Expenditures	D	311,010	0
Capital Project Fund Expenses	D	(859,086)	0
Subtotal - Adjustments		(3,030,274)	0
Total Costs After Adjustments		9,220,165	53,057
General Admin Distribution			0
Grand Total		<u>\$9,220,165</u>	<u>\$53,057</u>

CITY OF EL PASO, TEXAS
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B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
1 Municipal Service Center	\$278	\$0	\$260	\$0	\$8	\$3	\$4	\$3	\$0	\$0
Subtotal - BUILDING DEPRECIATION	278	0	260	0	8	3	4	3	0	0
2 Depreciation	196,241	0	183,583	0	5,597	2,211	2,844	2,006	0	0
Subtotal - EQUIPMENT DEPRECIATION	196,241	0	183,583	0	5,597	2,211	2,844	2,006	0	0
3 Janitorial Services	0	4,107	3,842	0	117	46	60	42	0	0
3 Muni Svcs Center	0	26,588	24,873	0	758	300	385	272	0	0
3 MSC Security	0	9,112	8,524	0	260	103	132	93	0	0
Subtotal - FACILITIES MAINT 532-310	0	39,808	37,240	0	1,135	449	577	407	0	0
4 MSC	0	50,023	46,796	0	1,427	564	725	511	0	0
Subtotal - PARKS BLDG MAINT 532-3	0	50,023	46,796	0	1,427	564	725	511	0	0
8 Budget	0	17,852	16,700	0	509	201	259	182	0	0
Subtotal - OMB 115-12000	0	17,852	16,700	0	509	201	259	182	0	0
9 Citywide Admin	0	12,141	11,358	0	346	137	176	124	0	0
Subtotal - CITY MANAGER 115-12010	0	12,141	11,358	0	346	137	176	124	0	0
12 Performance	0	4,965	4,644	0	142	56	72	51	0	0
Subtotal - PERFORMANCE OFFICE 1	0	4,965	4,644	0	142	56	72	51	0	0
13 Citywide Support	0	1,508	1,411	0	43	17	22	15	0	0
13 Open Records Requests	0	1,501	1,404	0	43	17	22	15	0	0
Subtotal - CITY CLERK 117	0	3,009	2,815	0	86	34	44	31	0	0
15 HR Services	0	41,654	38,967	0	1,188	469	604	426	0	0
15 Self Insurance Fund	0	4,959	4,639	0	141	56	72	51	0	0
Subtotal - HUMAN RESOURCES 209	0	46,613	43,606	0	1,330	525	676	476	0	0
16 Financial Reporting	0	15,253	14,269	0	435	172	221	156	0	0
16 Treasury Management	0	428	401	0	12	5	6	4	0	0
16 Annual Audit	0	0	0	0	0	0	0	0	0	0
16 Asset Management	0	757	709	0	22	9	11	8	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:3 FACILITIES MAINT 532-31040

Department	First Incoming	Second Incoming	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security
Subtotal - OFFICE OF COMPTROLLE	\$0	\$16,439	\$15,378	\$0	\$469	\$185	\$238	\$168	\$0	\$0
17 Administration	0	14,519	13,582	0	414	164	210	148	0	0
17 Supply Chain Management	0	28,039	26,230	0	800	316	406	287	0	0
Subtotal - PURCHASING 215	0	42,557	39,812	0	1,214	480	617	435	0	0
20 IT Services	0	313	293	0	9	4	5	3	0	0
20 City-wide PC's	0	1,639	1,533	0	47	18	24	17	0	0
20 City-wide IT Contracts	0	87,302	81,671	0	2,490	984	1,265	892	0	0
20 Mail Room	0	1,894	1,772	0	54	21	27	19	0	0
20 Phone & Internet - Citywide	0	7,540	7,053	0	215	85	109	77	0	0
Subtotal - INFORMATION TECHNOLC	0	98,687	92,321	0	2,815	1,112	1,430	1,009	0	0
38 GF Support	0	463,934	434,008	0	13,233	5,228	6,724	4,741	0	0
Subtotal - SAM ADMIN SUPPORT 532	0	463,934	434,008	0	13,233	5,228	6,724	4,741	0	0
49 General Expenses	0	2,726	2,550	0	78	31	40	28	0	0
49 Retirees Health Insurance	0	42,117	39,400	0	1,201	475	610	430	0	0
49 Property Insurance	0	853	798	0	24	10	12	9	0	0
49 General Liability Insurance	0	11,288	10,559	0	322	127	164	115	0	0
49 Auto Liability	0	512	479	0	15	6	7	5	0	0
Subtotal - NON-DEPARTMENTAL 999	0	57,495	53,786	0	1,640	648	833	588	0	0
Total Incoming	196,519	853,522	982,309	0	29,951	11,832	15,219	10,731	0	0
C. Total Allocated		\$10,270,206	\$8,042,429	\$735,572	\$528,143	\$252,408	\$343,458	\$172,116	\$143,024	\$53,057
			78.31%	7.16%	5.14%	2.46%	3.34%	1.68%	1.39%	0.52%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Facilities Maintenance Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MUNICIPAL COURT 111	211.95	0.91%	\$66,167	\$0	\$66,167	\$7,293	\$73,460
14 TAX 206	10.00	0.04%	3,122	0	3,122	344	3,466
17 PURCHASING 215	59.50	0.26%	18,575	0	18,575	2,047	20,622
18 ANIMAL SERVICES 225	944.90	4.07%	294,980	0	294,980	32,514	327,494
20 INFORMATION TECHNOLOGY 239	46.00	0.20%	14,360	0	14,360	1,583	15,943
25 POLICE 321	3,208.06	13.83%	1,001,495	0	1,001,495	110,390	1,111,885
26 FIRE 322	4,625.63	19.93%	1,444,033	0	1,444,033	159,169	1,603,202
27 ENVIRONMENTAL SERVICES 334	649.97	2.80%	202,908	0	202,908	22,366	225,274
28 PUBLIC HEALTH 341	1,416.60	6.10%	442,235	0	442,235	48,745	490,981
29 PARKS & RECREATION 451	8,038.57	34.64%	2,509,488	0	2,509,488	276,608	2,786,096
31 LIBRARY 453	2,253.48	9.71%	703,493	0	703,493	77,543	781,036
32 MUSUEM & CULT AFFAIRS 454	479.40	2.07%	149,659	0	149,659	16,496	166,156
40 STREET MAINTENANCE 532-32120	234.47	1.01%	73,197	0	73,197	8,068	81,265
41 FLEET 532-37020	594.10	2.56%	185,467	0	185,467	20,443	205,910
50 OTHER	431.75	1.86%	134,784	0	134,784	14,857	149,641
Subtotal	23,204.38	100.00%	7,243,963	0	7,243,963	798,466	8,042,429
Direct Bills					0		0
Total					\$7,243,963		\$8,042,429

Basis Units: Number of labor hours per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Janitorial Services Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	5,598.00	0.56%	\$4,107	\$0	\$4,107	\$0	\$4,107
25 POLICE 321	616,221.00	61.46%	452,105	0	452,105	0	452,105
26 FIRE 322	77,529.00	7.73%	56,881	0	56,881	0	56,881
27 ENVIRONMENTAL SERVICES 334	19,324.33	1.93%	14,178	0	14,178	0	14,178
29 PARKS & RECREATION 451	19,324.33	1.93%	14,178	0	14,178	0	14,178
32 MUSUEM & CULT AFFAIRS 454	245,266.00	24.46%	179,945	0	179,945	0	179,945
38 SAM ADMIN SUPPORT 532-32060	19,324.33	1.93%	14,178	0	14,178	0	14,178
Subtotal	1,002,587.00	100.00%	735,572	0	735,572	0	735,572
Direct Bills					0		0
Total					\$735,572		\$735,572

Basis Units: Annual janitorial costs per department
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City Hall Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	25.00	12.78%	\$64,383	\$0	\$64,383	\$3,111	\$67,494
6 CITY ATTORNEY 103	41.50	21.21%	106,876	0	106,876	5,165	112,041
8 OMB 115-12000	8.50	4.35%	21,890	0	21,890	1,058	22,948
9 CITY MANAGER 115-12010	7.00	3.58%	18,027	0	18,027	871	18,898
10 PUBLIC INFO OFFICE 115-12020	6.00	3.07%	15,452	0	15,452	747	16,199
12 PERFORMANCE OFFICE 115-12050	5.00	2.56%	12,877	0	12,877	622	13,499
13 CITY CLERK 117	7.00	3.58%	18,027	0	18,027	871	18,898
15 HUMAN RESOURCES 209	38.63	19.74%	99,472	0	99,472	4,807	104,279
16 OFFICE OF COMPTROLLER 210	36.00	18.40%	92,712	0	92,712	4,480	97,192
17 PURCHASING 215	21.00	10.73%	54,082	0	54,082	2,613	56,695
Subtotal	195.63	100.00%	503,798	0	503,798	24,345	528,143
Direct Bills					0		0
Total					\$503,798		\$528,143

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Mulligan Building Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 116-12030	7.00	4.22%	\$10,238	\$0	\$10,238	\$406	\$10,644
15 HUMAN RESOURCES 209	18.50	11.14%	27,058	0	27,058	1,072	28,130
19 CAPITAL IMPROVEMENT 235	70.50	42.47%	103,113	0	103,113	4,085	107,197
20 INFORMATION TECHNOLOGY 239	70.00	42.17%	102,381	0	102,381	4,056	106,437
Subtotal	166.00	100.00%	242,790	0	242,790	9,618	252,408
Direct Bills					0		0
Total					\$242,790		\$252,408

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Texas Building & One Stop Shop Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$27,213	\$0	\$27,213	\$1,017	\$28,229
29 PARKS & RECREATION 451	35,200	43.84%	145,134	0	145,134	5,423	150,557
34 COMM & HUMAN DEV 471	38,500	47.95%	158,741	0	158,741	5,931	164,672
Subtotal	80,300	100.00%	331,087	0	331,087	12,370	343,458
Direct Bills					0		0
Total					\$331,087		\$343,458

Basis Units: Occupied square footage per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Muni Svcs Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	16.27%	\$26,588	\$0	\$26,588	\$0	\$26,588
25 POLICE 321	4,700	4.46%	7,290	0	7,290	465	7,755
27 ENVIRONMENTAL SERVICES 334	829	0.79%	1,286	0	1,286	82	1,368
29 PARKS & RECREATION 451	14,101	13.39%	21,873	0	21,873	1,395	23,268
38 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	6,647	0	6,647	424	7,071
40 STREET MAINTENANCE 532-32120	25,712	24.41%	39,883	0	39,883	2,543	42,426
41 FLEET 532-37020	38,568	36.61%	59,825	0	59,825	3,815	63,640
Subtotal	105,336	100.00%	163,393	0	163,393	8,723	172,116
Direct Bills					0		0
Total					\$163,393		\$172,116

Basis Units: Occupied square footage per department
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

El Paso Regional Communication Center Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	238,028	74.35%	\$106,339	\$0	\$106,339	\$0	\$106,339
26 FIRE 322	81,804	25.55%	36,546	0	36,546	0	36,546
43 AVIATION 562	312	0.10%	139	0	139	0	139
Subtotal	320,144	100.00%	143,024	0	143,024	0	143,024
Direct Bills					0		0
Total					\$143,024		\$143,024

Basis Units: Calls for service per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

MSC Security Allocations

Dept:3 FACILITIES MAINT 532-31040

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	17.17%	\$9,112	\$0	\$9,112	\$0	\$9,112
29 PARKS & RECREATION 451	14,101	14.13%	7,496	0	7,496	0	7,496
38 SAM ADMIN SUPPORT 532-32060	4,285	4.29%	2,278	0	2,278	0	2,278
40 STREET MAINTENANCE 532-32120	25,712	25.76%	13,668	0	13,668	0	13,668
41 FLEET 532-37020	38,568	38.64%	20,503	0	20,503	0	20,503
Subtotal	99,807	100.00%	53,057	0	53,057	0	53,057
Direct Bills					0		0
Total					\$53,057		\$53,057

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:3 FACILITIES MAINT 532-31040

Department	Facilities Maintenance	Janitorial Services	City Hall	Mulligan Building	Texas Building & One Stop	Muni Svcs Center	El Paso Regional Communicati	MSC Security	Total
3 FACILITIES MAINT 532-31040	\$0	\$4,107	\$0	\$0	\$0	\$26,588	\$0	\$9,112	\$39,808
5 MAYOR AND COUNCIL 101	0	0	67,494	0	0	0	0	0	67,494
6 CITY ATTORNEY 103	0	0	112,041	0	0	0	0	0	112,041
7 MUNICIPAL COURT 111	73,460	0	0	0	0	0	0	0	73,460
8 OMB 115-12000	0	0	22,948	0	0	0	0	0	22,948
9 CITY MANAGER 115-12010	0	0	18,898	0	0	0	0	0	18,898
10 PUBLIC INFO OFFICE 115-12020	0	0	16,199	0	0	0	0	0	16,199
11 INTERNAL AUDIT 116-12030	0	0	0	10,644	0	0	0	0	10,644
12 PERFORMANCE OFFICE 115-12050	0	0	13,499	0	0	0	0	0	13,499
13 CITY CLERK 117	0	0	18,898	0	0	0	0	0	18,898
14 TAX 206	3,466	0	0	0	0	0	0	0	3,466
15 HUMAN RESOURCES 209	0	0	104,279	28,130	0	0	0	0	132,408
16 OFFICE OF COMPTROLLER 210	0	0	97,192	0	0	0	0	0	97,192
17 PURCHASING 215	20,622	0	56,695	0	0	0	0	0	77,317
18 ANIMAL SERVICES 225	327,494	0	0	0	0	0	0	0	327,494
19 CAPITAL IMPROVEMENT 235	0	0	0	107,197	0	0	0	0	107,197
20 INFORMATION TECHNOLOGY 239	15,943	0	0	106,437	0	0	0	0	122,380
21 PLANNING & INSPECTIONS 280	0	0	0	0	28,229	0	0	0	28,229
25 POLICE 321	1,111,885	452,105	0	0	0	7,755	106,339	0	1,678,084
26 FIRE 322	1,603,202	56,881	0	0	0	0	36,546	0	1,696,628
27 ENVIRONMENTAL SERVICES 334	225,274	14,178	0	0	0	1,368	0	0	240,819
28 PUBLIC HEALTH 341	490,981	0	0	0	0	0	0	0	490,981
29 PARKS & RECREATION 451	2,786,096	14,178	0	0	150,557	23,268	0	7,496	2,981,594
31 LIBRARY 453	781,036	0	0	0	0	0	0	0	781,036
32 MUSUEM & CULT AFFAIRS 454	166,156	179,945	0	0	0	0	0	0	346,101
34 COMM & HUMAN DEV 471	0	0	0	0	164,672	0	0	0	164,672
38 SAM ADMIN SUPPORT 532-32060	0	14,178	0	0	0	7,071	0	2,278	23,526
40 STREET MAINTENANCE 532-32120	81,265	0	0	0	0	42,426	0	13,668	137,360
41 FLEET 532-37020	205,910	0	0	0	0	63,640	0	20,503	290,052
43 AVIATION 562	0	0	0	0	0	0	139	0	139
50 OTHER	149,641	0	0	0	0	0	0	0	149,641
Total	\$8,042,429	\$735,572	\$528,143	\$252,408	\$343,458	\$172,116	\$143,024	\$53,057	\$10,270,206

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

PARKS BLDG MAINT 532-31130

Nature and Extent of Services

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

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

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

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

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

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:4 PARKS BLDG MAINT 532-31130

Description		Amount	General Admin	Single Occupant	City 1	City 2	City 3 & 4	MSC
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Outside Contracts - NOC	D	122,588	0	0	0	0	0	0
Electricity	P	8,345,998	0	7,836,981	120,766	114,247	66,480	207,524
Water	P	2,743,454	0	2,576,133	39,697	37,555	21,853	68,216
Natural Gas	P	1,414,453	0	1,328,186	20,467	19,362	11,267	35,171
Revenue - Reimbursed Expenditures	P	(141,030)	0	(132,429)	(2,041)	(1,931)	(1,123)	(3,507)
Subtotal - Services & Supplies		12,485,463	0	11,608,871	178,889	169,233	98,477	307,405
Department Cost Total		12,485,463	0	11,608,871	178,889	169,233	98,477	307,405
Adjustments to Cost								
Outside Contracts - NOC	D	(122,588)	0	0	0	0	0	0
Subtotal - Adjustments		(122,588)	0	0	0	0	0	0
Total Costs After Adjustments		12,362,875	0	11,608,871	178,889	169,233	98,477	307,405
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$12,362,875		\$11,608,871	\$178,889	\$169,233	\$98,477	\$307,405

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:4 PARKS BLDG MAINT 532-31130

Department	First Incoming	Second Incoming	Single Occupant	City 1	City 2	City 3 & 4	MSC
8 Budget	\$0	\$13,310	\$12,498	\$193	\$182	\$106	\$331
Subtotal - OMB 115-12000	0	13,310	12,498	193	182	106	331
13 Open Records Requests	0	1,119	1,051	16	15	9	28
Subtotal - CITY CLERK 117	0	1,119	1,051	16	15	9	28
16 Financial Reporting	0	20,004	18,784	289	274	159	497
16 Treasury Management	0	567	532	8	8	5	14
16 Annual Audit	0	0	0	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	20,571	19,316	298	282	164	511
49 General Expenses	0	3,605	3,385	52	49	29	90
49 Auto Liability	0	1,024	962	15	14	8	25
Subtotal - NON-DEPARTMENTAL 999	0	4,630	4,347	67	63	37	115
Total Incoming	0	39,630	37,213	573	542	316	985
C. Total Allocated		\$12,402,505	\$11,646,084	\$179,463	\$169,776	\$98,792	\$308,390
			93.90%	1.45%	1.37%	0.80%	2.49%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Single Occupant Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	15,332.42	0.13%	\$15,359	\$0	\$15,359	\$49	\$15,409
19 CAPITAL IMPROVEMENT 235	3,105.20	0.03%	3,111	0	3,111	10	3,121
20 INFORMATION TECHNOLOGY 239	16,955.09	0.15%	16,985	0	16,985	54	17,039
25 POLICE 321	605,651.22	5.23%	606,720	0	606,720	1,945	608,665
26 FIRE 322	796,361.69	6.87%	797,767	0	797,767	2,557	800,325
27 ENVIRONMENTAL SERVICES 334	35,833.20	0.31%	35,896	0	35,896	115	36,012
28 PUBLIC HEALTH 341	7,800.98	0.07%	7,815	0	7,815	25	7,840
29 PARKS & RECREATION 451	3,690,425.73	31.85%	3,696,940	0	3,696,940	11,851	3,708,791
30 ZOO 452	771,536.83	6.66%	772,899	0	772,899	2,478	775,376
31 LIBRARY 453	578,400.49	4.99%	579,422	0	579,422	1,857	581,279
32 MUSUEM & CULT AFFAIRS 454	260,865.23	2.25%	261,326	0	261,326	838	262,163
34 COMM & HUMAN DEV 471	61,679.84	0.53%	61,789	0	61,789	198	61,987
40 STREET MAINTENANCE 532-32120	16,994.47	0.15%	17,024	0	17,024	55	17,079
50 OTHER	4,727,472.13	40.79%	4,735,817	0	4,735,817	15,181	4,750,998
Subtotal	11,588,414.51	100.00%	11,608,871	0	11,608,871	37,213	11,646,084
Direct Bills					0		0
Total					\$11,608,871		\$11,646,084

Basis Units: Utility cost per department
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City 1 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	25.00	12.78%	\$22,861	\$0	\$22,861	\$73	\$22,935
6 CITY ATTORNEY 103	41.50	21.21%	37,950	0	37,950	122	38,071
8 OMB 115-12000	8.50	4.35%	7,773	0	7,773	25	7,798
9 CITY MANAGER 115-12010	7.00	3.58%	6,401	0	6,401	21	6,422
10 PUBLIC INFO OFFICE 115-12020	6.00	3.07%	5,487	0	5,487	18	5,504
12 PERFORMANCE OFFICE 115-12050	5.00	2.56%	4,572	0	4,572	15	4,587
13 CITY CLERK 117	7.00	3.58%	6,401	0	6,401	21	6,422
15 HUMAN RESOURCES 209	38.63	19.74%	35,321	0	35,321	113	35,434
16 OFFICE OF COMPTROLLER 210	36.00	18.40%	32,920	0	32,920	106	33,026
17 PURCHASING 215	21.00	10.73%	19,203	0	19,203	62	19,265
Subtotal	195.63	100.00%	178,889	0	178,889	573	179,463
Direct Bills					0		0
Total					\$178,889		\$179,463

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City 2 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 INTERNAL AUDIT 116-12030	7.00	4.22%	\$7,136	\$0	\$7,136	\$23	\$7,159
15 HUMAN RESOURCES 209	18.50	11.14%	18,860	0	18,860	60	18,921
19 CAPITAL IMPROVEMENT 235	70.50	42.47%	71,873	0	71,873	230	72,104
20 INFORMATION TECHNOLOGY 239	70.00	42.17%	71,363	0	71,363	229	71,592
Subtotal	166.00	100.00%	169,233	0	169,233	542	169,776
Direct Bills					0		0
Total					\$169,233		\$169,776

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City 3 & 4 Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PLANNING & INSPECTIONS 280	6,600	8.22%	\$8,094	\$0	\$8,094	\$26	\$8,120
29 PARKS & RECREATION 451	35,200	43.84%	43,168	0	43,168	138	43,306
34 COMM & HUMAN DEV 471	38,500	47.95%	47,215	0	47,215	151	47,366
Subtotal	80,300	100.00%	98,477	0	98,477	316	98,792
Direct Bills					0		0
Total					\$98,477		\$98,792

Basis Units: Occupied square footage per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

MSC Allocations

Dept:4 PARKS BLDG MAINT 532-31130

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,141	16.27%	\$50,023	\$0	\$50,023	\$0	\$50,023
25 POLICE 321	4,700	4.46%	13,716	0	13,716	53	13,769
27 ENVIRONMENTAL SERVICES 334	829	0.79%	2,419	0	2,419	9	2,429
29 PARKS & RECREATION 451	14,101	13.39%	41,151	0	41,151	158	41,309
38 SAM ADMIN SUPPORT 532-32060	4,285	4.07%	12,505	0	12,505	48	12,553
40 STREET MAINTENANCE 532-32120	25,712	24.41%	75,036	0	75,036	287	75,323
41 FLEET 532-37020	38,568	36.61%	112,554	0	112,554	431	112,985
Subtotal	105,336	100.00%	307,405	0	307,405	985	308,390
Direct Bills					0		0
Total					\$307,405		\$308,390

Basis Units: Occupied square footage per department
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:4 PARKS BLDG MAINT 532-31130

Department	Single Occupant	City 1	City 2	City 3 & 4	MSC	Total
3 FACILITIES MAINT 532-31040	\$0	\$0	\$0	\$0	\$50,023	\$50,023
5 MAYOR AND COUNCIL 101	0	22,935	0	0	0	22,935
6 CITY ATTORNEY 103	0	38,071	0	0	0	38,071
8 OMB 115-12000	0	7,798	0	0	0	7,798
9 CITY MANAGER 115-12010	0	6,422	0	0	0	6,422
10 PUBLIC INFO OFFICE 115-12020	0	5,504	0	0	0	5,504
11 INTERNAL AUDIT 116-12030	0	0	7,159	0	0	7,159
12 PERFORMANCE OFFICE 115-12050	0	4,587	0	0	0	4,587
13 CITY CLERK 117	0	6,422	0	0	0	6,422
15 HUMAN RESOURCES 209	0	35,434	18,921	0	0	54,355
16 OFFICE OF COMPTROLLER 210	0	33,026	0	0	0	33,026
17 PURCHASING 215	0	19,265	0	0	0	19,265
18 ANIMAL SERVICES 225	15,409	0	0	0	0	15,409
19 CAPITAL IMPROVEMENT 235	3,121	0	72,104	0	0	75,224
20 INFORMATION TECHNOLOGY 239	17,039	0	71,592	0	0	88,632
21 PLANNING & INSPECTIONS 280	0	0	0	8,120	0	8,120
25 POLICE 321	608,665	0	0	0	13,769	622,434
26 FIRE 322	800,325	0	0	0	0	800,325
27 ENVIRONMENTAL SERVICES 334	36,012	0	0	0	2,429	38,440
28 PUBLIC HEALTH 341	7,840	0	0	0	0	7,840
29 PARKS & RECREATION 451	3,708,791	0	0	43,306	41,309	3,793,406
30 ZOO 452	775,376	0	0	0	0	775,376
31 LIBRARY 453	581,279	0	0	0	0	581,279
32 MUSUEM & CULT AFFAIRS 454	262,163	0	0	0	0	262,163
34 COMM & HUMAN DEV 471	61,987	0	0	47,366	0	109,353
38 SAM ADMIN SUPPORT 532-32060	0	0	0	0	12,553	12,553
40 STREET MAINTENANCE 532-32120	17,079	0	0	0	75,323	92,402
41 FLEET 532-37020	0	0	0	0	112,985	112,985
50 OTHER	4,750,998	0	0	0	0	4,750,998
Total	\$11,646,084	\$179,463	\$169,776	\$98,792	\$308,390	\$12,402,505

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

CITY ATTORNEY 103
Nature and Extent of Services

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

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

CDBG – Costs identified to this function are representative of staff compensation and operational expenditures to provide legal services to the Community & Human Development department. Costs have been directly allocated to Community & Human Development.

OUTSIDE COUNSEL – Costs identified to this function are representative of expenditures for the retention of external legal firms. These costs are not allocated within this plan.

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description		Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution
Personnel Costs							
Salaries	S1	3,264,803	1,088,668	1,263,962	34,631	0	877,542
Salary % Split			33.35%	38.71%	1.06%	.00%	26.88%
Benefits	S	950,669	317,006	368,050	10,084	0	255,529
Subtotal - Personnel Costs		4,215,472	1,405,674	1,632,012	44,715	0	1,133,071
Services & Supplies Cost							
Contractual Services	P	588,110	0	26,057	0	549,319	12,734
Leases	S	1,779	593	689	19	0	478
Materials & Supplies	S	14,526	4,844	5,624	154	0	3,904
Minor Equipment & Furniture	S	31,741	10,584	12,288	337	0	8,532
Communications	S	403	134	156	4	0	108
Other Operating	S	51,412	17,144	19,904	545	0	13,819
Damages Settlement Expense	D	970,342	0	0	0	0	0
CASH RECEIPTS SHORT(OVER)- EX	D	85,000	0	0	0	0	0
Interfund Transfers	D	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	(23,928)	0	0	0	0	0
Revenue - Public Infor Dist Fee	P	(11,556)	0	(11,556)	0	0	0
Revenue - Prep & Release of Liens	D	(19,700)	0	0	0	0	0
REVENUE - ESTIMATE OFFSET	P	27	0	27	0	0	0
Deduct Direct Costs	P	(44,592)	0	0	(44,592)	0	0
Subtotal - Services & Supplies		1,643,564	33,299	53,189	(43,533)	549,319	39,576
Department Cost Total		5,859,036	1,438,973	1,685,201	1,182	549,319	1,172,647
Adjustments to Cost							
Damages Settlement Expense	D	(970,342)	0	0	0	0	0
CASH RECEIPTS SHORT(OVER)- EX	D	(85,000)	0	0	0	0	0
Interfund Transfers	D	0	0	0	0	0	0
Revenue - Reimbursed Expenditures	D	23,928	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:6 CITY ATTORNEY 103

Description	Amount	General Admin	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution
Revenue - Prep & Release of Liens D	19,700	0	0	0	0	0
Subtotal - Adjustments	(1,011,714)	0	0	0	0	0
Total Costs After Adjustments	4,847,322	1,438,973	1,685,201	1,182	549,319	1,172,647
General Admin Distribution		(1,438,973)	835,797	22,900	0	580,276
Grand Total	\$4,847,322		\$2,520,998	\$24,082	\$549,319	\$1,752,923
					not allocated	not allocated

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution
1 City Hall (City 1)	\$52,778	\$0	\$30,655	\$840	\$0	\$21,283
Subtotal - BUILDING DEPRECIATION	52,778	0	30,655	840	0	21,283
3 City Hall	106,876	5,165	65,076	1,783	0	45,181
Subtotal - FACILITIES MAINT 532-310	106,876	5,165	65,076	1,783	0	45,181
4 City 1	37,950	122	22,113	606	0	15,353
Subtotal - PARKS BLDG MAINT 532-3	37,950	122	22,113	606	0	15,353
6 Legal Services	0	520,620	302,391	8,285	0	209,944
Subtotal - CITY ATTORNEY 103	0	520,620	302,391	8,285	0	209,944
8 Budget	0	5,861	3,404	93	0	2,364
Subtotal - OMB 115-12000	0	5,861	3,404	93	0	2,364
9 Citywide Admin	0	9,507	5,522	151	0	3,834
Subtotal - CITY MANAGER 115-12010	0	9,507	5,522	151	0	3,834
11 Audit	0	3,520	2,045	56	0	1,420
Subtotal - INTERNAL AUDIT 116-1203	0	3,520	2,045	56	0	1,420
12 Performance	0	3,887	2,258	62	0	1,568
Subtotal - PERFORMANCE OFFICE 1	0	3,887	2,258	62	0	1,568
13 Citywide Support	0	1,181	686	19	0	476
13 Open Records Requests	0	493	286	8	0	199
Subtotal - CITY CLERK 117	0	1,674	972	27	0	675
15 HR Services	0	32,616	18,944	519	0	13,153
15 Self Insurance Fund	0	3,883	2,255	62	0	1,566
Subtotal - HUMAN RESOURCES 209	0	36,499	21,200	581	0	14,718
16 Financial Reporting	0	7,769	4,512	124	0	3,133
16 Treasury Management	0	218	127	3	0	88
16 Annual Audit	0	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:6 CITY ATTORNEY 103

Department	First Incoming	Second Incoming	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution
Subtotal - OFFICE OF COMPTROLLE	\$0	\$7,987	\$4,639	\$127	\$0	\$3,221
17 Administration	0	1,003	583	16	0	405
17 Supply Chain Management	0	1,937	1,125	31	0	781
Subtotal - PURCHASING 215	0	2,941	1,708	47	0	1,186
20 IT Services	0	53,280	30,946	848	0	21,485
20 Records Management	0	22,008	12,783	350	0	8,875
20 Strategic Innovation	0	12,058	7,004	192	0	4,863
20 City-wide PC's	0	1,283	745	20	0	517
20 City-wide IT Contracts	0	187,689	109,015	2,987	0	75,687
20 Postage	0	566	329	9	0	228
20 Mail Room	0	1,483	861	24	0	598
20 Wireless Communication	0	2,467	1,433	39	0	995
20 Phone & Internet - Citywide	0	22,619	13,138	360	0	9,121
Subtotal - INFORMATION TECHNOLC	0	303,452	176,254	4,829	0	122,369
49 General Expenses	0	1,387	806	22	0	559
49 Retirees Health Insurance	0	32,978	19,155	525	0	13,299
49 Property Insurance	0	500	290	8	0	202
49 General Liability Insurance	0	8,838	5,134	141	0	3,564
Subtotal - NON-DEPARTMENTAL 999	0	43,704	25,384	696	0	17,624
Total Incoming	197,604	944,938	663,621	18,182	0	460,738
C. Total Allocated		\$5,989,864	\$3,184,619	\$42,265	\$549,319	\$2,213,661
			53.17%	0.71%	9.17%	36.96%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Legal Services Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	375	2.72%	\$71,645	\$0	\$71,645	\$18,591	\$90,236
6 CITY ATTORNEY 103	2,725	19.75%	520,620	0	520,620	0	520,620
7 MUNICIPAL COURT 111	11	0.08%	2,102	0	2,102	545	2,647
9 CITY MANAGER 115-12010	4	0.03%	764	0	764	198	963
13 CITY CLERK 117	423	3.07%	80,816	0	80,816	20,970	101,786
15 HUMAN RESOURCES 209	2,626	19.03%	501,706	0	501,706	130,185	631,891
16 OFFICE OF COMPTROLLER 210	1	0.01%	191	0	191	50	241
17 PURCHASING 215	160	1.16%	30,569	0	30,569	7,932	38,501
18 ANIMAL SERVICES 225	102	0.74%	19,487	0	19,487	5,057	24,544
19 CAPITAL IMPROVEMENT 235	2,745	19.90%	524,441	0	524,441	136,084	660,525
21 PLANNING & INSPECTIONS 280	361	2.62%	68,970	0	68,970	17,897	86,867
25 POLICE 321	90	0.65%	17,195	0	17,195	4,462	21,657
26 FIRE 322	92	0.67%	17,577	0	17,577	4,561	22,138
27 ENVIRONMENTAL SERVICES 334	647	4.69%	123,612	0	123,612	32,075	155,687
28 PUBLIC HEALTH 341	19	0.14%	3,630	0	3,630	942	4,572
29 PARKS & RECREATION 451	988	7.16%	188,761	0	188,761	48,980	237,741
31 LIBRARY 453	309	2.24%	59,035	0	59,035	15,319	74,354
34 COMM & HUMAN DEV 471	1,507	10.92%	287,917	0	287,917	74,710	362,627
35 ECONOMIC DEVELOPMENT 480	1	0.01%	191	0	191	50	241
40 STREET MAINTENANCE 532-32120	3	0.02%	573	0	573	149	722
43 AVIATION 562	315	2.28%	60,182	0	60,182	15,616	75,798
44 INTERNATIONAL BRIDGES 564	10	0.07%	1,911	0	1,911	496	2,406
50 OTHER	282	2.04%	53,877	0	53,877	13,980	67,857
Subtotal	13,796	100.00%	2,635,772	0	2,635,772	548,847	3,184,619
Direct Bills					0		0
Total					\$2,635,772		\$3,184,619

Basis Units: Number of legal hours recorded per department, excl. Sun Metro
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

CDBG Allocations

Dept:6 CITY ATTORNEY 103

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 COMM & HUMAN DEV 471	100	100.00%	\$27,227	\$0	\$27,227	\$15,038	\$42,265
Subtotal	100	100.00%	27,227	0	27,227	15,038	42,265
Direct Bills					0		0
Total					\$27,227		\$42,265

Basis Units: Direct allocation to Community & Human Development
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:6 CITY ATTORNEY 103

Department	Legal Services	CDBG	Outside Counsel	Litigation & Prosecution	Total
5 MAYOR AND COUNCIL 101	\$90,236	\$0	\$0	\$0	\$90,236
6 CITY ATTORNEY 103	520,620	0	0	0	520,620
7 MUNICIPAL COURT 111	2,647	0	0	0	2,647
9 CITY MANAGER 115-12010	963	0	0	0	963
13 CITY CLERK 117	101,786	0	0	0	101,786
15 HUMAN RESOURCES 209	631,891	0	0	0	631,891
16 OFFICE OF COMPTROLLER 210	241	0	0	0	241
17 PURCHASING 215	38,501	0	0	0	38,501
18 ANIMAL SERVICES 225	24,544	0	0	0	24,544
19 CAPITAL IMPROVEMENT 235	660,525	0	0	0	660,525
21 PLANNING & INSPECTIONS 280	86,867	0	0	0	86,867
25 POLICE 321	21,657	0	0	0	21,657
26 FIRE 322	22,138	0	0	0	22,138
27 ENVIRONMENTAL SERVICES 334	155,687	0	0	0	155,687
28 PUBLIC HEALTH 341	4,572	0	0	0	4,572
29 PARKS & RECREATION 451	237,741	0	0	0	237,741
31 LIBRARY 453	74,354	0	0	0	74,354
34 COMM & HUMAN DEV 471	362,627	42,265	0	0	404,892
35 ECONOMIC DEVELOPMENT 480	241	0	0	0	241
40 STREET MAINTENANCE 532-32120	722	0	0	0	722
43 AVIATION 562	75,798	0	0	0	75,798
44 INTERNATIONAL BRIDGES 564	2,406	0	0	0	2,406
50 OTHER	67,857	0	0	0	67,857
Total	\$3,184,619	\$42,265	\$0	\$0	\$3,226,884

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

OMB 115-12000
Nature and Extent of Services

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:8 OMB 115-12000

Description		Amount	General Admin	Budget
Personnel Costs				
Salaries	S1	653,199	0	653,199
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	208,706	0	208,706
Subtotal - Personnel Costs		861,905	0	861,905
Services & Supplies Cost				
Contractual Services	S	13,595	0	13,595
Materials & Supplies	S	9,517	0	9,517
Minor Equipment & Furniture	S	1,502	0	1,502
Other Operating	S	2,704	0	2,704
REIMBURSED OVERTIME	S	(25)	0	(25)
Subtotal - Services & Supplies		27,293	0	27,293
Department Cost Total		889,198	0	889,198
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		889,198	0	889,198
General Admin Distribution			0	0
Grand Total		<u>\$889,198</u>		<u>\$889,198</u>

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
1 City Hall (City 1)	\$10,810	\$0	\$10,810
Subtotal - BUILDING DEPRECIATION	10,810	0	10,810
3 City Hall	21,890	1,058	22,948
Subtotal - FACILITIES MAINT 532-310	21,890	1,058	22,948
4 City 1	7,773	25	7,798
Subtotal - PARKS BLDG MAINT 532-3	7,773	25	7,798
8 Budget	0	1,141	1,141
Subtotal - OMB 115-12000	0	1,141	1,141
9 Citywide Admin	0	1,947	1,947
Subtotal - CITY MANAGER 115-12010	0	1,947	1,947
11 Audit	0	6,433	6,433
Subtotal - INTERNAL AUDIT 116-1203	0	6,433	6,433
12 Performance	0	796	796
Subtotal - PERFORMANCE OFFICE 1	0	796	796
13 Citywide Support	0	242	242
13 Open Records Requests	0	96	96
Subtotal - CITY CLERK 117	0	338	338
15 HR Services	0	6,680	6,680
15 Self Insurance Fund	0	795	795
Subtotal - HUMAN RESOURCES 209	0	7,476	7,476
16 Financial Reporting	0	1,409	1,409
16 Treasury Management	0	40	40
16 Annual Audit	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	1,449	1,449
20 IT Services	0	209	209

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:8 OMB 115-12000

Department	First Incoming	Second Incoming	Budget
20 Records Management	\$0	\$414	\$414
20 City-wide PC's	0	263	263
20 City-wide IT Contracts	0	34,098	34,098
20 Postage	0	22	22
20 Mail Room	0	304	304
20 Phone & Internet - Citywide	0	4,308	4,308
Subtotal - INFORMATION TECHNOLC	0	39,617	39,617
49 General Expenses	0	254	254
49 Retirees Health Insurance	0	6,755	6,755
49 Property Insurance	0	102	102
49 General Liability Insurance	0	1,810	1,810
Subtotal - NON-DEPARTMENTAL 999	0	8,921	8,921
Total Incoming	40,473	69,201	109,674
C. Total Allocated		\$998,872	\$998,872
			100.00%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,466,744.50	1.92%	\$17,852	\$0	\$17,852	\$0	\$17,852
4 PARKS BLDG MAINT 532-31130	13,023,024.18	1.43%	13,310	0	13,310	0	13,310
5 MAYOR AND COUNCIL 101	2,413,466.09	0.27%	2,467	0	2,467	191	2,658
6 CITY ATTORNEY 103	5,734,758.03	0.63%	5,861	0	5,861	0	5,861
7 MUNICIPAL COURT 111	7,354,785.70	0.81%	7,517	0	7,517	583	8,100
8 OMB 115-12000	1,116,636.98	0.12%	1,141	0	1,141	0	1,141
9 CITY MANAGER 115-12010	883,888.31	0.10%	903	0	903	70	974
10 PUBLIC INFO OFFICE 115-12020	563,626.43	0.06%	576	0	576	45	621
11 INTERNAL AUDIT 116-12030	1,161,119.56	0.13%	1,187	0	1,187	92	1,279
12 PERFORMANCE OFFICE 115-12050	656,506.43	0.07%	671	0	671	52	723
13 CITY CLERK 117	922,506.73	0.10%	943	0	943	73	1,016
14 TAX 206	2,253,255.34	0.25%	2,303	0	2,303	179	2,482
15 HUMAN RESOURCES 209	79,353,604.98	8.72%	81,104	0	81,104	6,295	87,399
16 OFFICE OF COMPTROLLER 210	3,550,520.30	0.39%	3,629	0	3,629	282	3,910
17 PURCHASING 215	2,044,665.29	0.22%	2,090	0	2,090	162	2,252
18 ANIMAL SERVICES 225	11,932,424.11	1.31%	12,196	0	12,196	947	13,142
19 CAPITAL IMPROVEMENT 235	7,699,849.97	0.85%	7,870	0	7,870	611	8,481
20 INFORMATION TECHNOLOGY 239	24,676,523.64	2.71%	25,221	0	25,221	1,958	27,178
21 PLANNING & INSPECTIONS 280	9,939,562.30	1.09%	10,159	0	10,159	789	10,947
22 POLICE - OFFICE OF THE CHIEF 321	2,605,885.00	0.29%	2,663	0	2,663	207	2,870
23 POLICE - ADMINISTRATIVE SERVICE 322	23,511,781.00	2.58%	24,030	0	24,030	1,865	25,896
24 FIRE - ADMINISTRATION 322	31,183,498.00	3.43%	31,871	0	31,871	2,474	34,345
25 POLICE 321	167,638,046.84	18.43%	171,335	0	171,335	13,299	184,634
26 FIRE 322	111,800,366.69	12.29%	114,266	0	114,266	8,870	123,136
27 ENVIRONMENTAL SERVICES 334	48,137,326.23	5.29%	49,199	0	49,199	3,819	53,018
28 PUBLIC HEALTH 341	17,740,613.38	1.95%	18,132	0	18,132	1,407	19,539
29 PARKS & RECREATION 451	43,510,102.13	4.78%	44,470	0	44,470	3,452	47,921
30 ZOO 452	9,992,233.30	1.10%	10,213	0	10,213	793	11,005
31 LIBRARY 453	10,569,955.35	1.16%	10,803	0	10,803	839	11,642
32 MUSEUM & CULT AFFAIRS 454	7,473,954.78	0.82%	7,639	0	7,639	593	8,232
33 DESTINATION EL PASO 457	18,968,017.00	2.09%	19,386	0	19,386	1,505	20,891
34 COMM & HUMAN DEV 471	3,772,303.81	0.41%	3,855	0	3,855	299	4,155
35 ECONOMIC DEVELOPMENT 480	22,509,336.44	2.47%	23,006	0	23,006	1,786	24,792
36 ENGR TRAFFIC-ST 532-32020	9,833,567.48	1.08%	10,050	0	10,050	780	10,831
37 PAVEMENT MGMT 532-32040	5,417,149.71	0.60%	5,537	0	5,537	430	5,966
38 SAM ADMIN SUPPORT 532-32060	2,779,671.89	0.31%	2,841	0	2,841	221	3,061
39 REAL ESTATE 532-32080	713,943.43	0.08%	730	0	730	57	786
40 STREET MAINTENANCE 532-32120	15,226,777.51	1.67%	15,563	0	15,563	1,208	16,771
41 FLEET 532-37020	16,061,960.15	1.77%	16,416	0	16,416	1,274	17,690
42 SUN METRO 560	72,902,291.98	8.01%	74,510	0	74,510	5,784	80,294
43 AVIATION 562	40,271,160.87	4.43%	41,159	0	41,159	3,195	44,354
44 INTERNATIONAL BRIDGES 564	9,338,882.57	1.03%	9,545	0	9,545	741	10,286

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Budget Allocations

Dept:8 OMB 115-12000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 NON-DEPARTMENTAL 999	24,904,959.85	2.74%	\$25,454	\$0	\$25,454	\$1,976	\$27,430
Subtotal	909,611,254.26	100.00%	929,671	0	929,671	69,201	998,872
Direct Bills					0		0
Total					\$929,671		\$998,872

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
3 FACILITIES MAINT 532-31040	\$17,852	\$17,852
4 PARKS BLDG MAINT 532-31130	13,310	13,310
5 MAYOR AND COUNCIL 101	2,658	2,658
6 CITY ATTORNEY 103	5,861	5,861
7 MUNICIPAL COURT 111	8,100	8,100
8 OMB 115-12000	1,141	1,141
9 CITY MANAGER 115-12010	974	974
10 PUBLIC INFO OFFICE 115-12020	621	621
11 INTERNAL AUDIT 116-12030	1,279	1,279
12 PERFORMANCE OFFICE 115-12050	723	723
13 CITY CLERK 117	1,016	1,016
14 TAX 206	2,482	2,482
15 HUMAN RESOURCES 209	87,399	87,399
16 OFFICE OF COMPTROLLER 210	3,910	3,910
17 PURCHASING 215	2,252	2,252
18 ANIMAL SERVICES 225	13,142	13,142
19 CAPITAL IMPROVEMENT 235	8,481	8,481
20 INFORMATION TECHNOLOGY 239	27,178	27,178
21 PLANNING & INSPECTIONS 280	10,947	10,947
22 POLICE - OFFICE OF THE CHIEF 321	2,870	2,870
23 POLICE - ADMINISTRATIVE SERVICES 322	25,896	25,896
24 FIRE - ADMINISTRATION 322	34,345	34,345
25 POLICE 321	184,634	184,634
26 FIRE 322	123,136	123,136
27 ENVIRONMENTAL SERVICES 334	53,018	53,018
28 PUBLIC HEALTH 341	19,539	19,539
29 PARKS & RECREATION 451	47,921	47,921
30 ZOO 452	11,005	11,005
31 LIBRARY 453	11,642	11,642
32 MUSEUM & CULT AFFAIRS 454	8,232	8,232
33 DESTINATION EL PASO 457	20,891	20,891
34 COMM & HUMAN DEV 471	4,155	4,155
35 ECONOMIC DEVELOPMENT 480	24,792	24,792
36 ENGR TRAFFIC-ST 532-32020	10,831	10,831
37 PAVEMENT MGMT 532-32040	5,966	5,966
38 SAM ADMIN SUPPORT 532-32060	3,061	3,061
39 REAL ESTATE 532-32080	786	786
40 STREET MAINTENANCE 532-32120	16,771	16,771
41 FLEET 532-37020	17,690	17,690
42 SUN METRO 560	80,294	80,294
43 AVIATION 562	44,354	44,354

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:8 OMB 115-12000

Department	Budget	Total
44 INTERNATIONAL BRIDGES 564	\$10,286	\$10,286
49 NON-DEPARTMENTAL 999	27,430	27,430
Total	<u>\$998,872</u>	<u>\$998,872</u>

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

CITY MANAGER 115-12010
Nature and Extent of Services

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:9 CITY MANAGER 115-12010

Description		Amount	General Admin	Citywide Admin
Personnel Costs				
Salaries	S1	1,801,253	0	1,801,253
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	303,444	0	303,444
Subtotal - Personnel Costs		2,104,697	0	2,104,697
Services & Supplies Cost				
Contractual Services	S	18,581	0	18,581
Leases	S	2,639	0	2,639
Materials & Supplies	S	15,784	0	15,784
Other Operating	S	44,184	0	44,184
City Manager Payout Adjustment	S	(889,980)	0	(889,980)
Subtotal - Services & Supplies		(808,792)	0	(808,792)
Department Cost Total		1,295,905	0	1,295,905
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,295,905	0	1,295,905
General Admin Distribution			0	0
Grand Total		\$1,295,905		\$1,295,905

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
1 City Hall (City 1)	\$8,902	\$0	\$8,902
Subtotal - BUILDING DEPRECIATION	8,902	0	8,902
3 City Hall	18,027	871	18,898
Subtotal - FACILITIES MAINT 532-310	18,027	871	18,898
4 City 1	6,401	21	6,422
Subtotal - PARKS BLDG MAINT 532-3	6,401	21	6,422
6 Legal Services	764	198	963
Subtotal - CITY ATTORNEY 103	764	198	963
8 Budget	903	70	974
Subtotal - OMB 115-12000	903	70	974
9 Citywide Admin	0	1,604	1,604
Subtotal - CITY MANAGER 115-12010	0	1,604	1,604
12 Performance	0	656	656
Subtotal - PERFORMANCE OFFICE 1	0	656	656
13 Citywide Support	0	199	199
13 Open Records Requests	0	76	76
Subtotal - CITY CLERK 117	0	275	275
15 HR Services	0	5,502	5,502
15 Self Insurance Fund	0	655	655
Subtotal - HUMAN RESOURCES 209	0	6,156	6,156
16 Financial Reporting	0	3,463	3,463
16 Treasury Management	0	98	98
16 Annual Audit	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	3,561	3,561
17 Administration	0	2,118	2,118

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:9 CITY MANAGER 115-12010

Department	First Incoming	Second Incoming	Citywide Admin
17 Supply Chain Management	\$0	\$4,090	\$4,090
Subtotal - PURCHASING 215	0	6,208	6,208
20 IT Services	0	54,427	54,427
20 Records Management	0	144	144
20 City-wide PC's	0	216	216
20 City-wide IT Contracts	0	11,530	11,530
20 Postage	0	121	121
20 Mail Room	0	250	250
20 Wireless Communication	0	7,828	7,828
20 Phone & Internet - Citywide	0	10,502	10,502
Subtotal - INFORMATION TECHNOLOGICAL	0	85,017	85,017
49 General Expenses	0	624	624
49 Retirees Health Insurance	0	5,563	5,563
49 Property Insurance	0	84	84
49 General Liability Insurance	0	1,491	1,491
Subtotal - NON-DEPARTMENTAL 999	0	7,762	7,762
Total Incoming	34,998	112,399	147,398
C. Total Allocated		\$1,443,303	\$1,443,303
			100.00%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$12,141	\$0	\$12,141	\$0	\$12,141
5 MAYOR AND COUNCIL 101	25.00	0.43%	5,727	0	5,727	493	6,220
6 CITY ATTORNEY 103	41.50	0.71%	9,507	0	9,507	0	9,507
7 MUNICIPAL COURT 111	86.50	1.49%	19,815	0	19,815	1,706	21,521
8 OMB 115-12000	8.50	0.15%	1,947	0	1,947	0	1,947
9 CITY MANAGER 115-12010	7.00	0.12%	1,604	0	1,604	0	1,604
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	1,374	0	1,374	118	1,493
11 INTERNAL AUDIT 116-12030	7.00	0.12%	1,604	0	1,604	138	1,742
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	1,145	0	1,145	99	1,244
13 CITY CLERK 117	7.00	0.12%	1,604	0	1,604	138	1,742
14 TAX 206	22.00	0.38%	5,040	0	5,040	434	5,473
15 HUMAN RESOURCES 209	57.13	0.98%	13,086	0	13,086	1,126	14,212
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	8,247	0	8,247	710	8,957
17 PURCHASING 215	21.00	0.36%	4,811	0	4,811	414	5,225
18 ANIMAL SERVICES 225	138.00	2.38%	31,612	0	31,612	2,721	34,334
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	16,150	0	16,150	1,390	17,540
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	16,035	0	16,035	1,380	17,416
21 PLANNING & INSPECTIONS 280	119.00	2.05%	27,260	0	27,260	2,347	29,606
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	3,894	0	3,894	335	4,229
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	34,361	0	34,361	2,958	37,319
24 FIRE - ADMINISTRATION 322	200.50	3.45%	45,929	0	45,929	3,954	49,883
25 POLICE 321	1,220.00	21.00%	279,470	0	279,470	24,058	303,528
26 FIRE 322	1,019.00	17.54%	233,427	0	233,427	20,094	253,521
27 ENVIRONMENTAL SERVICES 334	381.50	6.57%	87,392	0	87,392	7,523	94,915
28 PUBLIC HEALTH 341	263.25	4.53%	60,304	0	60,304	5,191	65,495
29 PARKS & RECREATION 451	340.80	5.87%	78,068	0	78,068	6,720	84,789
30 ZOO 452	116.00	2.00%	26,573	0	26,573	2,287	28,860
31 LIBRARY 453	138.25	2.38%	31,669	0	31,669	2,726	34,396
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	9,278	0	9,278	799	10,076
34 COMM & HUMAN DEV 471	44.75	0.77%	10,251	0	10,251	882	11,134
35 ECONOMIC DEVELOPMENT 480	34.00	0.59%	7,789	0	7,789	670	8,459
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	14,890	0	14,890	1,282	16,172
37 PAVEMENT MGMT 532-32040	18.00	0.31%	4,123	0	4,123	355	4,478
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	5,956	0	5,956	513	6,469
40 STREET MAINTENANCE 532-32120	73.00	1.26%	16,722	0	16,722	1,440	18,162
41 FLEET 532-37020	68.00	1.17%	15,577	0	15,577	1,341	16,918
42 SUN METRO 560	489.50	8.43%	112,132	0	112,132	9,653	121,784
43 AVIATION 562	249.50	4.29%	57,154	0	57,154	4,920	62,074
44 INTERNATIONAL BRIDGES 564	64.25	1.11%	14,718	0	14,718	1,267	15,985
49 NON-DEPARTMENTAL 999	11.00	0.19%	2,520	0	2,520	217	2,737

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Citywide Admin Allocations

Dept:9 CITY MANAGER 115-12010

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,809.93	100.00%	1,330,903	0	1,330,903	112,399	1,443,303
Direct Bills					0		0
Total					\$1,330,903		\$1,443,303

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
3 FACILITIES MAINT 532-31040	\$12,141	\$12,141
5 MAYOR AND COUNCIL 101	6,220	6,220
6 CITY ATTORNEY 103	9,507	9,507
7 MUNICIPAL COURT 111	21,521	21,521
8 OMB 115-12000	1,947	1,947
9 CITY MANAGER 115-12010	1,604	1,604
10 PUBLIC INFO OFFICE 115-12020	1,493	1,493
11 INTERNAL AUDIT 116-12030	1,742	1,742
12 PERFORMANCE OFFICE 115-12050	1,244	1,244
13 CITY CLERK 117	1,742	1,742
14 TAX 206	5,473	5,473
15 HUMAN RESOURCES 209	14,212	14,212
16 OFFICE OF COMPTROLLER 210	8,957	8,957
17 PURCHASING 215	5,225	5,225
18 ANIMAL SERVICES 225	34,334	34,334
19 CAPITAL IMPROVEMENT 235	17,540	17,540
20 INFORMATION TECHNOLOGY 239	17,416	17,416
21 PLANNING & INSPECTIONS 280	29,606	29,606
22 POLICE - OFFICE OF THE CHIEF 321	4,229	4,229
23 POLICE - ADMINISTRATIVE SERVICES 321	37,319	37,319
24 FIRE - ADMINISTRATION 322	49,883	49,883
25 POLICE 321	303,528	303,528
26 FIRE 322	253,521	253,521
27 ENVIRONMENTAL SERVICES 334	94,915	94,915
28 PUBLIC HEALTH 341	65,495	65,495
29 PARKS & RECREATION 451	84,789	84,789
30 ZOO 452	28,860	28,860
31 LIBRARY 453	34,396	34,396
32 MUSEUM & CULT AFFAIRS 454	10,076	10,076
34 COMM & HUMAN DEV 471	11,134	11,134
35 ECONOMIC DEVELOPMENT 480	8,459	8,459
36 ENGR TRAFFIC-ST 532-32020	16,172	16,172
37 PAVEMENT MGMT 532-32040	4,478	4,478
38 SAM ADMIN SUPPORT 532-32060	6,469	6,469
40 STREET MAINTENANCE 532-32120	18,162	18,162
41 FLEET 532-37020	16,918	16,918
42 SUN METRO 560	121,784	121,784
43 AVIATION 562	62,074	62,074
44 INTERNATIONAL BRIDGES 564	15,985	15,985
49 NON-DEPARTMENTAL 999	2,737	2,737

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:9 CITY MANAGER 115-12010

Department	Citywide Admin	Total
Total	<u>\$1,443,303</u>	<u>\$1,443,303</u>

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

INTERNAL AUDIT 115-12030

Nature and Extent of Services

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:11 INTERNAL AUDIT 116-12030

Description		Amount	General Admin	Audit
Personnel Costs				
Salaries	S1	660,109	0	660,109
Salary % Split			.00%	100.00%
Benefits	S	192,152	0	192,152
Subtotal - Personnel Costs		852,261	0	852,261
Services & Supplies Cost				
Contractual Services	S	57,105	0	57,105
Interfund Services	S	425	0	425
Leases	S	2,113	0	2,113
Materials & Supplies	S	4,581	0	4,581
Other Operating	S	14,408	0	14,408
Subtotal - Services & Supplies		78,632	0	78,632
Department Cost Total		930,893	0	930,893
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		930,893	0	930,893
General Admin Distribution			0	0
Grand Total		<u>\$930,893</u>		<u>\$930,893</u>

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 116-12030

Department	First Incoming	Second Incoming	Audit
1 Mulligan Building (City 2)	\$22,995	\$0	\$22,995
Subtotal - BUILDING DEPRECIATION	22,995	0	22,995
3 Mulligan Building	10,238	406	10,644
Subtotal - FACILITIES MAINT 532-310	10,238	406	10,644
4 City 2	7,136	23	7,159
Subtotal - PARKS BLDG MAINT 532-3	7,136	23	7,159
8 Budget	1,187	92	1,279
Subtotal - OMB 115-12000	1,187	92	1,279
9 Citywide Admin	1,604	138	1,742
Subtotal - CITY MANAGER 115-12010	1,604	138	1,742
12 Performance	0	656	656
Subtotal - PERFORMANCE OFFICE 1	0	656	656
13 Citywide Support	0	199	199
13 Open Records Requests	0	100	100
Subtotal - CITY CLERK 117	0	299	299
15 HR Services	0	5,502	5,502
15 Self Insurance Fund	0	655	655
Subtotal - HUMAN RESOURCES 209	0	6,156	6,156
16 Financial Reporting	0	1,475	1,475
16 Treasury Management	0	42	42
16 Annual Audit	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	1,517	1,517
20 Records Management	0	108	108
20 City-wide PC's	0	216	216
20 City-wide IT Contracts	0	11,530	11,530
20 Postage	0	14	14

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:11 INTERNAL AUDIT 116-12030

Department	First Incoming	Second Incoming	Audit
20 Mail Room	\$0	\$250	\$250
20 Phone & Internet - Citywide	0	3,501	3,501
Subtotal - INFORMATION TECHNOLC	0	15,619	15,619
49 General Expenses	0	266	266
49 Retirees Health Insurance	0	5,563	5,563
49 Property Insurance	0	139	139
49 General Liability Insurance	0	1,491	1,491
Subtotal - NON-DEPARTMENTAL 999	0	7,459	7,459
Total Incoming	43,160	32,364	75,524
C. Total Allocated		\$1,006,417	\$1,006,417
			100.00%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Audit Allocations

Dept:11 INTERNAL AUDIT 116-12030

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	1,892.00	31.44%	\$306,207	\$0	\$306,207	\$10,279	\$316,486
6 CITY ATTORNEY 103	21.75	0.36%	3,520	0	3,520	0	3,520
7 MUNICIPAL COURT 111	125.25	2.08%	20,271	0	20,271	680	20,951
8 OMB 115-12000	39.75	0.66%	6,433	0	6,433	0	6,433
14 TAX 206	517.25	8.59%	83,713	0	83,713	2,810	86,524
15 HUMAN RESOURCES 209	467.00	7.76%	75,581	0	75,581	2,537	78,118
16 OFFICE OF COMPTROLLER 210	1,205.25	20.03%	195,061	0	195,061	6,548	201,610
17 PURCHASING 215	308.00	5.12%	49,848	0	49,848	1,673	51,521
19 CAPITAL IMPROVEMENT 235	33.50	0.56%	5,422	0	5,422	182	5,604
20 INFORMATION TECHNOLOGY 239	79.75	1.33%	12,907	0	12,907	433	13,340
25 POLICE 321	153.00	2.54%	24,762	0	24,762	831	25,593
26 FIRE 322	240.00	3.99%	38,842	0	38,842	1,304	40,146
30 ZOO 452	12.25	0.20%	1,983	0	1,983	67	2,049
31 LIBRARY 453	13.00	0.22%	2,104	0	2,104	71	2,175
32 MUSUEM & CULT AFFAIRS 454	160.25	2.66%	25,935	0	25,935	871	26,806
33 DESTINATION EL PASO 457	54.75	0.91%	8,861	0	8,861	297	9,158
35 ECONOMIC DEVELOPMENT 480	174.00	2.89%	28,161	0	28,161	945	29,106
38 SAM ADMIN SUPPORT 532-32060	521.75	8.67%	84,442	0	84,442	2,835	87,276
Subtotal	6,018.50	100.00%	974,053	0	974,053	32,364	1,006,417
Direct Bills					0		0
Total					\$974,053		\$1,006,417

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:11 INTERNAL AUDIT 116-12030

Department	Audit	Total
5 MAYOR AND COUNCIL 101	\$316,486	\$316,486
6 CITY ATTORNEY 103	3,520	3,520
7 MUNICIPAL COURT 111	20,951	20,951
8 OMB 115-12000	6,433	6,433
14 TAX 206	86,524	86,524
15 HUMAN RESOURCES 209	78,118	78,118
16 OFFICE OF COMPTROLLER 210	201,610	201,610
17 PURCHASING 215	51,521	51,521
19 CAPITAL IMPROVEMENT 235	5,604	5,604
20 INFORMATION TECHNOLOGY 239	13,340	13,340
25 POLICE 321	25,593	25,593
26 FIRE 322	40,146	40,146
30 ZOO 452	2,049	2,049
31 LIBRARY 453	2,175	2,175
32 MUSUEM & CULT AFFAIRS 454	26,806	26,806
33 DESTINATION EL PASO 457	9,158	9,158
35 ECONOMIC DEVELOPMENT 480	29,106	29,106
38 SAM ADMIN SUPPORT 532-32060	87,276	87,276
Total	\$1,006,417	\$1,006,417

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

PERFORMANCE OFFICE 115-12050

Nature and Extent of Services

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:12 PERFORMANCE OFFICE 115-12050

Description		Amount	General Admin	Performance
Personnel Costs				
Salaries	S1	391,105	0	391,105
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	120,948	0	120,948
Subtotal - Personnel Costs		512,053	0	512,053
Services & Supplies Cost				
Contractual Services	S	3,390	0	3,390
Materials & Supplies	S	1,224	0	1,224
Other Operating	S	1,925	0	1,925
Subtotal - Services & Supplies		6,539	0	6,539
Department Cost Total		518,592	0	518,592
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		518,592	0	518,592
General Admin Distribution			0	0
Grand Total		<u>\$518,592</u>		<u>\$518,592</u>

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
1 City Hall (City 1)	\$6,359	\$0	\$6,359
Subtotal - BUILDING DEPRECIATION	6,359	0	6,359
3 City Hall	12,877	622	13,499
Subtotal - FACILITIES MAINT 532-310	12,877	622	13,499
4 City 1	4,572	15	4,587
Subtotal - PARKS BLDG MAINT 532-3	4,572	15	4,587
8 Budget	671	52	723
Subtotal - OMB 115-12000	671	52	723
9 Citywide Admin	1,145	99	1,244
Subtotal - CITY MANAGER 115-12010	1,145	99	1,244
12 Performance	0	468	468
Subtotal - PERFORMANCE OFFICE 1	0	468	468
13 Citywide Support	0	142	142
13 Open Records Requests	0	56	56
Subtotal - CITY CLERK 117	0	199	199
15 HR Services	0	3,930	3,930
15 Self Insurance Fund	0	468	468
Subtotal - HUMAN RESOURCES 209	0	4,397	4,397
16 Financial Reporting	0	822	822
16 Treasury Management	0	23	23
16 Annual Audit	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	845	845
20 IT Services	0	2,502	2,502
20 City-wide PC's	0	155	155
20 City-wide IT Contracts	0	8,236	8,236
20 Postage	0	351	351

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:12 PERFORMANCE OFFICE 115-12050

Department	First Incoming	Second Incoming	Performance
20 Mail Room	\$0	\$179	\$179
Subtotal - INFORMATION TECHNOLC	0	11,422	11,422
49 General Expenses	0	148	148
49 Retirees Health Insurance	0	3,973	3,973
49 Property Insurance	0	60	60
49 General Liability Insurance	0	1,065	1,065
Subtotal - NON-DEPARTMENTAL 999	0	5,246	5,246
Total Incoming	25,624	23,366	48,990
C. Total Allocated		<u>\$567,582</u>	<u>\$567,582</u>
			100.00%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$4,965	\$0	\$4,965	\$0	\$4,965
5 MAYOR AND COUNCIL 101	25.00	0.43%	2,342	0	2,342	103	2,444
6 CITY ATTORNEY 103	41.50	0.71%	3,887	0	3,887	0	3,887
7 MUNICIPAL COURT 111	86.50	1.49%	8,102	0	8,102	355	8,458
8 OMB 115-12000	8.50	0.15%	796	0	796	0	796
9 CITY MANAGER 115-12010	7.00	0.12%	656	0	656	0	656
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	562	0	562	25	587
11 INTERNAL AUDIT 116-12030	7.00	0.12%	656	0	656	0	656
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	468	0	468	0	468
13 CITY CLERK 117	7.00	0.12%	656	0	656	29	684
14 TAX 206	22.00	0.38%	2,061	0	2,061	90	2,151
15 HUMAN RESOURCES 209	57.13	0.98%	5,351	0	5,351	235	5,586
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	3,372	0	3,372	148	3,520
17 PURCHASING 215	21.00	0.36%	1,967	0	1,967	86	2,053
18 ANIMAL SERVICES 225	138.00	2.38%	12,926	0	12,926	567	13,493
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	6,604	0	6,604	290	6,893
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	6,557	0	6,557	288	6,844
21 PLANNING & INSPECTIONS 280	119.00	2.05%	11,147	0	11,147	489	11,636
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	1,592	0	1,592	70	1,662
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	14,051	0	14,051	616	14,667
24 FIRE - ADMINISTRATION 322	200.50	3.45%	18,781	0	18,781	824	19,604
25 POLICE 321	1,220.00	21.00%	114,277	0	114,277	5,012	119,289
26 FIRE 322	1,019.00	17.54%	95,450	0	95,450	4,186	99,636
27 ENVIRONMENTAL SERVICES 334	381.50	6.57%	35,735	0	35,735	1,567	37,302
28 PUBLIC HEALTH 341	263.25	4.53%	24,659	0	24,659	1,081	25,740
29 PARKS & RECREATION 451	340.80	5.87%	31,923	0	31,923	1,400	33,323
30 ZOO 452	116.00	2.00%	10,866	0	10,866	477	11,342
31 LIBRARY 453	138.25	2.38%	12,950	0	12,950	568	13,518
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	3,794	0	3,794	166	3,960
34 COMM & HUMAN DEV 471	44.75	0.77%	4,192	0	4,192	184	4,376
35 ECONOMIC DEVELOPMENT 480	34.00	0.59%	3,185	0	3,185	140	3,324
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	6,089	0	6,089	267	6,356
37 PAVEMENT MGMT 532-32040	18.00	0.31%	1,686	0	1,686	74	1,760
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	2,435	0	2,435	107	2,542
40 STREET MAINTENANCE 532-32120	73.00	1.26%	6,838	0	6,838	300	7,138
41 FLEET 532-37020	68.00	1.17%	6,370	0	6,370	279	6,649
42 SUN METRO 560	489.50	8.43%	45,851	0	45,851	2,011	47,862
43 AVIATION 562	249.50	4.29%	23,371	0	23,371	1,025	24,396
44 INTERNATIONAL BRIDGES 564	64.25	1.11%	6,018	0	6,018	264	6,282
49 NON-DEPARTMENTAL 999	11.00	0.19%	1,030	0	1,030	45	1,076

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Performance Allocations

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,809.93	100.00%	544,216	0	544,216	23,366	567,582
Direct Bills					0		0
Total					\$544,216		\$567,582

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
3 FACILITIES MAINT 532-31040	\$4,965	\$4,965
5 MAYOR AND COUNCIL 101	2,444	2,444
6 CITY ATTORNEY 103	3,887	3,887
7 MUNICIPAL COURT 111	8,458	8,458
8 OMB 115-12000	796	796
9 CITY MANAGER 115-12010	656	656
10 PUBLIC INFO OFFICE 115-12020	587	587
11 INTERNAL AUDIT 116-12030	656	656
12 PERFORMANCE OFFICE 115-12050	468	468
13 CITY CLERK 117	684	684
14 TAX 206	2,151	2,151
15 HUMAN RESOURCES 209	5,586	5,586
16 OFFICE OF COMPTROLLER 210	3,520	3,520
17 PURCHASING 215	2,053	2,053
18 ANIMAL SERVICES 225	13,493	13,493
19 CAPITAL IMPROVEMENT 235	6,893	6,893
20 INFORMATION TECHNOLOGY 239	6,844	6,844
21 PLANNING & INSPECTIONS 280	11,636	11,636
22 POLICE - OFFICE OF THE CHIEF 321	1,662	1,662
23 POLICE - ADMINISTRATIVE SERVICES 322	14,667	14,667
24 FIRE - ADMINISTRATION 322	19,604	19,604
25 POLICE 321	119,289	119,289
26 FIRE 322	99,636	99,636
27 ENVIRONMENTAL SERVICES 334	37,302	37,302
28 PUBLIC HEALTH 341	25,740	25,740
29 PARKS & RECREATION 451	33,323	33,323
30 ZOO 452	11,342	11,342
31 LIBRARY 453	13,518	13,518
32 MUSEUM & CULT AFFAIRS 454	3,960	3,960
34 COMM & HUMAN DEV 471	4,376	4,376
35 ECONOMIC DEVELOPMENT 480	3,324	3,324
36 ENGR TRAFFIC-ST 532-32020	6,356	6,356
37 PAVEMENT MGMT 532-32040	1,760	1,760
38 SAM ADMIN SUPPORT 532-32060	2,542	2,542
40 STREET MAINTENANCE 532-32120	7,138	7,138
41 FLEET 532-37020	6,649	6,649
42 SUN METRO 560	47,862	47,862
43 AVIATION 562	24,396	24,396
44 INTERNATIONAL BRIDGES 564	6,282	6,282
49 NON-DEPARTMENTAL 999	1,076	1,076

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:12 PERFORMANCE OFFICE 115-12050

Department	Performance	Total
Total	\$567,582	\$567,582

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

CITY CLERK 117
Nature and Extent of Services

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

CITYWIDE SUPPORT - Costs identified to this function are representative of staff compensation and operational expenditures associated with supporting the City as a whole. These costs are allocated based on the number of FTE'S per department, excluding MPO & CRRMA.

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

MAYOR & COUNCIL SUPPORT - Costs identified to this function have not been allocated within this plan.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:13 CITY CLERK 117

Description		Amount	General Admin	Citywide Support	Open Records Requests	Mayor & Council Support
Personnel Costs						
Salaries	S1	496,340	102,941	80,407	38,020	274,972
Salary % Split			20.74%	16.20%	7.66%	55.40%
Benefits	S	171,846	35,641	27,839	13,163	95,203
Subtotal - Personnel Costs		668,186	138,582	108,246	51,183	370,175
Services & Supplies Cost						
Interpreter Services	P	16,728	0	0	0	16,728
Elections Contracts	D	1,153,774	0	0	0	0
Legal Notices Contracts	D	301,775	0	0	0	0
Printing Services Contracts	S	421	87	68	32	233
DATA PROCESS SERVICES CONTR	S	1,170	243	190	90	648
Interfund Services	S	0	0	0	0	0
Leases	S	3,680	763	596	282	2,039
Materials & Supplies	S	2,486	516	403	190	1,377
Minor Equipment & Furniture	S	1,161	241	188	89	643
Other Operating	S	14,309	2,968	2,318	1,096	7,927
Revenue - Reimbursed Expenditures	D	(29,857)	0	0	0	0
Revenue - Parking Forfeit Fines	D	(222)	0	0	0	0
Revenue - Misc Non-Operating Reven	D	(100)	0	0	0	0
Revenue - Annual Registration Fee-Lol	D	(1,600)	0	0	0	0
REVENUE ESTIMATE OFFSET	D	(170)	0	0	0	0
Subtotal - Services & Supplies		1,463,555	4,817	3,763	1,779	29,596
Department Cost Total		2,131,741	143,399	112,009	52,962	399,771
Adjustments to Cost						
Elections Contracts	D	(1,153,774)	0	0	0	0
Legal Notices Contracts	D	(301,775)	0	0	0	0
Revenue - Reimbursed Expenditures	D	29,857	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:13 CITY CLERK 117

Description	Amount	General Admin	Citywide Support	Open Records Requests	Mayor & Council Support
Revenue - Parking Forfeit Fines D	222	0	0	0	0
Revenue - Misc Non-Operating Revent D	100	0	0	0	0
Revenue - Annual Registration Fee-Lol D	1,600	0	0	0	0
REVENUE ESTIMATE OFFSET D	170	0	0	0	0
Subtotal - Adjustments	(1,423,600)	0	0	0	0
Total Costs After Adjustments	708,141	143,399	112,009	52,962	399,771
General Admin Distribution		(143,399)	29,309	13,859	100,231
Grand Total	\$708,141		\$141,318	\$66,821	\$500,002
				not allocated	

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Citywide Support	Open Records Requests	Mayor & Council Support
1 City Hall (City 1)	\$8,902	\$0	\$1,820	\$860	\$6,222
Subtotal - BUILDING DEPRECIATION	8,902	0	1,820	860	6,222
3 City Hall	18,027	871	3,863	1,826	13,209
Subtotal - FACILITIES MAINT 532-310	18,027	871	3,863	1,826	13,209
4 City 1	6,401	21	1,313	621	4,489
Subtotal - PARKS BLDG MAINT 532-3	6,401	21	1,313	621	4,489
6 Legal Services	80,816	20,970	20,804	9,837	71,145
Subtotal - CITY ATTORNEY 103	80,816	20,970	20,804	9,837	71,145
8 Budget	943	73	208	98	710
Subtotal - OMB 115-12000	943	73	208	98	710
9 Citywide Admin	1,604	138	356	168	1,217
Subtotal - CITY MANAGER 115-12010	1,604	138	356	168	1,217
12 Performance	656	29	140	66	478
Subtotal - PERFORMANCE OFFICE 1	656	29	140	66	478
13 Citywide Support	0	199	41	19	139
13 Open Records Requests	0	79	16	8	55
Subtotal - CITY CLERK 117	0	278	57	27	195
15 HR Services	0	5,502	1,124	532	3,845
15 Self Insurance Fund	0	655	134	63	458
Subtotal - HUMAN RESOURCES 209	0	6,156	1,258	595	4,303
16 Financial Reporting	0	3,489	713	337	2,439
16 Treasury Management	0	97	20	9	68
16 Annual Audit	0	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	3,586	733	347	2,507
17 Administration	0	2,229	456	215	1,558

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:13 CITY CLERK 117

Department	First Incoming	Second Incoming	Citywide Support	Open Records Requests	Mayor & Council Support
17 Supply Chain Management	\$0	\$4,305	\$880	\$416	\$3,009
Subtotal - PURCHASING 215	0	6,535	1,336	632	4,568
20 IT Services	0	18,976	3,879	1,834	13,264
20 Records Management	0	11,255	2,301	1,088	7,867
20 Strategic Innovation	0	12,058	2,465	1,165	8,428
20 City-wide PC's	0	216	44	21	151
20 City-wide IT Contracts	0	13,418	2,742	1,297	9,379
20 Postage	0	856	175	83	598
20 Mail Room	0	250	51	24	175
Subtotal - INFORMATION TECHNOLC	0	57,030	11,656	5,512	39,862
49 General Expenses	0	618	126	60	432
49 Retirees Health Insurance	0	5,563	1,137	538	3,888
49 Property Insurance	0	84	17	8	59
49 General Liability Insurance	0	1,491	305	144	1,042
Subtotal - NON-DEPARTMENTAL 999	0	7,756	1,585	750	5,421
Total Incoming	117,348	103,443	45,128	21,338	154,326
C. Total Allocated		\$928,933	\$186,446	\$88,159	\$654,328
			20.07%	9.49%	70.44%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Citywide Support Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$1,508	\$0	\$1,508	\$0	\$1,508
5 MAYOR AND COUNCIL 101	25.00	0.43%	711	0	711	93	804
6 CITY ATTORNEY 103	41.50	0.71%	1,181	0	1,181	0	1,181
7 MUNICIPAL COURT 111	86.50	1.49%	2,461	0	2,461	322	2,783
8 OMB 115-12000	8.50	0.15%	242	0	242	0	242
9 CITY MANAGER 115-12010	7.00	0.12%	199	0	199	0	199
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	171	0	171	22	193
11 INTERNAL AUDIT 116-12030	7.00	0.12%	199	0	199	0	199
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	142	0	142	0	142
13 CITY CLERK 117	7.00	0.12%	199	0	199	0	199
14 TAX 206	22.00	0.38%	626	0	626	82	708
15 HUMAN RESOURCES 209	57.13	0.98%	1,625	0	1,625	213	1,838
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	1,024	0	1,024	134	1,158
17 PURCHASING 215	21.00	0.36%	597	0	597	78	676
18 ANIMAL SERVICES 225	138.00	2.38%	3,926	0	3,926	514	4,440
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	2,006	0	2,006	262	2,268
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	1,992	0	1,992	261	2,252
21 PLANNING & INSPECTIONS 280	119.00	2.05%	3,386	0	3,386	443	3,829
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	484	0	484	63	547
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	4,268	0	4,268	558	4,826
24 FIRE - ADMINISTRATION 322	200.50	3.45%	5,705	0	5,705	746	6,451
25 POLICE 321	1,220.00	21.00%	34,711	0	34,711	4,541	39,252
26 FIRE 322	1,019.00	17.54%	28,992	0	28,992	3,792	32,785
27 ENVIRONMENTAL SERVICES 334	381.50	6.57%	10,854	0	10,854	1,420	12,274
28 PUBLIC HEALTH 341	263.25	4.53%	7,490	0	7,490	980	8,470
29 PARKS & RECREATION 451	340.80	5.87%	9,696	0	9,696	1,268	10,965
30 ZOO 452	116.00	2.00%	3,300	0	3,300	432	3,732
31 LIBRARY 453	138.25	2.38%	3,933	0	3,933	515	4,448
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	1,152	0	1,152	151	1,303
34 COMM & HUMAN DEV 471	44.75	0.77%	1,273	0	1,273	167	1,440
35 ECONOMIC DEVELOPMENT 480	34.00	0.59%	967	0	967	127	1,094
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	1,849	0	1,849	242	2,091
37 PAVEMENT MGMT 532-32040	18.00	0.31%	512	0	512	67	579
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	740	0	740	97	837
40 STREET MAINTENANCE 532-32120	73.00	1.26%	2,077	0	2,077	272	2,349
41 FLEET 532-37020	68.00	1.17%	1,935	0	1,935	253	2,188
42 SUN METRO 560	489.50	8.43%	13,927	0	13,927	1,822	15,749
43 AVIATION 562	249.50	4.29%	7,099	0	7,099	929	8,027
44 INTERNATIONAL BRIDGES 564	64.25	1.11%	1,828	0	1,828	239	2,067
49 NON-DEPARTMENTAL 999	11.00	0.19%	313	0	313	41	354

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Citywide Support Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,809.93	100.00%	165,303	0	165,303	21,143	186,446
Direct Bills					0		0
Total					\$165,303		\$186,446

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	17,466,744.50	1.92%	\$1,501	\$0	\$1,501	\$0	\$1,501
4 PARKS BLDG MAINT 532-31130	13,023,024.18	1.43%	1,119	0	1,119	0	1,119
5 MAYOR AND COUNCIL 101	2,413,466.09	0.27%	207	0	207	28	235
6 CITY ATTORNEY 103	5,734,758.03	0.63%	493	0	493	0	493
7 MUNICIPAL COURT 111	7,354,785.70	0.81%	632	0	632	85	717
8 OMB 115-12000	1,116,636.98	0.12%	96	0	96	0	96
9 CITY MANAGER 115-12010	883,888.31	0.10%	76	0	76	0	76
10 PUBLIC INFO OFFICE 115-12020	563,626.43	0.06%	48	0	48	6	55
11 INTERNAL AUDIT 116-12030	1,161,119.56	0.13%	100	0	100	0	100
12 PERFORMANCE OFFICE 115-12050	656,506.43	0.07%	56	0	56	0	56
13 CITY CLERK 117	922,506.73	0.10%	79	0	79	0	79
14 TAX 206	2,253,255.34	0.25%	194	0	194	26	220
15 HUMAN RESOURCES 209	79,353,604.98	8.72%	6,819	0	6,819	913	7,732
16 OFFICE OF COMPTROLLER 210	3,550,520.30	0.39%	305	0	305	41	346
17 PURCHASING 215	2,044,665.29	0.22%	176	0	176	24	199
18 ANIMAL SERVICES 225	11,932,424.11	1.31%	1,025	0	1,025	137	1,163
19 CAPITAL IMPROVEMENT 235	7,699,849.97	0.85%	662	0	662	89	750
20 INFORMATION TECHNOLOGY 239	24,676,523.64	2.71%	2,120	0	2,120	284	2,404
21 PLANNING & INSPECTIONS 280	9,939,562.30	1.09%	854	0	854	114	968
22 POLICE - OFFICE OF THE CHIEF 321	2,605,885.00	0.29%	224	0	224	30	254
23 POLICE - ADMINISTRATIVE SERVICE 322	23,511,781.00	2.58%	2,020	0	2,020	271	2,291
24 FIRE - ADMINISTRATION 322	31,183,498.00	3.43%	2,680	0	2,680	359	3,038
25 POLICE 321	167,638,046.84	18.43%	14,405	0	14,405	1,929	16,334
26 FIRE 322	111,800,366.69	12.29%	9,607	0	9,607	1,287	10,894
27 ENVIRONMENTAL SERVICES 334	48,137,326.23	5.29%	4,136	0	4,136	554	4,690
28 PUBLIC HEALTH 341	17,740,613.38	1.95%	1,524	0	1,524	204	1,729
29 PARKS & RECREATION 451	43,510,102.13	4.78%	3,739	0	3,739	501	4,240
30 ZOO 452	9,992,233.30	1.10%	859	0	859	115	974
31 LIBRARY 453	10,569,955.35	1.16%	908	0	908	122	1,030
32 MUSEUM & CULT AFFAIRS 454	7,473,954.78	0.82%	642	0	642	86	728
33 DESTINATION EL PASO 457	18,968,017.00	2.09%	1,630	0	1,630	218	1,848
34 COMM & HUMAN DEV 471	3,772,303.81	0.41%	324	0	324	43	368
35 ECONOMIC DEVELOPMENT 480	22,509,336.44	2.47%	1,934	0	1,934	259	2,193
36 ENGR TRAFFIC-ST 532-32020	9,833,567.48	1.08%	845	0	845	113	958
37 PAVEMENT MGMT 532-32040	5,417,149.71	0.60%	465	0	465	62	528
38 SAM ADMIN SUPPORT 532-32060	2,779,671.89	0.31%	239	0	239	32	271
39 REAL ESTATE 532-32080	713,943.43	0.08%	61	0	61	8	70
40 STREET MAINTENANCE 532-32120	15,226,777.51	1.67%	1,308	0	1,308	175	1,484
41 FLEET 532-37020	16,061,960.15	1.77%	1,380	0	1,380	185	1,565
42 SUN METRO 560	72,902,291.98	8.01%	6,264	0	6,264	839	7,103
43 AVIATION 562	40,271,160.87	4.43%	3,460	0	3,460	463	3,924
44 INTERNATIONAL BRIDGES 564	9,338,882.57	1.03%	802	0	802	107	910

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Open Records Requests Allocations

Dept:13 CITY CLERK 117

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 NON-DEPARTMENTAL 999	24,904,959.85	2.74%	\$2,140	\$0	\$2,140	\$287	\$2,427
Subtotal	909,611,254.26	100.00%	78,162	0	78,162	9,997	88,159
Direct Bills					0		0
Total					\$78,162		\$88,159

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor & Council Support	Total
3 FACILITIES MAINT 532-31040	\$1,508	\$1,501	\$0	\$3,009
4 PARKS BLDG MAINT 532-31130	0	1,119	0	1,119
5 MAYOR AND COUNCIL 101	804	235	0	1,040
6 CITY ATTORNEY 103	1,181	493	0	1,674
7 MUNICIPAL COURT 111	2,783	717	0	3,500
8 OMB 115-12000	242	96	0	338
9 CITY MANAGER 115-12010	199	76	0	275
10 PUBLIC INFO OFFICE 115-12020	193	55	0	248
11 INTERNAL AUDIT 116-12030	199	100	0	299
12 PERFORMANCE OFFICE 115-12050	142	56	0	199
13 CITY CLERK 117	199	79	0	278
14 TAX 206	708	220	0	927
15 HUMAN RESOURCES 209	1,838	7,732	0	9,570
16 OFFICE OF COMPTROLLER 210	1,158	346	0	1,504
17 PURCHASING 215	676	199	0	875
18 ANIMAL SERVICES 225	4,440	1,163	0	5,603
19 CAPITAL IMPROVEMENT 235	2,268	750	0	3,018
20 INFORMATION TECHNOLOGY 239	2,252	2,404	0	4,657
21 PLANNING & INSPECTIONS 280	3,829	968	0	4,797
22 POLICE - OFFICE OF THE CHIEF 321	547	254	0	801
23 POLICE - ADMINISTRATIVE SERVICES 322	4,826	2,291	0	7,117
24 FIRE - ADMINISTRATION 322	6,451	3,038	0	9,489
25 POLICE 321	39,252	16,334	0	55,586
26 FIRE 322	32,785	10,894	0	43,678
27 ENVIRONMENTAL SERVICES 334	12,274	4,690	0	16,965
28 PUBLIC HEALTH 341	8,470	1,729	0	10,198
29 PARKS & RECREATION 451	10,965	4,240	0	15,204
30 ZOO 452	3,732	974	0	4,706
31 LIBRARY 453	4,448	1,030	0	5,478
32 MUSEUM & CULT AFFAIRS 454	1,303	728	0	2,031
33 DESTINATION EL PASO 457	0	1,848	0	1,848
34 COMM & HUMAN DEV 471	1,440	368	0	1,807
35 ECONOMIC DEVELOPMENT 480	1,094	2,193	0	3,287
36 ENGR TRAFFIC-ST 532-32020	2,091	958	0	3,049
37 PAVEMENT MGMT 532-32040	579	528	0	1,107
38 SAM ADMIN SUPPORT 532-32060	837	271	0	1,107
39 REAL ESTATE 532-32080	0	70	0	70
40 STREET MAINTENANCE 532-32120	2,349	1,484	0	3,832
41 FLEET 532-37020	2,188	1,565	0	3,753
42 SUN METRO 560	15,749	7,103	0	22,852
43 AVIATION 562	8,027	3,924	0	11,951

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:13 CITY CLERK 117

Department	Citywide Support	Open Records Requests	Mayor & Council Support	Total
44 INTERNATIONAL BRIDGES 564	\$2,067	\$910	\$0	\$2,977
49 NON-DEPARTMENTAL 999	354	2,427	0	2,781
Total	\$186,446	\$88,159	\$0	\$274,605

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

HUMAN RESOURCES 209
Nature and Extent of Services

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:15 HUMAN RESOURCES 209

Description		Amount	General Admin	HR Services	Self Insurance Fund
Personnel Costs					
Salaries	S1	3,994,254	0	1,765,876	2,228,378
Salary % Split			.00%	44.21%	55.79%
Benefits	P	3,717,006	0	558,119	3,158,887
Subtotal - Personnel Costs		7,711,260	0	2,323,995	5,387,265
Services & Supplies Cost					
Contractual Services	P	68,429,123	0	216,125	68,212,998
Interfund Services	P	0	0	0	0
Leases	P	9,449	0	7,793	1,656
Materials & Supplies	P	26,410	0	20,268	6,142
Minor Equipment & Furniture	P	8,964	0	0	8,964
Communications	P	0	0	0	0
Other Operating	P	1,579,290	0	1,576,157	3,133
Transfers	D	0	0	0	0
Credit Direct Costs	P	(73,620,158)	0	0	(73,620,158)
REIMBURSED EXPENDITURES	P	(2,476)	0	(2,476)	0
REIMBURSED OVERTIME	P	(26)	0	(26)	0
Subtotal - Services & Supplies		(3,569,424)	0	1,817,841	(5,387,265)
Department Cost Total		4,141,836	0	4,141,836	0
Adjustments to Cost					
Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		4,141,836	0	4,141,836	0
General Admin Distribution			0	0	0
Grand Total		<u>\$4,141,836</u>		<u>\$4,141,836</u>	<u>\$0</u>

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
1 City Hall (City 1)	\$49,122	\$0	\$21,717	\$27,405
1 Mulligan Building (City 2)	60,773	0	26,868	33,905
Subtotal - BUILDING DEPRECIATION	109,895	0	48,585	61,310
3 City Hall	99,472	4,807	46,102	58,177
3 Mulligan Building	27,058	1,072	12,436	15,693
Subtotal - FACILITIES MAINT 532-310	126,530	5,879	58,538	73,870
4 City 1	35,321	113	15,665	19,768
4 City 2	18,860	60	8,365	10,556
Subtotal - PARKS BLDG MAINT 532-3	54,181	174	24,030	30,324
6 Legal Services	501,706	130,185	279,361	352,529
Subtotal - CITY ATTORNEY 103	501,706	130,185	279,361	352,529
8 Budget	81,104	6,295	38,639	48,760
Subtotal - OMB 115-12000	81,104	6,295	38,639	48,760
9 Citywide Admin	13,086	1,126	6,283	7,929
Subtotal - CITY MANAGER 115-12010	13,086	1,126	6,283	7,929
11 Audit	75,581	2,537	34,536	43,582
Subtotal - INTERNAL AUDIT 116-1203	75,581	2,537	34,536	43,582
12 Performance	5,351	235	2,469	3,116
Subtotal - PERFORMANCE OFFICE 1	5,351	235	2,469	3,116
13 Citywide Support	1,625	213	813	1,025
13 Open Records Requests	6,819	913	3,418	4,314
Subtotal - CITY CLERK 117	8,444	1,126	4,231	5,339
15 HR Services	0	44,896	19,849	25,047
15 Self Insurance Fund	0	5,345	2,363	2,982
Subtotal - HUMAN RESOURCES 209	0	50,241	22,212	28,029
16 Financial Reporting	0	123,202	54,468	68,734

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:15 HUMAN RESOURCES 209

Department	First Incoming	Second Incoming	HR Services	Self Insurance Fund
16 Treasury Management	\$0	\$16,264	\$7,190	\$9,074
16 Annual Audit	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	0	139,467	61,659	77,808
17 Administration	0	2,898	1,281	1,617
17 Supply Chain Management	0	5,597	2,474	3,123
Subtotal - PURCHASING 215	0	8,495	3,756	4,739
20 IT Services	0	1,114,079	492,539	621,540
20 Records Management	0	22,871	10,111	12,759
20 Strategic Innovation	0	24,117	10,662	13,455
20 City-wide PC's	0	1,766	781	985
20 City-wide IT Contracts	0	637,225	281,720	355,505
20 Postage	0	5,746	2,540	3,205
20 Mail Room	0	2,041	902	1,139
20 Wireless Communication	0	2,056	909	1,147
20 Phone & Internet - Citywide	0	31,774	14,047	17,726
Subtotal - INFORMATION TECHNOLC	0	1,841,675	814,212	1,027,463
49 General Expenses	0	1,183	523	660
49 Retirees Health Insurance	0	32,680	14,448	18,232
49 Property Insurance	0	834	369	465
49 General Liability Insurance	0	8,758	3,872	4,886
Subtotal - NON-DEPARTMENTAL 999	0	43,456	19,212	24,244
Total Incoming	975,877	2,230,890	1,417,725	1,789,042
C. Total Allocated		\$7,348,603	\$5,559,561	\$1,789,042
			75.65%	24.35%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

HR Services Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$41,654	\$0	\$41,654	\$0	\$41,654
5 MAYOR AND COUNCIL 101	25.00	0.43%	19,648	0	19,648	4,377	24,026
6 CITY ATTORNEY 103	41.50	0.71%	32,616	0	32,616	0	32,616
7 MUNICIPAL COURT 111	86.50	1.49%	67,983	0	67,983	15,146	83,129
8 OMB 115-12000	8.50	0.15%	6,680	0	6,680	0	6,680
9 CITY MANAGER 115-12010	7.00	0.12%	5,502	0	5,502	0	5,502
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	4,716	0	4,716	1,051	5,766
11 INTERNAL AUDIT 116-12030	7.00	0.12%	5,502	0	5,502	0	5,502
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	3,930	0	3,930	0	3,930
13 CITY CLERK 117	7.00	0.12%	5,502	0	5,502	0	5,502
14 TAX 206	22.00	0.38%	17,290	0	17,290	3,852	21,143
15 HUMAN RESOURCES 209	57.13	0.98%	44,896	0	44,896	0	44,896
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	28,294	0	28,294	6,303	34,597
17 PURCHASING 215	21.00	0.36%	16,505	0	16,505	3,677	20,182
18 ANIMAL SERVICES 225	138.00	2.37%	108,459	0	108,459	24,163	132,622
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	55,408	0	55,408	12,344	67,752
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	55,015	0	55,015	12,257	67,272
21 PLANNING & INSPECTIONS 280	119.00	2.05%	93,526	0	93,526	20,837	114,362
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	13,361	0	13,361	2,977	16,337
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	117,890	0	117,890	26,265	144,154
24 FIRE - ADMINISTRATION 322	200.50	3.45%	157,579	0	157,579	35,107	192,686
25 POLICE 321	1,220.00	20.97%	958,836	0	958,836	213,618	1,172,454
26 FIRE 322	1,019.00	17.51%	800,864	0	800,864	178,424	979,288
27 ENVIRONMENTAL SERVICES 334	381.50	6.56%	299,833	0	299,833	66,799	366,632
28 PUBLIC HEALTH 341	263.25	4.52%	206,896	0	206,896	46,094	252,991
29 PARKS & RECREATION 451	340.80	5.86%	267,845	0	267,845	59,673	327,518
30 ZOO 452	116.00	1.99%	91,168	0	91,168	20,311	111,479
31 LIBRARY 453	138.25	2.38%	108,655	0	108,655	24,207	132,862
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	31,830	0	31,830	7,091	38,922
34 COMM & HUMAN DEV 471	44.75	0.77%	35,170	0	35,170	7,836	43,006
35 ECONOMIC DEVELOPMENT 480	34.00	0.58%	26,722	0	26,722	5,953	32,675
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	51,086	0	51,086	11,381	62,467
37 PAVEMENT MGMT 532-32040	18.00	0.31%	14,147	0	14,147	3,152	17,299
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	20,434	0	20,434	4,553	24,987
40 STREET MAINTENANCE 532-32120	73.00	1.25%	57,373	0	57,373	12,782	70,155
41 FLEET 532-37020	68.00	1.17%	53,443	0	53,443	11,907	65,350
42 SUN METRO 560	489.50	8.41%	384,713	0	384,713	85,710	470,423
43 AVIATION 562	249.50	4.29%	196,090	0	196,090	43,687	239,777
44 INTERNATIONAL BRIDGES 564	64.25	1.10%	50,496	0	50,496	11,250	61,746
45 METROPOLITAN PLANNING ORG 568	9.00	0.15%	7,073	0	7,073	1,576	8,649
49 NON-DEPARTMENTAL 999	11.00	0.19%	8,645	0	8,645	1,926	10,571

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

HR Services Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,818.93	100.00%	4,573,275	0	4,573,275	986,286	5,559,561
Direct Bills					0		0
Total					\$4,573,275		\$5,559,561

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Self Insurance Fund Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$4,959	\$0	\$4,959	\$0	\$4,959
5 MAYOR AND COUNCIL 101	25.00	0.43%	2,339	0	2,339	5,524	7,863
6 CITY ATTORNEY 103	41.50	0.71%	3,883	0	3,883	0	3,883
7 MUNICIPAL COURT 111	86.50	1.49%	8,093	0	8,093	19,113	27,206
8 OMB 115-12000	8.50	0.15%	795	0	795	0	795
9 CITY MANAGER 115-12010	7.00	0.12%	655	0	655	0	655
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	561	0	561	1,326	1,887
11 INTERNAL AUDIT 116-12030	7.00	0.12%	655	0	655	0	655
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	468	0	468	0	468
13 CITY CLERK 117	7.00	0.12%	655	0	655	0	655
14 TAX 206	22.00	0.38%	2,058	0	2,058	4,861	6,919
15 HUMAN RESOURCES 209	57.13	0.98%	5,345	0	5,345	0	5,345
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	3,368	0	3,368	7,954	11,323
17 PURCHASING 215	21.00	0.36%	1,965	0	1,965	4,640	6,605
18 ANIMAL SERVICES 225	138.00	2.37%	12,912	0	12,912	30,492	43,404
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	6,596	0	6,596	15,577	22,174
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	6,549	0	6,549	15,467	22,016
21 PLANNING & INSPECTIONS 280	119.00	2.05%	11,134	0	11,134	26,294	37,428
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	1,591	0	1,591	3,756	5,347
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	14,034	0	14,034	33,143	47,178
24 FIRE - ADMINISTRATION 322	200.50	3.45%	18,759	0	18,759	44,302	63,061
25 POLICE 321	1,220.00	20.97%	114,147	0	114,147	269,567	383,714
26 FIRE 322	1,019.00	17.51%	95,341	0	95,341	225,155	320,496
27 ENVIRONMENTAL SERVICES 334	381.50	6.56%	35,694	0	35,694	84,295	119,989
28 PUBLIC HEALTH 341	263.25	4.52%	24,631	0	24,631	58,167	82,797
29 PARKS & RECREATION 451	340.80	5.86%	31,886	0	31,886	75,302	107,188
30 ZOO 452	116.00	1.99%	10,853	0	10,853	25,631	36,484
31 LIBRARY 453	138.25	2.38%	12,935	0	12,935	30,547	43,482
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	3,789	0	3,789	8,949	12,738
34 COMM & HUMAN DEV 471	44.75	0.77%	4,187	0	4,187	9,888	14,075
35 ECONOMIC DEVELOPMENT 480	34.00	0.58%	3,181	0	3,181	7,513	10,694
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	6,082	0	6,082	14,362	20,444
37 PAVEMENT MGMT 532-32040	18.00	0.31%	1,684	0	1,684	3,977	5,661
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	2,433	0	2,433	5,745	8,178
40 STREET MAINTENANCE 532-32120	73.00	1.25%	6,830	0	6,830	16,130	22,960
41 FLEET 532-37020	68.00	1.17%	6,362	0	6,362	15,025	21,387
42 SUN METRO 560	489.50	8.41%	45,799	0	45,799	108,158	153,958
43 AVIATION 562	249.50	4.29%	23,344	0	23,344	55,129	78,473
44 INTERNATIONAL BRIDGES 564	64.25	1.10%	6,011	0	6,011	14,196	20,208
45 METROPOLITAN PLANNING ORG 568	9.00	0.15%	842	0	842	1,989	2,831
49 NON-DEPARTMENTAL 999	11.00	0.19%	1,029	0	1,029	2,431	3,460

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Self Insurance Fund Allocations

Dept:15 HUMAN RESOURCES 209

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,818.93	100.00%	544,438	0	544,438	1,244,604	1,789,042
Direct Bills					0		0
Total					\$544,438		\$1,789,042

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	Total
3 FACILITIES MAINT 532-31040	\$41,654	\$4,959	\$46,613
5 MAYOR AND COUNCIL 101	24,026	7,863	31,889
6 CITY ATTORNEY 103	32,616	3,883	36,499
7 MUNICIPAL COURT 111	83,129	27,206	110,335
8 OMB 115-12000	6,680	795	7,476
9 CITY MANAGER 115-12010	5,502	655	6,156
10 PUBLIC INFO OFFICE 115-12020	5,766	1,887	7,653
11 INTERNAL AUDIT 116-12030	5,502	655	6,156
12 PERFORMANCE OFFICE 115-12050	3,930	468	4,397
13 CITY CLERK 117	5,502	655	6,156
14 TAX 206	21,143	6,919	28,062
15 HUMAN RESOURCES 209	44,896	5,345	50,241
16 OFFICE OF COMPTROLLER 210	34,597	11,323	45,920
17 PURCHASING 215	20,182	6,605	26,787
18 ANIMAL SERVICES 225	132,622	43,404	176,026
19 CAPITAL IMPROVEMENT 235	67,752	22,174	89,926
20 INFORMATION TECHNOLOGY 239	67,272	22,016	89,288
21 PLANNING & INSPECTIONS 280	114,362	37,428	151,790
22 POLICE - OFFICE OF THE CHIEF 321	16,337	5,347	21,684
23 POLICE - ADMINISTRATIVE SERVICES 322	144,154	47,178	191,332
24 FIRE - ADMINISTRATION 322	192,686	63,061	255,747
25 POLICE 321	1,172,454	383,714	1,556,169
26 FIRE 322	979,288	320,496	1,299,784
27 ENVIRONMENTAL SERVICES 334	366,632	119,989	486,622
28 PUBLIC HEALTH 341	252,991	82,797	335,788
29 PARKS & RECREATION 451	327,518	107,188	434,707
30 ZOO 452	111,479	36,484	147,964
31 LIBRARY 453	132,862	43,482	176,345
32 MUSEUM & CULT AFFAIRS 454	38,922	12,738	51,660
34 COMM & HUMAN DEV 471	43,006	14,075	57,081
35 ECONOMIC DEVELOPMENT 480	32,675	10,694	43,369
36 ENGR TRAFFIC-ST 532-32020	62,467	20,444	82,911
37 PAVEMENT MGMT 532-32040	17,299	5,661	22,960
38 SAM ADMIN SUPPORT 532-32060	24,987	8,178	33,164
40 STREET MAINTENANCE 532-32120	70,155	22,960	93,115
41 FLEET 532-37020	65,350	21,387	86,737
42 SUN METRO 560	470,423	153,958	624,381
43 AVIATION 562	239,777	78,473	318,249
44 INTERNATIONAL BRIDGES 564	61,746	20,208	81,954
45 METROPOLITAN PLANNING ORG 568	8,649	2,831	11,480
49 NON-DEPARTMENTAL 999	10,571	3,460	14,031

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:15 HUMAN RESOURCES 209

Department	HR Services	Self Insurance Fund	Total
Total	<u>\$5,559,561</u>	<u>\$1,789,042</u>	<u>\$7,348,603</u>

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

OFFICE OF THE COMPTROLLER 210
Nature and Extent of Services

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

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

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

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

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

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

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

OFFICE OF THE COMPTROLLER 210
Nature and Extent of Services
(Continued)

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:16 OFFICE OF COMPTROLLER 210

Description		Amount	General Admin	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
Personnel Costs										
Salaries	S1	2,336,583	0	904,260	786,400	316,354	0	71,467	206,014	52,088
Salary % Split			.00%	38.70%	33.66%	13.54%	.00%	3.06%	8.82%	2.23%
Benefits	P	766,454	0	315,271	251,211	97,213	0	24,185	55,065	23,509
Subtotal - Personnel Costs		3,103,037	0	1,219,531	1,037,611	413,567	0	95,652	261,079	75,597
Services & Supplies Cost										
Contractual Services	P	189,412	0	187,668	0	1,744	0	0	0	0
Interfund Services	P	1,661	0	0	1,661	0	0	0	0	0
Leased Equipment	P	2,044	0	1,748	274	22	0	0	0	0
Materials & Supplies	P	17,339	0	8,783	3,042	1,949	0	0	2,143	1,422
Communications	P	0	0	0	0	0	0	0	0	0
Other Operating	P	17,467	0	7,652	3,113	3,889	0	0	2,813	0
Quick Copy Center Unemployment Cost	D	(3)	0	0	0	0	0	0	0	0
Proceeds - Sale of Used Equip	P	(84,420)	0	0	0	0	0	0	0	(84,420)
REIMBURSED EXPENDITURES	P	(40,788)	0	(40,788)	0	0	0	0	0	0
MISC NON-OPERATING REVENUES	D	(994)	0	0	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	(96,452)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		5,266	0	165,063	8,090	7,604	0	0	4,956	(82,998)
Department Cost Total		3,108,303	0	1,384,594	1,045,701	421,171	0	95,652	266,035	(7,401)
Adjustments to Cost										
Quick Copy Center Unemployment Cost	D	3	0	0	0	0	0	0	0	0
MISC NON-OPERATING REVENUES	D	994	0	0	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	96,452	0	0	0	0	0	0	0	0
Subtotal - Adjustments		97,449	0	0	0	0	0	0	0	0
Total Costs After Adjustments		3,205,752	0	1,384,594	1,045,701	421,171	0	95,652	266,035	(7,401)
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$3,205,752		\$1,384,594	\$1,045,701	\$421,171	\$0	\$95,652	\$266,035	\$(7,401)
									not allocated	not allocated

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:16 OFFICE OF COMPTROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
1 City Hall (City 1)	\$45,784	\$0	\$17,718	\$15,409	\$6,199	\$0	\$1,400	\$4,037	\$1,021
Subtotal - BUILDING DEPRECIATION	45,784	0	17,718	15,409	6,199	0	1,400	4,037	1,021
3 City Hall	92,712	4,480	37,613	32,711	13,159	0	2,973	8,569	2,167
Subtotal - FACILITIES MAINT 532-310	92,712	4,480	37,613	32,711	13,159	0	2,973	8,569	2,167
4 City 1	32,920	106	12,781	11,115	4,471	0	1,010	2,912	736
Subtotal - PARKS BLDG MAINT 532-3	32,920	106	12,781	11,115	4,471	0	1,010	2,912	736
6 Legal Services	191	50	93	81	33	0	7	21	5
Subtotal - CITY ATTORNEY 103	191	50	93	81	33	0	7	21	5
8 Budget	3,629	282	1,513	1,316	529	0	120	345	87
Subtotal - OMB 115-12000	3,629	282	1,513	1,316	529	0	120	345	87
9 Citywide Admin	8,247	710	3,466	3,014	1,213	0	274	790	200
Subtotal - CITY MANAGER 115-12010	8,247	710	3,466	3,014	1,213	0	274	790	200
11 Audit	195,061	6,548	78,023	67,854	27,296	0	6,166	17,776	4,494
Subtotal - INTERNAL AUDIT 116-1203	195,061	6,548	78,023	67,854	27,296	0	6,166	17,776	4,494
12 Performance	3,372	148	1,362	1,185	477	0	108	310	78
Subtotal - PERFORMANCE OFFICE 1	3,372	148	1,362	1,185	477	0	108	310	78
13 Citywide Support	1,024	134	448	390	157	0	35	102	26
13 Open Records Requests	305	41	134	116	47	0	11	31	8
Subtotal - CITY CLERK 117	1,329	175	582	506	204	0	46	133	34
15 HR Services	28,294	6,303	13,389	11,644	4,684	0	1,058	3,050	771
15 Self Insurance Fund	3,368	7,954	4,382	3,811	1,533	0	346	998	252
Subtotal - HUMAN RESOURCES 209	31,662	14,258	17,771	15,455	6,217	0	1,405	4,049	1,024
16 Financial Reporting	0	5,311	2,055	1,787	719	0	162	468	118
16 Treasury Management	0	395	153	133	53	0	12	35	9
16 Annual Audit	0	0	0	0	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:16 OFFICE OF COMPTROLLER 210

Department	First Incoming	Second Incoming	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center
Subtotal - OFFICE OF COMPTROLLE	\$0	\$5,706	\$2,208	\$1,920	\$772	\$0	\$175	\$503	\$127
17 Administration	0	1,449	561	488	196	0	44	128	32
17 Supply Chain Management	0	2,798	1,083	942	379	0	86	247	62
Subtotal - PURCHASING 215	0	4,248	1,644	1,430	575	0	130	375	95
20 IT Services	0	76,114	29,456	25,617	10,305	0	2,328	6,711	1,697
20 Records Management	0	1,852	717	623	251	0	57	163	41
20 City-wide PC's	0	1,113	431	375	151	0	34	98	25
20 City-wide IT Contracts	0	200,761	77,695	67,568	27,181	0	6,141	17,701	4,475
20 Postage	0	7,221	2,795	2,430	978	0	221	637	161
20 Mail Room	0	1,286	498	433	174	0	39	113	29
20 Wireless Communication	0	1,977	765	665	268	0	60	174	44
20 Phone & Internet - Citywide	0	9,424	3,647	3,172	1,276	0	288	831	210
Subtotal - INFORMATION TECHNOLC	0	299,749	116,003	100,883	40,583	0	9,168	26,429	6,682
49 General Expenses	0	929	360	313	126	0	28	82	21
49 Retirees Health Insurance	0	25,429	9,841	8,558	3,443	0	778	2,242	567
49 Property Insurance	0	434	168	146	59	0	13	38	10
49 General Liability Insurance	0	6,815	2,637	2,294	923	0	208	601	152
Subtotal - NON-DEPARTMENTAL 999	0	33,607	13,006	11,311	4,550	0	1,028	2,963	749
Total Incoming	414,907	370,064	303,785	264,190	106,279	0	24,009	69,210	17,499
C. Total Allocated		\$3,990,723	\$1,688,379	\$1,309,891	\$527,450	\$0	\$119,661	\$335,245	\$10,098
			42.31%	32.82%	13.22%		3.00%	8.40%	0.25%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	9,627,446	0.99%	\$15,253	\$0	\$15,253	\$0	\$15,253
4 PARKS BLDG MAINT 532-31130	12,626,493	1.29%	20,004	0	20,004	0	20,004
5 MAYOR AND COUNCIL 101	1,939,375	0.20%	3,073	0	3,073	323	3,395
6 CITY ATTORNEY 103	4,903,443	0.50%	7,769	0	7,769	0	7,769
7 MUNICIPAL COURT 111	6,588,740	0.68%	10,439	0	10,439	1,097	11,535
8 OMB 115-12000	889,223	0.09%	1,409	0	1,409	0	1,409
9 CITY MANAGER 115-12010	2,185,885	0.22%	3,463	0	3,463	0	3,463
10 PUBLIC INFO OFFICE 115-12020	498,608	0.05%	790	0	790	83	873
11 INTERNAL AUDIT 116-12030	930,893	0.10%	1,475	0	1,475	0	1,475
12 PERFORMANCE OFFICE 115-12050	518,592	0.05%	822	0	822	0	822
13 CITY CLERK 117	2,202,235	0.23%	3,489	0	3,489	0	3,489
14 TAX 206	2,081,468	0.21%	3,298	0	3,298	347	3,644
15 HUMAN RESOURCES 209	77,764,496	7.97%	123,202	0	123,202	0	123,202
16 OFFICE OF COMPTROLLER 210	3,352,057	0.34%	5,311	0	5,311	0	5,311
17 PURCHASING 215	1,790,206	0.18%	2,836	0	2,836	298	3,134
18 ANIMAL SERVICES 225	11,309,030	1.16%	17,917	0	17,917	1,883	19,800
19 CAPITAL IMPROVEMENT 235	10,422,678	1.07%	16,513	0	16,513	1,735	18,248
20 INFORMATION TECHNOLOGY 239	24,946,809	2.56%	39,523	0	39,523	4,153	43,676
21 PLANNING & INSPECTIONS 280	8,664,146	0.89%	13,727	0	13,727	1,442	15,169
22 POLICE - OFFICE OF THE CHIEF 321	13,654,004	1.40%	21,632	0	21,632	2,273	23,905
23 POLICE - ADMINISTRATIVE SERVICES 321	18,728,049	1.92%	29,671	0	29,671	3,118	32,789
24 FIRE - ADMINISTRATION 322	37,852,540	3.88%	59,970	0	59,970	6,301	66,271
25 POLICE 321	156,376,483	16.03%	247,748	0	247,748	26,032	273,780
26 FIRE 322	131,462,130	13.48%	208,276	0	208,276	21,885	230,160
27 ENVIRONMENTAL SERVICES 334	36,682,827	3.76%	58,117	0	58,117	6,107	64,223
28 PUBLIC HEALTH 341	24,348,872	2.50%	38,576	0	38,576	4,053	42,629
29 PARKS & RECREATION 451	36,213,197	3.71%	57,373	0	57,373	6,028	63,401
30 ZOO 452	7,999,156	0.82%	12,673	0	12,673	1,332	14,005
31 LIBRARY 453	10,318,246	1.06%	16,347	0	16,347	1,718	18,065
32 MUSEUM & CULT AFFAIRS 454	5,349,802	0.55%	8,476	0	8,476	891	9,366
33 DESTINATION EL PASO 457	18,614,633	1.91%	29,491	0	29,491	3,099	32,590
34 COMM & HUMAN DEV 471	3,856,244	0.40%	6,109	0	6,109	642	6,751
35 ECONOMIC DEVELOPMENT 480	20,374,883	2.09%	32,280	0	32,280	3,392	35,672
36 ENGR TRAFFIC-ST 532-32020	8,136,069	0.83%	12,890	0	12,890	1,354	14,244
37 PAVEMENT MGMT 532-32040	4,107,273	0.42%	6,507	0	6,507	684	7,191
38 SAM ADMIN SUPPORT 532-32060	2,331,218	0.24%	3,693	0	3,693	388	4,081
40 STREET MAINTENANCE 532-32120	16,218,621	1.66%	25,695	0	25,695	2,700	28,395
41 FLEET 532-37020	18,862,104	1.93%	29,883	0	29,883	3,140	33,023
42 SUN METRO 560	64,467,699	6.61%	102,136	0	102,136	10,732	112,868
43 AVIATION 562	35,796,298	3.67%	56,712	0	56,712	5,959	62,671
44 INTERNATIONAL BRIDGES 564	7,759,844	0.80%	12,294	0	12,294	1,292	13,586
45 METROPOLITAN PLANNING ORG 568	2,118,485	0.22%	3,356	0	3,356	353	3,709

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Financial Reporting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 EMPLOYEES PENSION 600	78,357,456	8.03%	\$124,142	\$0	\$124,142	\$13,044	\$137,186
47 CRRMA 700	989,995	0.10%	1,568	0	1,568	165	1,733
48 DOWNTOWN DEV CORP 710	26,925	0.00%	43	0	43	4	47
49 NON-DEPARTMENTAL 999	31,051,245	3.18%	49,195	0	49,195	5,169	54,364
Subtotal	975,296,121	100.00%	1,545,163	0	1,545,163	143,215	1,688,379
Direct Bills					0		0
Total					\$1,545,163		\$1,688,379

Basis Units: Actual operating expenditures by department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Grant Accounting Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 CAPITAL IMPROVEMENT 235	8,231,551	5.48%	\$64,937	\$0	\$64,937	\$6,823	\$71,760
25 POLICE 321	12,542,076	8.35%	98,942	0	98,942	10,396	109,338
26 FIRE 322	14,271,917	9.50%	112,588	0	112,588	11,830	124,418
27 ENVIRONMENTAL SERVICES 334	744,882	0.50%	5,876	0	5,876	617	6,494
28 PUBLIC HEALTH 341	12,348,229	8.22%	97,413	0	97,413	10,236	107,648
29 PARKS & RECREATION 451	659,587	0.44%	5,203	0	5,203	547	5,750
31 LIBRARY 453	153,747	0.10%	1,213	0	1,213	127	1,340
32 MUSUEM & CULT AFFAIRS 454	306,403	0.20%	2,417	0	2,417	254	2,671
34 COMM & HUMAN DEV 471	6,274,477	4.18%	49,498	0	49,498	5,201	54,699
42 SUN METRO 560	40,359,819	26.86%	318,390	0	318,390	33,455	351,845
43 AVIATION 562	14,268,202	9.50%	112,559	0	112,559	11,827	124,386
45 METROPOLITAN PLANNIG ORG 568	2,652,398	1.77%	20,924	0	20,924	2,199	23,123
50 OTHER	37,443,137	24.92%	295,381	0	295,381	31,037	326,418
Subtotal	150,256,425	100.00%	1,185,342	0	1,185,342	124,549	1,309,891
Direct Bills					0		0
Total					\$1,185,342		\$1,309,891

Basis Units: Grant expenditures per department
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	1,112,004.70	0.09%	\$428	\$0	\$428	\$0	\$428
4 PARKS BLDG MAINT 532-31130	1,470,821.82	0.12%	567	0	567	0	567
5 MAYOR AND COUNCIL 101	1,163,339.11	0.09%	448	0	448	49	497
6 CITY ATTORNEY 103	565,992.79	0.05%	218	0	218	0	218
7 MUNICIPAL COURT 111	1,875,932.68	0.15%	723	0	723	79	802
8 OMB 115-12000	103,582.89	0.01%	40	0	40	0	40
9 CITY MANAGER 115-12010	254,627.10	0.02%	98	0	98	0	98
10 PUBLIC INFO OFFICE 115-12020	57,731.87	0.00%	22	0	22	2	25
11 INTERNAL AUDIT 116-12030	108,436.90	0.01%	42	0	42	0	42
12 PERFORMANCE OFFICE 115-12050	60,409.21	0.00%	23	0	23	0	23
13 CITY CLERK 117	252,041.68	0.02%	97	0	97	0	97
14 TAX 206	10,282,619.68	0.83%	3,961	0	3,961	432	4,393
15 HUMAN RESOURCES 209	42,219,158.46	3.41%	16,264	0	16,264	0	16,264
16 OFFICE OF COMPTROLLER 210	1,025,327.95	0.08%	395	0	395	0	395
17 PURCHASING 215	3,288,610.14	0.27%	1,267	0	1,267	138	1,405
19 CAPITAL IMPROVEMENT 235	772,343.51	0.06%	298	0	298	32	330
20 INFORMATION TECHNOLOGY 239	3,718,037.28	0.30%	1,432	0	1,432	156	1,589
21 PLANNING & INSPECTIONS 280	901,009.30	0.07%	347	0	347	38	385
25 POLICE 321	46,651,647.73	3.76%	17,972	0	17,972	1,961	19,933
26 FIRE 322	15,458,111.40	1.25%	5,955	0	5,955	650	6,605
27 ENVIRONMENTAL SERVICES 334	87,401,504.12	7.05%	33,670	0	33,670	3,674	37,344
28 PUBLIC HEALTH 341	18,925,054.29	1.53%	7,291	0	7,291	796	8,086
29 PARKS & RECREATION 451	8,459,448.38	0.68%	3,259	0	3,259	356	3,614
30 ZOO 452	4,401,597.06	0.36%	1,696	0	1,696	185	1,881
31 LIBRARY 453	2,433,741.96	0.20%	938	0	938	102	1,040
32 MUSUEM & CULT AFFAIRS 454	1,060,766.64	0.09%	409	0	409	45	453
33 DESTINATION EL PASO 457	4,936,923.05	0.40%	1,902	0	1,902	208	2,109
34 COMM & HUMAN DEV 471	14,725,022.81	1.19%	5,673	0	5,673	619	6,292
35 ECONOMIC DEVELOPMENT 480	23,255,818.37	1.88%	8,959	0	8,959	978	9,936
36 ENGR TRAFFIC-ST 532-32020	942,405.39	0.08%	363	0	363	40	403
37 PAVEMENT MGMT 532-32040	124,601.56	0.01%	48	0	48	5	53
38 SAM ADMIN SUPPORT 532-32060	167,003.51	0.01%	64	0	64	7	71
40 STREET MAINTENANCE 532-32120	12,835,871.47	1.04%	4,945	0	4,945	540	5,484
41 FLEET 532-37020	7,346,165.63	0.59%	2,830	0	2,830	309	3,139
42 SUN METRO 560	97,991,122.82	7.91%	37,749	0	37,749	4,119	41,869
43 AVIATION 562	83,086,381.64	6.71%	32,008	0	32,008	3,493	35,500
44 INTERNATIONAL BRIDGES 564	15,326,504.47	1.24%	5,904	0	5,904	644	6,549
46 EMPLOYEES PENSION 600	21,466,593.25	1.73%	8,270	0	8,270	902	9,172
47 CRRMA 700	61,882,084.08	4.99%	23,839	0	23,839	2,601	26,440
49 NON-DEPARTMENTAL 999	1,960,830.16	0.16%	755	0	755	82	838
50 OTHER	639,036,307.45	51.57%	246,178	0	246,178	26,862	273,041

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Treasury Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,239,107,534.28	100.00%	477,346	0	477,346	50,104	527,450
Direct Bills					0		0
Total					\$477,346		\$527,450

Basis Units: Pooled cash & investments per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	9,627,446	1.29%	\$0	\$0	\$0	\$0	\$0
4 PARKS BLDG MAINT 532-31130	12,626,493	1.69%	0	0	0	0	0
5 MAYOR AND COUNCIL 101	1,939,375	0.26%	0	0	0	0	0
6 CITY ATTORNEY 103	4,903,443	0.66%	0	0	0	0	0
7 MUNICIPAL COURT 111	6,588,740	0.88%	0	0	0	0	0
8 OMB 115-12000	889,223	0.12%	0	0	0	0	0
9 CITY MANAGER 115-12010	2,185,885	0.29%	0	0	0	0	0
10 PUBLIC INFO OFFICE 115-12020	498,608	0.07%	0	0	0	0	0
11 INTERNAL AUDIT 116-12030	930,893	0.12%	0	0	0	0	0
12 PERFORMANCE OFFICE 115-12050	518,592	0.07%	0	0	0	0	0
13 CITY CLERK 117	2,202,235	0.29%	0	0	0	0	0
15 HUMAN RESOURCES 209	77,764,496	10.41%	0	0	0	0	0
16 OFFICE OF COMPTROLLER 210	3,352,057	0.45%	0	0	0	0	0
17 PURCHASING 215	1,790,206	0.24%	0	0	0	0	0
18 ANIMAL SERVICES 225	11,309,030	1.51%	0	0	0	0	0
19 CAPITAL IMPROVEMENT 235	10,422,678	1.40%	0	0	0	0	0
20 INFORMATION TECHNOLOGY 239	24,946,809	3.34%	0	0	0	0	0
21 PLANNING & INSPECTIONS 280	8,664,146	1.16%	0	0	0	0	0
22 POLICE - OFFICE OF THE CHIEF 321	13,654,004	1.83%	0	0	0	0	0
23 POLICE - ADMINISTRATIVE SERVICE	18,728,049	2.51%	0	0	0	0	0
24 FIRE - ADMINISTRATION 322	37,852,540	5.07%	0	0	0	0	0
25 POLICE 321	156,376,483	20.93%	0	0	0	0	0
26 FIRE 322	131,462,130	17.60%	0	0	0	0	0
28 PUBLIC HEALTH 341	24,348,872	3.26%	0	0	0	0	0
29 PARKS & RECREATION 451	36,213,197	4.85%	0	0	0	0	0
30 ZOO 452	7,999,156	1.07%	0	0	0	0	0
31 LIBRARY 453	10,318,246	1.38%	0	0	0	0	0
32 MUSUEM & CULT AFFAIRS 454	5,349,802	0.72%	0	0	0	0	0
33 DESTINATION EL PASO 457	18,614,633	2.49%	0	0	0	0	0
34 COMM & HUMAN DEV 471	3,856,244	0.52%	0	0	0	0	0
35 ECONOMIC DEVELOPMENT 480	20,374,883	2.73%	0	0	0	0	0
36 ENGR TRAFFIC-ST 532-32020	8,136,069	1.09%	0	0	0	0	0
37 PAVEMENT MGMT 532-32040	4,107,273	0.55%	0	0	0	0	0
38 SAM ADMIN SUPPORT 532-32060	2,331,218	0.31%	0	0	0	0	0
40 STREET MAINTENANCE 532-32120	16,218,621	2.17%	0	0	0	0	0
41 FLEET 532-37020	18,862,104	2.52%	0	0	0	0	0
49 NON-DEPARTMENTAL 999	31,051,245	4.16%	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Annual Audit Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	747,015,124	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Asset Management Allocations

Dept:16 OFFICE OF COMPTROLLER 210

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	196,241.42	0.70%	\$757	\$0	\$757	\$0	\$757
7 MUNICIPAL COURT 111	30,585.73	0.11%	118	0	118	12	130
14 TAX 206	4,210.57	0.02%	16	0	16	2	18
18 ANIMAL SERVICES 225	49,435.37	0.18%	191	0	191	20	211
19 CAPITAL IMPROVEMENT 235	4,886,818.51	17.41%	18,863	0	18,863	1,985	20,847
20 INFORMATION TECHNOLOGY 239	1,724,081.97	6.14%	6,655	0	6,655	700	7,355
25 POLICE 321	621,728.56	2.22%	2,400	0	2,400	252	2,652
26 FIRE 322	1,810,180.72	6.45%	6,987	0	6,987	735	7,722
27 ENVIRONMENTAL SERVICES 334	6,360,185.30	22.66%	24,550	0	24,550	2,583	27,133
28 PUBLIC HEALTH 341	164,345.23	0.59%	634	0	634	67	701
29 PARKS & RECREATION 451	651,244.59	2.32%	2,514	0	2,514	264	2,778
30 ZOO 452	44,614.15	0.16%	172	0	172	18	190
31 LIBRARY 453	23,819.24	0.08%	92	0	92	10	102
33 DESTINATION EL PASO 457	44,122.17	0.16%	170	0	170	18	188
36 ENGR TRAFFIC-ST 532-32020	124,719.71	0.44%	481	0	481	51	532
37 PAVEMENT MGMT 532-32040	37,677.93	0.13%	145	0	145	15	161
38 SAM ADMIN SUPPORT 532-32060	4,799.98	0.02%	19	0	19	2	20
40 STREET MAINTENANCE 532-32120	387,912.62	1.38%	1,497	0	1,497	158	1,655
41 FLEET 532-37020	4,749,471.74	16.92%	18,333	0	18,333	1,929	20,261
42 SUN METRO 560	5,304,256.28	18.90%	20,474	0	20,474	2,154	22,628
43 AVIATION 562	732,588.83	2.61%	2,828	0	2,828	298	3,125
44 INTERNATIONAL BRIDGES 564	45,374.13	0.16%	175	0	175	18	194
45 METROPOLITAN PLANNIG ORG 568	2,882.94	0.01%	11	0	11	1	12
49 NON-DEPARTMENTAL 999	67,162.19	0.24%	259	0	259	27	287
Subtotal	28,068,459.88	100.00%	108,342	0	108,342	11,319	119,661
Direct Bills					0		0
Total					\$108,342		\$119,661

Basis Units: Equipment depreciation per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:16 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
3 FACILITIES MAINT 532-31040	\$15,253	\$0	\$428	\$0	\$757	\$0	\$0	\$16,439
4 PARKS BLDG MAINT 532-31130	20,004	0	567	0	0	0	0	20,571
5 MAYOR AND COUNCIL 101	3,395	0	497	0	0	0	0	3,892
6 CITY ATTORNEY 103	7,769	0	218	0	0	0	0	7,987
7 MUNICIPAL COURT 111	11,535	0	802	0	130	0	0	12,467
8 OMB 115-12000	1,409	0	40	0	0	0	0	1,449
9 CITY MANAGER 115-12010	3,463	0	98	0	0	0	0	3,561
10 PUBLIC INFO OFFICE 115-12020	873	0	25	0	0	0	0	898
11 INTERNAL AUDIT 116-12030	1,475	0	42	0	0	0	0	1,517
12 PERFORMANCE OFFICE 115-12050	822	0	23	0	0	0	0	845
13 CITY CLERK 117	3,489	0	97	0	0	0	0	3,586
14 TAX 206	3,644	0	4,393	0	18	0	0	8,056
15 HUMAN RESOURCES 209	123,202	0	16,264	0	0	0	0	139,467
16 OFFICE OF COMPTROLLER 210	5,311	0	395	0	0	0	0	5,706
17 PURCHASING 215	3,134	0	1,405	0	0	0	0	4,539
18 ANIMAL SERVICES 225	19,800	0	0	0	211	0	0	20,010
19 CAPITAL IMPROVEMENT 235	18,248	71,760	330	0	20,847	0	0	111,185
20 INFORMATION TECHNOLOGY 239	43,676	0	1,589	0	7,355	0	0	52,620
21 PLANNING & INSPECTIONS 280	15,169	0	385	0	0	0	0	15,554
22 POLICE - OFFICE OF THE CHIEF 321	23,905	0	0	0	0	0	0	23,905
23 POLICE - ADMINISTRATIVE SERVICES 322	32,789	0	0	0	0	0	0	32,789
24 FIRE - ADMINISTRATION 322	66,271	0	0	0	0	0	0	66,271
25 POLICE 321	273,780	109,338	19,933	0	2,652	0	0	405,703
26 FIRE 322	230,160	124,418	6,605	0	7,722	0	0	368,906
27 ENVIRONMENTAL SERVICES 334	64,223	6,494	37,344	0	27,133	0	0	135,194
28 PUBLIC HEALTH 341	42,629	107,648	8,086	0	701	0	0	159,065
29 PARKS & RECREATION 451	63,401	5,750	3,614	0	2,778	0	0	75,544
30 ZOO 452	14,005	0	1,881	0	190	0	0	16,076
31 LIBRARY 453	18,065	1,340	1,040	0	102	0	0	20,547
32 MUSEUM & CULT AFFAIRS 454	9,366	2,671	453	0	0	0	0	12,491
33 DESTINATION EL PASO 457	32,590	0	2,109	0	188	0	0	34,888
34 COMM & HUMAN DEV 471	6,751	54,699	6,292	0	0	0	0	67,742
35 ECONOMIC DEVELOPMENT 480	35,672	0	9,936	0	0	0	0	45,608
36 ENGR TRAFFIC-ST 532-32020	14,244	0	403	0	532	0	0	15,179
37 PAVEMENT MGMT 532-32040	7,191	0	53	0	161	0	0	7,405
38 SAM ADMIN SUPPORT 532-32060	4,081	0	71	0	20	0	0	4,173
40 STREET MAINTENANCE 532-32120	28,395	0	5,484	0	1,655	0	0	35,534
41 FLEET 532-37020	33,023	0	3,139	0	20,261	0	0	56,423
42 SUN METRO 560	112,868	351,845	41,869	0	22,628	0	0	529,210
43 AVIATION 562	62,671	124,386	35,500	0	3,125	0	0	225,683
44 INTERNATIONAL BRIDGES 564	13,586	0	6,549	0	194	0	0	20,328

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:16 OFFICE OF COMPTROLLER 210

Department	Financial Reporting	Grant Accounting	Treasury Management	Annual Audit	Asset Management	City Auctions	Quick Copy Center	Total
45 METROPOLITAN PLANNING ORG 568	\$3,709	\$23,123	\$0	\$0	\$12	\$0	\$0	\$26,844
46 EMPLOYEES PENSION 600	137,186	0	9,172	0	0	0	0	146,358
47 CRRMA 700	1,733	0	26,440	0	0	0	0	28,174
48 DOWNTOWN DEV CORP 710	47	0	0	0	0	0	0	47
49 NON-DEPARTMENTAL 999	54,364	0	838	0	287	0	0	55,488
50 OTHER	0	326,418	273,041	0	0	0	0	599,459
Total	\$1,688,379	\$1,309,891	\$527,450	\$0	\$119,661	\$0	\$0	\$3,645,380

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

PURCHASING 215
Nature and Extent of Services

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

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

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

VENDOR REVENUE – Revenue from vendors who participate in the City’s purchasing process has not been allocated in this plan as it does not relate to departmental operations.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:17 PURCHASING 215

Description		Amount	General Admin	Administration	Supply Chain Management	Vendor Revenue
Personnel Costs						
Salaries	S1	1,092,426	0	343,077	749,349	0
Salary % Split			.00%	31.41%	68.59%	.00%
Benefits	P	368,128	0	103,744	264,384	0
Subtotal - Personnel Costs		1,460,554	0	446,821	1,013,733	0
Services & Supplies Cost						
Contractual Services	P	20,233	0	20,233	0	0
Minor Equipment & Furniture	P	0	0	0	0	0
Leased Equipment	P	13,203	0	13,203	0	0
Materials & Supplies	P	6,846	0	6,846	0	0
Other Operating	P	110,373	0	110,373	0	0
MAINTENANCE & REPAIRS	P	157,566	0	157,566	0	0
Reimbursed Expenditures	D	0	0	0	0	0
Hire El Paso First Fee	P	(300)	0	0	0	(300)
Misc Non-Operating Revenues	D	(30,245)	0	0	0	0
Capital Projects-Internal Fund	D	21,431	0	0	0	0
Subtotal - Services & Supplies		299,107	0	308,221	0	(300)
Department Cost Total		1,759,661	0	755,042	1,013,733	(300)
Adjustments to Cost						
Reimbursed Expenditures	D	0	0	0	0	0
Misc Non-Operating Revenues	D	30,245	0	0	0	0
Capital Projects-Internal Fund	D	(21,431)	0	0	0	0
Subtotal - Adjustments		8,814	0	0	0	0
Total Costs After Adjustments		1,768,475	0	755,042	1,013,733	(300)
General Admin Distribution			0	0	0	0
Grand Total		\$1,768,475		\$755,042	\$1,013,733	\$(300)
not allocated						

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management	Vendor Revenue
1 City Hall (City 1)	\$26,707	\$0	\$8,387	\$18,320	\$0
Subtotal - BUILDING DEPRECIATION	26,707	0	8,387	18,320	0
3 Facilities Maintenance	18,575	2,047	6,476	14,146	0
3 City Hall	54,082	2,613	17,805	38,890	0
Subtotal - FACILITIES MAINT 532-310	72,657	4,661	24,282	53,036	0
4 City 1	19,203	62	6,050	13,215	0
Subtotal - PARKS BLDG MAINT 532-3	19,203	62	6,050	13,215	0
6 Legal Services	30,569	7,932	12,091	26,409	0
Subtotal - CITY ATTORNEY 103	30,569	7,932	12,091	26,409	0
8 Budget	2,090	162	707	1,545	0
Subtotal - OMB 115-12000	2,090	162	707	1,545	0
9 Citywide Admin	4,811	414	1,641	3,584	0
Subtotal - CITY MANAGER 115-12010	4,811	414	1,641	3,584	0
11 Audit	49,848	1,673	16,180	35,341	0
Subtotal - INTERNAL AUDIT 116-1203	49,848	1,673	16,180	35,341	0
12 Performance	1,967	86	645	1,408	0
Subtotal - PERFORMANCE OFFICE 1	1,967	86	645	1,408	0
13 Citywide Support	597	78	212	463	0
13 Open Records Requests	176	24	63	137	0
Subtotal - CITY CLERK 117	773	102	275	600	0
15 HR Services	16,505	3,677	6,338	13,844	0
15 Self Insurance Fund	1,965	4,640	2,074	4,531	0
Subtotal - HUMAN RESOURCES 209	18,469	8,317	8,412	18,374	0
16 Financial Reporting	2,836	298	984	2,150	0
16 Treasury Management	1,267	138	441	964	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:17 PURCHASING 215

Department	First Incoming	Second Incoming	Administration	Supply Chain Management	Vendor Revenue
16 Annual Audit	\$0	\$0	\$0	\$0	\$0
Subtotal - OFFICE OF COMPTROLLE	4,103	436	1,426	3,114	0
17 Administration	0	4,236	1,330	2,906	0
17 Supply Chain Management	0	8,180	2,569	5,611	0
Subtotal - PURCHASING 215	0	12,416	3,899	8,517	0
20 IT Services	0	11,886	3,733	8,153	0
20 Records Management	0	3,542	1,112	2,430	0
20 City-wide PC's	0	649	204	445	0
20 City-wide IT Contracts	0	198,803	62,434	136,369	0
20 Postage	0	110	35	76	0
20 Mail Room	0	750	236	515	0
20 Wireless Communication	0	1,731	544	1,187	0
20 Phone & Internet - Citywide	0	2,693	846	1,847	0
Subtotal - INFORMATION TECHNOLC	0	220,165	69,143	151,022	0
49 General Expenses	0	505	159	346	0
49 Retirees Health Insurance	0	16,688	5,241	11,447	0
49 Property Insurance	0	253	79	174	0
49 General Liability Insurance	0	4,472	1,405	3,068	0
49 Auto Liability	0	768	241	527	0
Subtotal - NON-DEPARTMENTAL 999	0	22,686	7,125	15,562	0
Total Incoming	231,196	279,113	160,263	350,046	0
C. Total Allocated		\$2,278,784	\$915,305	\$1,363,779	\$(300)
			40.17%	59.85%	(0.01)%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	130.25	1.75%	\$14,519	\$0	\$14,519	\$0	\$14,519
5 MAYOR AND COUNCIL 101	5.00	0.07%	557	0	557	61	618
6 CITY ATTORNEY 103	9.00	0.12%	1,003	0	1,003	0	1,003
7 MUNICIPAL COURT 111	102.00	1.37%	11,370	0	11,370	1,247	12,617
9 CITY MANAGER 115-12010	19.00	0.26%	2,118	0	2,118	0	2,118
13 CITY CLERK 117	20.00	0.27%	2,229	0	2,229	0	2,229
14 TAX 206	20.00	0.27%	2,229	0	2,229	245	2,474
15 HUMAN RESOURCES 209	26.00	0.35%	2,898	0	2,898	0	2,898
16 OFFICE OF COMPTROLLER 210	13.00	0.18%	1,449	0	1,449	0	1,449
17 PURCHASING 215	38.00	0.51%	4,236	0	4,236	0	4,236
18 ANIMAL SERVICES 225	157.00	2.11%	17,500	0	17,500	1,919	19,420
19 CAPITAL IMPROVEMENT 235	47.00	0.63%	5,239	0	5,239	575	5,814
20 INFORMATION TECHNOLOGY 239	306.00	4.12%	34,109	0	34,109	3,741	37,850
21 PLANNING & INSPECTIONS 280	139.00	1.87%	15,494	0	15,494	1,699	17,193
25 POLICE 321	867.00	11.68%	96,643	0	96,643	10,600	107,242
26 FIRE 322	426.00	5.74%	47,485	0	47,485	5,208	52,694
27 ENVIRONMENTAL SERVICES 334	476.00	6.41%	53,059	0	53,059	5,819	58,878
28 PUBLIC HEALTH 341	383.00	5.16%	42,692	0	42,692	4,682	47,375
29 PARKS & RECREATION 451	713.00	9.60%	79,477	0	79,477	8,717	88,194
30 ZOO 452	417.00	5.62%	46,482	0	46,482	5,098	51,580
31 LIBRARY 453	564.00	7.60%	62,868	0	62,868	6,895	69,763
32 MUSUEM & CULT AFFAIRS 454	467.00	6.29%	52,056	0	52,056	5,709	57,765
33 DESTINATION EL PASO 457	2.00	0.03%	223	0	223	24	247
34 COMM & HUMAN DEV 471	82.00	1.10%	9,140	0	9,140	1,003	10,143
35 ECONOMIC DEVELOPMENT 480	66.00	0.89%	7,357	0	7,357	807	8,164
36 ENGR TRAFFIC-ST 532-32020	59.00	0.79%	6,577	0	6,577	721	7,298
37 PAVEMENT MGMT 532-32040	7.00	0.09%	780	0	780	86	866
38 SAM ADMIN SUPPORT 532-32060	53.13	0.72%	5,922	0	5,922	649	6,571
39 REAL ESTATE 532-32080	18.50	0.25%	2,062	0	2,062	226	2,288
40 STREET MAINTENANCE 532-32120	248.13	3.34%	27,658	0	27,658	3,034	30,691
41 FLEET 532-37020	129.00	1.74%	14,379	0	14,379	1,577	15,956
42 SUN METRO 560	480.00	6.46%	53,505	0	53,505	5,868	59,373
43 AVIATION 562	646.00	8.70%	72,008	0	72,008	7,898	79,906
44 INTERNATIONAL BRIDGES 564	222.00	2.99%	24,746	0	24,746	2,714	27,460
45 METROPOLITAN PLANNIG ORG 568	10.00	0.13%	1,115	0	1,115	122	1,237
46 EMPLOYEES PENSION 600	3.00	0.04%	334	0	334	37	371
49 NON-DEPARTMENTAL 999	55.00	0.74%	6,131	0	6,131	672	6,803

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Administration Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,425.00	100.00%	827,649	0	827,649	87,655	915,305
Direct Bills					0		0
Total					\$827,649		\$915,305

Basis Units: Number of purchase order issued per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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Supply Chain Management Allocations

Dept:17 PURCHASING 215

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	130.25	2.39%	\$28,039	\$0	\$28,039	\$0	\$28,039
5 MAYOR AND COUNCIL 101	5.00	0.09%	1,076	0	1,076	184	1,261
6 CITY ATTORNEY 103	9.00	0.17%	1,937	0	1,937	0	1,937
7 MUNICIPAL COURT 111	102.00	1.87%	21,957	0	21,957	3,762	25,720
9 CITY MANAGER 115-12010	19.00	0.35%	4,090	0	4,090	0	4,090
13 CITY CLERK 117	20.00	0.37%	4,305	0	4,305	0	4,305
14 TAX 206	20.00	0.37%	4,305	0	4,305	738	5,043
15 HUMAN RESOURCES 209	26.00	0.48%	5,597	0	5,597	0	5,597
16 OFFICE OF COMPTROLLER 210	13.00	0.24%	2,798	0	2,798	0	2,798
17 PURCHASING 215	38.00	0.70%	8,180	0	8,180	0	8,180
18 ANIMAL SERVICES 225	157.00	2.88%	33,797	0	33,797	5,791	39,588
19 CAPITAL IMPROVEMENT 235	47.00	0.86%	10,118	0	10,118	1,734	11,851
20 INFORMATION TECHNOLOGY 239	306.00	5.62%	65,872	0	65,872	11,287	77,159
21 PLANNING & INSPECTIONS 280	139.00	2.55%	29,922	0	29,922	5,127	35,049
25 POLICE 321	867.00	15.92%	186,637	0	186,637	31,979	218,617
26 FIRE 322	426.00	7.82%	91,704	0	91,704	15,713	107,417
28 PUBLIC HEALTH 341	383.00	7.03%	82,448	0	82,448	14,127	96,575
29 PARKS & RECREATION 451	713.00	13.09%	153,486	0	153,486	26,299	179,785
30 ZOO 452	417.00	7.66%	89,767	0	89,767	15,381	105,148
31 LIBRARY 453	564.00	10.36%	121,411	0	121,411	20,803	142,214
32 MUSUEM & CULT AFFAIRS 454	467.00	8.58%	100,530	0	100,530	17,225	117,755
33 DESTINATION EL PASO 457	2.00	0.04%	431	0	431	74	504
34 COMM & HUMAN DEV 471	82.00	1.51%	17,652	0	17,652	3,025	20,677
35 ECONOMIC DEVELOPMENT 480	66.00	1.21%	14,208	0	14,208	2,434	16,642
36 ENGR TRAFFIC-ST 532-32020	59.00	1.08%	12,701	0	12,701	2,176	14,877
37 PAVEMENT MGMT 532-32040	7.00	0.13%	1,507	0	1,507	258	1,765
38 SAM ADMIN SUPPORT 532-32060	53.13	0.98%	11,436	0	11,436	1,960	13,396
39 REAL ESTATE 532-32080	18.50	0.34%	3,982	0	3,982	682	4,665
44 INTERNATIONAL BRIDGES 564	222.00	4.08%	47,789	0	47,789	8,189	55,978
45 METROPOLITAN PLANNIG ORG 568	10.00	0.18%	2,153	0	2,153	369	2,522
46 EMPLOYEES PENSION 600	3.00	0.06%	646	0	646	111	756
49 NON-DEPARTMENTAL 999	55.00	1.01%	11,840	0	11,840	2,029	13,868
Subtotal	5,445.88	100.00%	1,172,322	0	1,172,322	191,457	1,363,779
Direct Bills					0		0
Total					\$1,172,322		\$1,363,779

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

CITY OF EL PASO, TEXAS
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Allocation Summary

Dept:17 PURCHASING 215

Department	Administration	Supply Chain Management	Vendor Revenue	Total
3 FACILITIES MAINT 532-31040	\$14,519	\$28,039	\$0	\$42,557
5 MAYOR AND COUNCIL 101	618	1,261	0	1,879
6 CITY ATTORNEY 103	1,003	1,937	0	2,941
7 MUNICIPAL COURT 111	12,617	25,720	0	38,336
9 CITY MANAGER 115-12010	2,118	4,090	0	6,208
13 CITY CLERK 117	2,229	4,305	0	6,535
14 TAX 206	2,474	5,043	0	7,517
15 HUMAN RESOURCES 209	2,898	5,597	0	8,495
16 OFFICE OF COMPTROLLER 210	1,449	2,798	0	4,248
17 PURCHASING 215	4,236	8,180	0	12,416
18 ANIMAL SERVICES 225	19,420	39,588	0	59,008
19 CAPITAL IMPROVEMENT 235	5,814	11,851	0	17,665
20 INFORMATION TECHNOLOGY 239	37,850	77,159	0	115,009
21 PLANNING & INSPECTIONS 280	17,193	35,049	0	52,243
25 POLICE 321	107,242	218,617	0	325,859
26 FIRE 322	52,694	107,417	0	160,111
27 ENVIRONMENTAL SERVICES 334	58,878	0	0	58,878
28 PUBLIC HEALTH 341	47,375	96,575	0	143,949
29 PARKS & RECREATION 451	88,194	179,785	0	267,979
30 ZOO 452	51,580	105,148	0	156,728
31 LIBRARY 453	69,763	142,214	0	211,978
32 MUSEUM & CULT AFFAIRS 454	57,765	117,755	0	175,520
33 DESTINATION EL PASO 457	247	504	0	752
34 COMM & HUMAN DEV 471	10,143	20,677	0	30,819
35 ECONOMIC DEVELOPMENT 480	8,164	16,642	0	24,806
36 ENGR TRAFFIC-ST 532-32020	7,298	14,877	0	22,175
37 PAVEMENT MGMT 532-32040	866	1,765	0	2,631
38 SAM ADMIN SUPPORT 532-32060	6,571	13,396	0	19,967
39 REAL ESTATE 532-32080	2,288	4,665	0	6,953
40 STREET MAINTENANCE 532-32120	30,691	0	0	30,691
41 FLEET 532-37020	15,956	0	0	15,956
42 SUN METRO 560	59,373	0	0	59,373
43 AVIATION 562	79,906	0	0	79,906
44 INTERNATIONAL BRIDGES 564	27,460	55,978	0	83,438
45 METROPOLITAN PLANNING ORG 568	1,237	2,522	0	3,758
46 EMPLOYEES PENSION 600	371	756	0	1,128
49 NON-DEPARTMENTAL 999	6,803	13,868	0	20,672
Total	\$915,305	\$1,363,779	\$0	\$2,279,084

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

INFORMATION TECHNOLOGY 239

Nature and Extent of Services

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

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

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

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

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

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

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

INFORMATION TECHNOLOGY 239
Nature and Extent of Services (Continued)

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

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

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

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

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

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

PUBLIC SAFETY – Costs are allocated to Police, Fire, and Animal Services based on FTEs.

COUNTY REVENUE – Revenue received from the County has not been allocated in this plan.

MGT Consulting Group

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	General Admin	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage
Personnel Costs										
Salaries	S1	5,614,949	556,275	3,995,801	59,211	464,038	105,766	0	0	0
Salary % Split			9.91%	71.16%	1.05%	8.26%	1.88%	.00%	.00%	.00%
Benefits	P	1,741,371	176,996	1,198,807	26,868	141,222	32,254	0	0	0
Subtotal - Personnel Costs		7,356,320	733,271	5,194,607	86,079	605,260	138,021	0	0	0
Services & Supplies Cost										
Contractual Services	P	12,622,257	(968)	0	99,249	0	0	0	12,523,976	0
Interfund Services	P	183,297	22,374	0	0	0	0	0	0	160,923
Leases	P	194,927	159,810	0	35,117	0	0	0	0	0
Materials & Supplies	P	155,922	42,725	101,545	4,928	0	0	0	0	0
Minor Equipment & Furniture	P	179,649	0	0	0	0	0	179,649	0	0
Communications	P	1,751,308	477	0	0	0	0	0	0	0
Other Operating	P	35,212	0	35,073	0	139	0	0	0	0
Reimbursed Expenditures	P	(397,171)	0	0	0	0	0	0	0	0
Revenue - Software Mntc Fee Accela	P	(286,543)	0	0	0	0	0	0	(286,543)	0
REVENUE ESTIMATE OFFSET	D	(108)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		14,438,750	224,418	136,618	139,294	139	0	179,649	12,237,433	160,923
Department Cost Total		21,795,070	957,689	5,331,225	225,373	605,399	138,021	179,649	12,237,433	160,923
Adjustments to Cost										
REVENUE ESTIMATE OFFSET	D	108	0	0	0	0	0	0	0	0
Subtotal - Adjustments		108	0	0	0	0	0	0	0	0
Total Costs After Adjustments		21,795,178	957,689	5,331,225	225,373	605,399	138,021	179,649	12,237,433	160,923
General Admin Distribution			(957,689)	756,470	11,210	87,850	20,023	0	0	0
Grand Total		\$21,795,178		\$6,087,695	\$236,582	\$693,249	\$158,044	\$179,649	\$12,237,433	\$160,923

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:20 INFORMATION TECHNOLOGY 239

Description		Amount	Mail Room	Wireless Communicati on	Phone & Internet - Citywide	Public Safety	County Revenue
Personnel Costs							
Salaries	S1	5,614,949	97,740	0	0	336,118	0
Salary % Split			1.74%	.00%	.00%	5.99%	.00%
Benefits	P	1,741,371	44,352	0	0	120,872	0
Subtotal - Personnel Costs		7,356,320	142,092	0	0	456,990	0
Services & Supplies Cost							
Contractual Services	P	12,622,257	0	0	0	0	0
Interfund Services	P	183,297	0	0	0	0	0
Leases	P	194,927	0	0	0	0	0
Materials & Supplies	P	155,922	0	0	0	6,724	0
Minor Equipment & Furniture	P	179,649	0	0	0	0	0
Communications	P	1,751,308	0	488,496	1,262,335	0	0
Other Operating	P	35,212	0	0	0	0	0
Reimbursed Expenditures	P	(397,171)	0	0	0	0	(397,171)
Revenue - Software Mntc Fee Accela	P	(286,543)	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	(108)	0	0	0	0	0
Subtotal - Services & Supplies		14,438,750	0	488,496	1,262,335	6,724	(397,171)
Department Cost Total		21,795,070	142,092	488,496	1,262,335	463,714	(397,171)
Adjustments to Cost							
REVENUE ESTIMATE OFFSET	D	108	0	0	0	0	0
Subtotal - Adjustments		108	0	0	0	0	0
Total Costs After Adjustments		21,795,178	142,092	488,496	1,262,335	463,714	(397,171)
General Admin Distribution			18,504	0	0	63,633	0
Grand Total		\$21,795,178	\$160,596	\$488,496	\$1,262,335	\$527,347	\$(397,171)
not allocated							

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
1 Mulligan Building (City 2)	\$229,953	\$0	\$181,638	\$2,692	\$21,094	\$4,808	\$0	\$0	\$0	\$4,443
Subtotal - BUILDING DEPRECIATION	229,953	0	181,638	2,692	21,094	4,808	0	0	0	4,443
2 Depreciation	1,724,082	0	1,361,837	20,180	158,152	36,047	0	0	0	33,312
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	1,361,837	20,180	158,152	36,047	0	0	0	33,312
3 Facilities Maintenance	14,360	1,583	12,593	187	1,462	333	0	0	0	308
3 Mulligan Building	102,381	4,056	84,074	1,246	9,764	2,225	0	0	0	2,057
Subtotal - FACILITIES MAINT 532-310	116,742	5,638	96,667	1,432	11,226	2,559	0	0	0	2,365
4 Single Occupant	16,985	54	13,459	199	1,563	356	0	0	0	329
4 City 2	71,363	229	56,550	838	6,567	1,497	0	0	0	1,383
Subtotal - PARKS BLDG MAINT 532-3	88,348	283	70,009	1,037	8,130	1,853	0	0	0	1,712
8 Budget	25,221	1,958	21,468	318	2,493	568	0	0	0	525
Subtotal - OMB 115-12000	25,221	1,958	21,468	318	2,493	568	0	0	0	525
9 Citywide Admin	16,035	1,380	13,756	204	1,598	364	0	0	0	336
Subtotal - CITY MANAGER 115-12010	16,035	1,380	13,756	204	1,598	364	0	0	0	336
11 Audit	12,907	433	10,537	156	1,224	279	0	0	0	258
Subtotal - INTERNAL AUDIT 116-1203	12,907	433	10,537	156	1,224	279	0	0	0	258
12 Performance	6,557	288	5,406	80	628	143	0	0	0	132
Subtotal - PERFORMANCE OFFICE 1	6,557	288	5,406	80	628	143	0	0	0	132
13 Citywide Support	1,992	261	1,779	26	207	47	0	0	0	44
13 Open Records Requests	2,120	284	1,899	28	221	50	0	0	0	46
Subtotal - CITY CLERK 117	4,112	545	3,678	55	427	97	0	0	0	90
15 HR Services	55,015	12,257	53,138	787	6,171	1,407	0	0	0	1,300
15 Self Insurance Fund	6,549	15,467	17,391	258	2,020	460	0	0	0	425
Subtotal - HUMAN RESOURCES 209	61,565	27,724	70,528	1,045	8,191	1,867	0	0	0	1,725
16 Financial Reporting	39,523	4,153	34,499	511	4,006	913	0	0	0	844

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room
16 Treasury Management	\$1,432	\$156	\$1,255	\$19	\$146	\$33	\$0	\$0	\$0	\$31
16 Annual Audit	0	0	0	0	0	0	0	0	0	0
16 Asset Management	6,655	700	5,810	86	675	154	0	0	0	142
Subtotal - OFFICE OF COMPTROLLE	47,610	5,009	41,564	616	4,827	1,100	0	0	0	1,017
17 Administration	34,109	3,741	29,898	443	3,472	791	0	0	0	731
17 Supply Chain Management	65,872	11,287	60,947	903	7,078	1,613	0	0	0	1,491
Subtotal - PURCHASING 215	99,981	15,028	90,845	1,346	10,550	2,405	0	0	0	2,222
20 IT Services	0	1,021,804	807,114	11,960	93,731	21,364	0	0	0	19,743
20 Records Management	0	8,325	6,576	97	764	174	0	0	0	161
20 GIS	0	21,791	17,212	255	1,999	456	0	0	0	421
20 City-wide PC's	0	2,164	1,710	25	199	45	0	0	0	42
20 City-wide IT Contracts	0	115,304	91,078	1,350	10,577	2,411	0	0	0	2,228
20 Postage	0	161	128	2	15	3	0	0	0	3
20 Mail Room	0	2,501	1,976	29	229	52	0	0	0	48
20 Wireless Communication	0	19,755	15,605	231	1,812	413	0	0	0	382
20 Phone & Internet - Citywide	0	35,274	27,863	413	3,236	738	0	0	0	682
Subtotal - INFORMATION TECHNOLC	0	1,227,081	969,260	14,363	112,562	25,656	0	0	0	23,709
49 General Expenses	0	6,419	5,070	75	589	134	0	0	0	124
49 Retirees Health Insurance	0	55,626	43,938	651	5,103	1,163	0	0	0	1,075
49 Property Insurance	0	2,244	1,773	26	206	47	0	0	0	43
49 General Liability Insurance	0	14,908	11,776	174	1,368	312	0	0	0	288
49 Auto Liability	0	2,794	2,207	33	256	58	0	0	0	54
Subtotal - NON-DEPARTMENTAL 999	0	81,990	64,763	960	7,521	1,714	0	0	0	1,584
Total Incoming	2,433,113	1,367,358	3,001,957	44,484	348,622	79,460	0	0	0	73,430
C. Total Allocated		\$25,595,649	\$9,089,652	\$281,066	\$1,041,870	\$237,504	\$179,649	\$12,237,433	\$160,923	\$234,026
			35.51%	1.10%	4.07%	0.93%	0.70%	47.81%	0.63%	0.91%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communication	Phone & Internet - Citywide	Public Safety	County Revenue
1 Mulligan Building (City 2)	\$229,953	\$0	\$0	\$0	\$15,279	\$0
Subtotal - BUILDING DEPRECIATION	229,953	0	0	0	15,279	0
2 Depreciation	1,724,082	0	0	0	114,555	0
Subtotal - EQUIPMENT DEPRECIATION	1,724,082	0	0	0	114,555	0
3 Facilities Maintenance	14,360	1,583	0	0	1,059	0
3 Mulligan Building	102,381	4,056	0	0	7,072	0
Subtotal - FACILITIES MAINT 532-310	116,742	5,638	0	0	8,131	0
4 Single Occupant	16,985	54	0	0	1,132	0
4 City 2	71,363	229	0	0	4,757	0
Subtotal - PARKS BLDG MAINT 532-3	88,348	283	0	0	5,889	0
8 Budget	25,221	1,958	0	0	1,806	0
Subtotal - OMB 115-12000	25,221	1,958	0	0	1,806	0
9 Citywide Admin	16,035	1,380	0	0	1,157	0
Subtotal - CITY MANAGER 115-12010	16,035	1,380	0	0	1,157	0
11 Audit	12,907	433	0	0	886	0
Subtotal - INTERNAL AUDIT 116-1203	12,907	433	0	0	886	0
12 Performance	6,557	288	0	0	455	0
Subtotal - PERFORMANCE OFFICE 1	6,557	288	0	0	455	0
13 Citywide Support	1,992	261	0	0	150	0
13 Open Records Requests	2,120	284	0	0	160	0
Subtotal - CITY CLERK 117	4,112	545	0	0	309	0
15 HR Services	55,015	12,257	0	0	4,470	0
15 Self Insurance Fund	6,549	15,467	0	0	1,463	0
Subtotal - HUMAN RESOURCES 209	61,565	27,724	0	0	5,933	0
16 Financial Reporting	39,523	4,153	0	0	2,902	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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B. Incoming Costs - (Default Spread Salary%)

Dept:20 INFORMATION TECHNOLOGY 239

Department	First Incoming	Second Incoming	Wireless Communicati on	Phone & Internet - Citywide	Public Safety	County Revenue
16 Treasury Management	\$1,432	\$156	\$0	\$0	\$106	\$0
16 Annual Audit	0	0	0	0	0	0
16 Asset Management	6,655	700	0	0	489	0
Subtotal - OFFICE OF COMPTROLLE	47,610	5,009	0	0	3,496	0
17 Administration	34,109	3,741	0	0	2,515	0
17 Supply Chain Management	65,872	11,287	0	0	5,127	0
Subtotal - PURCHASING 215	99,981	15,028	0	0	7,642	0
20 IT Services	0	1,021,804	0	0	67,893	0
20 Records Management	0	8,325	0	0	553	0
20 GIS	0	21,791	0	0	1,448	0
20 City-wide PC's	0	2,164	0	0	144	0
20 City-wide IT Contracts	0	115,304	0	0	7,661	0
20 Postage	0	161	0	0	11	0
20 Mail Room	0	2,501	0	0	166	0
20 Wireless Communication	0	19,755	0	0	1,313	0
20 Phone & Internet - Citywide	0	35,274	0	0	2,344	0
Subtotal - INFORMATION TECHNOLC	0	1,227,081	0	0	81,532	0
49 General Expenses	0	6,419	0	0	426	0
49 Retirees Health Insurance	0	55,626	0	0	3,696	0
49 Property Insurance	0	2,244	0	0	149	0
49 General Liability Insurance	0	14,908	0	0	991	0
49 Auto Liability	0	2,794	0	0	186	0
Subtotal - NON-DEPARTMENTAL 999	0	81,990	0	0	5,448	0
Total Incoming	2,433,113	1,367,358	0	0	252,518	0
C. Total Allocated		\$25,595,649	\$488,496	\$1,262,335	\$779,865	\$(397,171)
			1.91%	4.93%	3.05%	(1.55)%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	3	0.00%	\$313	\$0	\$313	\$0	\$313
5 MAYOR AND COUNCIL 101	274	0.36%	28,569	0	28,569	5,455	34,024
6 CITY ATTORNEY 103	511	0.67%	53,280	0	53,280	0	53,280
7 MUNICIPAL COURT 111	920	1.20%	95,924	0	95,924	18,318	114,242
8 OMB 115-12000	2	0.00%	209	0	209	0	209
9 CITY MANAGER 115-12010	522	0.68%	54,427	0	54,427	0	54,427
10 PUBLIC INFO OFFICE 115-12020	59	0.08%	6,152	0	6,152	1,175	7,326
12 PERFORMANCE OFFICE 115-12050	24	0.03%	2,502	0	2,502	0	2,502
13 CITY CLERK 117	182	0.24%	18,976	0	18,976	0	18,976
14 TAX 206	214	0.28%	22,313	0	22,313	4,261	26,574
15 HUMAN RESOURCES 209	10,685	13.91%	1,114,079	0	1,114,079	0	1,114,079
16 OFFICE OF COMPTROLLER 210	730	0.95%	76,114	0	76,114	0	76,114
17 PURCHASING 215	114	0.15%	11,886	0	11,886	0	11,886
18 ANIMAL SERVICES 225	824	1.07%	85,915	0	85,915	16,406	102,321
19 CAPITAL IMPROVEMENT 235	677	0.88%	70,588	0	70,588	13,479	84,067
20 INFORMATION TECHNOLOGY 239	9,800	12.76%	1,021,804	0	1,021,804	0	1,021,804
21 PLANNING & INSPECTIONS 280	1,089	1.42%	113,545	0	113,545	21,683	135,228
25 POLICE 321	10,110	13.16%	1,054,126	0	1,054,126	201,295	1,255,421
26 FIRE 322	9,209	11.99%	960,183	0	960,183	183,356	1,143,539
27 ENVIRONMENTAL SERVICES 334	1,685	2.19%	175,688	0	175,688	33,549	209,237
28 PUBLIC HEALTH 341	8,741	11.38%	911,387	0	911,387	174,037	1,085,424
29 PARKS & RECREATION 451	1,602	2.09%	167,034	0	167,034	31,897	198,930
30 ZOO 452	1,457	1.90%	151,915	0	151,915	29,010	180,925
31 LIBRARY 453	1,248	1.62%	130,124	0	130,124	24,848	154,972
32 MUSUEM & CULT AFFAIRS 454	353	0.46%	36,806	0	36,806	7,028	43,834
33 DESTINATION EL PASO 457	5	0.01%	521	0	521	100	621
34 COMM & HUMAN DEV 471	577	0.75%	60,161	0	60,161	11,488	71,650
35 ECONOMIC DEVELOPMENT 480	585	0.76%	60,995	0	60,995	11,648	72,643
38 SAM ADMIN SUPPORT 532-32060	1,890	2.46%	197,062	0	197,062	37,631	234,693
42 SUN METRO 560	3,419	4.45%	356,485	0	356,485	68,074	424,558
43 AVIATION 562	1,127	1.47%	117,507	0	117,507	22,439	139,947
44 INTERNATIONAL BRIDGES 564	338	0.44%	35,242	0	35,242	6,730	41,972
45 METROPOLITAN PLANNIG ORG 568	69	0.09%	7,194	0	7,194	1,374	8,568
46 EMPLOYEES PENSION 600	191	0.25%	19,915	0	19,915	3,803	23,718
47 CRRMA 700	2	0.00%	209	0	209	40	248
50 OTHER	7,581	9.87%	790,438	0	790,438	150,941	941,380

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

IT Services Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	76,819	100.00%	8,009,589	0	8,009,589	1,080,063	9,089,652
Direct Bills					0		0
Total					\$8,009,589		\$9,089,652

Basis Units: Number of IT tickets per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Records Management Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	28	0.19%	\$503	\$0	\$503	\$41	\$545
6 CITY ATTORNEY 103	1,224	8.30%	22,008	0	22,008	0	22,008
7 MUNICIPAL COURT 111	1,659	11.25%	29,829	0	29,829	2,454	32,283
8 OMB 115-12000	23	0.16%	414	0	414	0	414
9 CITY MANAGER 115-12010	8	0.05%	144	0	144	0	144
11 INTERNAL AUDIT 116-12030	6	0.04%	108	0	108	0	108
13 CITY CLERK 117	626	4.25%	11,255	0	11,255	0	11,255
14 TAX 206	520	3.53%	9,350	0	9,350	769	10,119
15 HUMAN RESOURCES 209	1,272	8.63%	22,871	0	22,871	0	22,871
16 OFFICE OF COMPTROLLER 210	103	0.70%	1,852	0	1,852	0	1,852
17 PURCHASING 215	197	1.34%	3,542	0	3,542	0	3,542
18 ANIMAL SERVICES 225	74	0.50%	1,331	0	1,331	109	1,440
19 CAPITAL IMPROVEMENT 235	2,762	18.74%	49,661	0	49,661	4,085	53,746
20 INFORMATION TECHNOLOGY 239	463	3.14%	8,325	0	8,325	0	8,325
21 PLANNING & INSPECTIONS 280	2,178	14.77%	39,160	0	39,160	3,222	42,382
26 FIRE 322	48	0.33%	863	0	863	71	934
27 ENVIRONMENTAL SERVICES 334	8	0.05%	144	0	144	12	156
28 PUBLIC HEALTH 341	1,636	11.10%	29,415	0	29,415	2,420	31,835
29 PARKS & RECREATION 451	51	0.35%	917	0	917	75	992
31 LIBRARY 453	7	0.05%	126	0	126	10	136
32 MUSUEM & CULT AFFAIRS 454	24	0.16%	432	0	432	36	467
34 COMM & HUMAN DEV 471	871	5.91%	15,661	0	15,661	1,288	16,949
35 ECONOMIC DEVELOPMENT 480	62	0.42%	1,115	0	1,115	92	1,206
38 SAM ADMIN SUPPORT 532-32060	285	1.93%	5,124	0	5,124	422	5,546
42 SUN METRO 560	106	0.72%	1,906	0	1,906	157	2,063
43 AVIATION 562	453	3.07%	8,145	0	8,145	670	8,815
45 METROPOLITAN PLANNIG ORG 568	48	0.33%	863	0	863	71	934
Subtotal	14,742	100.00%	265,062	0	265,062	16,005	281,066
Direct Bills					0		0
Total					\$265,062		\$281,066

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Strategic Innovation Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 CITY ATTORNEY 103	1	1.32%	\$12,058	\$0	\$12,058	\$0	\$12,058
7 MUNICIPAL COURT 111	1	1.32%	12,058	0	12,058	1,742	13,801
13 CITY CLERK 117	1	1.32%	12,058	0	12,058	0	12,058
15 HUMAN RESOURCES 209	2	2.63%	24,117	0	24,117	0	24,117
18 ANIMAL SERVICES 225	1	1.32%	12,058	0	12,058	1,742	13,801
19 CAPITAL IMPROVEMENT 235	3	3.95%	36,175	0	36,175	5,226	41,402
25 POLICE 321	8	10.53%	96,467	0	96,467	13,937	110,404
26 FIRE 322	19	25.00%	229,110	0	229,110	33,099	262,210
28 PUBLIC HEALTH 341	5	6.58%	60,292	0	60,292	8,710	69,003
29 PARKS & RECREATION 451	9	11.84%	108,526	0	108,526	15,679	124,205
30 ZOO 452	4	5.26%	48,234	0	48,234	6,968	55,202
31 LIBRARY 453	4	5.26%	48,234	0	48,234	6,968	55,202
32 MUSUEM & CULT AFFAIRS 454	2	2.63%	24,117	0	24,117	3,484	27,601
38 SAM ADMIN SUPPORT 532-32060	6	7.89%	72,351	0	72,351	10,452	82,803
42 SUN METRO 560	5	6.58%	60,292	0	60,292	8,710	69,003
43 AVIATION 562	1	1.32%	12,058	0	12,058	1,742	13,801
44 INTERNATIONAL BRIDGES 564	3	3.95%	36,175	0	36,175	5,226	41,402
45 METROPOLITAN PLANNIG ORG 568	1	1.32%	12,058	0	12,058	1,742	13,801
Subtotal	76	100.00%	916,441	0	916,441	125,429	1,041,870
Direct Bills					0		0
Total					\$916,441		\$1,041,870

Basis Units: Number of strategic projects per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

GIS Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	75	12.42%	\$25,941	\$0	\$25,941	\$3,963	\$29,905
18 ANIMAL SERVICES 225	71	11.75%	24,558	0	24,558	3,752	28,310
19 CAPITAL IMPROVEMENT 235	28	4.64%	9,685	0	9,685	1,480	11,164
20 INFORMATION TECHNOLOGY 239	63	10.43%	21,791	0	21,791	0	21,791
21 PLANNING & INSPECTIONS 280	34	5.63%	11,760	0	11,760	1,797	13,557
25 POLICE 321	85	14.07%	29,400	0	29,400	4,492	33,892
26 FIRE 322	18	2.98%	6,226	0	6,226	951	7,177
27 ENVIRONMENTAL SERVICES 334	56	9.27%	19,370	0	19,370	2,959	22,329
28 PUBLIC HEALTH 341	50	8.28%	17,294	0	17,294	2,642	19,937
29 PARKS & RECREATION 451	21	3.48%	7,264	0	7,264	1,110	8,373
34 COMM & HUMAN DEV 471	35	5.79%	12,106	0	12,106	1,850	13,956
35 ECONOMIC DEVELOPMENT 480	26	4.30%	8,993	0	8,993	1,374	10,367
43 AVIATION 562	15	2.48%	5,188	0	5,188	793	5,981
50 OTHER	27	4.47%	9,339	0	9,339	1,427	10,766
Subtotal	604	100.00%	208,915	0	208,915	28,589	237,504
Direct Bills					0		0
Total					\$208,915		\$237,504

Basis Units: Number of maps produced per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$1,639	\$0	\$1,639	\$0	\$1,639
5 MAYOR AND COUNCIL 101	25.00	0.43%	773	0	773	0	773
6 CITY ATTORNEY 103	41.50	0.71%	1,283	0	1,283	0	1,283
7 MUNICIPAL COURT 111	86.50	1.49%	2,675	0	2,675	0	2,675
8 OMB 115-12000	8.50	0.15%	263	0	263	0	263
9 CITY MANAGER 115-12010	7.00	0.12%	216	0	216	0	216
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	186	0	186	0	186
11 INTERNAL AUDIT 116-12030	7.00	0.12%	216	0	216	0	216
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	155	0	155	0	155
13 CITY CLERK 117	7.00	0.12%	216	0	216	0	216
14 TAX 206	22.00	0.38%	680	0	680	0	680
15 HUMAN RESOURCES 209	57.13	0.98%	1,766	0	1,766	0	1,766
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	1,113	0	1,113	0	1,113
17 PURCHASING 215	21.00	0.36%	649	0	649	0	649
18 ANIMAL SERVICES 225	138.00	2.38%	4,267	0	4,267	0	4,267
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	2,180	0	2,180	0	2,180
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	2,164	0	2,164	0	2,164
21 PLANNING & INSPECTIONS 280	119.00	2.05%	3,680	0	3,680	0	3,680
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	526	0	526	0	526
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	4,638	0	4,638	0	4,638
24 FIRE - ADMINISTRATION 322	200.50	3.45%	6,200	0	6,200	0	6,200
25 POLICE 321	1,220.00	21.00%	37,724	0	37,724	0	37,724
26 FIRE 322	1,019.00	17.54%	31,509	0	31,509	0	31,509
27 ENVIRONMENTAL SERVICES 334	381.50	6.57%	11,796	0	11,796	0	11,796
28 PUBLIC HEALTH 341	263.25	4.53%	8,140	0	8,140	0	8,140
29 PARKS & RECREATION 451	340.80	5.87%	10,538	0	10,538	0	10,538
30 ZOO 452	116.00	2.00%	3,587	0	3,587	0	3,587
31 LIBRARY 453	138.25	2.38%	4,275	0	4,275	0	4,275
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	1,252	0	1,252	0	1,252
34 COMM & HUMAN DEV 471	44.75	0.77%	1,384	0	1,384	0	1,384
35 ECONOMIC DEVELOPMENT 480	34.00	0.59%	1,051	0	1,051	0	1,051
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	2,010	0	2,010	0	2,010
37 PAVEMENT MGMT 532-32040	18.00	0.31%	557	0	557	0	557
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	804	0	804	0	804
40 STREET MAINTENANCE 532-32120	73.00	1.26%	2,257	0	2,257	0	2,257
41 FLEET 532-37020	68.00	1.17%	2,103	0	2,103	0	2,103
42 SUN METRO 560	489.50	8.43%	15,136	0	15,136	0	15,136
43 AVIATION 562	249.50	4.29%	7,715	0	7,715	0	7,715
44 INTERNATIONAL BRIDGES 564	64.25	1.11%	1,987	0	1,987	0	1,987
49 NON-DEPARTMENTAL 999	11.00	0.19%	340	0	340	0	340

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City-wide PC's Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,809.93	100.00%	179,649	0	179,649	0	179,649
Direct Bills					0		0
Total					\$179,649		\$179,649

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	83,261.78	0.71%	\$87,302	\$0	\$87,302	\$0	\$87,302
5 MAYOR AND COUNCIL 101	39,274.42	0.34%	41,180	0	41,180	0	41,180
6 CITY ATTORNEY 103	179,003.38	1.53%	187,689	0	187,689	0	187,689
7 MUNICIPAL COURT 111	135,889.50	1.16%	142,483	0	142,483	0	142,483
8 OMB 115-12000	32,520.30	0.28%	34,098	0	34,098	0	34,098
9 CITY MANAGER 115-12010	10,996.84	0.09%	11,530	0	11,530	0	11,530
10 PUBLIC INFO OFFICE 115-12020	9,425.86	0.08%	9,883	0	9,883	0	9,883
11 INTERNAL AUDIT 116-12030	10,996.84	0.09%	11,530	0	11,530	0	11,530
12 PERFORMANCE OFFICE 115-12050	7,854.88	0.07%	8,236	0	8,236	0	8,236
13 CITY CLERK 117	12,796.84	0.11%	13,418	0	13,418	0	13,418
14 TAX 206	34,561.49	0.30%	36,239	0	36,239	0	36,239
15 HUMAN RESOURCES 209	607,735.36	5.21%	637,225	0	637,225	0	637,225
16 OFFICE OF COMPTROLLER 210	191,470.14	1.64%	200,761	0	200,761	0	200,761
17 PURCHASING 215	189,602.54	1.62%	198,803	0	198,803	0	198,803
18 ANIMAL SERVICES 225	216,794.82	1.86%	227,315	0	227,315	0	227,315
19 CAPITAL IMPROVEMENT 235	179,563.87	1.54%	188,277	0	188,277	0	188,277
20 INFORMATION TECHNOLOGY 239	109,968.38	0.94%	115,304	0	115,304	0	115,304
21 PLANNING & INSPECTIONS 280	328,152.00	2.81%	344,075	0	344,075	0	344,075
25 POLICE 321	2,801,600.24	24.00%	2,937,544	0	2,937,544	0	2,937,544
26 FIRE 322	2,298,675.79	19.70%	2,410,216	0	2,410,216	0	2,410,216
27 ENVIRONMENTAL SERVICES 334	599,327.70	5.14%	628,409	0	628,409	0	628,409
28 PUBLIC HEALTH 341	424,755.76	3.64%	445,366	0	445,366	0	445,366
29 PARKS & RECREATION 451	579,088.94	4.96%	607,188	0	607,188	0	607,188
30 ZOO 452	182,233.32	1.56%	191,076	0	191,076	0	191,076
31 LIBRARY 453	431,241.56	3.69%	452,167	0	452,167	0	452,167
32 MUSUEM & CULT AFFAIRS 454	147,719.57	1.27%	154,887	0	154,887	0	154,887
34 COMM & HUMAN DEV 471	70,301.22	0.60%	73,712	0	73,712	0	73,712
35 ECONOMIC DEVELOPMENT 480	92,035.37	0.79%	96,501	0	96,501	0	96,501
36 ENGR TRAFFIC-ST 532-32020	102,113.50	0.87%	107,068	0	107,068	0	107,068
37 PAVEMENT MGMT 532-32040	28,277.58	0.24%	29,650	0	29,650	0	29,650
38 SAM ADMIN SUPPORT 532-32060	118,024.95	1.01%	123,752	0	123,752	0	123,752
40 STREET MAINTENANCE 532-32120	114,681.32	0.98%	120,246	0	120,246	0	120,246
41 FLEET 532-37020	106,826.43	0.92%	112,010	0	112,010	0	112,010
42 SUN METRO 560	768,993.20	6.59%	806,308	0	806,308	0	806,308
43 AVIATION 562	289,845.24	2.48%	303,910	0	303,910	0	303,910
44 INTERNATIONAL BRIDGES 564	100,935.27	0.86%	105,833	0	105,833	0	105,833
45 METROPOLITAN PLANNIG ORG 568	14,138.79	0.12%	14,825	0	14,825	0	14,825
47 CRRMA 700	3,141.95	0.03%	3,294	0	3,294	0	3,294
49 NON-DEPARTMENTAL 999	17,280.75	0.15%	18,119	0	18,119	0	18,119

CITY OF EL PASO, TEXAS
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City-wide IT Contracts Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,671,107.69	100.00%	12,237,433	0	12,237,433	0	12,237,433
Direct Bills					0		0
Total					\$12,237,433		\$12,237,433

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

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Postage Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	61,117	8.19%	\$13,178	\$0	\$13,178	\$0	\$13,178
6 CITY ATTORNEY 103	2,624	0.35%	566	0	566	0	566
7 MUNICIPAL COURT 111	136,849	18.34%	29,507	0	29,507	0	29,507
8 OMB 115-12000	102	0.01%	22	0	22	0	22
9 CITY MANAGER 115-12010	560	0.08%	121	0	121	0	121
11 INTERNAL AUDIT 116-12030	65	0.01%	14	0	14	0	14
12 PERFORMANCE OFFICE 115-12050	1,626	0.22%	351	0	351	0	351
13 CITY CLERK 117	3,968	0.53%	856	0	856	0	856
14 TAX 206	28,907	3.87%	6,233	0	6,233	0	6,233
15 HUMAN RESOURCES 209	26,647	3.57%	5,746	0	5,746	0	5,746
16 OFFICE OF COMPTROLLER 210	33,490	4.49%	7,221	0	7,221	0	7,221
17 PURCHASING 215	511	0.07%	110	0	110	0	110
18 ANIMAL SERVICES 225	3,028	0.41%	653	0	653	0	653
19 CAPITAL IMPROVEMENT 235	36,233	4.85%	7,813	0	7,813	0	7,813
20 INFORMATION TECHNOLOGY 239	749	0.10%	161	0	161	0	161
21 PLANNING & INSPECTIONS 280	62,626	8.39%	13,503	0	13,503	0	13,503
25 POLICE 321	26,436	3.54%	5,700	0	5,700	0	5,700
26 FIRE 322	47,953	6.43%	10,340	0	10,340	0	10,340
27 ENVIRONMENTAL SERVICES 334	24,907	3.34%	5,370	0	5,370	0	5,370
28 PUBLIC HEALTH 341	8,580	1.15%	1,850	0	1,850	0	1,850
29 PARKS & RECREATION 451	100,320	13.44%	21,631	0	21,631	0	21,631
30 ZOO 452	156	0.02%	34	0	34	0	34
31 LIBRARY 453	1,262	0.17%	272	0	272	0	272
32 MUSUEM & CULT AFFAIRS 454	4,332	0.58%	934	0	934	0	934
33 DESTINATION EL PASO 457	11	0.00%	2	0	2	0	2
34 COMM & HUMAN DEV 471	55,962	7.50%	12,067	0	12,067	0	12,067
35 ECONOMIC DEVELOPMENT 480	1,608	0.22%	347	0	347	0	347
38 SAM ADMIN SUPPORT 532-32060	7,887	1.06%	1,701	0	1,701	0	1,701
42 SUN METRO 560	992	0.13%	214	0	214	0	214
43 AVIATION 562	3,364	0.45%	725	0	725	0	725
44 INTERNATIONAL BRIDGES 564	707	0.09%	152	0	152	0	152
45 METROPOLITAN PLANNIG ORG 568	7	0.00%	2	0	2	0	2
46 EMPLOYEES PENSION 600	62,581	8.39%	13,494	0	13,494	0	13,494
47 CRRMA 700	154	0.02%	33	0	33	0	33
50 OTHER	6	0.00%	1	0	1	0	1

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Postage Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	746,327	100.00%	160,923	0	160,923	0	160,923
Direct Bills					0		0
Total					\$160,923		\$160,923

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Mail Room Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	0.91%	\$1,894	\$0	\$1,894	\$0	\$1,894
5 MAYOR AND COUNCIL 101	25.00	0.43%	893	0	893	120	1,013
6 CITY ATTORNEY 103	41.50	0.71%	1,483	0	1,483	0	1,483
7 MUNICIPAL COURT 111	86.50	1.49%	3,091	0	3,091	416	3,507
8 OMB 115-12000	8.50	0.15%	304	0	304	0	304
9 CITY MANAGER 115-12010	7.00	0.12%	250	0	250	0	250
10 PUBLIC INFO OFFICE 115-12020	6.00	0.10%	214	0	214	29	243
11 INTERNAL AUDIT 116-12030	7.00	0.12%	250	0	250	0	250
12 PERFORMANCE OFFICE 115-12050	5.00	0.09%	179	0	179	0	179
13 CITY CLERK 117	7.00	0.12%	250	0	250	0	250
14 TAX 206	22.00	0.38%	786	0	786	106	892
15 HUMAN RESOURCES 209	57.13	0.98%	2,041	0	2,041	0	2,041
16 OFFICE OF COMPTROLLER 210	36.00	0.62%	1,286	0	1,286	0	1,286
17 PURCHASING 215	21.00	0.36%	750	0	750	0	750
18 ANIMAL SERVICES 225	138.00	2.38%	4,931	0	4,931	663	5,594
19 CAPITAL IMPROVEMENT 235	70.50	1.21%	2,519	0	2,519	339	2,858
20 INFORMATION TECHNOLOGY 239	70.00	1.20%	2,501	0	2,501	0	2,501
21 PLANNING & INSPECTIONS 280	119.00	2.05%	4,252	0	4,252	572	4,824
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.29%	607	0	607	82	689
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	2.58%	5,360	0	5,360	721	6,081
24 FIRE - ADMINISTRATION 322	200.50	3.45%	7,164	0	7,164	964	8,128
25 POLICE 321	1,220.00	21.00%	43,594	0	43,594	5,864	49,458
26 FIRE 322	1,019.00	17.54%	36,412	0	36,412	4,898	41,310
27 ENVIRONMENTAL SERVICES 334	381.50	6.57%	13,632	0	13,632	1,834	15,466
28 PUBLIC HEALTH 341	263.25	4.53%	9,407	0	9,407	1,265	10,672
29 PARKS & RECREATION 451	340.80	5.87%	12,178	0	12,178	1,638	13,816
30 ZOO 452	116.00	2.00%	4,145	0	4,145	558	4,703
31 LIBRARY 453	138.25	2.38%	4,940	0	4,940	664	5,605
32 MUSEUM & CULT AFFAIRS 454	40.50	0.70%	1,447	0	1,447	195	1,642
34 COMM & HUMAN DEV 471	44.75	0.77%	1,599	0	1,599	215	1,814
35 ECONOMIC DEVELOPMENT 480	34.00	0.59%	1,215	0	1,215	163	1,378
36 ENGR TRAFFIC-ST 532-32020	65.00	1.12%	2,323	0	2,323	312	2,635
37 PAVEMENT MGMT 532-32040	18.00	0.31%	643	0	643	87	730
38 SAM ADMIN SUPPORT 532-32060	26.00	0.45%	929	0	929	125	1,054
40 STREET MAINTENANCE 532-32120	73.00	1.26%	2,609	0	2,609	351	2,959
41 FLEET 532-37020	68.00	1.17%	2,430	0	2,430	327	2,757
42 SUN METRO 560	489.50	8.43%	17,491	0	17,491	2,353	19,844
43 AVIATION 562	249.50	4.29%	8,915	0	8,915	1,199	10,115
44 INTERNATIONAL BRIDGES 564	64.25	1.11%	2,296	0	2,296	309	2,605
49 NON-DEPARTMENTAL 999	11.00	0.19%	393	0	393	53	446

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Mail Room Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,809.93	100.00%	207,607	0	207,607	26,419	234,026
Direct Bills					0		0
Total					\$207,607		\$234,026

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Wireless Communication Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 MAYOR AND COUNCIL 101	22,311.77	1.52%	\$7,412	\$0	\$7,412	\$0	\$7,412
6 CITY ATTORNEY 103	7,425.74	0.50%	2,467	0	2,467	0	2,467
7 MUNICIPAL COURT 111	10,284.22	0.70%	3,416	0	3,416	0	3,416
9 CITY MANAGER 115-12010	23,562.40	1.60%	7,828	0	7,828	0	7,828
14 TAX 206	865.32	0.06%	287	(865)	(578)	0	(578)
15 HUMAN RESOURCES 209	6,188.89	0.42%	2,056	0	2,056	0	2,056
16 OFFICE OF COMPTROLLER 210	5,950.02	0.40%	1,977	0	1,977	0	1,977
17 PURCHASING 215	5,210.94	0.35%	1,731	0	1,731	0	1,731
18 ANIMAL SERVICES 225	59,553.07	4.05%	19,784	(1,590)	18,194	0	18,194
19 CAPITAL IMPROVEMENT 235	49,157.00	3.34%	16,330	0	16,330	0	16,330
20 INFORMATION TECHNOLOGY 239	59,468.03	4.04%	19,755	0	19,755	0	19,755
25 POLICE 321	443,948.36	30.19%	147,481	(21,637)	125,844	0	125,844
26 FIRE 322	153,569.89	10.44%	51,016	0	51,016	0	51,016
27 ENVIRONMENTAL SERVICES 334	113,637.37	7.73%	37,751	(113,637)	(75,887)	0	(75,887)
28 PUBLIC HEALTH 341	44,591.90	3.03%	14,814	0	14,814	0	14,814
29 PARKS & RECREATION 451	34,508.16	2.35%	11,464	0	11,464	0	11,464
30 ZOO 452	11,814.29	0.80%	3,925	0	3,925	0	3,925
31 LIBRARY 453	11,333.89	0.77%	3,765	0	3,765	0	3,765
32 MUSUEM & CULT AFFAIRS 454	2,469.35	0.17%	820	(2,469)	(1,649)	0	(1,649)
35 ECONOMIC DEVELOPMENT 480	23,632.20	1.61%	7,851	0	7,851	0	7,851
38 SAM ADMIN SUPPORT 532-32060	18,142.29	1.23%	6,027	0	6,027	0	6,027
40 STREET MAINTENANCE 532-32120	127,870.86	8.70%	42,479	0	42,479	0	42,479
42 SUN METRO 560	156,522.77	10.64%	51,997	(156,523)	(104,525)	0	(104,525)
43 AVIATION 562	64,515.66	4.39%	21,432	(64,516)	(43,083)	0	(43,083)
44 INTERNATIONAL BRIDGES 564	7,177.83	0.49%	2,384	(7,178)	(4,793)	0	(4,793)
46 EMPLOYEES PENSION 600	2,010.54	0.14%	668	(2,011)	(1,343)	0	(1,343)
47 CRRMA 700	4,751.38	0.32%	1,578	(4,751)	(3,173)	0	(3,173)
Subtotal	1,470,474.14	100.00%	488,496	(375,177)	113,319	0	113,319
Direct Bills					375,177		375,177
Total					\$488,496		\$488,496

Basis Units: Wireless phone charges per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Phone & Internet - Citywide Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	28	0.60%	\$7,540	\$0	\$7,540	\$0	\$7,540
5 MAYOR AND COUNCIL 101	42	0.90%	11,309	0	11,309	0	11,309
6 CITY ATTORNEY 103	84	1.79%	22,619	0	22,619	0	22,619
7 MUNICIPAL COURT 111	135	2.88%	36,351	0	36,351	0	36,351
8 OMB 115-12000	16	0.34%	4,308	0	4,308	0	4,308
9 CITY MANAGER 115-12010	39	0.83%	10,502	0	10,502	0	10,502
10 PUBLIC INFO OFFICE 115-12020	12	0.26%	3,231	0	3,231	0	3,231
11 INTERNAL AUDIT 116-12030	13	0.28%	3,501	0	3,501	0	3,501
14 TAX 206	27	0.58%	7,270	(1,276)	5,994	0	5,994
15 HUMAN RESOURCES 209	118	2.52%	31,774	0	31,774	0	31,774
16 OFFICE OF COMPTROLLER 210	35	0.75%	9,424	0	9,424	0	9,424
17 PURCHASING 215	10	0.21%	2,693	0	2,693	0	2,693
18 ANIMAL SERVICES 225	86	1.83%	23,157	0	23,157	0	23,157
19 CAPITAL IMPROVEMENT 235	74	1.58%	19,926	0	19,926	0	19,926
20 INFORMATION TECHNOLOGY 239	131	2.79%	35,274	0	35,274	0	35,274
21 PLANNING & INSPECTIONS 280	45	0.96%	12,117	0	12,117	0	12,117
25 POLICE 321	1,251	26.69%	336,856	0	336,856	0	336,856
26 FIRE 322	414	8.83%	111,478	0	111,478	0	111,478
27 ENVIRONMENTAL SERVICES 334	154	3.28%	41,467	(15,895)	25,572	0	25,572
28 PUBLIC HEALTH 341	406	8.66%	109,323	0	109,323	0	109,323
29 PARKS & RECREATION 451	239	5.10%	64,355	0	64,355	0	64,355
30 ZOO 452	95	2.03%	25,581	0	25,581	0	25,581
31 LIBRARY 453	231	4.93%	62,201	0	62,201	0	62,201
32 MUSUEM & CULT AFFAIRS 454	83	1.77%	22,349	0	22,349	0	22,349
34 COMM & HUMAN DEV 471	172	3.67%	46,314	0	46,314	0	46,314
35 ECONOMIC DEVELOPMENT 480	35	0.75%	9,424	0	9,424	0	9,424
38 SAM ADMIN SUPPORT 532-32060	205	4.37%	55,200	0	55,200	0	55,200
42 SUN METRO 560	216	4.61%	58,162	(21,565)	36,597	0	36,597
43 AVIATION 562	200	4.27%	53,854	(11,138)	42,716	0	42,716
44 INTERNATIONAL BRIDGES 564	49	1.05%	13,194	0	13,194	0	13,194
45 METROPOLITAN PLANNIG ORG 568	17	0.36%	4,578	0	4,578	0	4,578
46 EMPLOYEES PENSION 600	21	0.45%	5,655	0	5,655	0	5,655
50 OTHER	5	0.11%	1,346	0	1,346	0	1,346
Subtotal	4,688	100.00%	1,262,335	(49,874)	1,212,461	0	1,212,461
Direct Bills					49,874		49,874
Total					\$1,262,335		\$1,262,335

Basis Units: Number of phones per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Public Safety Allocations

Dept:20 INFORMATION TECHNOLOGY 239

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	138.00	5.03%	\$34,645	\$0	\$34,645	\$4,568	\$39,213
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.62%	4,268	0	4,268	563	4,831
23 POLICE - ADMINISTRATIVE SERVICES	150.00	5.47%	37,658	0	37,658	4,966	42,623
24 FIRE - ADMINISTRATION 322	200.50	7.31%	50,336	0	50,336	6,637	56,973
25 POLICE 321	1,220.00	44.45%	306,283	0	306,283	40,386	346,670
26 FIRE 322	1,019.00	37.13%	255,822	0	255,822	33,732	289,554
Subtotal	2,744.50	100.00%	689,012	0	689,012	90,853	779,865
Direct Bills					0		0
Total					\$689,012		\$779,865

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

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Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,177	\$49,874
3 FACILITIES MAINT 532-31040	313	0	0	0	1,639	87,302	0	1,894	0	7,540
5 MAYOR AND COUNCIL 101	34,024	545	0	29,905	773	41,180	13,178	1,013	7,412	11,309
6 CITY ATTORNEY 103	53,280	22,008	12,058	0	1,283	187,689	566	1,483	2,467	22,619
7 MUNICIPAL COURT 111	114,242	32,283	13,801	0	2,675	142,483	29,507	3,507	3,416	36,351
8 OMB 115-12000	209	414	0	0	263	34,098	22	304	0	4,308
9 CITY MANAGER 115-12010	54,427	144	0	0	216	11,530	121	250	7,828	10,502
10 PUBLIC INFO OFFICE 115-12020	7,326	0	0	0	186	9,883	0	243	0	3,231
11 INTERNAL AUDIT 116-12030	0	108	0	0	216	11,530	14	250	0	3,501
12 PERFORMANCE OFFICE 115-12050	2,502	0	0	0	155	8,236	351	179	0	0
13 CITY CLERK 117	18,976	11,255	12,058	0	216	13,418	856	250	0	0
14 TAX 206	26,574	10,119	0	0	680	36,239	6,233	892	(578)	5,994
15 HUMAN RESOURCES 209	1,114,079	22,871	24,117	0	1,766	637,225	5,746	2,041	2,056	31,774
16 OFFICE OF COMPTROLLER 210	76,114	1,852	0	0	1,113	200,761	7,221	1,286	1,977	9,424
17 PURCHASING 215	11,886	3,542	0	0	649	198,803	110	750	1,731	2,693
18 ANIMAL SERVICES 225	102,321	1,440	13,801	28,310	4,267	227,315	653	5,594	18,194	23,157
19 CAPITAL IMPROVEMENT 235	84,067	53,746	41,402	11,164	2,180	188,277	7,813	2,858	16,330	19,926
20 INFORMATION TECHNOLOGY 239	1,021,804	8,325	0	21,791	2,164	115,304	161	2,501	19,755	35,274
21 PLANNING & INSPECTIONS 280	135,228	42,382	0	13,557	3,680	344,075	13,503	4,824	0	12,117
22 POLICE - OFFICE OF THE CHIEF 321	0	0	0	0	526	0	0	689	0	0
23 POLICE - ADMINISTRATIVE SERVICES	0	0	0	0	4,638	0	0	6,081	0	0
24 FIRE - ADMINISTRATION 322	0	0	0	0	6,200	0	0	8,128	0	0
25 POLICE 321	1,255,421	0	110,404	33,892	37,724	2,937,544	5,700	49,458	125,844	336,856
26 FIRE 322	1,143,539	934	262,210	7,177	31,509	2,410,216	10,340	41,310	51,016	111,478
27 ENVIRONMENTAL SERVICES 334	209,237	156	0	22,329	11,796	628,409	5,370	15,466	(75,887)	25,572
28 PUBLIC HEALTH 341	1,085,424	31,835	69,003	19,937	8,140	445,366	1,850	10,672	14,814	109,323
29 PARKS & RECREATION 451	198,930	992	124,205	8,373	10,538	607,188	21,631	13,816	11,464	64,355
30 ZOO 452	180,925	0	55,202	0	3,587	191,076	34	4,703	3,925	25,581
31 LIBRARY 453	154,972	136	55,202	0	4,275	452,167	272	5,605	3,765	62,201
32 MUSEUM & CULT AFFAIRS 454	43,834	467	27,601	0	1,252	154,887	934	1,642	(1,649)	22,349
33 DESTINATION EL PASO 457	621	0	0	0	0	0	2	0	0	0
34 COMM & HUMAN DEV 471	71,650	16,949	0	13,956	1,384	73,712	12,067	1,814	0	46,314
35 ECONOMIC DEVELOPMENT 480	72,643	1,206	0	10,367	1,051	96,501	347	1,378	7,851	9,424
36 ENGR TRAFFIC-ST 532-32020	0	0	0	0	2,010	107,068	0	2,635	0	0
37 PAVEMENT MGMT 532-32040	0	0	0	0	557	29,650	0	730	0	0
38 SAM ADMIN SUPPORT 532-32060	234,693	5,546	82,803	0	804	123,752	1,701	1,054	6,027	55,200
40 STREET MAINTENANCE 532-32120	0	0	0	0	2,257	120,246	0	2,959	42,479	0
41 FLEET 532-37020	0	0	0	0	2,103	112,010	0	2,757	0	0
42 SUN METRO 560	424,558	2,063	69,003	0	15,136	806,308	214	19,844	(104,525)	36,597
43 AVIATION 562	139,947	8,815	13,801	5,981	7,715	303,910	725	10,115	(43,083)	42,716
44 INTERNATIONAL BRIDGES 564	41,972	0	41,402	0	1,987	105,833	152	2,605	(4,793)	13,194

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	IT Services	Records Management	Strategic Innovation	GIS	City-wide PC's	City-wide IT Contracts	Postage	Mail Room	Wireless Communication	Phone & Internet - Citywide
45 METROPOLITAN PLANNING ORG 568	\$8,568	\$934	\$13,801	\$0	\$0	\$14,825	\$2	\$0	\$0	\$4,578
46 EMPLOYEES PENSION 600	23,718	0	0	0	0	0	13,494	0	(1,343)	5,655
47 CRRMA 700	248	0	0	0	0	3,294	33	0	(3,173)	0
49 NON-DEPARTMENTAL 999	0	0	0	0	340	18,119	0	446	0	0
50 OTHER	941,380	0	0	10,766	0	0	1	0	0	1,346
Total	\$9,089,652	\$281,066	\$1,041,870	\$237,504	\$179,649	\$12,237,433	\$160,923	\$234,026	\$488,496	\$1,262,335

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Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Public Safety	County Revenue	Total
0 Direct Billed	\$0	\$0	\$425,051
3 FACILITIES MAINT 532-31040	0	0	98,687
5 MAYOR AND COUNCIL 101	0	0	139,340
6 CITY ATTORNEY 103	0	0	303,452
7 MUNICIPAL COURT 111	0	0	378,265
8 OMB 115-12000	0	0	39,617
9 CITY MANAGER 115-12010	0	0	85,017
10 PUBLIC INFO OFFICE 115-12020	0	0	20,870
11 INTERNAL AUDIT 116-12030	0	0	15,619
12 PERFORMANCE OFFICE 115-12050	0	0	11,422
13 CITY CLERK 117	0	0	57,030
14 TAX 206	0	0	86,152
15 HUMAN RESOURCES 209	0	0	1,841,675
16 OFFICE OF COMPTROLLER 210	0	0	299,749
17 PURCHASING 215	0	0	220,165
18 ANIMAL SERVICES 225	39,213	0	464,265
19 CAPITAL IMPROVEMENT 235	0	0	427,763
20 INFORMATION TECHNOLOGY 239	0	0	1,227,081
21 PLANNING & INSPECTIONS 280	0	0	569,366
22 POLICE - OFFICE OF THE CHIEF 321	4,831	0	6,045
23 POLICE - ADMINISTRATIVE SERVICES 322	42,623	0	53,342
24 FIRE - ADMINISTRATION 322	56,973	0	71,301
25 POLICE 321	346,670	0	5,239,514
26 FIRE 322	289,554	0	4,359,282
27 ENVIRONMENTAL SERVICES 334	0	0	842,449
28 PUBLIC HEALTH 341	0	0	1,796,364
29 PARKS & RECREATION 451	0	0	1,061,493
30 ZOO 452	0	0	465,031
31 LIBRARY 453	0	0	738,595
32 MUSEUM & CULT AFFAIRS 454	0	0	251,318
33 DESTINATION EL PASO 457	0	0	623
34 COMM & HUMAN DEV 471	0	0	237,845
35 ECONOMIC DEVELOPMENT 480	0	0	200,769
36 ENGR TRAFFIC-ST 532-32020	0	0	111,713
37 PAVEMENT MGMT 532-32040	0	0	30,936
38 SAM ADMIN SUPPORT 532-32060	0	0	511,580
40 STREET MAINTENANCE 532-32120	0	0	167,942
41 FLEET 532-37020	0	0	116,869
42 SUN METRO 560	0	0	1,269,197
43 AVIATION 562	0	0	490,640
44 INTERNATIONAL BRIDGES 564	0	0	202,351

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2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:20 INFORMATION TECHNOLOGY 239

Department	Public Safety	County Revenue	Total
45 METROPOLITAN PLANNING ORG 568	\$0	\$0	\$42,707
46 EMPLOYEES PENSION 600	0	0	41,523
47 CRRMA 700	0	0	403
49 NON-DEPARTMENTAL 999	0	0	18,905
50 OTHER	0	0	953,493
Total	\$779,865	\$0	\$25,992,820

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

POLICE – OFFICE OF THE CHIEF 321-21000

Nature and Extent of Services

The Chief of Police is the highest-ranking officer within the department and is responsible for the overall administration of Police affairs. Costs associated with the Chief of Police and his executive staff are allocated based upon the number of employees assigned to each section of the Department. Costs associated with the Red Light Camera Fund have not been allocated in this plan.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:22 POLICE - OFFICE OF THE CHIEF 321-21000

Description		Amount	General Admin	Office of Chief	Red Light Camera Fund
Personnel Costs					
Salaries	S1	2,080,822	0	2,048,945	31,877
Salary % Split			.00%	98.47%	1.53%
Benefits	P	773,269	0	760,850	12,419
Subtotal - Personnel Costs		2,854,091	0	2,809,795	44,296
Services & Supplies Cost					
Contractual Services	P	145,923	0	145,923	0
Materials & Supplies	P	17,081	0	17,081	0
Minor Equip & Furniture	P	38,492	0	38,492	0
Other Operating	P	9,241	0	8,959	282
Transfer	D	3,000,000	0	0	0
Subtotal - Services & Supplies		3,210,737	0	210,455	282
Department Cost Total		6,064,828	0	3,020,250	44,578
Adjustments to Cost					
Transfer	D	(3,000,000)	0	0	0
Subtotal - Adjustments		(3,000,000)	0	0	0
Total Costs After Adjustments		3,064,828	0	3,020,250	44,578
General Admin Distribution			0	0	0
Grand Total		<u>\$3,064,828</u>		<u>\$3,020,250</u>	<u>\$44,578</u>
					not allocated

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Expense%)

Dept:22 POLICE - OFFICE OF THE CHIEF 321-21000

Department	First Incoming	Second Incoming	Office of Chief	Red Light Camera Fund
8 Budget	\$2,663	\$207	\$2,828	\$42
Subtotal - OMB 115-12000	2,663	207	2,828	42
9 Citywide Admin	3,894	335	4,168	62
Subtotal - CITY MANAGER 115-12010	3,894	335	4,168	62
12 Performance	1,592	70	1,638	24
Subtotal - PERFORMANCE OFFICE 1	1,592	70	1,638	24
13 Citywide Support	484	63	539	8
13 Open Records Requests	224	30	250	4
Subtotal - CITY CLERK 117	708	93	789	12
15 HR Services	13,361	2,977	16,100	238
15 Self Insurance Fund	1,591	3,756	5,269	78
Subtotal - HUMAN RESOURCES 209	14,951	6,733	21,369	315
16 Financial Reporting	21,632	2,273	23,557	348
16 Annual Audit	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	21,632	2,273	23,557	348
20 City-wide PC's	526	0	518	8
20 Mail Room	607	82	679	10
20 Public Safety	4,268	563	4,760	70
Subtotal - INFORMATION TECHNOLC	5,401	644	5,958	88
23 PD Personnel	0	36,187	35,661	526
Subtotal - POLICE - ADMINISTRATIVE	0	36,187	35,661	526
49 General Expenses	0	862	850	13
49 Retirees Health Insurance	0	13,509	13,313	196
49 General Liability Insurance	0	3,621	3,568	53
Subtotal - NON-DEPARTMENTAL 999	0	17,992	17,730	262
Total Incoming	50,842	64,534	113,698	1,678
C. Total Allocated		\$3,180,205	\$3,133,948	\$46,256
		98.55%	1.45%	

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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Office of Chief Allocations

Dept:22 POLICE - OFFICE OF THE CHIEF 321-21000

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 POLICE - ADMINISTRATIVE SERVICE	150	10.68%	\$328,029	\$0	\$328,029	\$6,794	\$334,824
25 POLICE 321	1,220	86.89%	2,667,970	0	2,667,970	55,261	2,723,232
43 AVIATION 562	34	2.42%	74,353	0	74,353	1,540	75,893
Subtotal	1,404	100.00%	3,070,353	0	3,070,353	63,596	3,133,948
Direct Bills					0		0
Total					\$3,070,353		\$3,133,948

Basis Units: Actual Employees Supervised
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Allocation Summary

Dept:22 POLICE - OFFICE OF THE CHIEF 321-21000

Department	Office of Chief	Red Light Camera Fund	Total
23 POLICE - ADMINISTRATIVE SERVICE	\$334,824	\$0	\$334,824
25 POLICE 321	2,723,232	0	2,723,232
43 AVIATION 562	75,893	0	75,893
Total	\$3,133,948	\$0	\$3,133,948

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

POLICE – ADMINISTRATIVE SERVICES 321

Nature and Extent of Services

The Administrative Services Bureau is responsible for maintaining the integrity of departmental records, storing and managing information, and other services. The Bureau consists of Records, Supply, Training, Personnel, Internal Affairs, Planning and Research, Grant Operations PDHQ, and Financial Services. Records is an information center containing arrest records, offense reports, and Police-related correspondence. Supply controls the distribution of supplies, uniforms, and equipment and maintains the Property Office, which stores criminal evidence and abandoned items. The Training Division is charged with the development and initiation of recruit, in-service, executive development, specialized, and State-mandated training programs for the Department. Personnel provides HR support to all departmental employees. Internal Affairs conducts investigations of allegations lodged against members of the Police force relating to wrongdoings and/or misconduct. Planning and Research is responsible for the research and development of policies and procedures that will ensure the integrity and efficiency of departmental operations. Grant Operations provides grant application, tracking, and reporting services to the department. Costs have been functionalized as follows:

RECORDS - Costs have been allocated based on the number of accident and incident reports per section.

POLICE SUPPLY – Costs for this function have been allocated directly to Police.

TRAINING – Costs have been allocated based on the number of Police training hours per section.

PD PERSONNEL – Costs have been allocated based on the number of employees per section.

INTERNAL AFFAIRS – Costs have been allocated based on the number of internal affairs cases managed per section.

PLANNING & RESEARCH – Costs for this function have been allocated directly to Police.

MGT Consulting Group

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

POLICE – ADMINISTRATIVE SERVICES 321
Nature and Extent of Services
(Continued)

GRANT OPERATIONS PDHQ – Costs for this function have been allocated directly to Police.

FINANCIAL SERVICES – Costs for this function have been allocated directly to Police.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	General Admin	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ
Personnel Costs										
Salaries	S1	9,688,223	0	2,147,535	138,812	2,376,698	1,734,687	2,052,271	785,867	207,978
Salary % Split			.00%	22.17%	1.43%	24.53%	17.91%	21.18%	8.11%	2.15%
Benefits	S	3,559,271	0	788,964	50,997	873,154	637,291	753,966	288,713	76,407
Subtotal - Personnel Costs		13,247,494	0	2,936,499	189,809	3,249,852	2,371,978	2,806,237	1,074,580	284,385
Services & Supplies Cost										
Contractual Services	P	450,670	0	25,047	1,660	30,113	193,818	3,542	71,460	30,793
Fin Svcs, Interlocal Agreements	D	155,287	0	0	0	0	0	0	0	0
Fin Svcs, Outside Contract-NOC	D	1,705,181	0	0	0	0	0	0	0	0
Interfund Services	P	11,379	0	0	9,320	1,842	0	217	0	0
Leases	P	247,656	0	10,381	0	0	0	121,236	0	0
Materials & Supplies	P	1,236,492	0	31,423	451,333	700,935	16,674	22,615	10,671	2,077
Police Supply, Uniforms	D	442,672	0	0	0	0	0	0	0	0
Promotional Supplies	D	19,230	0	0	0	0	0	0	0	0
Minor Equip & Furniture	P	319,186	0	31,440	4,554	231,996	0	22,699	27,429	1,068
Communications	P	185,783	0	2,474	0	0	0	0	0	0
Other Operating	P	3,413	0	0	0	0	898	290	1,036	525
Fin Svcs, General Liability Insurance	E P	329,514	0	0	0	0	329,514	0	0	0
Fin Svcs, Prisoner Custody Expense	D	374,092	0	0	0	0	0	0	0	0
City Grant Match	D	431,944	0	0	0	0	0	0	0	0
Alarm Licenses Revenue	D	(71,162)	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	D	(1,908)	0	0	0	0	0	0	0	0
Reimbursed Overtime Revenue	D	(191)	0	0	0	0	0	0	0	0
Photostats Revenue	D	(12)	0	0	0	0	0	0	0	0
Capital Outlay	D	10,620	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		5,849,846	0	100,765	466,867	964,886	540,904	170,599	110,596	34,463
Department Cost Total		19,097,340	0	3,037,264	656,676	4,214,738	2,912,882	2,976,836	1,185,176	318,848
Adjustments to Cost										
Fin Svcs, Interlocal Agreements	D	(155,287)	0	0	0	0	0	0	0	0

CITY OF EL PASO, TEXAS
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A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	General Admin	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ
Fin Svcs, Outside Contract-NOC	D	(1,705,181)	0	0	0	0	0	0	0	0
Police Supply, Uniforms	D	(442,672)	0	0	0	0	0	0	0	0
Promotional Supplies	D	(19,230)	0	0	0	0	0	0	0	0
Fin Svcs, Prisoner Custody Expense	D	(374,092)	0	0	0	0	0	0	0	0
City Grant Match	D	(431,944)	0	0	0	0	0	0	0	0
Alarm Licenses Revenue	D	71,162	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	D	1,908	0	0	0	0	0	0	0	0
Reimbursed Overtime Revenue	D	191	0	0	0	0	0	0	0	0
Photostats Revenue	D	12	0	0	0	0	0	0	0	0
Capital Outlay	D	(10,620)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(3,065,753)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		16,031,587	0	3,037,264	656,676	4,214,738	2,912,882	2,976,836	1,185,176	318,848
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$16,031,587		\$3,037,264	\$656,676	\$4,214,738	\$2,912,882	\$2,976,836	\$1,185,176	\$318,848

CITY OF EL PASO, TEXAS
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A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	Financial Services
Personnel Costs			
Salaries	S1	9,688,223	244,375
Salary % Split			2.52%
Benefits	S	3,559,271	89,779
Subtotal - Personnel Costs		13,247,494	334,154
Services & Supplies Cost			
Contractual Services	P	450,670	94,237
Fin Svcs, Interlocal Agreements	D	155,287	0
Fin Svcs, Outside Contract-NOC	D	1,705,181	0
Interfund Services	P	11,379	0
Leases	P	247,656	116,039
Materials & Supplies	P	1,236,492	764
Police Supply, Uniforms	D	442,672	0
Promotional Supplies	D	19,230	0
Minor Equip & Furniture	P	319,186	0
Communications	P	185,783	183,309
Other Operating	P	3,413	664
Fin Svcs, General Liability Insurance	E P	329,514	0
Fin Svcs, Prisoner Custody Expense	D	374,092	0
City Grant Match	D	431,944	0
Alarm Licenses Revenue	D	(71,162)	0
Misc Non-Operating Revenues	D	(1,908)	0
Reimbursed Overtime Revenue	D	(191)	0
Photostats Revenue	D	(12)	0
Capital Outlay	D	10,620	0
Subtotal - Services & Supplies		5,849,846	395,013
Department Cost Total		19,097,340	729,167
Adjustments to Cost			
Fin Svcs, Interlocal Agreements	D	(155,287)	0

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A. Department Costs

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Description		Amount	Financial Services
Fin Svcs, Outside Contract-NOC	D	(1,705,181)	0
Police Supply, Uniforms	D	(442,672)	0
Promotional Supplies	D	(19,230)	0
Fin Svcs, Prisoner Custody Expense	D	(374,092)	0
City Grant Match	D	(431,944)	0
Alarm Licenses Revenue	D	71,162	0
Misc Non-Operating Revenues	D	1,908	0
Reimbursed Overtime Revenue	D	191	0
Photostats Revenue	D	12	0
Capital Outlay	D	(10,620)	0
Subtotal - Adjustments		(3,065,753)	0
Total Costs After Adjustments		16,031,587	729,167
General Admin Distribution			0
Grand Total		<u>\$16,031,587</u>	<u>\$729,167</u>

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Expense%)

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
1 Police Training *	\$470	\$0	\$0	\$0	\$470	\$0	\$0	\$0	\$0	\$0
Subtotal - BUILDING DEPRECIATION	470	0	0	0	470	0	0	0	0	0
8 Budget	24,030	1,865	4,906	1,061	6,808	4,705	4,808	1,914	515	1,178
Subtotal - OMB 115-12000	24,030	1,865	4,906	1,061	6,808	4,705	4,808	1,914	515	1,178
9 Citywide Admin	34,361	2,958	7,070	1,529	9,811	6,781	6,930	2,759	742	1,697
Subtotal - CITY MANAGER 115-12010	34,361	2,958	7,070	1,529	9,811	6,781	6,930	2,759	742	1,697
12 Performance	14,051	616	2,779	601	3,856	2,665	2,723	1,084	292	667
Subtotal - PERFORMANCE OFFICE 1	14,051	616	2,779	601	3,856	2,665	2,723	1,084	292	667
13 Citywide Support	4,268	558	914	198	1,269	877	896	357	96	220
13 Open Records Requests	2,020	271	434	94	602	416	425	169	46	104
Subtotal - CITY CLERK 117	6,288	829	1,348	292	1,871	1,293	1,322	526	142	324
15 HR Services	117,890	26,265	27,311	5,905	37,898	26,192	26,767	10,657	2,867	6,557
15 Self Insurance Fund	14,034	33,143	8,938	1,932	12,403	8,572	8,760	3,488	938	2,146
Subtotal - HUMAN RESOURCES 209	131,924	59,408	36,249	7,837	50,302	34,764	35,528	14,145	3,805	8,702
16 Financial Reporting	29,671	3,118	6,212	1,343	8,620	5,958	6,088	2,424	652	1,491
16 Annual Audit	0	0	0	0	0	0	0	0	0	0
Subtotal - OFFICE OF COMPTROLLER	29,671	3,118	6,212	1,343	8,620	5,958	6,088	2,424	652	1,491
20 City-wide PC's	4,638	0	879	190	1,219	843	861	343	92	211
20 Mail Room	5,360	721	1,152	249	1,599	1,105	1,129	450	121	277
20 Public Safety	37,658	4,966	8,075	1,746	11,206	7,745	7,915	3,151	848	1,939
Subtotal - INFORMATION TECHNOLOGY	47,656	5,686	10,106	2,185	14,024	9,692	9,905	3,943	1,061	2,426
22 Office of Chief	328,029	6,794	63,434	13,715	88,026	60,836	62,172	24,753	6,659	15,229
Subtotal - POLICE - OFFICE OF THE CHIEF	328,029	6,794	63,434	13,715	88,026	60,836	62,172	24,753	6,659	15,229
23 PD Personnel	0	319,297	60,492	13,079	83,944	58,015	59,289	23,605	6,350	14,523
Subtotal - POLICE - ADMINISTRATIVE SERVICES	0	319,297	60,492	13,079	83,944	58,015	59,289	23,605	6,350	14,523
49 General Expenses	0	5,348	1,013	219	1,406	972	993	395	106	243

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B. Incoming Costs - (Default Spread Expense%)

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	First Incoming	Second Incoming	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services
49 Retirees Health Insurance	\$0	\$119,198	\$22,583	\$4,883	\$31,337	\$21,658	\$22,133	\$8,812	\$2,371	\$5,421
49 General Liability Insurance	0	31,946	6,052	1,309	8,399	5,804	5,932	2,362	635	1,453
Subtotal - NON-DEPARTMENTAL 999	0	156,491	29,648	6,410	41,142	28,434	29,058	11,569	3,112	7,118
Total Incoming	616,480	557,063	222,245	48,051	308,873	213,143	217,823	86,722	23,331	53,355
C. Total Allocated		\$17,205,130	\$3,259,509	\$704,727	\$4,523,612	\$3,126,026	\$3,194,659	\$1,271,898	\$342,179	\$782,522
			18.94%	4.10%	26.29%	18.17%	18.57%	7.39%	1.99%	4.55%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Records Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	89,331	99.66%	\$3,143,098	\$0	\$3,143,098	\$105,175	\$3,248,273
43 AVIATION 562	309	0.34%	10,872	0	10,872	364	11,236
Subtotal	89,640	100.00%	3,153,970	0	3,153,970	105,538	3,259,509
Direct Bills					0		0
Total					\$3,153,970		\$3,259,509

Basis Units: Number of accident and incident reports per section

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Police Supply Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$681,909	\$0	\$681,909	\$22,818	\$704,727
Subtotal	100	100.00%	681,909	0	681,909	22,818	704,727
Direct Bills					0		0
Total					\$681,909		\$704,727

Basis Units: Direct allocation to Police
Source:

CITY OF EL PASO, TEXAS
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Training Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	88,847	98.07%	\$4,292,750	\$0	\$4,292,750	\$143,629	\$4,436,379
43 AVIATION 562	1,747	1.93%	84,408	0	84,408	2,824	87,233
Subtotal	90,594	100.00%	4,377,159	0	4,377,159	146,453	4,523,612
Direct Bills					0		0
Total					<u>\$4,377,159</u>		<u>\$4,523,612</u>

Basis Units: Number of PD training hours per section

Source:

CITY OF EL PASO, TEXAS
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PD Personnel Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 POLICE - OFFICE OF THE CHIEF 321	17	1.20%	\$36,187	\$0	\$36,187	\$0	\$36,187
23 POLICE - ADMINISTRATIVE SERVICES 321	150	10.56%	319,297	0	319,297	0	319,297
25 POLICE 321	1,220	85.86%	2,596,951	0	2,596,951	98,472	2,695,423
43 AVIATION 562	34	2.39%	72,374	0	72,374	2,744	75,118
Subtotal	1,421	100.00%	3,024,809	0	3,024,809	101,216	3,126,026
Direct Bills					0		0
Total					\$3,024,809		\$3,126,026

Basis Units: Number of employees per section
Source:

CITY OF EL PASO, TEXAS
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FY 2023 ACTUAL
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Internal Affairs Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	500	98.43%	\$3,042,539	\$0	\$3,042,539	\$101,810	\$3,144,349
43 AVIATION 562	8	1.57%	48,681	0	48,681	1,629	50,310
Subtotal	508	100.00%	3,091,220	0	3,091,220	103,439	3,194,659
Direct Bills					0		0
Total					\$3,091,220		\$3,194,659

Basis Units: Number of IA cases managed by section

Source:

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2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Planning & Research Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$1,230,716	\$0	\$1,230,716	\$41,182	\$1,271,898
Subtotal	100	100.00%	1,230,716	0	1,230,716	41,182	1,271,898
Direct Bills					0		0
Total					\$1,230,716		\$1,271,898

Basis Units: Direct allocation to Police
Source:

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FY 2023 ACTUAL
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Grant Operations PDHQ Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$331,100	\$0	\$331,100	\$11,079	\$342,179
Subtotal	100	100.00%	331,100	0	331,100	11,079	342,179
Direct Bills					0		0
Total					\$331,100		\$342,179
Basis Units: Direct allocation to Police Source:							

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FY 2023 ACTUAL
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Financial Services Allocations

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	100	100.00%	\$757,185	\$0	\$757,185	\$25,337	\$782,522
Subtotal	100	100.00%	757,185	0	757,185	25,337	782,522
Direct Bills					0		0
Total					\$757,185		\$782,522
Basis Units: Direct allocation to Police Source:							

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:23 POLICE - ADMINISTRATIVE SERVICES 321

Department	Records	Police Supply	Training	PD Personnel	Internal Affairs	Planning & Research	Grant Operations PDHQ	Financial Services	Total
22 POLICE - OFFICE OF THE CHIEF 321	\$0	\$0	\$0	\$36,187	\$0	\$0	\$0	\$0	\$36,187
23 POLICE - ADMINISTRATIVE SERVICES 321	0	0	0	319,297	0	0	0	0	319,297
25 POLICE 321	3,248,273	704,727	4,436,379	2,695,423	3,144,349	1,271,898	342,179	782,522	16,625,750
43 AVIATION 562	11,236	0	87,233	75,118	50,310	0	0	0	223,896
Total	\$3,259,509	\$704,727	\$4,523,612	\$3,126,026	\$3,194,659	\$1,271,898	\$342,179	\$782,522	\$17,205,130

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

FIRE – ADMINISTRATION 322

Nature and Extent of Services

The Fire Department is responsible for the provision of fire protection services to the citizens of El Paso. Administrative and support divisions of the Department are allocated as internal indirect costs within this section of the Plan. Costs have been functionalized as follows:

FIRE ADMINISTRATION - Costs have been allocated based on the number of Fire and Animal Services FTE's.

FIRE ACADEMY ADMIN – Costs have been allocated based on the number of training hours per section

FIRE COMMUNICATIONS – Costs for this function have been allocated on the number of calls per department.

OPERATIONS & RESEARCH – Costs have been allocated directly to Fire.

HEALTH & SAFETY – Costs have been allocated based on the number of FTE's per section.

PLANNING & INFRASTRUCTURE – Costs have been allocated directly to Fire.

FIRE LOGISTICS – Costs have been allocated directly to Fire.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:24 FIRE - ADMINISTRATION 322

Description		Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
Personnel Costs										
Salaries	S1	13,886,213	0	1,719,589	1,297,047	7,791,547	603,504	283,120	260,642	1,930,764
Salary % Split			.00%	12.38%	9.34%	56.11%	4.35%	2.04%	1.88%	13.90%
Benefits	S	5,181,822	0	641,687	484,010	2,907,518	225,205	105,650	97,262	720,490
Subtotal - Personnel Costs		19,068,035	0	2,361,276	1,781,057	10,699,065	828,709	388,770	357,904	2,651,254
Services & Supplies Cost										
Contractual Services	P	1,253,177	0	197,645	44,669	5,241	2,549	297,152	43,616	662,305
Communications, Temporary Svcs Cor	D	1,505,102	0	0	0	0	0	0	0	0
Interfund Services	P	171,204	0	0	0	0	0	0	0	171,204
Leases	P	295,315	0	25,845	0	0	0	0	269,470	0
Materials & Supplies	P	1,863,824	0	105,238	107,700	10,282	17,684	3,223	920	1,618,777
Logistics, Clinical Medical Supplies	D	1,095,649	0	0	0	0	0	0	0	0
Logistics, Gasoline - Unleaded	D	1,294,317	0	0	0	0	0	0	0	0
Logistics, Safety Gear	D	1,854,258	0	0	0	0	0	0	0	0
Food & Beverage Supplies	D	4,313	0	0	0	0	0	0	0	0
Promotional Supplies	D	30,600	0	0	0	0	0	0	0	0
Maintenance & Repairs	P	437,957	0	0	0	0	0	0	132,419	305,538
Minor Equip & Furniture	P	120,215	0	0	0	0	0	11,562	0	108,653
Communications	P	11,986	0	181	0	0	0	0	11,183	622
Other Operating	P	355,456	0	135,336	196,951	68	4,083	0	0	19,018
Reimbursed Expenditures	P	(48,043)	0	(37,636)	0	0	0	0	0	(10,407)
Reimbursed Overtime	P	(10,032)	0	(10,032)	0	0	0	0	0	0
Plan Review Fees	D	(125,756)	0	0	0	0	0	0	0	0
Penalties Late Fees	D	(40,176)	0	0	0	0	0	0	0	0
Fire Inspection Fees	D	(224,640)	0	0	0	0	0	0	0	0
Hazmat Fees	D	(1,143,580)	0	0	0	0	0	0	0	0
Public Infor Distribution Fee	P	(426)	0	(426)	0	0	0	0	0	0
Misc Non-Operating Revenues	D	(591)	0	0	0	0	0	0	0	0
INTERLOCAL AGREEMENTS- HTH	D	(657,773)	0	0	0	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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A. Department Costs

Dept:24 FIRE - ADMINISTRATION 322

Description		Amount	General Admin	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
REVENUE ESTIMATE OFFSET	D	(4,032)	0	0	0	0	0	0	0	0
Transfer	D	4,064,559	0	0	0	0	0	0	0	0
Capital Outlay	D	305,212	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		12,408,095	0	416,151	349,320	15,591	24,316	311,937	457,608	2,875,710
Department Cost Total		31,476,130	0	2,777,427	2,130,377	10,714,656	853,025	700,707	815,512	5,526,964
Adjustments to Cost										
Communications, Temporary Svcs Cor	D	(1,505,102)	0	0	0	0	0	0	0	0
Logistics, Clinical Medical Supplies	D	(1,095,649)	0	0	0	0	0	0	0	0
Logistics, Gasoline - Unleaded	D	(1,294,317)	0	0	0	0	0	0	0	0
Logistics, Safety Gear	D	(1,854,258)	0	0	0	0	0	0	0	0
Food & Beverage Supplies	D	(4,313)	0	0	0	0	0	0	0	0
Promotional Supplies	D	(30,600)	0	0	0	0	0	0	0	0
Plan Review Fees	D	125,756	0	0	0	0	0	0	0	0
Penalties Late Fees	D	40,176	0	0	0	0	0	0	0	0
Fire Inspection Fees	D	224,640	0	0	0	0	0	0	0	0
Hazmat Fees	D	1,143,580	0	0	0	0	0	0	0	0
Misc Non-Operating Revenues	D	591	0	0	0	0	0	0	0	0
INTERLOCAL AGREEMENTS- HTH	D	657,773	0	0	0	0	0	0	0	0
REVENUE ESTIMATE OFFSET	D	4,032	0	0	0	0	0	0	0	0
Transfer	D	(4,064,559)	0	0	0	0	0	0	0	0
Capital Outlay	D	(305,212)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(7,957,462)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		23,518,668	0	2,777,427	2,130,377	10,714,656	853,025	700,707	815,512	5,526,964
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$23,518,668		\$2,777,427	\$2,130,377	\$10,714,656	\$853,025	\$700,707	\$815,512	\$5,526,964

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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B. Incoming Costs - (Default Spread Expense%)

Dept:24 FIRE - ADMINISTRATION 322

Department	First Incoming	Second Incoming	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
1 Fire Training	\$18,162	\$0	\$2,145	\$1,645	\$8,274	\$659	\$541	\$630	\$4,268
Subtotal - BUILDING DEPRECIATION	18,162	0	2,145	1,645	8,274	659	541	630	4,268
8 Budget	31,871	2,474	4,056	3,111	15,647	1,246	1,023	1,191	8,071
Subtotal - OMB 115-12000	31,871	2,474	4,056	3,111	15,647	1,246	1,023	1,191	8,071
9 Citywide Admin	45,929	3,954	5,891	4,519	22,726	1,809	1,486	1,730	11,723
Subtotal - CITY MANAGER 115-12010	45,929	3,954	5,891	4,519	22,726	1,809	1,486	1,730	11,723
12 Performance	18,781	824	2,315	1,776	8,931	711	584	680	4,607
Subtotal - PERFORMANCE OFFICE 1	18,781	824	2,315	1,776	8,931	711	584	680	4,607
13 Citywide Support	5,705	746	762	584	2,939	234	192	224	1,516
13 Open Records Requests	2,680	359	359	275	1,384	110	91	105	714
Subtotal - CITY CLERK 117	8,384	1,105	1,121	860	4,323	344	283	329	2,230
15 HR Services	157,579	35,107	22,755	17,454	87,784	6,989	5,741	6,681	45,282
15 Self Insurance Fund	18,759	44,302	7,447	5,712	28,729	2,287	1,879	2,187	14,820
Subtotal - HUMAN RESOURCES 209	176,339	79,409	30,202	23,166	116,514	9,276	7,620	8,868	60,101
16 Financial Reporting	59,970	6,301	7,826	6,003	30,192	2,404	1,974	2,298	15,574
16 Annual Audit	0	0	0	0	0	0	0	0	0
Subtotal - OFFICE OF COMPTROLLE	59,970	6,301	7,826	6,003	30,192	2,404	1,974	2,298	15,574
20 City-wide PC's	6,200	0	732	562	2,824	225	185	215	1,457
20 Mail Room	7,164	964	960	736	3,703	295	242	282	1,910
20 Public Safety	50,336	6,637	6,728	5,161	25,956	2,066	1,697	1,976	13,389
Subtotal - INFORMATION TECHNOLC	63,700	7,601	8,420	6,459	32,483	2,586	2,124	2,472	16,756
24 Fire Admin	0	408,277	48,215	36,983	186,003	14,808	12,164	14,157	95,947
24 Health & Safety	0	114,370	13,506	10,360	52,105	4,148	3,407	3,966	26,877
Subtotal - FIRE - ADMINISTRATION 3	0	522,647	61,722	47,343	238,108	18,956	15,572	18,123	122,824
49 General Expenses	0	8,384	990	759	3,819	304	250	291	1,970
49 Retirees Health Insurance	0	159,328	18,816	14,432	72,587	5,779	4,747	5,525	37,442

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2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Expense%)

Dept:24 FIRE - ADMINISTRATION 322

Department	First Incoming	Second Incoming	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics
49 General Liability Insurance	\$0	\$42,701	\$5,043	\$3,868	\$19,454	\$1,549	\$1,272	\$1,481	\$10,035
Subtotal - NON-DEPARTMENTAL 999	0	210,412	24,849	19,060	95,860	7,632	6,269	7,296	49,448
Total Incoming	423,136	834,727	148,547	113,940	573,058	45,623	37,476	43,617	295,602
C. Total Allocated		\$24,776,531	\$2,925,974	\$2,244,317	\$11,287,714	\$898,648	\$738,183	\$859,128	\$5,822,566
			11.81%	9.06%	45.56%	3.63%	2.98%	3.47%	23.50%

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2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Fire Admin Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 ANIMAL SERVICES 225	138.00	9.94%	\$281,009	\$0	\$281,009	\$11,451	\$292,460
24 FIRE - ADMINISTRATION 322	200.50	14.44%	408,277	0	408,277	0	408,277
26 FIRE 322	1,019.00	73.39%	2,074,986	0	2,074,986	84,554	2,159,539
43 AVIATION 562	31.00	2.23%	63,125	0	63,125	2,572	65,697
Subtotal	1,388.50	100.00%	2,827,397	0	2,827,397	98,577	2,925,974
Direct Bills					0		0
Total					\$2,827,397		\$2,925,974

Basis Units: Number of Fire & Animal Svcs FTEs

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

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Fire Academy Admin Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 FIRE 322	84,321	98.27%	\$2,131,248	\$0	\$2,131,248	\$74,306	\$2,205,553
43 AVIATION 562	1,482	1.73%	37,458	0	37,458	1,306	38,764
Subtotal	85,803	100.00%	2,168,706	0	2,168,706	75,612	2,244,317
Direct Bills					0		0
Total					\$2,168,706		\$2,244,317

Basis Units: Number of training hours per section

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Fire Communications Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 POLICE 321	238,028	74.35%	\$8,109,705	\$0	\$8,109,705	\$282,743	\$8,392,448
26 FIRE 322	81,804	25.55%	2,787,094	0	2,787,094	97,172	2,884,265
43 AVIATION 562	312	0.10%	10,630	0	10,630	371	11,001
Subtotal	320,144	100.00%	10,907,428	0	10,907,428	380,286	11,287,714
Direct Bills					0		0
Total					\$10,907,428		\$11,287,714

Basis Units: Number of calls per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Operations & Research Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 FIRE 322	100	100.00%	\$868,373	\$0	\$868,373	\$30,276	\$898,648
Subtotal	100	100.00%	868,373	0	868,373	30,276	898,648
Direct Bills					0		0
Total					\$868,373		\$898,648
Basis Units: Direct allocation to Fire Source:							

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Health & Safety Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 FIRE - ADMINISTRATION 322	200.50	16.03%	\$114,370	\$0	\$114,370	\$0	\$114,370
26 FIRE 322	1,019.00	81.49%	581,261	0	581,261	24,135	605,396
43 AVIATION 562	31.00	2.48%	17,683	0	17,683	734	18,417
Subtotal	1,250.50	100.00%	713,314	0	713,314	24,870	738,183
Direct Bills					0		0
Total					\$713,314		\$738,183

Basis Units: Number of FTEs per section
Source:

CITY OF EL PASO, TEXAS
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FY 2023 ACTUAL
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Planning & Infrastructure Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 FIRE 322	100	100.00%	\$830,184	\$0	\$830,184	\$28,944	\$859,128
Subtotal	100	100.00%	830,184	0	830,184	28,944	859,128
Direct Bills					0		0
Total					\$830,184		\$859,128
Basis Units: Direct allocation to Fire Source:							

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Fire Logistics Allocations

Dept:24 FIRE - ADMINISTRATION 322

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 FIRE 322	100	100.00%	\$5,626,402	\$0	\$5,626,402	\$196,164	\$5,822,566
Subtotal	100	100.00%	5,626,402	0	5,626,402	196,164	5,822,566
Direct Bills					0		0
Total					\$5,626,402		\$5,822,566
Basis Units: Direct allocation to Fire Source:							

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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Allocation Summary

Dept:24 FIRE - ADMINISTRATION 322

Department	Fire Admin	Fire Academy Admin	Fire Communications	Operations & Research	Health & Safety	Planning & Infrastructure	Fire Logistics	Total
18 ANIMAL SERVICES 225	\$292,460	\$0	\$0	\$0	\$0	\$0	\$0	\$292,460
24 FIRE - ADMINISTRATION 322	408,277	0	0	0	114,370	0	0	522,647
25 POLICE 321	0	0	8,392,448	0	0	0	0	8,392,448
26 FIRE 322	2,159,539	2,205,553	2,884,265	898,648	605,396	859,128	5,822,566	15,435,096
43 AVIATION 562	65,697	38,764	11,001	0	18,417	0	0	133,880
Total	\$2,925,974	\$2,244,317	\$11,287,714	\$898,648	\$738,183	\$859,128	\$5,822,566	\$24,776,531

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

SAM ADMIN SUPPORT 532-32060

Nature and Extent of Services

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

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

SUPPLY SUPPORT FUND - Costs paid out of this fund for Streets and Maintenance Administration are not allocated in this plan.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:38 SAM ADMIN SUPPORT 532-32060

Description		Amount	General Admin	GF Support	Supply Support Fund
Personnel Costs					
Salaries	S1	1,580,730	0	971,412	609,318
Salary % Split			.00%	61.45%	38.55%
Benefits	P	639,523	0	351,290	288,233
Subtotal - Personnel Costs		2,220,253	0	1,322,702	897,551
Services & Supplies Cost					
Contractual Services	P	7,575	0	7,575	0
Interfund Services	P	6,875	0	6,875	0
Materials & Supplies	P	48,654	0	48,654	0
Other Operating	P	47,861	0	47,861	0
Transfers	D	0	0	0	0
Subtotal - Services & Supplies		110,965	0	110,965	0
Department Cost Total		2,331,218	0	1,433,667	897,551
Adjustments to Cost					
Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,331,218	0	1,433,667	897,551
General Admin Distribution			0	0	0
Grand Total		<u>\$2,331,218</u>		<u>\$1,433,667</u>	<u>\$897,551</u>
				not allocated	

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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B. Incoming Costs - (Default Spread Salary%)

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	Supply Support Fund
1 Municipal Service Center	\$69	\$0	\$43	\$27
Subtotal - BUILDING DEPRECIATION	69	0	43	27
2 Depreciation	4,800	0	2,950	1,850
Subtotal - EQUIPMENT DEPRECIATION	4,800	0	2,950	1,850
3 Janitorial Services	14,178	0	8,713	5,465
3 Muni Svcs Center	6,647	424	4,345	2,725
3 MSC Security	2,278	0	1,400	878
Subtotal - FACILITIES MAINT 532-310	23,102	424	14,458	9,069
4 MSC	12,505	48	7,714	4,839
Subtotal - PARKS BLDG MAINT 532-3	12,505	48	7,714	4,839
8 Budget	2,841	221	1,881	1,180
Subtotal - OMB 115-12000	2,841	221	1,881	1,180
9 Citywide Admin	5,956	513	3,975	2,493
Subtotal - CITY MANAGER 115-12010	5,956	513	3,975	2,493
11 Audit	84,442	2,835	53,634	33,642
Subtotal - INTERNAL AUDIT 116-1203	84,442	2,835	53,634	33,642
12 Performance	2,435	107	1,562	980
Subtotal - PERFORMANCE OFFICE 1	2,435	107	1,562	980
13 Citywide Support	740	97	514	322
13 Open Records Requests	239	32	166	104
Subtotal - CITY CLERK 117	979	129	681	427
15 HR Services	20,434	4,553	15,355	9,632
15 Self Insurance Fund	2,433	5,745	5,025	3,152
Subtotal - HUMAN RESOURCES 209	22,867	10,297	20,381	12,784
16 Financial Reporting	3,693	388	2,508	1,573

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	First Incoming	Second Incoming	GF Support	Supply Support Fund
16 Treasury Management	\$64	\$7	\$44	\$28
16 Annual Audit	0	0	0	0
16 Asset Management	19	2	13	8
Subtotal - OFFICE OF COMPTROLLE	3,776	397	2,565	1,609
17 Administration	5,922	649	4,038	2,533
17 Supply Chain Management	11,436	1,960	8,232	5,164
Subtotal - PURCHASING 215	17,358	2,609	12,270	7,697
20 IT Services	197,062	37,631	144,227	90,466
20 Records Management	5,124	422	3,408	2,138
20 Strategic Innovation	72,351	10,452	50,885	31,918
20 City-wide PC's	804	0	494	310
20 City-wide IT Contracts	123,752	0	76,050	47,702
20 Postage	1,701	0	1,045	656
20 Mail Room	929	125	648	406
20 Wireless Communication	6,027	0	3,704	2,323
20 Phone & Internet - Citywide	55,200	0	33,922	21,278
Subtotal - INFORMATION TECHNOLC	462,950	48,630	314,383	197,197
49 General Expenses	0	409	252	158
49 Retirees Health Insurance	0	20,661	12,697	7,964
49 Property Insurance	0	213	131	82
49 General Liability Insurance	0	5,537	3,403	2,134
49 Auto Liability	0	26,498	16,284	10,214
Subtotal - NON-DEPARTMENTAL 999	0	53,319	32,766	20,553
Total Incoming	644,080	119,527	469,263	294,345
C. Total Allocated		\$3,094,825	\$1,902,930	\$1,191,896
			61.49%	38.51%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

GF Support Allocations

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53	25.36%	\$463,934	\$0	\$463,934	\$0	\$463,934
36 ENGR TRAFFIC-ST 532-32020	65	31.10%	568,976	0	568,976	30,606	599,581
37 PAVEMENT MGMT 532-32040	18	8.61%	157,563	0	157,563	8,475	166,038
40 STREET MAINTENANCE 532-32120	73	34.93%	639,004	0	639,004	34,372	673,376
Subtotal	209	100.00%	1,829,476	0	1,829,476	73,453	1,902,930
Direct Bills					0		0
Total					\$1,829,476		\$1,902,930

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:38 SAM ADMIN SUPPORT 532-32060

Department	GF Support	Supply Support Fund	Total
3 FACILITIES MAINT 532-31040	\$463,934	\$0	\$463,934
36 ENGR TRAFFIC-ST 532-32020	599,581	0	599,581
37 PAVEMENT MGMT 532-32040	166,038	0	166,038
40 STREET MAINTENANCE 532-32120	673,376	0	673,376
Total	\$1,902,930	\$0	\$1,902,930

CITY OF EL PASO, TEXAS
FEDERAL 2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL

NON-DEPARTMENTAL 999
Nature and Extent of Services

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

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

RETIREEES HEALTH INSURANCE - Costs identified to this function are representative of retiree health insurance costs. These costs are allocated based on general fund salaries and wages per department.

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

GENERAL LIABILITY INSURANCE - Costs identified to this function are representative of liability insurance premiums. These costs are allocated based on general fund salaries and wages per department.

AUTO LIABILITY - Costs identified to this function are representative of automotive liability insurance premiums. These costs are allocated to departments that do not pay directly based on the TML allocated dollars per department.

PEG & GENERAL GOVERNMENT- Costs identified to this functions have not been allocated within this plan.

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:49 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
Personnel Costs										
Salaries	S1	1,126,374	0	0	0	0	0	0	1,095,011	31,363
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	97.22%	2.78%
Benefits	P	778,751	0	0	0	0	0	0	278,741	500,010
Subtotal - Personnel Costs		1,905,125	0	0	0	0	0	0	1,373,752	531,373
Services & Supplies Cost										
Retirees Health Plan	P	3,212,722	0	0	3,212,722	0	0	0	0	0
Contractual Services	P	7,983,312	0	0	0	0	0	0	0	7,983,312
Food and Beverage Supplies	P	37,383	0	0	0	0	0	0	0	37,383
Minor Equip & Furniture	P	2,573	0	2,573	0	0	0	0	0	0
General Liability Insurance	P	1,309,040	0	0	0	0	861,033	406,007	0	42,000
Juror Expense	D	7,335	0	0	0	0	0	0	0	0
Operating Contingency Reserve	D	674,591	0	0	0	0	0	0	0	0
Property Insurance Expenses	P	1,543,444	0	0	0	1,543,444	0	0	0	0
Property Insurance Reduction due to N P	P	(947,989)	0	0	0	(947,989)	0	0	0	0
Professional Licenses & Memberships	P	107,680	0	107,680	0	0	0	0	0	0
Salary Adjustment Reserve	D	16,758	0	0	0	0	0	0	0	0
Other Services Charges Expense	P	23,835	0	23,835	0	0	0	0	0	0
Travel Expenses - Employees	D	9,246	0	0	0	0	0	0	0	0
Non-Operating	D	967,927	0	0	0	0	0	0	0	0
Transfers	D	64,737,902	0	0	0	0	0	0	0	0
Capital Outlay	D	1,494,822	0	0	0	0	0	0	0	0
GASB 96 - SBITA Expense Offset	D	(21,975)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		81,158,606	0	134,088	3,212,722	595,455	861,033	406,007	0	8,062,695
Department Cost Total		83,063,731	0	134,088	3,212,722	595,455	861,033	406,007	1,373,752	8,594,068
Adjustments to Cost										
Juror Expense	D	(7,335)	0	0	0	0	0	0	0	0

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

A. Department Costs

Dept:49 NON-DEPARTMENTAL 999

Description		Amount	General Admin	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
Operating Contingency Reserve	D	(674,591)	0	0	0	0	0	0	0	0
Salary Adjustment Reserve	D	(16,758)	0	0	0	0	0	0	0	0
Travel Expenses - Employees	D	(9,246)	0	0	0	0	0	0	0	0
Non-Operating	D	(967,927)	0	0	0	0	0	0	0	0
Transfers	D	(64,737,902)	0	0	0	0	0	0	0	0
Capital Outlay	D	(1,494,822)	0	0	0	0	0	0	0	0
GASB 96 - SBITA Expense Offset	D	21,975	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(67,886,606)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		15,177,125	0	134,088	3,212,722	595,455	861,033	406,007	1,373,752	8,594,068
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$15,177,125		\$134,088	\$3,212,722	\$595,455	\$861,033	\$406,007	\$1,373,752	\$8,594,068
									not allocated	not allocated

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:49 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
2 Depreciation	\$58,565	\$0	\$517	\$12,397	\$2,298	\$3,323	\$1,567	\$5,301	\$33,162
Subtotal - EQUIPMENT DEPRECIATION	58,565	0	517	12,397	2,298	3,323	1,567	5,301	33,162
8 Budget	25,454	1,976	242	5,806	1,076	1,556	734	2,483	15,532
Subtotal - OMB 115-12000	25,454	1,976	242	5,806	1,076	1,556	734	2,483	15,532
9 Citywide Admin	2,520	217	24	579	107	155	73	248	1,550
Subtotal - CITY MANAGER 115-12010	2,520	217	24	579	107	155	73	248	1,550
12 Performance	1,030	45	10	228	42	61	29	97	609
Subtotal - PERFORMANCE OFFICE 1	1,030	45	10	228	42	61	29	97	609
13 Citywide Support	313	41	3	75	14	20	9	32	200
13 Open Records Requests	2,140	287	21	514	95	138	65	220	1,374
Subtotal - CITY CLERK 117	2,453	328	25	589	109	158	74	252	1,575
15 HR Services	8,645	1,926	93	2,238	415	600	283	957	5,986
15 Self Insurance Fund	1,029	2,431	31	732	136	196	93	313	1,959
Subtotal - HUMAN RESOURCES 209	9,674	4,357	124	2,970	550	796	375	1,270	7,945
16 Financial Reporting	49,195	5,169	480	11,508	2,133	3,084	1,454	4,921	30,784
16 Treasury Management	755	82	7	177	33	48	22	76	474
16 Annual Audit	0	0	0	0	0	0	0	0	0
16 Asset Management	259	27	3	61	11	16	8	26	162
Subtotal - OFFICE OF COMPTROLLER	50,209	5,279	490	11,746	2,177	3,148	1,484	5,022	31,420
17 Administration	6,131	672	60	1,440	267	386	182	616	3,852
17 Supply Chain Management	11,840	2,029	123	2,936	544	787	371	1,255	7,853
Subtotal - PURCHASING 215	17,970	2,701	183	4,376	811	1,173	553	1,871	11,705
20 City-wide PC's	340	0	3	72	13	19	9	31	193
20 City-wide IT Contracts	18,119	0	160	3,836	711	1,028	485	1,640	10,260
20 Mail Room	393	53	4	94	17	25	12	40	253
Subtotal - INFORMATION TECHNOLOGY	18,852	53	167	4,002	742	1,073	506	1,711	10,705
49 General Expenses	0	4,806	42	1,017	189	273	129	435	2,722

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:49 NON-DEPARTMENTAL 999

Department	First Incoming	Second Incoming	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government
49 Retirees Health Insurance	\$0	\$8,741	\$77	\$1,850	\$343	\$496	\$234	\$791	\$4,950
49 General Liability Insurance	0	2,343	21	496	92	133	63	212	1,327
Subtotal - NON-DEPARTMENTAL 999	0	15,890	140	3,364	623	901	425	1,438	8,998
Total Incoming	186,729	30,845	1,922	46,056	8,536	12,343	5,820	19,694	123,202
C. Total Allocated		\$15,394,699	\$136,010	\$3,258,778	\$603,991	\$873,376	\$411,827	\$1,393,446	\$8,717,270
			0.88%	21.17%	3.92%	5.67%	2.68%	9.05%	56.63%

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

General Expenses Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	9,546,173	2.01%	\$2,726	\$0	\$2,726	\$0	\$2,726
4 PARKS BLDG MAINT 532-31130	12,626,493	2.66%	3,605	0	3,605	0	3,605
5 MAYOR AND COUNCIL 101	1,837,263	0.39%	525	0	525	1	526
6 CITY ATTORNEY 103	4,858,851	1.02%	1,387	0	1,387	0	1,387
7 MUNICIPAL COURT 111	5,643,667	1.19%	1,611	0	1,611	5	1,616
8 OMB 115-12000	889,223	0.19%	254	0	254	0	254
9 CITY MANAGER 115-12010	2,185,885	0.46%	624	0	624	0	624
10 PUBLIC INFO OFFICE 115-12020	495,608	0.10%	142	0	142	0	142
11 INTERNAL AUDIT 116-12030	930,893	0.20%	266	0	266	0	266
12 PERFORMANCE OFFICE 115-12050	518,592	0.11%	148	0	148	0	148
13 CITY CLERK 117	2,163,690	0.46%	618	0	618	0	618
15 HUMAN RESOURCES 209	4,144,338	0.87%	1,183	0	1,183	0	1,183
16 OFFICE OF COMPTROLLER 210	3,253,938	0.68%	929	0	929	0	929
17 PURCHASING 215	1,768,775	0.37%	505	0	505	0	505
19 CAPITAL IMPROVEMENT 235	6,630,300	1.39%	1,893	0	1,893	5	1,898
20 INFORMATION TECHNOLOGY 239	22,478,892	4.73%	6,419	0	6,419	0	6,419
21 PLANNING & INSPECTIONS 280	7,734,851	1.63%	2,209	0	2,209	6	2,215
22 POLICE - OFFICE OF THE CHIEF 321	3,020,250	0.64%	862	0	862	0	862
23 POLICE - ADMINISTRATIVE SERVICES 322	18,728,049	3.94%	5,348	0	5,348	0	5,348
24 FIRE - ADMINISTRATION 322	29,361,408	6.18%	8,384	0	8,384	0	8,384
25 POLICE 321	138,226,235	29.08%	39,469	0	39,469	111	39,579
26 FIRE 322	101,716,288	21.40%	29,044	0	29,044	81	29,125
28 PUBLIC HEALTH 341	6,814,584	1.43%	1,946	0	1,946	5	1,951
29 PARKS & RECREATION 451	32,936,874	6.93%	9,405	0	9,405	26	9,431
30 ZOO 452	6,064,465	1.28%	1,732	0	1,732	5	1,736
31 LIBRARY 453	9,609,129	2.02%	2,744	0	2,744	8	2,751
32 MUSEUM & CULT AFFAIRS 454	2,860,099	0.60%	817	0	817	2	819
34 COMM & HUMAN DEV 471	1,109,016	0.23%	317	0	317	1	318
35 ECONOMIC DEVELOPMENT 480	3,012,966	0.63%	860	0	860	2	863
36 ENGR TRAFFIC-ST 532-32020	8,090,222	1.70%	2,310	0	2,310	6	2,317
37 PAVEMENT MGMT 532-32040	1,069,661	0.23%	305	0	305	1	306
38 SAM ADMIN SUPPORT 532-32060	1,433,667	0.30%	409	0	409	0	409
40 STREET MAINTENANCE 532-32120	6,785,742	1.43%	1,938	0	1,938	5	1,943
49 NON-DEPARTMENTAL 999	16,833,044	3.54%	4,806	0	4,806	0	4,806

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
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General Expenses Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	475,379,131	100.00%	135,738	0	135,738	273	136,010
Direct Bills					0		0
Total					\$135,738		\$136,010

Basis Units: General Fund operating expenditures per department

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Retirees Health Insurance Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	1.29%	\$42,117	\$0	\$42,117	\$0	\$42,117
5 MAYOR AND COUNCIL 101	25.00	0.61%	19,866	0	19,866	48	19,914
6 CITY ATTORNEY 103	41.50	1.01%	32,978	0	32,978	0	32,978
7 MUNICIPAL COURT 111	83.00	2.03%	65,956	0	65,956	160	66,116
8 OMB 115-12000	8.50	0.21%	6,755	0	6,755	0	6,755
9 CITY MANAGER 115-12010	7.00	0.17%	5,563	0	5,563	0	5,563
10 PUBLIC INFO OFFICE 115-12020	6.00	0.15%	4,768	0	4,768	12	4,779
11 INTERNAL AUDIT 116-12030	7.00	0.17%	5,563	0	5,563	0	5,563
12 PERFORMANCE OFFICE 115-12050	5.00	0.12%	3,973	0	3,973	0	3,973
13 CITY CLERK 117	7.00	0.17%	5,563	0	5,563	0	5,563
15 HUMAN RESOURCES 209	41.13	1.00%	32,680	0	32,680	0	32,680
16 OFFICE OF COMPTROLLER 210	32.00	0.78%	25,429	0	25,429	0	25,429
17 PURCHASING 215	21.00	0.51%	16,688	0	16,688	0	16,688
19 CAPITAL IMPROVEMENT 235	70.50	1.72%	56,023	0	56,023	136	56,158
20 INFORMATION TECHNOLOGY 239	70.00	1.71%	55,626	0	55,626	0	55,626
21 PLANNING & INSPECTIONS 280	119.00	2.91%	94,563	0	94,563	229	94,792
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.42%	13,509	0	13,509	0	13,509
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	3.67%	119,198	0	119,198	0	119,198
24 FIRE - ADMINISTRATION 322	200.50	4.90%	159,328	0	159,328	0	159,328
25 POLICE 321	1,170.00	28.59%	929,742	0	929,742	2,250	931,992
26 FIRE 322	939.00	22.94%	746,177	0	746,177	1,806	747,983
28 PUBLIC HEALTH 341	82.25	2.01%	65,360	0	65,360	158	65,518
29 PARKS & RECREATION 451	340.80	8.33%	270,817	0	270,817	655	271,473
30 ZOO 452	116.00	2.83%	92,180	0	92,180	223	92,403
31 LIBRARY 453	138.25	3.38%	109,861	0	109,861	266	110,126
32 MUSEUM & CULT AFFAIRS 454	32.50	0.79%	25,826	0	25,826	63	25,889
34 COMM & HUMAN DEV 471	17.75	0.43%	14,105	0	14,105	34	14,139
35 ECONOMIC DEVELOPMENT 480	31.00	0.76%	24,634	0	24,634	60	24,694
36 ENGR TRAFFIC-ST 532-32020	65.00	1.59%	51,652	0	51,652	125	51,777
37 PAVEMENT MGMT 532-32040	18.00	0.44%	14,304	0	14,304	35	14,338
38 SAM ADMIN SUPPORT 532-32060	26.00	0.64%	20,661	0	20,661	0	20,661
40 STREET MAINTENANCE 532-32120	73.00	1.78%	58,010	0	58,010	140	58,150
41 FLEET 532-37020	68.00	1.66%	54,036	0	54,036	131	54,167
49 NON-DEPARTMENTAL 999	11.00	0.27%	8,741	0	8,741	0	8,741

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Retirees Health Insurance Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,092.68	100.00%	3,252,249	0	3,252,249	6,529	3,258,778
Direct Bills					0		0
Total					\$3,252,249		\$3,258,778

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Property Insurance Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	4,138,069.06	0.14%	\$853	\$0	\$853	\$0	\$853
5 MAYOR AND COUNCIL 101	1,461,535.21	0.05%	301	0	301	1	302
6 CITY ATTORNEY 103	2,426,148.44	0.08%	500	0	500	0	500
7 MUNICIPAL COURT 111	6,441,496.00	0.22%	1,328	0	1,328	3	1,330
8 OMB 115-12000	496,921.97	0.02%	102	0	102	0	102
9 CITY MANAGER 115-12010	409,229.86	0.01%	84	0	84	0	84
10 PUBLIC INFO OFFICE 115-12020	350,768.45	0.01%	72	0	72	0	72
11 INTERNAL AUDIT 116-12030	676,807.23	0.02%	139	0	139	0	139
12 PERFORMANCE OFFICE 115-12050	292,307.04	0.01%	60	0	60	0	60
13 CITY CLERK 117	409,229.86	0.01%	84	0	84	0	84
15 HUMAN RESOURCES 209	4,046,776.72	0.14%	834	0	834	0	834
16 OFFICE OF COMPTROLLER 210	2,104,610.70	0.07%	434	0	434	0	434
17 PURCHASING 215	1,227,689.57	0.04%	253	0	253	0	253
19 CAPITAL IMPROVEMENT 235	8,002,140.66	0.27%	1,649	0	1,649	3	1,653
20 INFORMATION TECHNOLOGY 239	10,888,947.29	0.37%	2,244	0	2,244	0	2,244
21 PLANNING & INSPECTIONS 280	893,512.93	0.03%	184	0	184	0	185
25 POLICE 321	58,256,590.52	1.99%	12,006	0	12,006	24	12,030
26 FIRE 322	57,296,909.00	1.96%	11,808	0	11,808	24	11,832
27 ENVIRONMENTAL SERVICES 334	200,131.80	0.01%	41	0	41	0	41
29 PARKS & RECREATION 451	184,137,316.27	6.30%	37,949	0	37,949	77	38,026
30 ZOO 452	35,355,178.00	1.21%	7,286	0	7,286	15	7,301
31 LIBRARY 453	64,195,033.00	2.19%	13,230	0	13,230	27	13,257
34 COMM & HUMAN DEV 471	5,910,908.77	0.20%	1,218	0	1,218	2	1,221
38 SAM ADMIN SUPPORT 532-32060	1,034,456.91	0.04%	213	0	213	0	213
40 STREET MAINTENANCE 532-32120	6,966,340.29	0.24%	1,436	0	1,436	3	1,439
41 FLEET 532-37020	9,310,836.44	0.32%	1,919	0	1,919	4	1,923
50 OTHER	2,457,918,233.00	84.04%	506,552	0	506,552	1,027	507,578
Subtotal	2,924,848,125.00	100.00%	602,781	0	602,781	1,210	603,991
Direct Bills					0		0
Total					\$602,781		\$603,991

Basis Units: Insured property premium for General Fund departments

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

General Liability Insurance Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	53.00	1.29%	\$11,288	\$0	\$11,288	\$0	\$11,288
5 MAYOR AND COUNCIL 101	25.00	0.61%	5,324	0	5,324	13	5,337
6 CITY ATTORNEY 103	41.50	1.01%	8,838	0	8,838	0	8,838
7 MUNICIPAL COURT 111	83.00	2.03%	17,677	0	17,677	43	17,719
8 OMB 115-12000	8.50	0.21%	1,810	0	1,810	0	1,810
9 CITY MANAGER 115-12010	7.00	0.17%	1,491	0	1,491	0	1,491
10 PUBLIC INFO OFFICE 115-12020	6.00	0.15%	1,278	0	1,278	3	1,281
11 INTERNAL AUDIT 116-12030	7.00	0.17%	1,491	0	1,491	0	1,491
12 PERFORMANCE OFFICE 115-12050	5.00	0.12%	1,065	0	1,065	0	1,065
13 CITY CLERK 117	7.00	0.17%	1,491	0	1,491	0	1,491
15 HUMAN RESOURCES 209	41.13	1.00%	8,758	0	8,758	0	8,758
16 OFFICE OF COMPTROLLER 210	32.00	0.78%	6,815	0	6,815	0	6,815
17 PURCHASING 215	21.00	0.51%	4,472	0	4,472	0	4,472
19 CAPITAL IMPROVEMENT 235	70.50	1.72%	15,015	0	15,015	36	15,051
20 INFORMATION TECHNOLOGY 239	70.00	1.71%	14,908	0	14,908	0	14,908
21 PLANNING & INSPECTIONS 280	119.00	2.91%	25,344	0	25,344	61	25,405
22 POLICE - OFFICE OF THE CHIEF 321	17.00	0.42%	3,621	0	3,621	0	3,621
23 POLICE - ADMINISTRATIVE SERVICES 322	150.00	3.67%	31,946	0	31,946	0	31,946
24 FIRE - ADMINISTRATION 322	200.50	4.90%	42,701	0	42,701	0	42,701
25 POLICE 321	1,170.00	28.59%	249,178	0	249,178	603	249,781
26 FIRE 322	939.00	22.94%	199,981	0	199,981	484	200,465
28 PUBLIC HEALTH 341	82.25	2.01%	17,517	0	17,517	42	17,559
29 PARKS & RECREATION 451	340.80	8.33%	72,581	0	72,581	176	72,757
30 ZOO 452	116.00	2.83%	24,705	0	24,705	60	24,765
31 LIBRARY 453	138.25	3.38%	29,443	0	29,443	71	29,515
32 MUSEUM & CULT AFFAIRS 454	32.50	0.79%	6,922	0	6,922	17	6,938
34 COMM & HUMAN DEV 471	17.75	0.43%	3,780	0	3,780	9	3,789
35 ECONOMIC DEVELOPMENT 480	31.00	0.76%	6,602	0	6,602	16	6,618
36 ENGR TRAFFIC-ST 532-32020	65.00	1.59%	13,843	0	13,843	34	13,877
37 PAVEMENT MGMT 532-32040	18.00	0.44%	3,834	0	3,834	9	3,843
38 SAM ADMIN SUPPORT 532-32060	26.00	0.64%	5,537	0	5,537	0	5,537
40 STREET MAINTENANCE 532-32120	73.00	1.78%	15,547	0	15,547	38	15,585
41 FLEET 532-37020	68.00	1.66%	14,482	0	14,482	35	14,517
49 NON-DEPARTMENTAL 999	11.00	0.27%	2,343	0	2,343	0	2,343

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

General Liability Insurance Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,092.68	100.00%	871,627	0	871,627	1,750	873,376
Direct Bills					0		0
Total					\$871,627		\$873,376

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

Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Auto Liability Allocations

Dept:49 NON-DEPARTMENTAL 999

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 FACILITIES MAINT 532-31040	506	0.12%	\$512	\$0	\$512	\$0	\$512
4 PARKS BLDG MAINT 532-31130	1,012	0.25%	1,024	0	1,024	0	1,024
17 PURCHASING 215	759	0.19%	768	0	768	0	768
18 ANIMAL SERVICES 225	1,743	0.43%	1,764	0	1,764	4	1,768
19 CAPITAL IMPROVEMENT 235	1,165	0.29%	1,179	0	1,179	3	1,182
20 INFORMATION TECHNOLOGY 239	2,760	0.68%	2,794	0	2,794	0	2,794
21 PLANNING & INSPECTIONS 280	16,048	3.95%	16,245	0	16,245	35	16,281
25 POLICE 321	230	0.06%	233	0	233	1	233
26 FIRE 322	103,159	25.41%	104,428	0	104,428	227	104,655
29 PARKS & RECREATION 451	19,281	4.75%	19,518	0	19,518	42	19,561
30 ZOO 452	4,199	1.03%	4,251	0	4,251	9	4,260
31 LIBRARY 453	2,054	0.51%	2,079	0	2,079	5	2,084
32 MUSUEM & CULT AFFAIRS 454	759	0.19%	768	0	768	2	770
38 SAM ADMIN SUPPORT 532-32060	26,176	6.45%	26,498	0	26,498	0	26,498
40 STREET MAINTENANCE 532-32120	79,043	19.47%	80,015	0	80,015	174	80,190
41 FLEET 532-37020	7,266	1.79%	7,355	0	7,355	16	7,371
50 OTHER	139,847	34.44%	141,568	0	141,568	308	141,875
Subtotal	406,007	100.00%	411,002	0	411,002	825	411,827
Direct Bills					0		0
Total					\$411,002		\$411,827

Basis Units: TML allocated dollars per department
Source:

CITY OF EL PASO, TEXAS
2 CFR PART 200 COST ALLOCATION PLAN

FY 2023 ACTUAL
7/18/2024

Allocation Summary

Dept:49 NON-DEPARTMENTAL 999

Department	General Expenses	Retirees Health Insurance	Property Insurance	General Liability Insurance	Auto Liability	PEG	General Government	Total
3 FACILITIES MAINT 532-31040	\$2,726	\$42,117	\$853	\$11,288	\$512	\$0	\$0	\$57,495
4 PARKS BLDG MAINT 532-31130	3,605	0	0	0	1,024	0	0	4,630
5 MAYOR AND COUNCIL 101	526	19,914	302	5,337	0	0	0	26,079
6 CITY ATTORNEY 103	1,387	32,978	500	8,838	0	0	0	43,704
7 MUNICIPAL COURT 111	1,616	66,116	1,330	17,719	0	0	0	86,781
8 OMB 115-12000	254	6,755	102	1,810	0	0	0	8,921
9 CITY MANAGER 115-12010	624	5,563	84	1,491	0	0	0	7,762
10 PUBLIC INFO OFFICE 115-12020	142	4,779	72	1,281	0	0	0	6,275
11 INTERNAL AUDIT 116-12030	266	5,563	139	1,491	0	0	0	7,459
12 PERFORMANCE OFFICE 115-12050	148	3,973	60	1,065	0	0	0	5,246
13 CITY CLERK 117	618	5,563	84	1,491	0	0	0	7,756
15 HUMAN RESOURCES 209	1,183	32,680	834	8,758	0	0	0	43,456
16 OFFICE OF COMPTROLLER 210	929	25,429	434	6,815	0	0	0	33,607
17 PURCHASING 215	505	16,688	253	4,472	768	0	0	22,686
18 ANIMAL SERVICES 225	0	0	0	0	1,768	0	0	1,768
19 CAPITAL IMPROVEMENT 235	1,898	56,158	1,653	15,051	1,182	0	0	75,942
20 INFORMATION TECHNOLOGY 239	6,419	55,626	2,244	14,908	2,794	0	0	81,990
21 PLANNING & INSPECTIONS 280	2,215	94,792	185	25,405	16,281	0	0	138,877
22 POLICE - OFFICE OF THE CHIEF 321	862	13,509	0	3,621	0	0	0	17,992
23 POLICE - ADMINISTRATIVE SERVICE	5,348	119,198	0	31,946	0	0	0	156,491
24 FIRE - ADMINISTRATION 322	8,384	159,328	0	42,701	0	0	0	210,412
25 POLICE 321	39,579	931,992	12,030	249,781	233	0	0	1,233,616
26 FIRE 322	29,125	747,983	11,832	200,465	104,655	0	0	1,094,061
27 ENVIRONMENTAL SERVICES 334	0	0	41	0	0	0	0	41
28 PUBLIC HEALTH 341	1,951	65,518	0	17,559	0	0	0	85,029
29 PARKS & RECREATION 451	9,431	271,473	38,026	72,757	19,561	0	0	411,247
30 ZOO 452	1,736	92,403	7,301	24,765	4,260	0	0	130,465
31 LIBRARY 453	2,751	110,126	13,257	29,515	2,084	0	0	157,733
32 MUSEUM & CULT AFFAIRS 454	819	25,889	0	6,938	770	0	0	34,416
34 COMM & HUMAN DEV 471	318	14,139	1,221	3,789	0	0	0	19,467
35 ECONOMIC DEVELOPMENT 480	863	24,694	0	6,618	0	0	0	32,175
36 ENGR TRAFFIC-ST 532-32020	2,317	51,777	0	13,877	0	0	0	67,971
37 PAVEMENT MGMT 532-32040	306	14,338	0	3,843	0	0	0	18,487
38 SAM ADMIN SUPPORT 532-32060	409	20,661	213	5,537	26,498	0	0	53,319
40 STREET MAINTENANCE 532-32120	1,943	58,150	1,439	15,585	80,190	0	0	157,306
41 FLEET 532-37020	0	54,167	1,923	14,517	7,371	0	0	77,978
49 NON-DEPARTMENTAL 999	4,806	8,741	0	2,343	0	0	0	15,890
50 OTHER	0	0	507,578	0	141,875	0	0	649,454
Total	\$136,010	\$3,258,778	\$603,991	\$873,376	\$411,827	\$0	\$0	\$5,283,984

Section 6

Cost Plan Reconciliation

GENERAL FUND FY 2023 EXPENDITURES

														Central Service
														Cost Plan
MGT Dept	Division Description	01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICATIONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	General Fund Expenditures
CAPITAL IMPROVEMENT 235		4,880,989	1,474,499	43,850	35,414	4,187	108,274		37,462		45,625			6,540,907
CITY ATTORNEY 103		3,230,172	940,708	588,110		1,779	14,526		31,741		61,412	1,055,342		5,914,193
	ATTRNRYS AND PARALEGAL	2,860,287	802,242	28,057										3,688,586
	LEGAL OPERATING EXP													99,861
	LEGAL SECRETARIAL STAF	329,140	129,396						31,741		403	51,412		458,536
	LEGAL SUPPORT STAFF	40,745	9,070			1,779	14,526							49,815
	OUTSIDE COUNSEL SERV			549,319										549,319
	TRIAL OPER EXP DAMAGES SETT			12,734								1,055,342		1,068,076
CITY CLERK 117		496,340	171,846	1,473,868		3,680	2,486		1,161		14,309			2,163,690
	MUNICIPAL CLERK	496,340	171,846	1,473,868		3,680	2,486		1,161		14,309			2,163,690
CITY MANAGER 115-12010		1,801,253	303,444	18,581		2,639	15,784							2,185,885
	CITY MANAGER	1,801,253	303,444	18,581		2,639	15,784							2,185,885
COMM & HUMAN DEV 471		741,978	229,974	48,379	6,294	381	54,030				27,980	6,213		1,115,229
ECONOMIC DEVELOPMENT 480		2,072,663	585,141	143,297		99,892	24,323			28	87,622	-10,469	211,399	3,213,896
ENGR TRAFFIC-ST 532-32020		3,028,738	1,013,966	495,509	269,059		615,921	2,667,029						8,090,222
FACILITIES MAINT 532-31040		2,677,421	965,023	2,658,099	197,416	99,424	266,256	2,356,526			326,008		2,000,000	11,702,363
	Facilities Maintenance Div	2,677,421	965,023	2,658,099	197,416	99,424	266,256	2,356,526			326,008		2,000,000	11,702,363
FIRE 322		69,258,102	30,270,621	1,945,305			170,399			8,854	63,007			101,716,288
HUMAN RESOURCES 209		1,765,876	558,119	216,125		7,793	20,268				1,576,157			4,144,338
	HUMAN CAPITAL MANAGE	455,432	149,957	183,225		4,943	10,493				475			804,525
	HUMAN RESOURCES ADMI	401,768	125,188	32,900			1,179				847			561,882
	ORGANIZATIONAL DEVELC	602,110	176,297			2,850	7,977				1,574,835			2,361,219
	PAYROLL, HRIS AND RECC	306,566	106,677				619							416,712
INFORMATION TECHNOLOGY 239		5,614,949	1,741,371	12,622,257	183,297	194,827	155,922		179,649	1,751,308	35,212	-481,881		21,997,011
	Administrative	556,275	176,966	-968	22,374	159,810	42,725		179,649	1,751,308				2,886,169
	Application Management	1,064,360	324,587				3,565				16,357			1,408,869
	CITYWIDE IT CONTRACTS			12,523,976								-481,881		12,042,095
	Client Services	1,102,732	328,894				44,084							1,475,710
	Information Security Assuran	457,673	137,691				1,063				16,953			613,380
	Infrastructure Management	936,878	288,294				46,122				1,763			1,273,057
	Public Safety	336,118	120,872				6,724							463,714
	Records Management	156,951	71,220	99,249	160,923	35,117	4,928							528,388
	Strategic Innovation & Enterp	464,038	141,222								139			605,399
	User Experience	539,924	151,595				6,711							698,230
LIBRARY 453		5,397,408	1,884,865	370,674	49,590		1,575,040		37,242	-9,996	304,306	5,182	17,540	9,831,851
MAYOR AND COUNCIL 101		1,414,639	352,704	54,281			5,543				10,096			2,162,003
MUNICIPAL COURT 111		3,649,534	1,163,905	291,683	3,600	71,540	42,528		8,742	337,283	74,852	2,969	324,740	5,646,536
MUSEUM & CULT AFFAIRS 454		1,630,352	500,020	643,872	1,631	86,779	30,670	13,874	15,407	1,827	35,667	127,700	34,966	3,022,765
NON-DEPARTMENTAL 999		1,126,374	3,991,473	7,983,312			37,383		2,573		3,691,929	923,977	64,737,902	83,989,745
	NonDepartmental	31,363	3,712,732	7,983,312			37,383		2,573		3,691,929	923,977	64,737,902	82,615,993
	PEG	1,095,011	278,741											1,373,752
OFFICE OF COMPTROLLER 210		2,284,495	742,942	189,412	1,661	2,044	15,917				17,467			3,253,938
	City Auctions	206,014	55,065				2,143				2,813			266,035
	FINANCIAL ACCT REPORTI	975,727	339,456	187,668		1,748	8,783				7,652			1,521,034
	GRANT ACCTG	786,400	251,211		1,661	274	3,042				3,113			1,045,701
	QUICK COPY CENTER, ADMIN		-3											-3
	TREASURY SERV	316,354	97,213	1,744		22	1,949				3,889			421,171
OMB 115-12000		653,199	208,706	13,595			9,517		1,502		2,704			889,223
	Office of Management & Bud	653,199	208,706	13,595			9,517		1,502		2,704			889,223
PARKS & RECREATION 451		12,674,628	4,204,215	2,621,459	447,463	295,932	4,010,244	861,051	407,607		7,414,275	84,772	4,395,348	38,153,699
PARKS BLDG MAINT 532-31130				122,588							12,503,905			12,626,493
	PW-PARKS BLDG MAINTNC			122,588							12,503,905			12,626,493
PAVEMENT MGMT 532-32040		357,016	110,468	543,246	36,729		22,202							1,069,661
PERFORMANCE OFFICE 115-12050		391,105	120,948	3,390			1,224				1,925			518,592
	PERFORMANCE OFFICE	391,105	120,948	3,390			1,224				1,925			518,592
PLANNING & INSPECTIONS 280		5,420,862	1,891,498	53,144	119,103	16,069	159,087				75,088	174,625		7,909,476
POLICE 321		95,362,111	35,630,821	2,107,511	2,325,640	227,688	2,311,078	4,451	200,265	7,344	49,326		5,872	138,232,107
PUBLIC HEALTH 341		3,779,989	1,594,050	564,250	39,031	396	361,411	13,006	99,113	15,305	348,033	282,863		7,097,447
PUBLIC INFO OFFICE 115-12020		370,888	99,712	18,637		2,909	2,172				1,290			495,608
	PUBLIC INFOR OFFICE	370,888	99,712	18,637		2,909	2,172				1,290			495,608
PURCHASING 215		1,092,426	368,128	20,233		13,203	6,846	157,566			110,373			1,768,775
	ADMINISTRATION	343,077	103,744	20,233		13,203	6,846	157,566			110,373			755,042
	SUPPLY CHAIN MANAGEMEN	749,349	264,384											1,013,733
SAM ADMIN SUPPORT 532-32060		971,412	351,290	7,575	6,875		48,654				47,861			1,433,667
	Admin Support and Data Mgr	971,412	351,290	7,575	6,875		48,654				47,861			1,433,667
STREET MAINTENANCE 532-32120		2,713,863	1,057,955		1,186,922	119,985	621,537	1,084,053			1,427		7,000,000	13,863,227
ZOO 452		4,380,219	1,684,246											6,064,465
#N/A												-56		-56
POLICE - OFFICE OF THE CHIEF 321-21000		2,048,945	760,850	145,923			17,081		38,492		8,959		3,000,000	6,020,250
	CHIEFS OFFICE	2,048,945	760,850	145,923			17,081		38,492		8,959		3,000,000	6,020,250
POLICE - ADMINISTRATIVE SERVICES 321		9,688,223	3,559,271	2,311,138	11,379	247,656	1,698,394		319,186	185,783	707,019	431,944	10,620	19,170,613
	FINANCIAL SERV	244,375	110,319	1,954,705		116,039	764			183,309	704,270			3,313,781
	GRANT OPER PDHQ	207,978	59,271	30,793			2,077		1,068		525			733,656
	INTERNAL AFFAIRS	2,052,271	762,612	3,642	217	121,236	22,616		22,699		290			2,985,492
	PD PERSONNEL	1,734,687	615,082	193,818			33,593				898			2,578,078
	PLNG AND RESEARCH	785,867	294,807	71,460			10,671		27,429		1,036			1,191,270
	POLICE SUPPLY	138,812	49,149	1,660	9,320		894,005		4,554					1,097,500
	RECORDS	2,147,535	774,610	25,407		10,381	31,423		31,440	2,474			10,620	3,033,530
	TRAINING	2,376,698	893,421	30,113	1,842		703,246		231,996					4,237,316
FIRE - ADMINISTRATION 322		13,886,213	5,181,822	2,758,279	171,204	295,315	6,142,961	437,957	120,215	11,986	355,456		4,064,559	33,731,179
	FIRE ACADEMY ADMIN	1,297,047	584,103	44,669			108,630				196,951			2,231,400
	FIRE ADMINISTRATION	1,719,589	647,851	197,645		25,845	137,109			181	135,336		64,559	2,928,115
	FIRE COMMUNICATIONS	7,791,547	2,741,302	1,510,343			10,927				68			12,054,187

GENERAL FUND FY 2023 EXPENDITURES

MGT Dept	Division Description	01 SALARIES & WAGES	02 FRINGE BENEFITS	03 CONTRACTUAL SVCS	04 INTERFUND SERVICES	05 LEASES	06 MATERIALS / SUPPLIES	07 MAINTENANCE & REPAIRS	08 MINOR EQUIP & FURNITURE	09 COMMUNICATIONS	10 OTHER OPERATING	11 NON-OPER	12 TRANSFERS	13 CAPITAL	Grand Total	Central Service Cost Plan General Fund Expenditures
FIRE - ADMINIST	FIRE LOGISTICS	1,930,764	747,843	662,305	171,204		5,864,468	305,538	108,653	622	19,018		4,000,000	305,212	14,115,627	
	HEALTH AND SAFETY	283,120	105,446	297,152			3,223		11,562						700,503	
	OPERATIONS RESEARCH	603,504	263,632	2,549			17,684				4,083				891,452	
	PLNG and Infrastructure	260,642	91,645	43,616		269,470	920	132,419		11,183					809,895	
INTERNAL AUDIT 116-12030		660,109	192,152	57,105	425	2,113	4,581				14,408				930,893	930,893
	INTERNAL AUDIT	660,109	192,152	57,105	425	2,113	4,581				14,408				930,893	
Grand Total		265,422,491	103,906,753	41,134,687	5,092,733	1,796,331	18,572,269	7,595,513	1,500,357	2,310,125	28,047,882	2,603,181	85,733,948	2,850,019	566,566,279	

Section 7

Indirect Cost Rate Proposals

Indirect Cost Rate Proposal
FY 2023 Departmental Rate Calculations

Department	Indirect Costs	Indirect Cost Rate Base - Salaries & Wages		Indirect Cost Rate
MUNICIPAL COURT 111	\$ 766,874	\$	3,785,436	20.26%
ANIMAL SERVICES 225	\$ 1,447,555	\$	6,021,707	24.04%
CAPITAL IMPROVEMENT 235	\$ 1,838,560	\$	4,746,645	38.73%
PLANNING & INSPECTIONS 280	\$ 1,108,033	\$	6,038,385	18.35%
POLICE 321	\$ 39,720,867	\$	102,318,961	38.82%
FIRE 322	\$ 26,311,020	\$	75,441,678	34.88%
ENVIRONMENTAL SERVICES 334	\$ 2,160,343	\$	14,736,050	14.66%
PARKS & RECREATION 451	\$ 10,035,919	\$	12,674,628	79.18%
ZOO 452	\$ 1,749,602	\$	4,380,219	39.94%
LIBRARY 453	\$ 2,829,374	\$	5,508,290	51.37%
MUSEUM & CULT AFFAIRS 454	\$ 1,184,775	\$	2,179,165	54.37%
DESTINATION EL PASO 457	\$ 68,160	\$	9,158,538	0.74%
ECONOMIC DEVELOPMENT 480	\$ 415,936	\$	2,112,098	19.69%
AVIATION 562	\$ 1,766,860	\$	14,935,221	11.83%
INTERNATIONAL BRIDGES 564	\$ 426,007	\$	2,657,667	16.03%

CITY OF EL PASO, TEXAS
SUN METRO
Carry-Forward & Indirect Cost Rate Schedule
FY 2025 Indirect Cost Rate Calculation Based on FY 2023 Actual Costs

Title/Description		
FY 2023 Direct Costs Base Calculation - Salaries & Wages		
60000 - MASS TRANSIT ADMIN	\$1,945,413	
60010 - FIXED ROUTE OPERATIONS	\$15,359,899	
60020 - LIFT OPERATIONS	\$13	
60030 - TRANSIT PLANNING	\$1,140,880	
60040 - TRANSIT SAFETY SECURITY	\$403,129	
60050 - TRANSIT MAINTENANCE	\$4,791,388	
60080 - SM STREETCAR OPERATIONS	\$858,086	
FY 2023 Direct Costs Base Subtotal		\$24,498,808
FY 2023 Indirect Cost Rate (based on 2021 actual costs)		10.41%
FY 2023 Recoverable Indirect Costs		\$2,550,326
FY 2023 Indirect Costs		
CITY ATTORNEY 103		\$0
OMB 115-12000		\$80,294
CITY MANAGER 115-12010		\$121,784
PERFORMANCE OFFICE 115-12050		\$47,862
CITY CLERK 117		\$22,852
HUMAN RESOURCES 209		\$624,381
OFFICE OF COMPTROLLER 210		\$529,210
PURCHASING 215		\$59,373
INFORMATION TECHNOLOGY 239		\$1,269,197
FY 2023 Indirect Cost Pool		\$2,754,953
FY 2021 Under(over) recovery carryforward to FY 2023		\$0
FY 2023 Allowed Recoveries		\$2,754,953
FY 2023 Recoverable Indirect Costs		
		\$2,550,326
FY 2023 Under(over) recovery carry-forward to FY 2025		\$204,627
FY 2025 Indirect Costs		\$2,754,953
FY 2025 Indirect Cost Pool		\$2,959,581
FY 2025 Total Salaries & Wages Base (FY23 Actuals)		\$24,498,808
FY 2025 Indirect Cost Rate		12.08%

CITY OF EL PASO, TEXAS
COMMUNITY & HUMAN DEVELOPMENT
Carry-Forward & Indirect Cost Rate Schedule
FY 2025 Indirect Cost Rate Calculation Based on FY 2023 Actual Costs

Title/Description		
FY 2023 Direct Costs Base Calculation - Salaries & Wages		
71004 - Comm Dev Resiliency & Sustain	\$113,354	
71007 - Comm Dev Military Affairs	\$103,812	
71010 - CD Planning Admin	\$163,954	
71040 - CD Neighborhood Services	\$215,997	
71082 - CD RSVP Program	\$141,254	
71084 - CD Foster Grandparents	\$141,464	
71130 - CDBG Emergency Shelter Grant	\$43,326	
71140 - CDBG Special Purpose Grant	\$46,880	
71150 - Housing Entitlement Grant	\$54,091	
71180 - CDBG Revolving Loan Fund	\$209,485	
71200 - HUD CD Admin	\$567,959	
71260 - Empowerment Zone Enterprise Comm	\$53,163	
71400 - CD Activity Delivery Cost	\$160,785	
FY 2023 Direct Costs Base Subtotal		\$2,015,524
FY 2023 Indirect Cost Rate (based on 2021 actual costs)		56.32%
FY 2023 Recoverable Indirect Costs		\$1,135,143
FY 2023 Indirect Costs		
FACILITIES MAINT 532-31040	\$164,672	
PARKS BLDG MAINT 532-31130	\$109,353	
CITY ATTORNEY 103	\$404,892	
OMB 115-12000	\$4,155	
CITY MANAGER 115-12010	\$11,134	
PERFORMANCE OFFICE 115-12050	\$4,376	
CITY CLERK 117	\$1,807	
HUMAN RESOURCES 209	\$57,081	
OFFICE OF COMPTROLLER 210	\$67,742	
PURCHASING 215	\$30,819	
INFORMATION TECHNOLOGY 239	\$237,845	
NONDEPARTMENTAL 999	\$19,467	
FY 2023 Indirect Cost Pool		\$1,113,342
FY 2021 Under(over) recovery carryforward to FY 2023		\$0
FY 2023 Allowed Recoveries		\$1,113,342
FY 2023 Recoverable Indirect Costs		
		\$1,135,143
FY 2023 Under(over) recovery carry-forward to FY 2025		-\$21,801
FY 2025 Indirect Costs		\$1,113,342
FY 2025 Indirect Cost Pool		\$1,091,541
FY 2025 Total Salaries & Wages Base (FY23 Actuals)		\$2,015,524
FY 2025 Indirect Cost Rate		54.16%

CITY OF EL PASO, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO)
Carry-Forward & Indirect Cost Rate Schedule
FY 2025 Indirect Cost Rate Calculation Based on FY 2023 Actual Costs

Title/Description		
FY 2023 Direct Costs Base Calculation - Salaries & Wages		
68010 - MPO Planning Grant	\$797,246	
FY 2023 Direct Costs Base Subtotal		\$797,246
FY 2023 Indirect Cost Rate (based on 2021 actual costs)		7.59%
FY 2023 Recoverable Indirect Costs		\$60,511
FY 2023 Indirect Costs		
HUMAN RESOURCES 209		\$11,480
OFFICE OF COMPTROLLER 210		\$26,844
PURCHASING 215		\$3,758
INFORMATION TECHNOLOGY 239		\$42,707
NONDEPARTMENTAL 999		\$0
FY 2023 Indirect Cost Pool		\$84,789
FY 2021 Under(over) recovery carryforward to FY 2023		\$0
FY 2023 Allowed Recoveries		\$84,789
FY 2023 Recoverable Indirect Costs		\$60,511
FY 2023 Under(over) recovery carry-forward to FY 2025		\$24,278
FY 2025 Indirect Costs		\$84,789
FY 2025 Indirect Cost Pool		\$109,067
FY 2025 Total Salaries & Wages Base (FY23 Actuals)		\$797,246
FY 2025 Indirect Cost Rate		13.68%

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Carry-Forward & Indirect Cost Rate Schedule
FY 2025 Indirect Cost Rate Calculation Based on FY 2023 Actual Costs

Title/Description		
FY 2023 Direct Costs Base Calculation - Salaries & Wages		
41010 - ENVIRONMENT - OSSF	\$930,040	
41060 - STD CLINICS	\$452,634	
41080 - DENTAL	\$709,609	
41090 - ADULT IMMUNIZATIONS SERV	\$98,214	
41130 - LABORATORY	\$227,627	
41150 - EPIDEMIOLOGY	\$323,219	
41160 - HEALTH ADMIN	\$1,327,534	
41170 - HEALTH SUPPORT SERVC	\$146,205	
41210 - HEALTH EDUCATION PROGRAM	\$170,784	
41240 - TDH WIC SERVICES	\$2,612,376	
41262 - HEALTH TITLE X FAMILY PLANNING	\$81,721	
41270 - TDH LABORATORY GRANT	\$167,480	
41280 - MISC GRANT	\$356,869	
41290 - TDH CLINICAL SERVS GRANT	\$57,023	
41300 - TDH STD AIDS HIV CLINICAL GRANT	\$922,158	
41310 - TUBERCULOSIS GRANT	\$524,103	
41320 - TDH IMMUNIZATION GRANT	\$695,186	
41330 - CDC INFRASTRUCTURE	\$56,024	
41340 - TDH CASE MANAGEMENT GRANT	\$121,219	
41350 - MISC HEALTH GRANT	\$319,437	
41355 - PUBLIC HEALTH - COVID OPERATIONS	\$72,962	
FY 2023 Direct Costs Base Subtotal		\$10,372,424
FY 2023 Indirect Cost Rate (based on 2021 actual costs)		32.16%
FY 2023 Recoverable Indirect Costs		\$3,335,772
FY 2023 Indirect Costs		
EQUIPMENT DEPRECIATION	\$9,707	
FACILITIES MAINT 532-31040	\$490,981	
PARKS BLDG MAINT 532-31130	\$7,840	
CITY ATTORNEY 103	\$4,572	
OMB 115-12000	\$19,539	
CITY MANAGER 115-12010	\$65,495	
PERFORMANCE OFFICE 115-12050	\$25,740	
CITY CLERK 117	\$10,198	
HUMAN RESOURCES 209	\$335,788	
OFFICE OF COMPTROLLER 210	\$159,065	
PURCHASING 215	\$143,949	
INFORMATION TECHNOLOGY 239	\$1,796,364	
NONDEPARTMENTAL 999	\$85,029	
FY 2023 Indirect Cost Pool		\$3,154,267

CITY OF EL PASO, TEXAS
PUBLIC HEALTH
Carry-Forward & Indirect Cost Rate Schedule
FY 2025 Indirect Cost Rate Calculation Based on FY 2023 Actual Costs

Title/Description	
FY 2021 Under(over) recovery carryforward to FY 2023	\$0
FY 2023 Allowed Recoveries	<u>\$3,154,267</u>
FY 2023 Recoverable Indirect Costs	<u>\$3,335,772</u>
FY 2023 Under(over) recovery carry-forward to FY 2025	<u>-\$181,505</u>
FY 2025 Indirect Costs	<u>\$3,154,267</u>
FY 2025 Indirect Cost Pool	<u>\$2,972,763</u>
FY 2025 Total Salaries & Wages Base (FY23 Actuals)	<u>\$10,372,424</u>
FY 2025 Indirect Cost Rate	28.66%

NATIONAL FIRM LOCAL FOCUS

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Wichita

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Chicago

MASSACHUSETTS

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MICHIGAN

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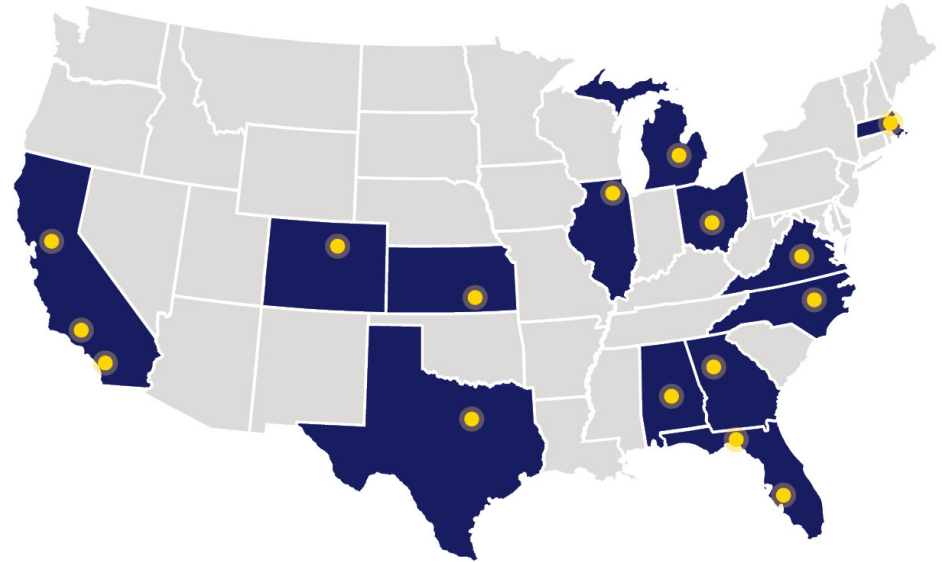
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